

Riverdale School District

Multnomah County School District 51J



Cover artwork created by: 2nd Grade Student

2022-23 Proposed Budget

July 1, 2022 - June 30, 2023

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www.riverdaleschool.com

RIVERDALE SCHOOL DISTRICT #51J

PORTLAND, OREGON

PROPOSED BUDGET 2022-2023



Dr. Jeff Harding
Interim Superintendent

Prepared by:

Nicole Bassen
Business Manager

RIVERDALE SCHOOL DISTRICT 51J
PROPOSED BUDGET 2022-2023
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INTRODUCTION

RIVERDALE SCHOOL DISTRICT



April 27, 2022

Dear Riverdale Budget Committee Members and Community,

It's been a great pleasure to serve the Riverdale School District as your interim superintendent for the 2021/22 school year. Working closely with our business manager, Nicole Bassen, I've reviewed the current status of the district budget and am pleased to report that the Riverdale SD finances are healthy and sound, as confirmed by our district auditor in their recent report.

I want to begin this budget message with an acknowledgement of the Budget Committee members who generously volunteered to serve in this role, offering valuable community involvement into the budget development process. In this budget message, I also want to describe some of the factors that we considered in building this proposed budget.

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 augments the district's revenue in the amount of \$1.290M or 12% of our total revenue. The local levy brings another \$986K to further supplement district services. Tuition paid by students attending districts that don't release transfer students brings an additional \$1.16 in estimated revenue to Riverdale. The Parent/Teacher Clubs (PTC) at both schools raised considerable funds to upgrade classroom technology. Grants from the Elementary and Secondary School Emergency Relief Act (ESSER) 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 current biennium.

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

It is our recommendation that all current educational services from 2021/22 be continued into the 2022/23 school year with current staffing allocations. I'm pleased to report that projected income exceeds the projected costs to provide these services to our students in 2022/23.

RIVERDALE SCHOOL DISTRICT



The budget also provides for ample contingency funding and fiscal reserves, offering a stable financial outlook next year and beyond.

The past several years have brought many challenges to schools across the nation and the world. While we were forced to overcome those challenges, our families developed resilience to weather future adversity with the support of our school and district staff. During this same time, our schools experienced a reduction in enrollment, but enrollment has since rebounded, up 3% since the beginning of the school year, with further increases projected for the 2022/23 school year based upon parental commitments.

I would like to thank our district office staff for their efforts in preparing the 2022/23 budget. Specifically, credit goes to Enrollment Coordinator Hilary Chandler, HR Coordinator Tammie Wing and, most notably, Business Manager Nicole Bassen for all their fine work!

I also want to thank the School Board and the Budget Committee members for their volunteer service to help make Riverdale School District a jewel within the Oregon educational landscape.

Warm wishes,

A handwritten signature in black ink, appearing to read 'Jeff Harding', with a stylized, flowing script.

Jeff Harding, Ed.D.
Interim Superintendent

**Riverdale School District 51J
2022-23 Budget Committee & District Staff**

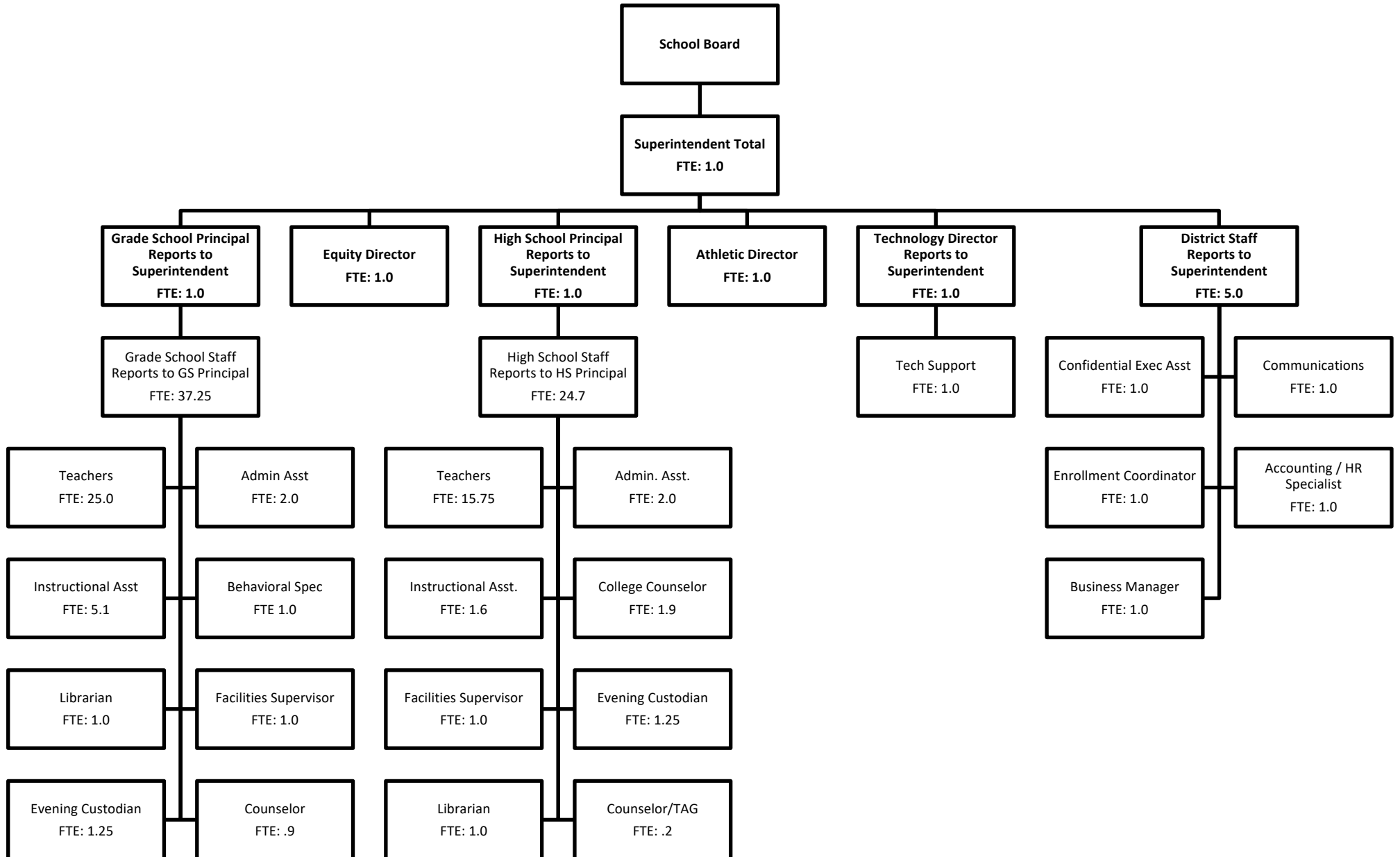
| Board Members | Role | Term Expires |
|----------------------|------------------|---------------------|
| Carrie Spurlock | Board Chair | 6/30/23 |
| Jeff Dominitz | Board Vice Chair | 6/30/25 |
| Kevin McPherson | Board Member | 6/30/23 |
| Joe Prats | Board Member | 6/30/23 |
| Michele Rosenbaum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

| Budget Committee Members | Role | Term Expires |
|---------------------------------|----------------|---------------------|
| Darris Cassidy | Citizen Member | 6/30/25 |
| Aaron Chang | Citizen Member | 6/30/24 |
| Jenny Ko | Citizen Member | 6/30/25 |
| Mina Stricklin | Citizen Member | 6/30/25 |
| Vacant | Citizen Member | |

| Administration | Title |
|-----------------------|------------------------|
| Dr Jeff Harding | Interim Superintendent |
| Bart Hawkins | High School Principal |
| Jennifer McDonald | Grade School Principal |
| Nicole Bassen | Business Manager |

Riverdale School District 51J

Organization Chart 2022-2023 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 2022-2023 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 2022-23

Adopted 12.13.2021

| | | | Inform / Review | Action | |
|--|--------------------------|---|--------------------|--------|--------------------|
| | November 29, 2021 | <i>School Board Meeting 6:00 PM</i> Board reviews draft 2022-23 Budget Calendar | ✓ | | Virtual |
| | December 13, 2021 | <i>School Board Meeting 6:00 PM</i> Board approves 2022-23 Budget Calendar, opens Budget Committee Application process for vacant positions, sets deadline for application and a date for interviews | | ✓ | Virtual |
| | February 7, 2022 | <i>School Board Meeting 6:00 PM</i> Board interviews Budget Committee applicants | ✓ | | Virtual |
| | February 28, 2022 | <i>School Board Meeting 6:00 PM</i> Board appoints new Budget Committee members | | ✓ | Virtual |
| | April 3, 2022 | <i>Publish 1st Notice of Budget Committee Meeting</i> <i>(5 to 30 days before the meeting)</i> | | | Lake Oswego Review |
| | April 17, 2022 | <i>Publish 2nd Notice of Budget Committee Meeting</i> <i>(5 to 30 days before the meeting)</i> | | | Lake Oswego Review |
| | April 20, 2022 | <i>Budget Committee Workshop</i> - 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 27, 2022 | <i>1st Budget Committee Meeting 6:00 PM</i> Proposed Budget: - Receive Superintendent's 2022-23 Proposed Budget message - Elect Budget Committee Officers - Budget Committee discussion - Public Testimony | ✓ | | Riverdale GS |
| | May 18, 2022 | <i>2nd Budget Committee Meeting 6:00 PM - Public Testimony</i> Approved Budget: - Budget Committee discussion - Public testimony - Budget Committee approves 2022-23 Proposed Budget and tax levies | | ✓ | Riverdale GS |
| | May 25, 2022 | <i>3rd Budget Committee Meeting 6:00 PM - if needed</i> | | ✓ | Riverdale GS |
| | May 29, 2022 | <i>Publish Notice of Budget Hearing and Budget Summary</i> | | | Lake Oswego Review |
| | June 6, 2022 | <i>School Board Meeting 6:00 PM</i> Adopted Budget: Board conducts a public hearing, adopts budget, makes appropriations and imposes taxes | | ✓ | Virtual |
| | July 15, 2022 | <i>Submit Tax Certification documentations</i> <i>File budget information with County Recorder and Designated Agencies</i> | | | |

FINANCIAL SECTION

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

As we emerge from the global pandemic the 2022-23 proposed budget continues the 2021-22 focus around Strategic Financial Priorities generated based on the 2019-24 Strategic Plan and through community engagement. The engagement included input from principals and the Leadership Team and was refined through meetings with staff as well as a ThoughtExchange with the community. These priorities are designed to maintain high-quality programming and propel us forward as a district by strengthening in key areas.

The Riverdale School District completed a strategic planning process during the 2018-19 school year. The 2019-24 Strategic Plan is characterized by four themes that collectively support the district's mission and align with the district's vision. The four strategic themes are:

1. **Educational Model:** *Students and educators collaborate in relevant, challenging and personalized learning that is shaped by student voice, extends beyond the classroom and draws the world into the school.*
2. **District Stability:** *A public school district with innovative leadership, operational consistency, financial predictability, transparency and efficiency.*
3. **Climate and Culture:** *A safe and supportive district-wide community rooted in the social-emotional well-being of all students, inciting passion for learning and fostering our students' capacity for mutual and self-respect.*
4. **Curriculum and Instruction:** *A passionate learning community where students lead the learning process, demonstrate their mastery through exhibition and where academic risk-taking is rewarded.*

The work of aligning district efforts with the Strategic Plan includes using the details of the plan to inform the district's budget. The 2022-23 Proposed Budget will maintain investments in the financial priorities identified in 2021-22 as well as expand to include the Superintendent's action plan. Not all priorities have a financial component to them but are included to give an overview of the work being done across the district.

Areas of focus for the 2022-23 Proposed Budget Aligned to Financial Priorities

Riverdale School District Strategic Financial Priorities (FP#1-19) 2022-23

Theme 1: Educational Model

We support, challenge and prepare every student to succeed in college, career and life.

FP#1 Maintain support for funding of Intervention and Extension Supports K-12

FP#2 Maintain strong counseling programming inclusive of mental health support and college counseling

FP#3 Identify budget support for potential educational models/response to the pandemic

FP#4 Improve TAG program

Theme 2: District Stability

We are operationally sound, poised for the future and aligned to the needs of our community.

FP#5 Reasonably staff the district office in support of essential functions of the district

FP#6 Plan for district financial stability

FP#7 Fill Leadership vacancies

FP#8 Collective Bargaining Agreement completed for 2021-22 and starting for 2022-23

FP#9 Consistent Financial Reporting Process

FP#10 Board Policy Updates

FP#11 Emergency Preparedness and Threat Management

Theme 3: Climate & Culture

We cultivate highly engaged, self-determined students who thrive both academically and socially.

FP#12 Maintain implementation of restorative justice practices and continued elevation of equity and inclusion district-wide

FP#13 Board Meeting Practices improve the climate & culture of Riverdale

FP#14 Diversity/Equity/Inclusion Instruction district wide training to help staff integrate equity into the existing curriculum

Theme 4: Curriculum & Instruction

We nurture curious and agile learners by balancing rigor, creativity, exploration and innovation.

FP#15 Support funding for curriculum and technology innovations

FP#16 Provide staffing levels that support a variety of elective offerings as well as innovation within the high school schedule

FP#17 Provide enriching opportunities beyond the classroom walls

FP#18 Prioritize HS World Language - offer more than one language option

FP#19 Freshman Academy that will create an experience for incoming freshman to smooth the transition to high school and increase student success

Educational Model*We support, challenge, and prepare every student to succeed in college, career, and life*

| Priority | Maintain | Changes/Notes |
|---|--|---|
| #1 Prioritize support for funding of Intervention and Extension Supports K-12 | Small class sizes RGS Library 1.0 FTE RGS Math & Literacy Specialist 1.0 FTE | |
| #2 Maintain strong counseling programming inclusive of mental health support and college counseling | Counseling support: RGS Counselor 1.0 FTE RHS Counselor 1.0 FTE RHS College Counselor 1.0 FTE Jory Mental Health | |
| #3 Identify budget support for potential educational models/response to the COVID-19 pandemic during the 2021-22 school year | Custodial Staffing 1.0 FTE increase | Reduce Nursing Services in MESD Resolution Plan from back to .4 FTE in response to changing protocols with the pandemic |
| #4 Improve the TAG program | TAG Stipends and expansion of the opportunities for students identified as Talented and Gifted. | |

District Stability*We are operationally sound, poised for the future, and aligned to the needs of our community.*

| Priority | Maintain | Changes/Notes |
|--|---|--|
| #5 Reasonably staff the district office in support of essential functions of the district | HR/Accounting 1.0 FTE | |
| #6 Plan for district financial stability | Textbook Fund \$100,000 Business Manager 1.0 FTE Contingency/Reserves | |
| #7 Fill and Maintain Key positions across the district | HS Principal GS Principal Business Manager Superintendent | Recruit hire and maintain new Riverdale Leadership team members. Riverdale just completed the search for a new Superintendent who will begin in 2022-23 school year. |
| #8 Collective Bargaining Agreement | 2021-22 agreement was completed | Negotiations with RTA for 2022-23 are under way. |
| #9 Financial Reporting | Maintain the monthly, quarterly and annual financial reporting process. | Continue to refine the reports as needed to provide clarity to the community and staff. |
| #10 Board Policy Updates | Work with OSBA to conduct a revision to all the board policies. | Establish a system to maintain the policy manual |
| #11 Emergency Preparedness and Threat Management | | Develop documents to define protocols for Emergency Preparedness and Threat Management to support leadership decision making during a crisis. |

Climate & Culture

We cultivate highly engaged, self-determined students who thrive both academically and socially

| Priority | Maintain | Changes/Notes |
|---|---|---------------|
| #12 Maintain implementation of restorative justice practices and continued elevation of equity and inclusion district-wide | RGS Behavior Support & Restorative Justice 1.0 FTE (SIA & Title 2) 1.0 FTE RHS Restorative Justice/ K-12 Equity and Inclusion Director (SIA) 1.0 FTE | |
| #13 Implement Board Meeting practices that improve the climate and culture of Riverdale | Mission moments, Student Board Member, early distribution of board packets, annual board calendar. | |
| #14 Offer district-wide equity training to help certified staff integrate equity concepts into the existing curriculum. | Trainings and curriculum | |

Curriculum & Instruction

We nurture curious and agile learners by balancing rigor, creativity, exploration and innovation

| Priority | Maintain | Changes/Notes |
|---|---|---|
| #15 Support funding for curriculum and technology innovations | Technology Director 1.0 FTE Technology Support Specialist 1.0 FTE | Lay the groundwork for upgrades to Riverdale's technology infrastructure to include: Network switches, wireless network access points, phone system hardware and classroom audio/video. |
| #16 Provide staffing levels that support a variety of elective offerings as well as innovation within the high school schedule | Maintains HS Health/PE at 1.0 FTE (2020-21 adjustment) HS Science .25 FTE (SIA) HS World Language .50 FTE | |
| #17 Provide enriching opportunities beyond the classroom walls | Continue to focus on opportunities beyond the classroom as we transition back to in-person. | |

Curriculum & Instruction *(Continued)*

We nurture curious and agile learners by balancing rigor, creativity, exploration and innovation

| Priority | Maintain | Changes/Notes |
|---|---|--|
| #18 Prioritize options within World Language opportunities within grades 9-12 | Restore additional HS World Language .5 FTE | |
| #19 Freshman Academy | | Create a Freshman Academy experience for incoming students to smooth the transition to high school and increase student success. |

Revenue Overview

Revenue Assumptions

Student Enrollment Estimates

The number of students is the most important factor in determining both State School Fund Formula and tuition revenues. This report includes an enrollment estimate for 2022-23 categorized by type of enrollment. Riverdale school district is unique in Oregon with its reliance on students who attend by choice through transfers or tuition payments. In 2022-23, we project enrollment at 641 compared to 566 at the start of 2021-21, a 13.2% increase. Projected enrollment is made up of 268 funded through other district transfers and 86 are funded through tuition payments.

| 2022-23 Enrollment Projection (4/13/2022) | | | | | | |
|---|--------------------|----------------------|----------------|------------|-----------|------------|
| Grade | Current Enrollment | *Maximum Grade Level | Enrollment Gap | Resident | Tuition | Transfer |
| Grade School | | | | | | |
| Kindergarten | 46 | 48 | 2 | 21 | 2 | 23 |
| 1 | 46 | 50 | 4 | 22 | 8 | 16 |
| 2 | 43 | 50 | 7 | 19 | 5 | 19 |
| 3 | 52 | 52 | 0 | 33 | 2 | 17 |
| 4 | 43 | 52 | 9 | 18 | 7 | 18 |
| 5 | 50 | 54 | 4 | 19 | 10 | 21 |
| 6 | 53 | 54 | 1 | 27 | 9 | 17 |
| 7 | 54 | 54 | 0 | 36 | 6 | 12 |
| 8 | 52 | 54 | 2 | 36 | 2 | 14 |
| Total Grades K-8 | 439 | 468 | 29 | 231 | 51 | 157 |
| High School | | | | | | |
| 9 | 47 | 75 | 28 | 7 | 5 | 35 |
| 10 | 55 | 75 | 20 | 20 | 13 | 22 |
| 11 | 50 | 75 | 25 | 11 | 10 | 29 |
| 12 | 50 | 75 | 25 | 18 | 7 | 25 |
| Total Grades 9-12 | 202 | 300 | 98 | 56 | 35 | 111 |
| Total Enrollment K-12 | 641 | 768 | 127 | 287 | 86 | 268 |

*as per Board Policy IHB

Note: These projections are a snapshot in time based on information and commitments made as of April 2022. Enrollment in Riverdale School District is dynamic. If a family moves into the district, Riverdale is their local district and they may enroll at any time. As space is available within a grade level, we welcome families to enroll their student(s) and to then transfer, or if their district does not allow for the release (releasing the State School Fund allocation for their student, we then allow for families to attend with tuition payment.)

Tuition Estimate for 2022-23

The table outlines the projected tuition by grade level with a total of 86 students funded through tuition payments.

| Tuition Projection (4/13/2022) | | | |
|---------------------------------------|----------------|-----------------|----------------------|
| Grades | Tuition | Students | Total Tuition |
| Kindergarten | \$12,038 | 2 | \$24,076 |
| 1-4 | \$13,108 | 22 | \$288,376 |
| 5-8 | \$13,518 | 27 | \$364,986 |
| 9-12 | \$14,000 | 35 | \$490,000 |
| Total | | 86 | \$1,167,438 |

State School Fund Formula Estimate

We are heading into the final year of the Oregon Legislature's biennial budget cycle for 2021-23. The Oregon Department of Education issued a State School Fund (SSF) based on the legislatively-approved Governor's budget, which allocates \$9.3 billion to fund K-12 education in Oregon for the biennium with a 49/51 split.

| SSF Funding Levels | RSD Est. Allocation |
|---------------------------|----------------------------|
| \$9.3 billion | \$3,543,165 |

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

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

Transportation for home to school service and curricular field trips is budgeted at \$185,000 for 2022-23. These costs are 70 percent reimbursable under the State School Fund Formula.

Property Taxes

Property taxes are one of the main sources of revenue for funding the operations of Riverdale School District. It is based on the assessed valuation of all taxable property within the District. It is collected by the Counties and includes current year taxes, prior year taxes, and penalties and interest. The current rate is \$3.8149 per \$1,000 of assessed value. The projected amount for 2022-23 is \$3,017,700 and is based on ~3% increase in assessed value and a historical 95% collection rate. The table below outlines the Property Tax revenue for the last 4 years of actuals and the current and proposed budget amount. The 2021-22 budget of \$2,968,136 is higher than what the District is projected to receive in 2021-22, this causes the percent increase for 2022-23 to be artificially lower than what is projected.

| Property Taxes | 2017-18 Actuals | 2018-19 Actuals | 2019-20 Actuals | 2020-21 Actuals | 2021-22 Budget | 2022-23 Budget |
|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Current Year Taxes | \$ 2,470,827 | \$ 2,591,823 | \$ 2,688,957 | \$ 2,804,831 | \$ 2,961,136 | \$ 2,975,000 |
| Prior Year Taxes | 84,768 | 92,758 | 38,689 | 39,922 | 25,000 | 40,000 |
| Interest | 2,067 | 7,394 | 3,984 | 1,692 | - | 2,700 |
| Total | 2,557,662 | 2,691,974 | 2,731,631 | 2,846,445 | 2,986,136 | 3,017,700 |

| | | | | | | |
|----------------|--|----|----|----|----|----|
| Percent Change | | 5% | 1% | 4% | 5% | 1% |
|----------------|--|----|----|----|----|----|

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 2022-23 is \$1,001,000 and is based on a ~3% increase in assessed value and historical 95% collection rate. 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 | 2017-18 Actuals | 2018-19 Actuals | 2019-20 Actuals | 2020-21 Actuals | 2021-22 Budget | 2022-23 Budget |
|--------------------|-----------------|-----------------|-----------------|-----------------|----------------|------------------|
| Current Year Taxes | \$ 860,030 | \$ 892,164 | \$ 918,092 | \$ 865,013 | \$ 945,364 | \$ 986,000 |
| Prior Year Taxes | 33,541 | 25,669 | 11,018 | 12,861 | - | 15,000 |
| Interest | 631 | 971 | 1,272 | 397 | - | - |
| Total | 894,202 | 918,805 | 930,382 | 878,271 | 945,364 | 1,001,000 |
| Percent Change | | 3% | 1% | -6% | 8% | 6% |

Foundation Contribution

The Riverdale Schools Foundation is funded from donations from parents and community members for Riverdale Schools. For the 2022-23 school year the Foundation is contributing \$1.29 million. This enormous contribution supports the enhancement of our instruction and the support services we are able to provide above and beyond the funding provided by the state. The 2022-23 Foundation Grant will be focused on supporting the following:

ACADEMIC ENHANCEMENT AND ENRICHMENT

- Class Size Reduction (maintain 3.0 FTE grades K-8) \$ 369,260
- High School Electives (maintain 10 sections, 2.0 FTE, grades 9-12)* \$ 246,250
- Music Teacher (maintain .95 FTE, grades K-8) \$ 106,500
- Art Teacher (maintain 1.0 FTE, grades K-8) \$ 88,300
- Librarian (maintain 1.0 FTE, grades K-12) \$ 127,000
- Student Laptop Program (grades K-12) \$ 53,000

STUDENT SUPPORT SERVICES

- Student Wellness - Jory Counseling Staff - (20 hrs/week, grades 9-12) \$ 61,200
- Financial Aid - Need-based, Non-district Students (grades 9-12) \$ 25,000

COLLEGE READINESS

- | | |
|--|-----------|
| • College Counselor (full-time, grades 9-12) | \$ 68,000 |
| • Counseling Staff Resources (grades K-12)** | \$ 5,600 |

ATHLETICS

- | | |
|--|-----------|
| • Athletic Director (maintain .4 FTE, grades 5-12) | \$ 62,700 |
|--|-----------|

COMMUNICATION TO FAMILIES

- | | |
|--|------------------|
| • Communications Coordinator & Resources (grades K-12) | <u>\$ 77,400</u> |
|--|------------------|

TOTAL FOR 2022-23 GRANT

\$1,290,210

* Examples: Cyber-Security, Advanced Statistics, Philosophy, Neuro Biology, Robotics, War & Literature, Global Cities, Yoga, Film Noir, Mock Trial, Human Anatomy, Model UN, Media Politics & Government, Food & Culture, Env. Ethics, Equity & Identity, Art Portfolio

** Naviance Family Connection, staff college visits, NACAC membership

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, the total cost of which shall not exceed the district's dollar allocation. Riverdale receives ~\$400,000 annually and those dollars primarily support our Student Services, these include Speech Pathology, Occupational Therapy, Psychological Services, Assistive Technology, and Nursing.

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 and has a small balance remaining in one-time ESSER III funding that is projected to continue to support the Federally required 20% Unfinished Learning target as per the plan submitted to ODE.

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 2022-23 estimated allocation for SIA is \$475,515 and will continue the 2021-22 investments in the following areas:

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

Other State Sources include but aren't limited to, High School Success and Summer School Learning. The district is estimated to receive \$67,000 for Summer School Learning and \$186,362 for High School Success funding for 2022-23. The Summer School funds are able to support K-8 Summer Enrichment & HS Credit Recovery and require a 25% district match. There is planning underway to offer programming in Engineering, Robotics and Coding as well as credit recovery options for our high school students. High School success will continue the 2021-22 investments in the areas of Drop Out 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 AV Technology for each classroom.

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, on the Oregon Textbook Adoption cycle. English Language Arts is currently underway and is scheduled to be completed for the fall of 2022 and Math is scheduled to begin the process in 2022-23.

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.

Expenditure Overview

Expenditure Assumptions

The 2022-23 proposed budget recommends that all current educational services from 2021-22 be continued into the 2022-23 school year with the current staffing allocations. The development of a budget involves combining data from the current year to date as well as projections through June 30, 2022 and include known needed adjustments to forecast a projection for 2022-23. Below highlights some of the main sources of our expenditures and/or changes between the two years.

Projected Ending Fund Balance (EFB)

At the time of adoption of the budget in June EFB for 2021-22 and thus the beginning fund balance for 2022-23 remains a projection. It is not until the year is audited that the actual EFB is confirmed. This year, based on trends and encumbrances to date, in April, we are projecting an ending fund balance of approximately \$780,00. This \$720,000 decrease from budgeted in 2021-22. The decrease is due to a few factors, most notably is the decline in enrollment as well as a lower than projected Beginning Fund Balance for 2021-22. There is also spending in 2021-22 that has continued to been higher due to COVID as well as additional stipends, extra duty and coaches as we transition back to in-person supports.

Salaries and Benefits

Personnel Projections

Licensed staff salaries have been set by a bargaining agreement with Riverdale Teachers Association (RTA) through June 30, 2022. At the time of the proposed budget creation negotiations were beginning, so the current proposed budget rolls all staff forward at their current placement, with the exception of a reclassification for our Confidential Personnel (see Wage Schedule at end of section). Once a new contract is in place an amendment will need to be submitted to the board to move the funds from contingency and appropriate them.

Public Employees Retirement System (PERS)

PERS Rates are set by the PERS Board for the biennium. New rates went into effect on July 1, 2021 and will remain in place through June 30, 2023. Rates decreased by 6.51% for Tier 1/Tier 2 members from the last biennium, and by 4.17% for OPSRP members.

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

PERS Unfunded Actuarial Liability, UAL, Bond (amount the employer pays for the pension obligation) Riverdale School District participated in a school district pension bond pool to offset its unfunded actuarial liability with PERS. As the interest on the pension bonds is less than the rate charged by PERS, the district saved retirement costs by doing this. Debt service expenditures in Fund 330, Debt Service Fund-PERS Bonds, pay the principal and interest on the debt. Charges to employee benefit accounts based on salary and wages recoup the PERS rate savings and accumulate in the Fund 330, Debt Service Fund-PERS Bonds, to repay this debt. Currently fund 330 has a balance that will be partially used in 2022-23 to lower the rate. For 2022-23, the rate is estimated to be 6.8% based on projected payroll and fund balance down from 9.65% in 2021-22.

Other Associated Payroll Costs

Other fringe costs include 7.65% FICA, .39% Worker's Compensations, 1% Unemployment, 6% PERS Pick up for all staff including for the first time this year our Classified employees. There is also a new fringe rate of .20% to support the state required Paid Family Medical Leave Act (PFML) (HB 2005). Annually the PFML will be .40% except that in 2022-23 the collection is not set to begin until January 1, 2023. Health Insurance rates for 2022-23 have not been released yet so the proposed budget includes an estimated 5% 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 2022-23 payments will be \$20,080 per month for a total cost of \$240,972 for 2022-23. This is a 3% cost increase and is built into the lease.

Utilities

Adjustments to the utilities line are included to increase and decrease in alignment with current projected spending levels.

Transportation

Expenditures here are projected to increase 6% for 2022-23 as compared to 2021-22 budget. The \$185,000 budget for 2022-23 is a reduction from the ~\$200,000 projected to be expended in 2021-22. In the 2021-22 school year Riverdale had to increase a route to meet the state mandated spacing requirements. In 2022-23 the routes are projected to be pre-pandemic levels, however there is a 2.5% escalation within the contract for 2022-23.

Other Non-instructional/Professional Technical Services

There was a reduction here to align with NW Regional's reduced support planned for 2022-23. They will continue to support our Payroll function in a limited capacity for the 2022-23 school year. Riverdale is currently working with MESD to create capacity for Payroll support within our Local Service Plan.

Non-Consumables

The proposed budget includes a \$34,700 increase in the non-consumable line item. This is to more accurately reflect spending pre-COVID and appears artificially low in the 2021-22 budget.

Property Insurance Premiums

A variety of factors continue to impact the insurance costs for districts across the state, these include both COVID as well as fraud and cyber security risks. Brown & Brown are projecting an 8-10% increase in costs from 2021-22. The proposed budget includes a projected 9% increase.

Interfund Transfers

The transfers for 2022-23 include \$100,000 for the textbook adoption work that is currently underway and planned for next year. In 2021-22 Riverdale had projected \$50,000 to transfer and that will not occur as the purchases will not occur until next fiscal year. There is also a transfer for \$24,153 to move funds that were coded to general fund in prior years over to fund 230 – SB1149 Energy Fund as required. This is a one-time transfer; all future funds are being coded to fund 230 as received.

Contingency and Unappropriated Fund Balance

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

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

be a long-term financial goal and the district would need to build reserves annually until targeted levels are reached.

Contingency

In 2022-23 the contingency for the General Fund is increasing from \$434,638 to \$889,017. This represents 9% of expenditures (not including the contingency and unappropriated ending fund balances). The RTA negotiations are underway and any negotiated contract changes will need to be supported with a transfer from contingency. These funds are available only by board action.

Unappropriated Ending Fund Balance provides for future years' operations. Any money so designated may not be used during the budget year. The General Fund Unappropriated Ending Fund Balance is proposed at \$119,408 in this budget. The unappropriated ending fund balance will decrease from \$699,173 to allow for funding to be available to support unanticipated or yet to be decided expenditure increases for 2022-23.

Overall the proposed budget includes 10% in contingency and unappropriated ending fund balance for the 2022-23 school year. This is high due to the RTA contract not being finalized.

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 \$182,970.

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

- RHS Technology Teacher 1.0 FTE
- RHS Counselor .30 FTE

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 2022-23 estimated allocation for SIA is \$475,515 and will continue the 2021-22 investments in the following areas:

- Increased access for students in need of academic support, including support for K-8 literacy and math
 - Literacy and Math Specialist 1.0 FTE (this is partially funded with Title)
- Support capacity to implement restorative practices

- Behavior Specialist/Restorative Justice Coach 1.0 FTE (this is partially funded with Title)
- Mental health supports
 - Jory Mental Health Contract
- Braid racial equity and social justice strategies into our instructional core work
 - Equity & Inclusion Director 1.0 FTE

ESSER Funds

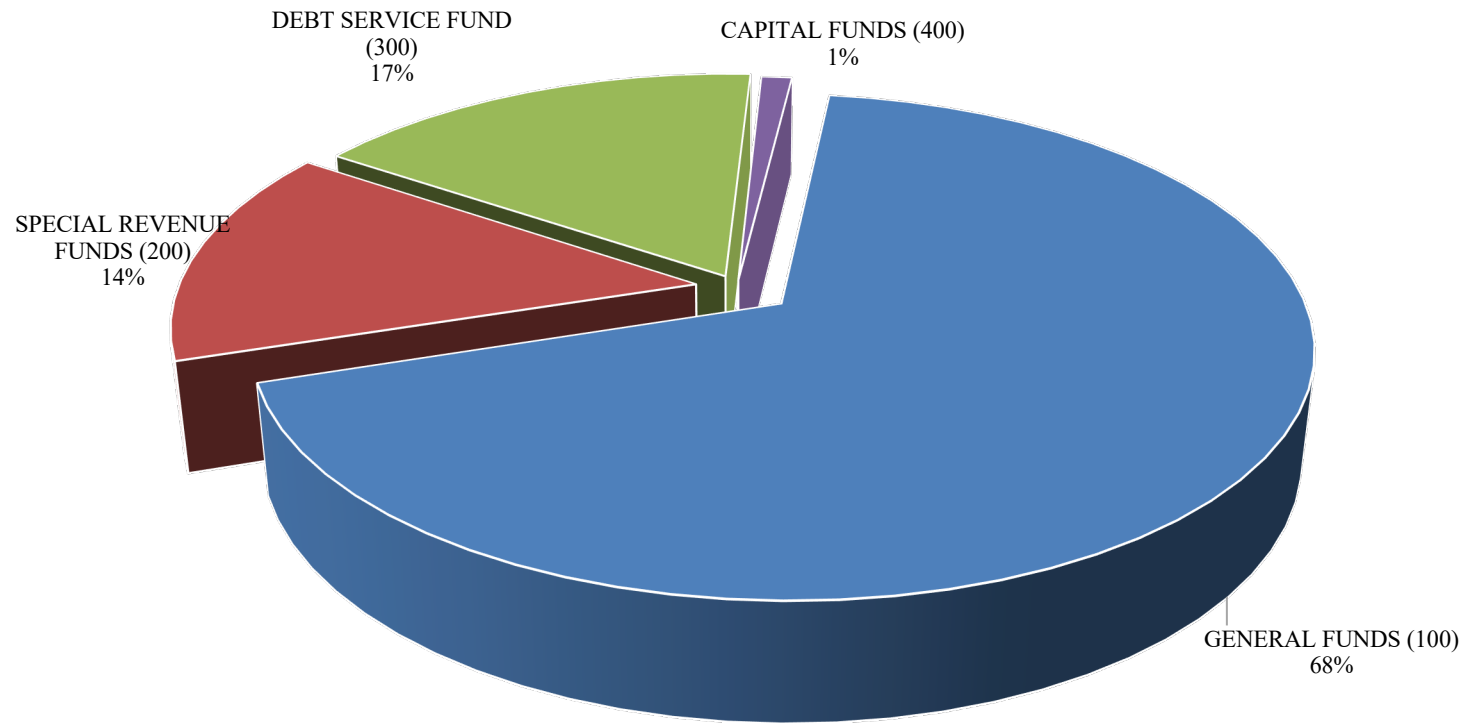
The federal dollars are projected to be mostly spent by the end of 2021-22 and included supports for Summer School, tents to accommodate spacing requirements, furniture needed for the classroom adjustments due to COVID, instructional supports at both the HS and GS to assist with unfinished learning and personal protective equipment. The remaining \$30,000 in 2022-23 will be focused on the federally required 20% unfinished learning target to include the 25% match for the summer school state funding.

**Riverdale School District
2022-23 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 | \$ 3,015,000 | \$ - | \$ 1,938,200 | \$ - | \$ 4,953,200 |
| State School Fund | 3,543,165 | - | - | - | 3,543,165 |
| Common School Fund | 56,865 | - | - | - | 56,865 |
| | <u>6,615,030</u> | <u>-</u> | <u>1,938,200</u> | <u>-</u> | <u>8,553,230</u> |
| Other Revenues Outside Formula | | | | | |
| Local Option Levy | 1,001,000 | - | - | - | 1,001,000 |
| Tuition | 1,167,438 | - | - | - | 1,167,438 |
| Donations | 1,290,210 | 317,400 | - | - | 1,607,610 |
| Other Local Sources | 183,674 | 252,800 | 385,110 | 10,100 | 831,684 |
| Other Intermediate Sources | 45,000 | - | - | - | 45,000 |
| Other State Sources | - | 592,616 | - | - | 592,616 |
| Federal Sources | - | 417,609 | - | - | 417,609 |
| Transfers | - | 124,153 | - | - | 124,153 |
| Beginning Fund Balance | 780,000 | 627,357 | 352,925 | 169,268 | 1,929,550 |
| | <u>4,467,322</u> | <u>2,331,935</u> | <u>738,035</u> | <u>179,368</u> | <u>7,716,660</u> |
| Total Revenues | <u><u>\$ 11,082,352</u></u> | <u><u>\$ 2,331,935</u></u> | <u><u>\$ 2,676,235</u></u> | <u><u>\$ 179,368</u></u> | <u><u>\$ 16,269,890</u></u> |
| Requirements | | | | | |
| Expenditures | | | | | |
| Instruction | \$ 5,808,598 | \$ 1,706,704 | \$ - | \$ - | \$ 7,515,302 |
| Support Services | 4,131,456 | 604,696 | - | 111,782 | 4,847,934 |
| Enterprise/Community Services | - | 20,535 | - | - | 20,535 |
| Facilities Acquisition | - | - | - | 67,586 | 67,586 |
| Debt Service | - | - | 2,459,252 | - | 2,459,252 |
| Fund Transfer | 124,153 | - | - | - | 124,153 |
| Contingency | 898,737 | - | 216,983 | - | 1,115,720 |
| Unappropriated Fund Balance | 119,408 | - | - | - | 119,408 |
| Total Expenditures | <u><u>\$ 11,082,352</u></u> | <u><u>\$ 2,331,935</u></u> | <u><u>\$ 2,676,235</u></u> | <u><u>\$ 179,368</u></u> | <u><u>\$ 16,269,890</u></u> |

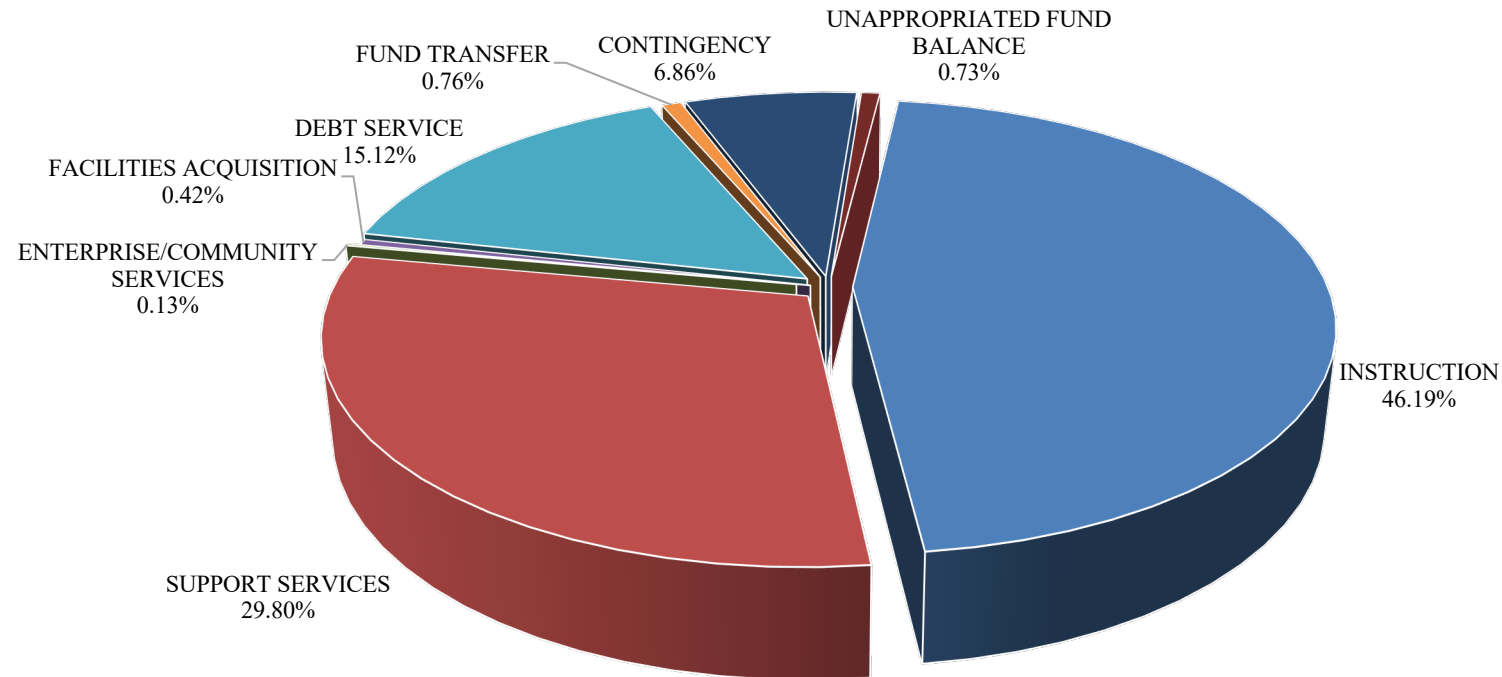
* SSF formula for General Fund only

REVENUE BY FUND



| 2022-23 PROPOSED REVENUE | |
|-----------------------------|-------------------|
| All Funds | Amount |
| GENERAL FUNDS (100) | \$ 11,082,352 |
| SPECIAL REVENUE FUNDS (200) | 2,331,935 |
| DEBT SERVICE FUND (300) | 2,676,235 |
| CAPITAL FUNDS (400) | 179,368 |
| TOTAL | 16,269,890 |

EXPENDITURES BY APPROPRIATION



| 2022-23 PROPOSED BUDGET | |
|-------------------------------|-------------------|
| All Funds | Amount |
| INSTRUCTION | \$ 7,515,302 |
| SUPPORT SERVICES | 4,847,934 |
| ENTERPRISE/COMMUNITY SERVICES | 20,535 |
| FACILITIES ACQUISITION | 67,586 |
| DEBT SERVICE | 2,459,252 |
| FUND TRANSFER | 124,153 |
| CONTINGENCY | 1,115,720 |
| UNAPPROPRIATED FUND BALANCE | 119,408 |
| TOTAL | 16,269,890 |

Riverdale School District #51 J
Wage and Salary Schedule
Fiscal Year 2022-23

| <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 | \$ 17.79 | \$ 18.14 | \$ 18.51 | \$ 18.87 | \$ 19.25 | \$ 19.63 | \$ 20.04 | | 6.7200 | - |
| B | Custodian | 260 | \$ 18.84 | \$ 19.22 | \$ 19.60 | \$ 19.99 | \$ 20.40 | \$ 20.81 | \$ 21.23 | | 2.5000 | - |
| C | Enrollment/Admissions Coord . | 200 | \$ 18.84 | \$ 19.22 | \$ 19.60 | \$ 19.99 | \$ 20.40 | \$ 20.81 | \$ 21.23 | | 1.0000 | - |
| E | Admin Assistant | 202/240 | \$ 22.73 | \$ 23.17 | \$ 23.64 | \$ 24.12 | \$ 24.59 | \$ 25.08 | \$ 25.59 | | 4.0000 | - |
| E | Communications Coordinator | 205 | \$ 22.73 | \$ 23.17 | \$ 23.64 | \$ 24.12 | \$ 24.59 | \$ 25.08 | \$ 25.59 | | 1.0000 | - |
| F | Facilities Maintenance Supervisor | 260 | \$ 25.82 | \$ 26.29 | \$ 26.77 | \$ 27.25 | \$ 27.75 | \$ 28.25 | \$ 28.77 | | 2.0000 | - |
| G | College Counselor | 192 | \$ 26.55 | \$ 27.09 | \$ 27.63 | \$ 28.19 | \$ 28.74 | \$ 29.32 | \$ 29.90 | | 1.0000 | - |
| G | Tech Asst | 215 | \$ 26.55 | \$ 27.09 | \$ 27.63 | \$ 28.19 | \$ 28.74 | \$ 29.32 | \$ 29.90 | | 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 | \$ 65,278 | \$ 66,584 | \$ 67,916 | \$ 69,274 | \$ 70,659 | \$ 72,073 | \$ 73,514 | | 1.0000 | - |
| | HR/AP Specialist | 240 | \$ 65,278 | \$ 66,584 | \$ 67,916 | \$ 69,274 | \$ 70,659 | \$ 72,073 | \$ 73,514 | | 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 | \$ 195,000 | | | | | 1.0000 | - |
| | Principal - Grade School | 230 | \$ 115,355 | \$ 117,662 | \$ 120,015 | \$ 122,415 | \$ 124,864 | 1.0000 | - |
| | Principal - High School | 230 | \$ 115,355 | \$ 117,662 | \$ 120,015 | \$ 122,415 | \$ 124,864 | 1.0000 | - |
| | Business Manager | 250 | \$ 101,765 | \$ 103,800 | \$ 105,876 | \$ 107,993 | \$ 110,153 | 1.0000 | - |

*Position paid based on FTE

| <u>Licensed - Salary Range</u> | | Contract | Column 1 | Column 7 | General | Other |
|--------------------------------|---------|-----------|---------------|-------------------------|----------|-----------|
| | | Work Days | Base - Step 1 | Max - Step w/ longevity | Fund FTE | Funds FTE |
| | Teacher | 192 | \$ 44,033 | \$ 91,623 | 43.7000 | 5.0500 |

Total 68.9200 5.0500

Total FTE, All Positions 73.9700

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.

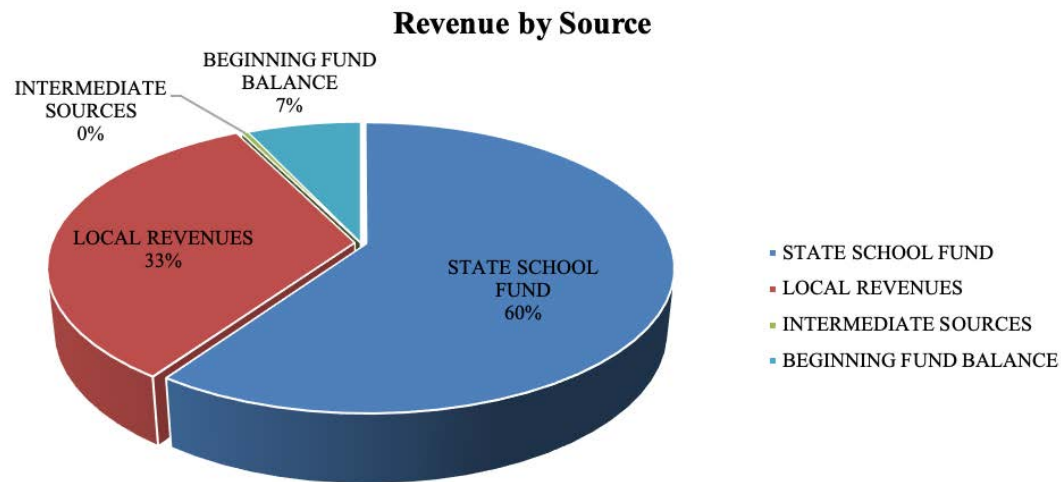
The largest portion of revenues come from two main sources: state funding and local property taxes. The state revenue, local property taxes and timber revenue are components of the State School Fund (SSF), which make up approximately 59% of all General Fund revenue.

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 are 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**

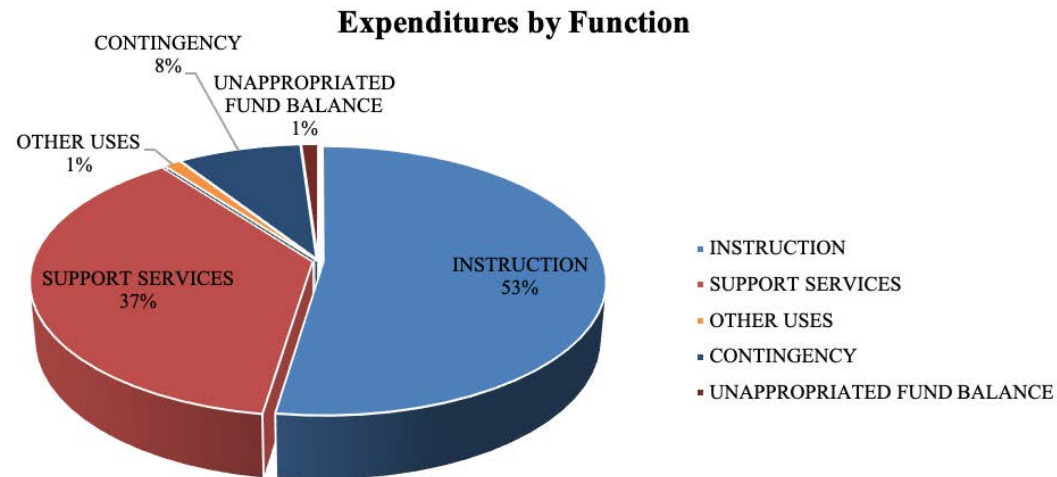
| Major Source | ACTUALS 2019-20 | ACTUALS 2020-21 | BUDGET 2021-22 | PROPOSED 2022-23 | APPROVED 2022-23 | ADOPTED 2022-23 |
|---|----------------------------|----------------------------|---------------------------|-----------------------------|-----------------------------|----------------------------|
| STATE SCHOOL FUND* | \$ 6,234,256 | \$ 6,378,704 | \$ 6,472,730 | \$ 6,615,030 | \$ - | \$ - |
| OTHER LOCAL SOURCES | 3,485,640 | 3,208,580 | 3,063,251 | 3,642,322 | - | - |
| INTERMEDIATE SOURCES | 60,729 | 115,728 | 95,000 | 45,000 | - | - |
| OTHER STATE SOURCES | 44,436 | 38,220 | 38,000 | - | - | - |
| FEDERAL SOURCES OTHER SOURCES/ BEGINNING FUND | 84,473 | 29,732 | - | - | - | - |
| | 874,478 | 1,482,071 | 1,500,000 | 780,000 | - | - |
| General Fund Total | \$ 10,784,012 | \$ 11,253,034 | \$ 11,168,981 | \$ 11,082,352 | \$ - | \$ - |



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

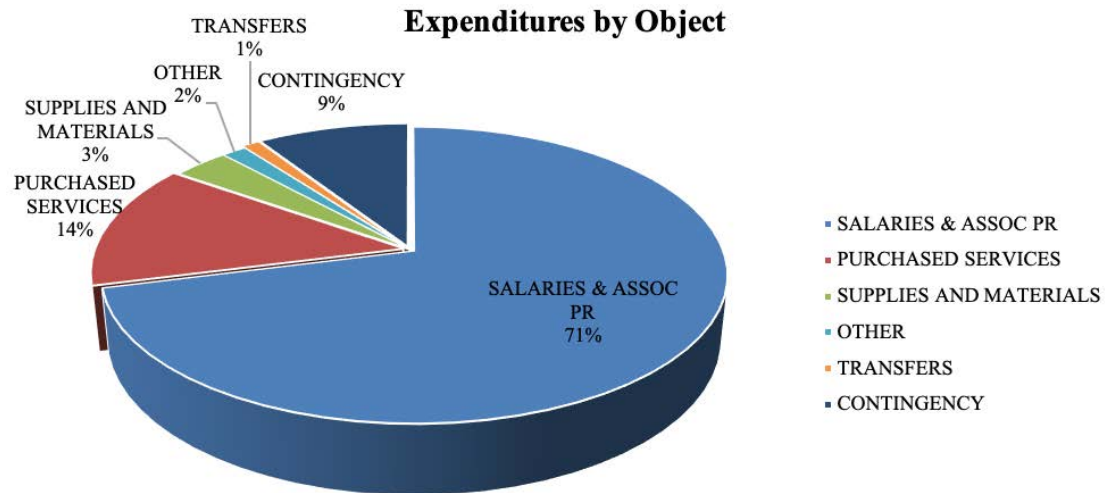
**Riverdale School District
General Fund
Expenditure Summary by Major Function**

| Major Source | Description | ACTUALS 2019-20 | ACTUALS 2020-21 | BUDGET 2021-22 | FTE | PROPOSED 2022-23 | PROPOSED FTE | APPROVED 2022-23 | ADOPTED 2022-23 | ADOPTED FTE |
|---------------------------|---------------------------------|---------------------|----------------------|----------------------|--------------|----------------------|-----------------|---------------------|--------------------|----------------|
| 1000 | INSTRUCTION | \$ 5,925,693 | \$ 6,216,939 | \$ 6,094,037 | 45.19 | \$ 5,808,598 | 45.91 | \$ - | \$ - | - |
| 2000 | SUPPORT SERVICES | 3,361,151 | 3,858,869 | 3,891,133 | 22.50 | 4,131,456 | 23.01 | - | - | - |
| 5000 | OTHER USES | 15,097 | - | 50,000 | - | 124,153 | - | - | - | - |
| 6000 | CONTINGENCIES | - | - | 434,638 | - | 898,737 | - | - | - | - |
| 7000 | UNAPPROPRIATED ENDING FUND BAL. | - | - | 699,173 | - | 119,408 | - | - | - | - |
| General Fund Total | | <u>\$ 9,301,940</u> | <u>\$ 10,075,807</u> | <u>\$ 11,168,981</u> | <u>67.69</u> | <u>\$ 11,082,352</u> | <u>68.92</u> | <u>\$ -</u> | <u>\$ -</u> | <u>0.00</u> |



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

| Major Object | Description | ACTUALS 2019-20 | ACTUALS 2020-21 | BUDGET 2021-22 | FTE | PROPOSED 2022-23 | PROPOSED FTE | APPROVED 2022-23 | ADOPTED 2022-23 | ADOPTED FTE |
|---------------------------|--------------------------|---------------------|----------------------|----------------------|--------------|----------------------|-----------------|---------------------|--------------------|----------------|
| 100 | SALARIES | \$ 4,749,140 | \$ 5,209,385 | \$ 5,145,502 | 67.69 | \$ 5,154,240 | 68.92 | \$ - | \$ - | - |
| 200 | ASSOCIATED PAYROLL COST | 2,967,709 | 3,170,935 | 2,789,115 | - | 2,717,039 | - | - | - | - |
| 300 | PURCHASED SERVICES | 1,198,116 | 1,186,951 | 1,557,279 | - | 1,520,465 | - | - | - | - |
| 400 | SUPPLIES AND MATERIALS | 254,700 | 344,329 | 333,584 | - | 379,659 | - | - | - | - |
| 500 | CAPITAL OUTLAY | - | - | - | - | - | - | - | - | - |
| 600 | OTHER OBJECTS | 117,179 | 164,207 | 159,690 | - | 168,650 | - | - | - | - |
| 700 | TRANSFERS | 15,097 | - | 50,000 | - | 124,153 | - | - | - | - |
| 800 | CONTINGENCY/PLANNED RESE | - | - | 1,133,811 | - | 1,018,145 | - | - | - | - |
| General Fund Total | | \$ 9,301,940 | \$ 10,075,807 | \$ 11,168,981 | 67.69 | \$ 11,082,352 | 68.92 | \$ - | \$ - | 0.00 |



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

Resources Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|-----------------------|--|----------------------|----------------------|----------------------|-------------|---------------------------|-------------------------|------------------|-----------------|-------------|
| Fund 100 | General | | | | | | | | | |
| 1111 | Current Year Taxes | 2,688,957.16 | 2,804,830.85 | 2,961,136.00 | 0.00 | 2,975,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1112 | Prior Year Taxes | 38,689.43 | 39,922.21 | 25,000.00 | 0.00 | 40,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1114 | PILOT | 0.00 | 119.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1121 | Current Year Local Option Taxes | 918,091.88 | 865,013.13 | 945,364.00 | 0.00 | 986,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1122 | Prior Year Local Option Taxes | 11,017.88 | 12,861.23 | 0.00 | 0.00 | 15,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1123 | Penalties & Interest on Local Option Tax | 1,272.44 | 397.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1190 | Penalties & Interest on Taxes | 3,983.92 | 1,692.11 | 0.00 | 0.00 | 2,700.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1311 | Tuition from Individuals | 836,645.65 | 744,061.26 | 917,212.00 | 0.00 | 1,167,438.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1314 | Tuition - Deposits for Next Year | 0.00 | 50.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1510 | Interest on Investments | 72,183.64 | 27,757.18 | 27,000.00 | 0.00 | 27,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1730 | Student Organization Dues/Fees | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1740 | Fees | 125,101.75 | 66,008.65 | 125,000.00 | 0.00 | 125,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1790 | Other Extracurricular Activities | 700.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1910 | Rentals | 2,736.50 | 0.00 | 3,974.00 | 0.00 | 3,974.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1920 | Contributions & Donations - Private Sou | 1,420,341.64 | 1,423,292.00 | 1,019,701.00 | 0.00 | 1,290,210.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1960 | Recovery of Prior Year Expenditure | 79.45 | 35,528.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1970 | Services Provided - Other Funds | 10,444.36 | 13,688.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1980 | Fees Charged to Grants | 0.00 | 5,101.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1990 | Miscellaneous Revenue | 67,660.78 | 9,316.26 | 25,000.00 | 0.00 | 25,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1992 | E- Rate | 15,180.58 | 3,692.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000 | Local Sources | 6,213,287.06 | 6,053,332.67 | 6,049,387.00 | 0.00 | 6,657,322.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2101 | County School Funds | 689.14 | 348.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2102 | General ESD Funds | 0.00 | 63,007.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2112 | City & County Income Taxes - Current Y | 60,728.80 | 43,483.20 | 45,000.00 | 0.00 | 45,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2199 | Other Intermediate Sources | 0.00 | 9,237.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2000 | Intermediate Sources | 61,417.94 | 116,076.89 | 95,000.00 | 0.00 | 45,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3101 | State School Fund - General Support | 3,414,514.84 | 3,465,304.54 | 3,433,232.76 | 0.00 | 3,543,165.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3103 | Common School Fund | 91,405.07 | 68,297.10 | 53,361.01 | 0.00 | 56,865.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3120 | SSF - Small HS Adj | 0.00 | 0.00 | 38,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3199 | Other Unrestricted Grants | 43,795.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3299 | Other Restricted Grants-in-aid | 640.00 | 38,219.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3000 | State Sources | 3,550,355.54 | 3,571,821.31 | 3,524,593.77 | 0.00 | 3,600,030.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4500 | Federal Revenue | 84,473.00 | 29,732.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4000 | Federal Sources | 84,473.00 | 29,732.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5400 | Fund Balance | 874,478.22 | 1,482,071.40 | 1,500,000.00 | 0.00 | 780,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000 | Other Sources | 874,478.22 | 1,482,071.40 | 1,500,000.00 | 0.00 | 780,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 100 | General | 10,784,011.76 | 11,253,034.27 | 11,168,980.77 | 0.00 | 11,082,352.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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

Requirements Report

| | | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Proposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------------------|---|--|---------------------|---------------------|---------------------|--------------|----------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 100 General | | | | | | | | | | | |
| Function 1111 | Elementary Programs | | | | | | | | | | |
| 111 | Licensed Salaries | | 1,314,717.21 | 1,379,051.48 | 1,358,372.63 | 17.86 | 1,305,940.87 | 17.22 | 0.00 | 0.00 | 0.00 |
| 112 | Classified Salaries | | 52,715.88 | 8,938.81 | 0.00 | 0.00 | 46,413.90 | 1.63 | 0.00 | 0.00 | 0.00 |
| 121 | Substitutes - Licensed | | 0.00 | 5,578.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 123 | Temporary - Licensed | | 0.00 | 116,768.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 124 | Temporary - Classified | | 0.00 | 4,857.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 130 | Additional Salary | | 23,791.45 | 30,500.63 | 13,078.44 | 0.00 | 10,238.28 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | | 451,024.01 | 486,709.76 | 366,113.34 | 0.00 | 336,739.77 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | | 106,242.30 | 117,754.23 | 105,161.20 | 0.00 | 102,206.30 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | | 6,776.55 | 3,808.72 | 3,393.16 | 0.00 | 2,820.12 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | | 2,439.56 | 27,703.72 | 14,151.32 | 0.00 | 13,767.71 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | OTHER REQ PAYROLL COSTS | | 0.00 | 0.00 | 34.56 | 0.00 | 2,639.71 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240 | Insurance | | 290,988.07 | 341,763.87 | 265,461.68 | 0.00 | 294,186.34 | 0.00 | 0.00 | 0.00 | 0.00 |
| 241 | Other Insurance | | 4,297.00 | 4,571.44 | 3,932.76 | 0.00 | 3,784.80 | 0.00 | 0.00 | 0.00 | 0.00 |
| 243 | VEBA CONTRIBUTION | | 23,034.96 | 27,910.39 | 38,735.52 | 0.00 | 23,211.46 | 0.00 | 0.00 | 0.00 | 0.00 |
| 312 | Instructional Programs Improvement Services | | 8,865.84 | 797.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 319 | Other Instructional Prof. Tech. Services | | 121,830.28 | 19,145.65 | 37,166.45 | 0.00 | 37,166.45 | 0.00 | 0.00 | 0.00 | 0.00 |
| 340 | Travel | | 0.00 | 13.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 374 | Other Tuition | | 17,694.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | | 331.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies & Materials | | 11,302.69 | 23,183.84 | 45,000.00 | 0.00 | 45,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 420 | Textbooks | | 542.64 | 4,032.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 430 | Library Books | | 22.36 | 0.00 | 525.00 | 0.00 | 525.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 440 | Periodicals | | 146.03 | 3,529.46 | 525.00 | 0.00 | 525.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-Consumable Items | | 501.64 | 9,065.70 | 1,470.00 | 0.00 | 6,470.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 470 | Computer Software | | 2,090.43 | 6,307.53 | 7,200.00 | 0.00 | 2,800.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 480 | Computer Hardware | | 52,359.42 | 40,801.23 | 56,000.00 | 0.00 | 60,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 640 | Dues and Fees | | 175.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1111 | Elementary Programs | | 2,491,889.05 | 2,662,793.41 | 2,326,321.06 | 17.86 | 2,304,435.71 | 18.85 | 0.00 | 0.00 | 0.00 |
| Function 1113 | Elementary Extracurricular | | | | | | | | | | |
| 130 | Additional Salary | | 2,713.36 | 1,125.00 | 3,058.44 | 0.00 | 3,082.31 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------------------|---|-------------------|-------------------|-------------------|-------------|---------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 100 | General | | | | | | | | | |
| Function 1113 | Elementary Extracurricular | | | | | | | | | |
| 210 | PERS Related Costs | 990.10 | 108.56 | 648.60 | 0.00 | 750.84 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 206.71 | 86.05 | 205.98 | 0.00 | 235.79 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 13.02 | 2.76 | 7.56 | 0.00 | 6.48 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 4.87 | 27.68 | 30.60 | 0.00 | 31.74 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | OTHER REQ PAYROLL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 6.12 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1113 | Elementary Extracurricular | 3,928.06 | 1,350.05 | 3,951.18 | 0.00 | 4,113.28 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 1121 | Middle School Programs | | | | | | | | | |
| 111 | Licensed Salaries | 457,033.35 | 487,757.63 | 466,707.43 | 5.40 | 440,396.15 | 5.48 | 0.00 | 0.00 | 0.00 |
| 121 | Substitutes - Licensed | 520.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 130 | Additional Salary | 3,073.53 | 11,081.72 | 6,469.44 | 0.00 | 13,738.42 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | 150,316.85 | 162,029.75 | 131,777.02 | 0.00 | 111,412.99 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 34,845.63 | 37,793.26 | 35,801.38 | 0.00 | 34,177.31 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 2,210.76 | 1,229.27 | 1,166.04 | 0.00 | 957.30 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 794.21 | 8,508.69 | 4,800.40 | 0.00 | 4,583.34 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | OTHER REQ PAYROLL COSTS | 0.00 | 0.00 | 11.76 | 0.00 | 821.33 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240 | Insurance | 73,059.36 | 74,910.57 | 69,161.64 | 0.00 | 65,518.78 | 0.00 | 0.00 | 0.00 | 0.00 |
| 241 | Other Insurance | 1,398.00 | 1,428.45 | 1,397.76 | 0.00 | 1,306.22 | 0.00 | 0.00 | 0.00 | 0.00 |
| 243 | VEBA CONTRIBUTION | 15,356.64 | 19,033.50 | 19,367.76 | 0.00 | 17,969.75 | 0.00 | 0.00 | 0.00 | 0.00 |
| 312 | Instructional Programs Improvement Services | 430.00 | 351.97 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 319 | Other Instructional Prof. Tech. Services | 3,264.84 | 24,241.19 | 45,708.12 | 0.00 | 45,708.12 | 0.00 | 0.00 | 0.00 | 0.00 |
| 340 | Travel | 0.00 | 225.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 5,057.43 | 3,315.24 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 420 | Textbooks | 138.01 | 15,909.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 440 | Periodicals | 0.00 | 1,064.44 | 1,433.25 | 0.00 | 1,433.25 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-Consumable Items | 0.00 | 3,655.44 | 551.25 | 0.00 | 551.25 | 0.00 | 0.00 | 0.00 | 0.00 |
| 470 | Computer Software | 0.00 | 95.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1121 | Middle School Programs | 747,498.61 | 852,630.42 | 799,353.25 | 5.40 | 753,574.21 | 5.48 | 0.00 | 0.00 | 0.00 |
| Function 1122 | Middle School Extracurricular | | | | | | | | | |
| 111 | Licensed Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 27,563.58 | 0.43 | 0.00 | 0.00 | 0.00 |
| 112 | Classified Salaries | 9,828.00 | 10,062.00 | 10,418.96 | 0.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 124 | Temporary - Classified | 0.00 | 0.00 | 6,147.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 130 | Additional Salary | 101,431.37 | 74,291.38 | 79,907.51 | 0.00 | 75,544.37 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------------------|---|-------------------|-------------------|-------------------|-------------|---------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 100 General | | | | | | | | | | |
| Function 1122 | Middle School Extracurricular | | | | | | | | | |
| 210 | PERS Related Costs | 19,882.90 | 17,745.78 | 20,462.34 | 0.00 | 12,770.08 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 8,473.19 | 6,442.63 | 6,592.11 | 0.00 | 4,743.54 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 640.08 | 266.34 | 237.54 | 0.00 | 130.95 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 183.99 | 1,587.96 | 969.49 | 0.00 | 642.14 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | OTHER REQ PAYROLL COSTS | 0.00 | 0.00 | 0.18 | 0.00 | 119.11 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240 | Insurance | 1,635.26 | 1,745.02 | 1,893.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 241 | Other Insurance | 70.68 | 73.86 | 77.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 322 | Repairs & Maintenance | 200.00 | 0.00 | 2,100.00 | 0.00 | 2,100.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 324 | Rentals | 400.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | 4,349.50 | 1,637.00 | 6,405.00 | 0.00 | 6,405.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 596.79 | 1,456.35 | 6,200.00 | 0.00 | 6,200.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-Consumable Items | 529.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 470 | Computer Software | 497.50 | 715.42 | 800.00 | 0.00 | 650.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 480 | Computer Hardware | 0.00 | 518.99 | 100.00 | 0.00 | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 640 | Dues and Fees | 1,670.00 | 415.75 | 1,050.00 | 0.00 | 1,050.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1122 | Middle School Extracurricular | 150,389.08 | 116,958.48 | 143,361.12 | 0.25 | 138,018.77 | 0.43 | 0.00 | 0.00 | 0.00 |
| Function 1131 | High School Programs | | | | | | | | | |
| 111 | Licensed Salaries | 1,074,308.61 | 1,090,194.03 | 1,104,948.10 | 13.85 | 1,078,220.50 | 13.55 | 0.00 | 0.00 | 0.00 |
| 121 | Substitutes - Licensed | 1,406.80 | 240.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 130 | Additional Salary | 15,102.49 | 15,751.53 | 9,245.76 | 0.00 | 22,335.84 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | 382,874.26 | 364,466.72 | 294,653.12 | 0.00 | 276,734.72 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 88,912.09 | 84,316.22 | 85,231.03 | 0.00 | 83,527.48 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 5,684.96 | 2,756.72 | 2,680.93 | 0.00 | 2,342.18 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 2,031.49 | 18,153.24 | 11,428.47 | 0.00 | 11,201.36 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | OTHER REQ PAYROLL COSTS | 0.00 | 0.00 | 25.99 | 0.00 | 2,117.79 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240 | Insurance | 232,851.10 | 205,180.73 | 193,307.74 | 0.00 | 237,692.46 | 0.00 | 0.00 | 0.00 | 0.00 |
| 241 | Other Insurance | 3,695.23 | 3,211.54 | 3,133.63 | 0.00 | 3,357.60 | 0.00 | 0.00 | 0.00 | 0.00 |
| 243 | VEBA CONTRIBUTION | 19,835.66 | 32,585.20 | 31,472.58 | 0.00 | 26,229.24 | 0.00 | 0.00 | 0.00 | 0.00 |
| 311 | Instruction Services | 0.00 | 16,197.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 312 | Instructional Programs Improvement Services | 590.54 | 126.40 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 319 | Other Instructional Prof. Tech. Services | 3,747.14 | 51,115.12 | 53,291.43 | 0.00 | 53,291.43 | 0.00 | 0.00 | 0.00 | 0.00 |
| 322 | Repairs & Maintenance | 340.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 324 | Rentals | 0.00 | 6,572.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------------------|---|--|---------------------|---------------------|---------------------|--------------|---------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 100 General | | | | | | | | | | | |
| Function 1131 | High School Programs | | | | | | | | | | |
| 340 | Travel | | 1,361.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 374 | Other Tuition | | 2,178.75 | 2,958.86 | 1,102.50 | 0.00 | 1,102.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | | 729.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies & Materials | | 4,269.16 | 1,900.81 | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 420 | Textbooks | | 10,320.14 | 4,627.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 450 | Food | | 160.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-Consumable Items | | 3,584.22 | 599.00 | 2,480.63 | 0.00 | 7,480.63 | 0.00 | 0.00 | 0.00 | 0.00 |
| 470 | Computer Software | | 971.70 | 123.74 | 300.00 | 0.00 | 1,050.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 480 | Computer Hardware | | 36,495.96 | 13,537.00 | 28,000.00 | 0.00 | 30,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 640 | Dues and Fees | | 649.98 | 550.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1131 | High School Programs | | 1,892,101.40 | 1,915,165.08 | 1,848,301.91 | 13.85 | 1,863,683.73 | 13.55 | 0.00 | 0.00 | 0.00 |
| Function 1132 | High School Extracurricular | | | | | | | | | | |
| 111 | Licensed Salaries | | 0.00 | 0.00 | 0.00 | 0.00 | 36,537.77 | 0.57 | 0.00 | 0.00 | 0.00 |
| 112 | Classified Salaries | | 9,828.00 | 10,062.00 | 10,418.84 | 0.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 113 | Administrators | | 0.00 | 0.00 | 51,455.50 | 0.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 124 | Temporary - Classified | | 0.00 | 0.00 | 33,362.04 | 0.00 | 29,350.88 | 0.00 | 0.00 | 0.00 | 0.00 |
| 130 | Additional Salary | | 91,147.71 | 114,312.42 | 118,112.62 | 0.00 | 115,284.16 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | | 19,560.34 | 24,586.16 | 50,048.08 | 0.00 | 15,626.04 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | | 7,704.95 | 9,501.75 | 14,937.52 | 0.00 | 7,595.96 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | | 564.53 | 382.35 | 525.98 | 0.00 | 380.07 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | | 178.66 | 2,454.37 | 2,147.26 | 0.00 | 1,024.29 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | OTHER REQ PAYROLL COSTS | | 0.00 | 0.00 | 1.20 | 0.00 | 198.23 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240 | Insurance | | 1,803.86 | 1,840.19 | 11,624.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 241 | Other Insurance | | 72.40 | 79.81 | 203.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 322 | Repairs & Maintenance | | 708.60 | 60.00 | 6,300.00 | 0.00 | 6,300.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 324 | Rentals | | 599.80 | 6,002.00 | 7,000.00 | 0.00 | 7,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 340 | Travel | | 1,789.22 | 0.00 | 3,675.00 | 0.00 | 3,675.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | | 14,453.00 | 6,247.25 | 15,225.00 | 0.00 | 15,225.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies & Materials | | 5,676.54 | 1,205.63 | 8,750.00 | 0.00 | 8,750.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 470 | Computer Software | | 497.50 | 715.41 | 800.00 | 0.00 | 650.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 480 | Computer Hardware | | 0.00 | 519.00 | 100.00 | 0.00 | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 640 | Dues and Fees | | 10,154.56 | 2,842.05 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1132 | High School Extracurricular | | 164,739.67 | 180,810.39 | 339,686.64 | 0.75 | 252,697.40 | 0.57 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------|---|---|-----------------|-----------------|-------------|------------------------|----------------------|------------------|-----------------|-------------|
| Fund | 100 | General | | | | | | | | |
| Function | 1210 | Gifted and Talented Programs | | | | | | | | |
| 111 | Licensed Salaries | 15,290.46 | 11,993.65 | 12,670.56 | 0.20 | 12,549.60 | 0.20 | 0.00 | 0.00 | 0.00 |
| 130 | Additional Salary | 0.00 | 3,491.72 | 6,000.00 | 0.00 | 1,761.32 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | 4,798.16 | 4,745.57 | 4,713.80 | 0.00 | 3,486.12 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 1,161.81 | 1,183.94 | 1,373.40 | 0.00 | 1,094.76 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 73.44 | 38.12 | 46.08 | 0.00 | 30.24 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 27.51 | 293.45 | 191.20 | 0.00 | 148.26 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | OTHER REQ PAYROLL COSTS | 0.00 | 0.00 | 0.32 | 0.00 | 28.56 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240 | Insurance | 4,098.94 | 3,803.40 | 3,863.52 | 0.00 | 4,128.02 | 0.00 | 0.00 | 0.00 | 0.00 |
| 241 | Other Insurance | 47.04 | 39.04 | 40.68 | 0.00 | 43.80 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function | 1210 Gifted and Talented Programs | 25,497.36 | 25,588.89 | 28,899.56 | 0.20 | 23,270.68 | 0.20 | 0.00 | 0.00 | 0.00 |
| Function | 1250 | Less Restrictive - Students with Disabilities | | | | | | | | |
| 111 | Licensed Salaries | 157,427.41 | 156,746.45 | 202,090.77 | 2.27 | 160,612.84 | 1.80 | 0.00 | 0.00 | 0.00 |
| 112 | Classified Salaries | 80,512.80 | 108,330.15 | 160,919.50 | 5.70 | 116,352.63 | 5.03 | 0.00 | 0.00 | 0.00 |
| 130 | Additional Salary | 5,767.73 | 11,940.92 | 9,600.00 | 0.00 | 10,532.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | 79,703.25 | 87,787.39 | 97,547.18 | 0.00 | 74,067.59 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 17,798.47 | 20,798.40 | 27,932.52 | 0.00 | 21,480.69 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 1,145.33 | 681.86 | 918.26 | 0.00 | 659.14 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 439.97 | 4,750.83 | 3,821.56 | 0.00 | 2,931.02 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | OTHER REQ PAYROLL COSTS | 0.00 | 0.00 | 8.94 | 0.00 | 555.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240 | Insurance | 72,153.41 | 66,060.44 | 80,860.32 | 0.00 | 61,967.40 | 0.00 | 0.00 | 0.00 | 0.00 |
| 241 | Other Insurance | 738.38 | 895.80 | 1,117.86 | 0.00 | 900.18 | 0.00 | 0.00 | 0.00 | 0.00 |
| 312 | Instructional Programs Improvement Services | 560.00 | 0.00 | 7,000.00 | 0.00 | 7,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 319 | Other Instructional Prof. Tech. Services | 202.50 | 1,238.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 340 | Travel | 0.00 | 0.00 | 420.00 | 0.00 | 420.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 373 | Tuition Payments - Private Schools | 17,829.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 382 | Legal Services | 10,528.48 | 94.00 | 8,000.00 | 0.00 | 8,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | 2,215.12 | 952.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 1,761.38 | 608.88 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 420 | Textbooks | 12.00 | 249.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-Consumable Items | 0.00 | 0.00 | 525.00 | 0.00 | 525.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 470 | Computer Software | 670.57 | 277.09 | 1,200.00 | 0.00 | 600.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 480 | Computer Hardware | 183.18 | 0.00 | 200.00 | 0.00 | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 640 | Dues and Fees | 0.00 | 228.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|-------------------------|------|---|-----------------|-----------------|-----------------|-------------|---------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 100 General | | | | | | | | | | | |
| Total Function | 1250 | Less Restrictive - Students with Disabilities | 449,649.58 | 461,641.85 | 604,161.91 | 7.97 | 468,803.99 | 6.83 | 0.00 | 0.00 | 0.00 |
| Function | 2122 | Counseling Services | | | | | | | | | |
| 111 | | Licensed Salaries | 115,466.77 | 132,573.12 | 114,034.44 | 1.80 | 92,768.41 | 1.51 | 0.00 | 0.00 | 0.00 |
| 112 | | Classified Salaries | 39,530.40 | 30,664.69 | 31,901.16 | 0.70 | 45,926.40 | 1.00 | 0.00 | 0.00 | 0.00 |
| 123 | | Temporary - Licensed | 0.00 | 28,478.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 130 | | Additional Salary | 1,358.64 | 1,361.64 | 0.00 | 0.00 | 3,600.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | | PERS Related Costs | 44,101.80 | 57,637.32 | 37,002.70 | 0.00 | 34,663.07 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | | FICA - Medicare / Social Security | 11,896.82 | 14,738.56 | 11,163.96 | 0.00 | 10,885.56 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | | Workers Compensation - SAIF | 750.42 | 475.61 | 359.40 | 0.00 | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | | WBF - Hourly Assessment | 282.76 | 3,718.32 | 1,514.19 | 0.00 | 1,478.41 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | | OTHER REQ PAYROLL COSTS | 0.00 | 0.00 | 3.84 | 0.00 | 284.52 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240 | | Insurance | 31,766.12 | 39,702.72 | 34,770.60 | 0.00 | 30,413.04 | 0.00 | 0.00 | 0.00 | 0.00 |
| 241 | | Other Insurance | 534.90 | 655.32 | 499.92 | 0.00 | 516.71 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | | Consumable Supplies & Materials | 459.50 | 0.00 | 315.00 | 0.00 | 315.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 420 | | Textbooks | 118.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 470 | | Computer Software | 1,850.00 | 0.00 | 4,100.00 | 0.00 | 2,600.00 | 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 | 205.00 | 270.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function | 2122 | Counseling Services | 248,321.57 | 310,275.61 | 235,965.21 | 2.50 | 224,051.12 | 2.51 | 0.00 | 0.00 | 0.00 |
| Function | 2130 | Health Services | | | | | | | | | |
| 389 | | Other Non-Instr / Prof Technical Services | 0.00 | 29,000.00 | 69,000.00 | 0.00 | 69,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | | Consumable Supplies & Materials | 48.28 | 640.93 | 315.00 | 0.00 | 315.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function | 2130 | Health Services | 48.28 | 29,640.93 | 69,315.00 | 0.00 | 69,315.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function | 2131 | Service Area Direction | | | | | | | | | |
| 410 | | Consumable Supplies & Materials | 5,574.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function | 2131 | Service Area Direction | 5,574.26 | 0.00 | 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 | 0.00 | 255.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function | 2140 | Psychological Services | 0.00 | 255.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function | 2190 | Student Support | | | | | | | | | |

Requirements Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------------------|---|------------------|-----------------|-----------------|-------------|---------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 100 | General | | | | | | | | | |
| Function 2190 | Student Support | | | | | | | | | |
| 112 | Classified Salaries | 1,816.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 130 | Additional Salary | 5,500.00 | 458.33 | 5,499.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | 2,200.80 | 168.80 | 1,166.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 556.10 | 35.07 | 370.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 35.11 | 1.13 | 13.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 20.27 | 1.79 | 54.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240 | Insurance | 1,368.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 241 | Other Insurance | 10.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 340 | Travel | 1,142.52 | 0.00 | 2,100.00 | 0.00 | 2,100.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2190 | Student Support | 12,649.40 | 665.12 | 9,205.46 | 0.00 | 2,100.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 2210 | Curriculum Development | | | | | | | | | |
| 130 | Additional Salary | 5,500.00 | 4,666.66 | 3,999.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | 2,301.72 | 1,514.32 | 848.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 470.97 | 356.04 | 269.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 30.00 | 11.50 | 9.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 10.56 | 92.72 | 39.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240 | Insurance | 13.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 241 | Other Insurance | 0.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 318 | Professional/Imprvement Non Instruc Staff | 848.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2210 | Curriculum Development | 9,175.12 | 6,641.24 | 5,167.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 2222 | Library/Media Center | | | | | | | | | |
| 111 | Licensed Salaries | 99,376.12 | 105,768.91 | 164,084.00 | 2.00 | 165,370.00 | 2.00 | 0.00 | 0.00 | 0.00 |
| 130 | Additional Salary | 0.00 | 300.00 | 0.00 | 0.00 | 3,522.64 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | 31,184.31 | 33,027.56 | 47,057.43 | 0.00 | 43,713.72 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 7,575.42 | 8,103.85 | 12,552.26 | 0.00 | 12,920.27 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 476.89 | 261.37 | 404.40 | 0.00 | 356.15 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 173.49 | 1,818.36 | 1,685.60 | 0.00 | 1,732.98 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | OTHER REQ PAYROLL COSTS | 0.00 | 0.00 | 4.32 | 0.00 | 337.80 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240 | Insurance | 25,806.60 | 26,386.69 | 40,778.28 | 0.00 | 41,590.80 | 0.00 | 0.00 | 0.00 | 0.00 |
| 241 | Other Insurance | 300.36 | 307.36 | 503.40 | 0.00 | 503.40 | 0.00 | 0.00 | 0.00 | 0.00 |
| 319 | Other Instructional Prof. Tech. Services | 657.72 | 1,377.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies & Materials | (2.38) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE | |
|----------------|---|---------------------------------|-----------------|-----------------|-------------|------------------------|----------------------|------------------|-----------------|-------------|------|
| Fund | 100 | General | | | | | | | | | |
| Function | 2222 | Library/Media Center | | | | | | | | | |
| 420 | Textbooks | 0.00 | 139.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 430 | Library Books | 913.08 | 1,121.59 | 2,310.00 | 0.00 | 2,310.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 440 | Periodicals | 1,922.36 | 0.00 | 1,207.50 | 0.00 | 1,207.50 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 460 | Non-Consumable Items | 133.52 | 0.00 | 656.25 | 0.00 | 656.25 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 470 | Computer Software | 3,972.10 | 4,057.86 | 4,200.00 | 0.00 | 4,400.00 | 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 | |
| Total Function | 2222 | Library/Media Center | 172,489.59 | 182,670.62 | 275,643.44 | 2.00 | 278,821.51 | 2.00 | 0.00 | 0.00 | 0.00 |
| Function | 2230 | Assessment and Testing | | | | | | | | | |
| 130 | Additional Salary | 40.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 210 | PERS Related Costs | 12.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 220 | FICA - Medicare / Social Security | 3.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 231 | Workers Compensation - SAIF | 0.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 232 | WBF - Hourly Assessment | 0.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 410 | Consumable Supplies & Materials | 3,132.00 | 953.53 | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 470 | Computer Software | 0.00 | 17,835.60 | 23,000.00 | 0.00 | 21,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 480 | Computer Hardware | 1,056.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Function | 2230 | Assessment and Testing | 4,244.17 | 18,789.13 | 26,000.00 | 0.00 | 24,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function | 2240 | Instructional Staff Development | | | | | | | | | |
| 111 | Licensed Salaries | 86,954.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 130 | Additional Salary | 5,254.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 210 | PERS Related Costs | 33,960.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 220 | FICA - Medicare / Social Security | 7,013.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 231 | Workers Compensation - SAIF | 441.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 232 | WBF - Hourly Assessment | 158.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 240 | Insurance | 20,494.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 241 | Other Insurance | 272.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 242 | Tuition Reimbursement | 20,000.00 | 20,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 312 | Instructional Programs Improvement Services | 2,889.00 | 4,724.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 340 | Travel | 2,383.00 | 0.00 | 30,000.00 | 0.00 | 30,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 410 | Consumable Supplies & Materials | 0.00 | 249.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Function | 2240 | Instructional Staff Development | 179,820.77 | 24,973.00 | 30,000.00 | 0.00 | 30,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------------------|---|------------------|------------------|------------------|-------------|---------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 100 | General | | | | | | | | | |
| Function 2310 | Board of Education Services | | | | | | | | | |
| 340 | Travel | 0.00 | 525.00 | 315.00 | 0.00 | 315.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 354 | Advertising | 0.00 | 488.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 381 | Audit Services | 20,600.00 | 22,250.00 | 30,000.00 | 0.00 | 30,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 382 | Legal Services | 8,143.10 | 45,451.55 | 35,000.00 | 0.00 | 35,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 388 | Election Services | 776.65 | 317.54 | 500.00 | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | 0.00 | 2,292.75 | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 793.72 | 31.75 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 470 | Computer Software | 0.00 | 0.00 | 0.00 | 0.00 | 2,800.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 640 | Dues and Fees | 0.00 | 100.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 655 | Judgements & Settlements Against District | 0.00 | 18,708.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2310 | Board of Education Services | 30,313.47 | 90,165.58 | 70,315.00 | 0.00 | 73,115.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 2321 | Office of the Superintendent | | | | | | | | | |
| 112 | Classified Salaries | 83,079.00 | 72,767.52 | 92,667.00 | 2.00 | 106,467.36 | 2.00 | 0.00 | 0.00 | 0.00 |
| 113 | Administrators | 106,829.02 | 212,032.21 | 153,000.00 | 1.00 | 195,000.00 | 1.00 | 0.00 | 0.00 | 0.00 |
| 116 | Supplemental Retirement Stipends | 2,925.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 124 | Temporary - Classified | 1,875.00 | 19,166.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 130 | Additional Salary | 7,400.00 | 42,525.88 | 10,300.01 | 0.00 | 5,400.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 199 | Taxable Stipends | 4,788.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | 48,715.09 | 112,214.55 | 72,277.76 | 0.00 | 87,120.33 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 15,827.01 | 24,387.76 | 19,441.45 | 0.00 | 23,475.42 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 1,107.89 | 820.49 | 630.77 | 0.00 | 1,214.28 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 375.15 | 4,064.54 | 2,599.41 | 0.00 | 4,676.96 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | OTHER REQ PAYROLL COSTS | 0.00 | 0.00 | 5.22 | 0.00 | 221.40 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240 | Insurance | 8,947.76 | 10,227.70 | 12,957.12 | 0.00 | 49,649.28 | 0.00 | 0.00 | 0.00 | 0.00 |
| 241 | Other Insurance | 228.70 | 611.68 | 576.60 | 0.00 | 835.98 | 0.00 | 0.00 | 0.00 | 0.00 |
| 243 | VEBA CONTRIBUTION | 16,416.00 | 2,736.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 246 | Annuity Stipend | 32,877.74 | 3,269.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 312 | Instructional Programs Improvement Services | 560.00 | 225.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 318 | Professional/Imprvement Non Instruc Staff | 2,898.88 | 1,922.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 319 | Other Instructional Prof. Tech. Services | 0.00 | 1,955.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 322 | Repairs & Maintenance | 85,062.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 324 | Rentals | 1,335.74 | 3,170.49 | 3,000.00 | 0.00 | 4,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 340 | Travel | 838.27 | 970.00 | 12,100.00 | 0.00 | 12,100.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------|---|------------------------------|-----------------|-----------------|-----------------|-------------|---------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund | 100 | General | | | | | | | | | |
| Function | 2321 | Office of the Superintendent | | | | | | | | | |
| 350 | Printing and Postage | | 23.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 351 | Telephone | | 82.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 353 | Postage | | 10.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 354 | Advertising | | 215.73 | 774.97 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 355 | Printing & Binding | | 2,251.79 | 443.96 | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 359 | Other Communication Services | | 445.00 | 400.00 | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | | 4,951.44 | 26,752.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies & Materials | | 5,092.29 | 674.96 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 450 | Food | | 1,526.18 | 387.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-Consumable Items | | 536.82 | 70.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 470 | Computer Software | | 384.00 | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 480 | Computer Hardware | | 1,533.67 | 2,030.33 | 200.00 | 0.00 | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 640 | Dues and Fees | | 5,624.51 | 8,678.89 | 9,000.00 | 0.00 | 9,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function | 2321 | Office of the Superintendent | 444,763.06 | 553,279.65 | 405,255.34 | 3.00 | 515,461.01 | 3.00 | 0.00 | 0.00 | 0.00 |
| Function | 2410 | Office of the Principal | | | | | | | | | |
| 111 | Licensed Salaries | | 3,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 112 | Classified Salaries | | 151,102.84 | 151,861.46 | 169,829.76 | 4.00 | 166,737.64 | 4.06 | 0.00 | 0.00 | 0.00 |
| 113 | Administrators | | 229,988.20 | 343,428.60 | 242,973.00 | 2.00 | 242,525.76 | 2.00 | 0.00 | 0.00 | 0.00 |
| 130 | Additional Salary | | 5,561.72 | 29,528.26 | 12,000.00 | 0.00 | 9,600.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | | 123,903.88 | 177,220.01 | 112,782.09 | 0.00 | 73,271.17 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | | 29,909.14 | 40,861.68 | 32,273.13 | 0.00 | 31,790.53 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | | 1,874.86 | 1,320.49 | 1,046.68 | 0.00 | 883.07 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | | 716.78 | 7,374.89 | 4,346.91 | 0.00 | 4,275.41 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | OTHER REQ PAYROLL COSTS | | 0.00 | 0.00 | 7.74 | 0.00 | 778.99 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240 | Insurance | | 66,972.08 | 77,942.52 | 64,460.04 | 0.00 | 61,256.52 | 0.00 | 0.00 | 0.00 | 0.00 |
| 241 | Other Insurance | | 1,210.36 | 1,679.21 | 1,404.59 | 0.00 | 1,381.68 | 0.00 | 0.00 | 0.00 | 0.00 |
| 243 | VEBA CONTRIBUTION | | 0.00 | 654.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 244 | Opt Out Stipend | | 5,100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 312 | Instructional Programs Improvement Services | | 0.00 | 3,139.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 322 | Repairs & Maintenance | | 283.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 324 | Rentals | | 10,286.88 | 17,286.96 | 15,000.00 | 0.00 | 29,500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 340 | Travel | | 167.12 | 3,363.00 | 1,417.50 | 0.00 | 1,417.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| 351 | Telephone | | 6,466.89 | 1,170.21 | 4,935.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|--|---|-------------------|-------------------|-------------------|-------------|---------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 100 General | | | | | | | | | | |
| Function 2410 | Office of the Principal | | | | | | | | | |
| 353 | Postage | 3,564.58 | 3,292.50 | 4,515.00 | 0.00 | 4,515.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 355 | Printing & Binding | 17,218.82 | 2,515.72 | 21,000.00 | 0.00 | 21,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | 0.00 | 10,179.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 5,718.53 | 7,477.20 | 6,000.00 | 0.00 | 6,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-Consumable Items | 2,218.24 | 609.05 | 525.00 | 0.00 | 525.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 470 | Computer Software | 0.00 | 0.00 | 0.00 | 0.00 | 775.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 480 | Computer Hardware | 3,997.89 | 410.70 | 200.00 | 0.00 | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 640 | Dues and Fees | 2,904.00 | 1,569.05 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2410 Office of the Principal | | 672,166.56 | 882,884.71 | 696,716.44 | 6.00 | 658,533.27 | 6.06 | 0.00 | 0.00 | 0.00 |
| Function 2520 | Fiscal Services | | | | | | | | | |
| 112 | Classified Salaries | 0.00 | 0.00 | 31,200.00 | 0.50 | 36,756.94 | 0.50 | 0.00 | 0.00 | 0.00 |
| 113 | Administrators | 97,997.00 | 0.00 | 0.00 | 0.00 | 110,153.00 | 1.00 | 0.00 | 0.00 | 0.00 |
| 124 | Temporary - Classified | 0.00 | 0.00 | 0.00 | 0.00 | 11,399.64 | 0.00 | 0.00 | 0.00 | 0.00 |
| 130 | Additional Salary | 1,560.00 | 60.00 | 0.00 | 0.00 | 1,200.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | 31,252.72 | 98.53 | 6,617.52 | 0.00 | 37,928.83 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 28,193.11 | 4.59 | 2,386.80 | 0.00 | 12,170.49 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 477.82 | 0.15 | 76.80 | 0.00 | 336.15 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 171.67 | 0.21 | 322.55 | 0.00 | 1,628.82 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | OTHER REQ PAYROLL COSTS | 0.00 | 0.00 | 0.60 | 0.00 | 318.24 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240 | Insurance | 20,854.30 | 0.00 | 8,358.00 | 0.00 | 28,259.28 | 0.00 | 0.00 | 0.00 | 0.00 |
| 241 | Other Insurance | 4,440.68 | 276.15 | 0.00 | 0.00 | 471.36 | 0.00 | 0.00 | 0.00 | 0.00 |
| 322 | Repairs & Maintenance | 0.00 | 0.00 | 525.00 | 0.00 | 525.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 340 | Travel | 485.09 | 0.00 | 500.00 | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 353 | Postage | 316.40 | 0.00 | 525.00 | 0.00 | 525.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 354 | Advertising | 0.00 | 0.00 | 525.00 | 0.00 | 525.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 355 | Printing & Binding | 465.38 | 0.00 | 315.00 | 0.00 | 315.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | 12,602.96 | 165,822.56 | 140,878.00 | 0.00 | 80,878.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 218.94 | 509.13 | 530.25 | 0.00 | 530.25 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-Consumable Items | 0.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 470 | Computer Software | 16,429.87 | 17,339.08 | 18,000.00 | 0.00 | 22,500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 480 | Computer Hardware | 15.48 | 0.00 | 100.00 | 0.00 | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 640 | Dues and Fees | 14,416.27 | 14,246.94 | 16,500.00 | 0.00 | 16,500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 649 | FEES - MISC | 6,967.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Proposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|--|---|--|-------------------|---------------------|---------------------|-------------|----------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 100 General | | | | | | | | | | | |
| Total Function 2520 Fiscal Services | | | 236,865.07 | 198,357.34 | 227,360.52 | 0.50 | 373,721.00 | 1.50 | 0.00 | 0.00 | 0.00 |
| Function 2540 Operation & Maintenance of Plant Services | | | | | | | | | | | |
| 112 | Classified Salaries | | 168,849.70 | 182,996.89 | 214,812.00 | 4.50 | 229,900.00 | 4.50 | 0.00 | 0.00 | 0.00 |
| 122 | Substitutes - Classified | | 0.00 | 109.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 130 | Additional Salary | | 473.50 | 12,830.19 | 14,599.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | | 40,006.55 | 50,235.84 | 52,981.25 | 0.00 | 50,899.16 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | | 12,867.69 | 14,698.99 | 16,968.13 | 0.00 | 17,486.99 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | | 5,003.13 | 2,703.90 | 2,522.54 | 0.00 | 3,250.71 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | | 336.90 | 2,774.79 | 2,329.95 | 0.00 | 2,410.92 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | OTHER REQ PAYROLL COSTS | | 0.00 | 0.00 | 3.90 | 0.00 | 457.08 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240 | Insurance | | 40,414.22 | 41,384.40 | 54,997.20 | 0.00 | 52,788.24 | 0.00 | 0.00 | 0.00 | 0.00 |
| 241 | Other Insurance | | 466.92 | 621.45 | 622.08 | 0.00 | 630.72 | 0.00 | 0.00 | 0.00 | 0.00 |
| 322 | Repairs & Maintenance | | 179,672.61 | 184,041.67 | 133,521.15 | 0.00 | 133,521.15 | 0.00 | 0.00 | 0.00 | 0.00 |
| 324 | Rentals | | 236,450.94 | 227,728.80 | 234,213.50 | 0.00 | 241,234.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| 325 | Electricity | | 68,810.36 | 75,855.77 | 109,000.00 | 0.00 | 110,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 326 | Fuel | | 33,309.79 | 40,217.76 | 68,500.00 | 0.00 | 53,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 327 | Water and Sewage | | 35,465.25 | 36,116.49 | 74,300.00 | 0.00 | 74,300.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 328 | Garbage | | 23,653.51 | 22,153.33 | 34,800.00 | 0.00 | 45,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 329 | Other Property Services | | 125.00 | 0.00 | 27,962.50 | 0.00 | 27,962.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| 340 | Travel | | 0.00 | 185.00 | 500.00 | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 359 | Other Communication Services | | 0.00 | 0.00 | 987.00 | 0.00 | 987.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | | 5,479.52 | 6,752.71 | 10,500.00 | 0.00 | 10,500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies & Materials | | 14,691.26 | 25,419.66 | 31,907.50 | 0.00 | 31,907.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-Consumable Items | | 25,800.54 | 63,574.21 | 5,801.25 | 0.00 | 15,801.25 | 0.00 | 0.00 | 0.00 | 0.00 |
| 470 | Computer Software | | 0.00 | 59.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 480 | Computer Hardware | | (681.10) | 0.00 | 500.00 | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 640 | Dues and Fees | | 450.00 | 31,531.44 | 24,500.00 | 0.00 | 24,500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 653 | Property Insurance Premiums | | 72,757.00 | 83,513.00 | 96,040.00 | 0.00 | 105,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 670 | Multnomah County Tax Assessment | | 0.00 | 702.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2540 Operation & Maintenance of Plant Services | | | 964,403.29 | 1,106,208.82 | 1,212,869.87 | 4.50 | 1,232,537.72 | 4.50 | 0.00 | 0.00 | 0.00 |
| Function 2550 Student Transportation Services | | | | | | | | | | | |
| 322 | Repairs & Maintenance | | 806.17 | 1,184.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 331 | Reimburseable Student Transportation | | 147,372.90 | 70,463.90 | 175,000.00 | 0.00 | 185,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------|---|---------------------------------|-----------------|-----------------|-------------|---------------------------|-------------------------|---------------------|-----------------|-------------|
| | | | | | | | | | | |
| Fund | 100 | General | | | | | | | | |
| | | | | | | | | | | |
| Function | 2550 | Student Transportation Services | | | | | | | | |
| 332 | Non-Reimburseable Transportation | 25,820.47 | 14,582.60 | 39,060.00 | 0.00 | 39,060.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 390 | Other General Prof and Technological Services | 0.00 | 258.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 0.00 | 540.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | | | | | | |
| Total Function | 2550 | Student Transportation Services | 173,999.54 | 87,029.63 | 214,060.00 | 0.00 | 224,060.00 | 0.00 | 0.00 | 0.00 |
| | | | | | | | | | | |
| Function | 2633 | Public Information Services | | | | | | | | |
| 112 | Classified Salaries | 54,150.15 | 36,965.60 | 42,474.36 | 1.00 | 38,769.60 | 1.00 | 0.00 | 0.00 | 0.00 |
| 130 | Additional Salary | 1,600.00 | 3,046.87 | 4,800.00 | 0.00 | 1,200.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | 11,136.11 | 10,307.70 | 10,595.50 | 0.00 | 9,736.54 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 3,986.31 | 3,060.98 | 3,579.79 | 0.00 | 3,057.66 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 267.63 | 97.40 | 116.52 | 0.00 | 84.24 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 101.42 | 578.14 | 490.73 | 0.00 | 417.41 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | OTHER REQ PAYROLL COSTS | 0.00 | 0.00 | 0.84 | 0.00 | 79.92 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240 | Insurance | 3,420.00 | 0.00 | 0.00 | 0.00 | 9,776.76 | 0.00 | 0.00 | 0.00 | 0.00 |
| 241 | Other Insurance | 230.40 | 162.43 | 156.72 | 0.00 | 156.72 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 26.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 340 | Travel | 37.25 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 353 | Postage | 0.00 | 0.00 | 1,548.75 | 0.00 | 1,548.75 | 0.00 | 0.00 | 0.00 | 0.00 |
| 354 | Advertising | 12,312.50 | 9.48 | 16,622.00 | 0.00 | 16,622.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 355 | Printing & Binding | 3,853.56 | 686.99 | 5,670.00 | 0.00 | 5,670.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 217.47 | 0.00 | 1,470.00 | 0.00 | 1,470.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-Consumable Items | 0.00 | 1,989.97 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 470 | Computer Software | 5,932.22 | 35,118.48 | 7,500.00 | 0.00 | 7,500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 480 | Computer Hardware | 0.00 | 114.99 | 2,800.00 | 0.00 | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 640 | Dues and Fees | 672.00 | 757.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | | | | | | |
| Total Function | 2633 | Public Information Services | 97,943.02 | 92,896.03 | 99,825.21 | 1.00 | 98,189.60 | 1.00 | 0.00 | 0.00 |
| | | | | | | | | | | |
| Function | 2640 | Staff Services | | | | | | | | |
| 112 | Classified Salaries | 50,547.50 | 1,520.27 | 31,200.00 | 0.50 | 36,757.06 | 0.50 | 0.00 | 0.00 | 0.00 |
| 122 | Substitutes - Classified | 0.00 | 4,615.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 130 | Additional Salary | 0.00 | 95.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | 7,763.33 | 1,637.95 | 6,617.52 | 0.00 | 10,097.27 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 3,866.86 | 493.70 | 2,386.80 | 0.00 | 2,779.99 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 242.62 | 15.90 | 76.92 | 0.00 | 77.52 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------|------|---|-----------------|-----------------|-------------|------------------------|----------------------|------------------|-----------------|-------------|
| Fund | 100 | General | | | | | | | | |
| Function | 2640 | Staff Services | | | | | | | | |
| | 232 | WBF - Hourly Assessment | 102.85 | 29.49 | 322.59 | 0.00 | 373.97 | 0.00 | 0.00 | 0.00 |
| | 234 | OTHER REQ PAYROLL COSTS | 0.00 | 0.00 | 0.60 | 0.00 | 72.66 | 0.00 | 0.00 | 0.00 |
| | 240 | Insurance | 10,709.80 | 1,512.20 | 8,358.00 | 0.00 | 4,936.08 | 0.00 | 0.00 | 0.00 |
| | 241 | Other Insurance | 150.22 | 22.22 | 0.00 | 0.00 | 105.48 | 0.00 | 0.00 | 0.00 |
| | 322 | Repairs & Maintenance | 0.00 | 0.00 | 525.00 | 0.00 | 525.00 | 0.00 | 0.00 | 0.00 |
| | 340 | Travel | 0.00 | 0.00 | 500.00 | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 |
| | 353 | Postage | 0.00 | 0.00 | 525.00 | 0.00 | 525.00 | 0.00 | 0.00 | 0.00 |
| | 354 | Advertising | 0.00 | 0.00 | 630.00 | 0.00 | 630.00 | 0.00 | 0.00 | 0.00 |
| | 355 | Printing & Binding | 0.00 | 0.00 | 420.00 | 0.00 | 420.00 | 0.00 | 0.00 | 0.00 |
| | 389 | Other Non-Instr / Prof Technical Services | 1,114.80 | 100.00 | 150.00 | 0.00 | 150.00 | 0.00 | 0.00 | 0.00 |
| | 410 | Consumable Supplies & Materials | 0.00 | 0.00 | 636.30 | 0.00 | 636.30 | 0.00 | 0.00 | 0.00 |
| | 470 | Computer Software | 0.00 | 1,000.00 | 3,250.00 | 0.00 | 3,500.00 | 0.00 | 0.00 | 0.00 |
| | 480 | Computer Hardware | 1,605.00 | 1,682.84 | 0.00 | 0.00 | 100.00 | 0.00 | 0.00 | 0.00 |
| | 640 | Dues and Fees | 89.10 | 91.53 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 0.00 | 0.00 |
| Total Function | 2640 | Staff Services | 76,192.08 | 12,816.52 | 56,598.73 | 0.50 | 63,186.33 | 0.50 | 0.00 | 0.00 |
| Function | 2660 | Technology Support | | | | | | | | |
| | 111 | Licensed Salaries | 0.00 | 89,127.15 | 90,910.00 | 1.00 | 85,575.84 | 0.93 | 0.00 | 0.00 |
| | 112 | Classified Salaries | 0.00 | 28,660.80 | 51,032.40 | 1.00 | 50,232.00 | 1.00 | 0.00 | 0.00 |
| | 124 | Temporary - Classified | 0.00 | 1,167.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 130 | Additional Salary | 0.00 | 19,532.44 | 1,200.00 | 0.00 | 8,922.64 | 0.00 | 0.00 | 0.00 |
| | 210 | PERS Related Costs | 0.00 | 42,678.45 | 32,728.34 | 0.00 | 37,835.33 | 0.00 | 0.00 | 0.00 |
| | 220 | FICA - Medicare / Social Security | 0.00 | 10,526.75 | 10,881.60 | 0.00 | 10,875.40 | 0.00 | 0.00 | 0.00 |
| | 231 | Workers Compensation - SAIF | 0.00 | 340.49 | 352.68 | 0.00 | 305.19 | 0.00 | 0.00 | 0.00 |
| | 232 | WBF - Hourly Assessment | 0.00 | 2,116.84 | 1,463.77 | 0.00 | 1,459.59 | 0.00 | 0.00 | 0.00 |
| | 234 | OTHER REQ PAYROLL COSTS | 0.00 | 0.00 | 2.78 | 0.00 | 208.62 | 0.00 | 0.00 | 0.00 |
| | 240 | Insurance | 0.00 | 25,920.01 | 30,999.87 | 0.00 | 19,501.56 | 0.00 | 0.00 | 0.00 |
| | 241 | Other Insurance | 0.00 | 399.70 | 464.04 | 0.00 | 448.03 | 0.00 | 0.00 | 0.00 |
| | 310 | Instructional/Professional/Technical Services | 500.00 | 2,970.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 318 | Professional/Imprvement Non Instruc Staff | 1,951.76 | 4,798.00 | 3,500.00 | 0.00 | 4,000.00 | 0.00 | 0.00 | 0.00 |
| | 320 | Rentals and Utilities | 0.00 | 188.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 322 | Repairs & Maintenance | 2,861.40 | 3,835.84 | 3,000.00 | 0.00 | 2,000.00 | 0.00 | 0.00 | 0.00 |
| | 340 | Travel | 2,808.88 | 570.19 | 3,500.00 | 0.00 | 4,000.00 | 0.00 | 0.00 | 0.00 |
| | 351 | Telephone | 48.26 | 5,831.20 | 7,000.00 | 0.00 | 7,100.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Proposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------------------|--|---------------------|----------------------|----------------------|--------------|----------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 100 | General | | | | | | | | | |
| Function 2660 | Technology Support | | | | | | | | | |
| 353 | Postage | 502.96 | 376.52 | 300.00 | 0.00 | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 390 | Other General Prof and Technological Services | 11,960.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies & Materials | (69.21) | 745.30 | 1,100.00 | 0.00 | 1,700.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-Consumable Items | 877.19 | 865.43 | 2,800.00 | 0.00 | 7,500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 470 | Computer Software | 10,136.96 | 17,555.22 | 13,500.00 | 0.00 | 18,500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 480 | Computer Hardware | 158.96 | 3,111.14 | 1,500.00 | 0.00 | 3,500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 640 | Dues and Fees | 444.50 | 2.35 | 600.00 | 0.00 | 600.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2660 | Technology Support | 32,181.66 | 261,319.60 | 256,835.48 | 2.00 | 264,364.20 | 1.93 | 0.00 | 0.00 | 0.00 |
| Function 5200 | Transfers of Funds | | | | | | | | | |
| 710 | Interfund Transfer | 15,096.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 711 | TRANSFER | 0.00 | 0.00 | 0.00 | 0.00 | 24,153.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 712 | TRANSFER - TEXTBOOK ADOPTION | 0.00 | 0.00 | 50,000.00 | 0.00 | 100,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 5200 | Transfers of Funds | 15,096.64 | 0.00 | 50,000.00 | 0.00 | 124,153.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 6110 | Operating Contingency | | | | | | | | | |
| 810 | Contingency (only with 6110 function) | 0.00 | 0.00 | 434,638.24 | 0.00 | 898,737.48 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 6110 | Operating Contingency | 0.00 | 0.00 | 434,638.24 | 0.00 | 898,737.48 | 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 | 699,172.69 | 0.00 | 119,407.99 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 7000 | Unappropriated Ending Fund Balance | 0.00 | 0.00 | 699,172.69 | 0.00 | 119,407.99 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 100 | General | 9,301,940.36 | 10,075,807.10 | 11,168,980.77 | 68.28 | 11,082,352.00 | 68.92 | 0.00 | 0.00 | 0.00 |

Special Revenue Funds (200)

SPECIAL REVENUE FUNDS

Special Revenue Funds are established to account for the proceeds of a specific revenue sources or to finance specific activities as required by law or administrative regulations. Their 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:

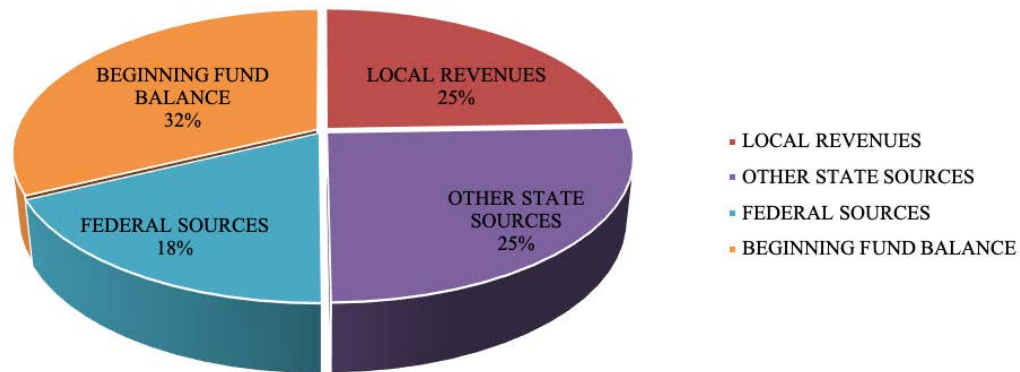
Riverdale School District Summary of Special Revenue Funds 2022-2023

| Fund | Description | Budgeted Revenue | Budgeted Expenditure |
|-----------------------------|----------------------------------|---------------------|-------------------------|
| 201 | Facilities Grant | \$ 32,373 | \$ 32,373 |
| 202 | CTE - Career Technical Education | 182,970 | 182,970 |
| 203 | Title I | 29,265 | 29,265 |
| 204 | IDEA | 121,874 | 121,874 |
| 210 | PTC - Grants Paddle Raise Funds | 106,231 | 106,231 |
| 213 | PTC Grade School Grant Fund | 50,000 | 50,000 |
| 214 | PTC High School Grant Fund | 67,400 | 67,400 |
| 219 | Hillman Grant | 2,326 | 2,326 |
| 220 | ESSER | 30,000 | 30,000 |
| 230 | Energy Efficient Schools SB 1149 | 53,745 | 53,745 |
| 250 | Food Service | 20,535 | 20,535 |
| 251 | Student Success Act Fund | 475,516 | 475,516 |
| 259 | Grant Reserve Fund | 317,100 | 317,100 |
| 261 | Textbook Adoption | 100,000 | 100,000 |
| 271 | Grade School Activities | 195,000 | 195,000 |
| 272 | High School Activities | 547,600 | 547,600 |
| Total Special Revenue Funds | | <u>\$ 2,331,935</u> | <u>\$ 2,331,935</u> |

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

| Major Source | ACTUALS 2019-20 | ACTUALS 2020-21 | BUDGET 2021-22 | PROPOSED 2022-23 | APPROVED 2022-23 | ADOPTED 2022-23 |
|--|----------------------------|----------------------------|---------------------------|-----------------------------|-----------------------------|----------------------------|
| STATE SCHOOL FUND* | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| OTHER LOCAL SOURCES | 389,802 | 135,845 | 622,750 | 570,200 | - | - |
| INTERMEDIATE SOURCES | - | - | - | - | - | - |
| OTHER STATE SOURCES | 119,634 | 389,639 | 688,873 | 592,616 | - | - |
| FEDERAL SOURCES OTHER SOURCES/BEGINNING FUND | 128,099 | 247,379 | 479,422 | 417,609 | - | - |
| | 610,572 | 554,230 | 603,558 | 751,510 | - | - |
| Special Revenue Fund Total | \$ 1,248,106 | \$ 1,327,092 | \$ 2,394,604 | \$ 2,331,935 | \$ - | \$ - |

Revenue by Source

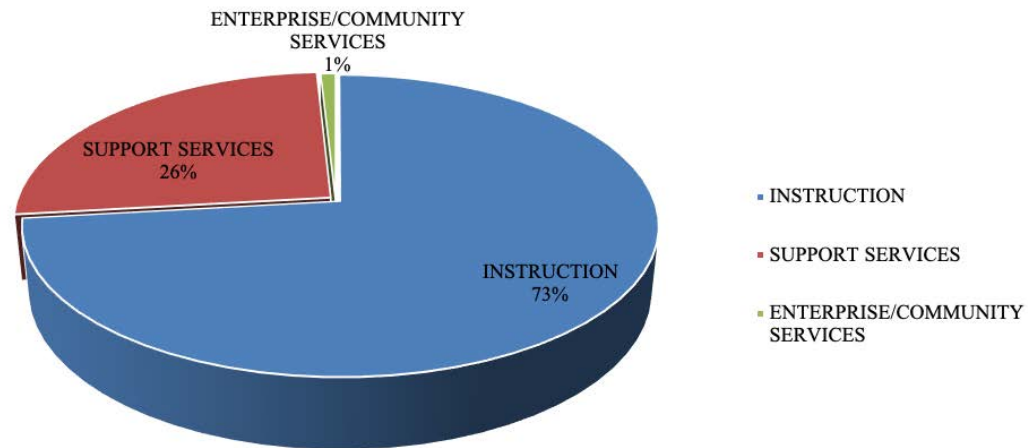


*STATE SCHOOL FUND: FORMULA INCLUDES -
PROPERTY TAXES, COUNTY SCHOOL FUND, COMMON SCHOOL FUND, TIMBER REVENUE AND STATE SCHOOL FUND

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

| Major Source | Description | ACTUALS 2019-20 | ACTUALS 2020-21 | BUDGET 2021-22 | FTE | PROPOSED 2022-23 | PROPOSED FTE | APPROVED 2022-23 | ADOPTED 2022-23 | ADOPTED FTE |
|-----------------------------------|---------------------------------|----------------------------|----------------------------|---------------------------|-------------|-----------------------------|-------------------------|-----------------------------|----------------------------|------------------------|
| 1000 | INSTRUCTION | \$ 559,067 | \$ 553,098 | \$ 2,125,877 | 5.84 | \$ 1,706,704 | 2.70 | \$ - | \$ - | - |
| 2000 | SUPPORT SERVICES | 130,068 | 167,635 | 248,192 | 1.30 | 604,696 | 2.35 | - | - | - |
| 3000 | COMMUNITY SERVICES | 4,741 | - | 20,534 | - | 20,535 | - | - | - | - |
| 4000 | FACILITIES | - | - | - | - | - | - | - | - | - |
| 5000 | OTHER USES | - | - | - | - | - | - | - | - | - |
| 6000 | CONTINGENCIES | - | - | - | - | - | - | - | - | - |
| 7000 | UNAPPROPRIATED ENDING FUND BAL. | - | - | - | - | - | - | - | - | - |
| Special Revenue Fund Total | | \$ 693,877 | \$ 720,733 | \$ 2,394,603 | 7.14 | \$ 2,331,935 | 5.05 | \$ - | \$ - | 0.00 |

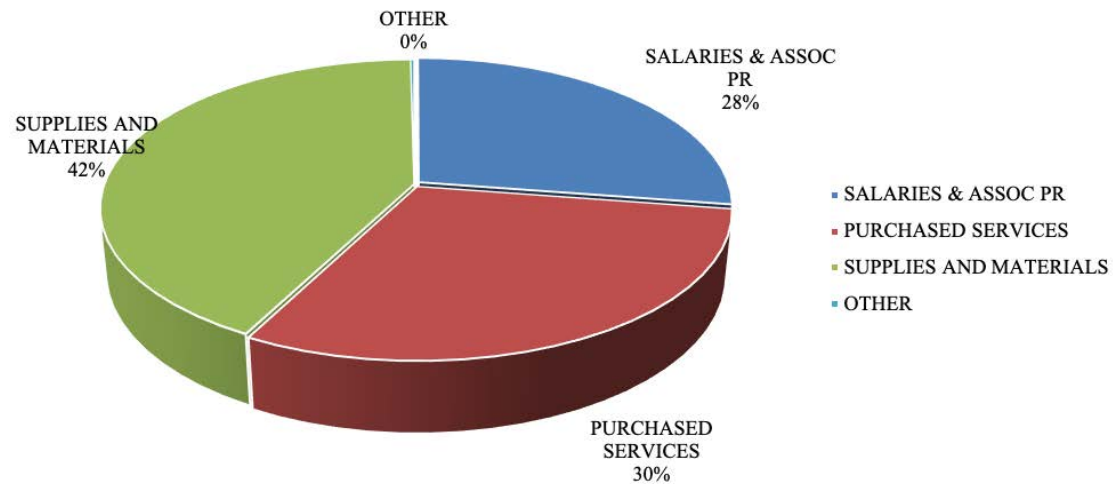
Expenditures by Function



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

| Major Object | Description | ACTUALS 2019-20 | ACTUALS 2020-21 | BUDGET 2021-22 | FTE | PROPOSED 2022-23 | PROPOSED FTE | APPROVED 2022-23 | ADOPTED 2022-23 | ADOPTED FTE |
|-----------------------------------|---------------------------|--------------------|--------------------|---------------------|-------------|---------------------|-----------------|---------------------|--------------------|----------------|
| 100 | SALARIES | \$ 198,414 | \$ 297,296 | \$ 533,932 | 7.14 | \$ 396,945 | 5.05 | \$ - | \$ - | - |
| 200 | ASSOCIATED PAYROLL COST | 106,051 | 167,983 | 299,048 | - | 241,994 | - | - | - | - |
| 300 | PURCHASED SERVICES | 198,729 | 77,148 | 623,431 | - | 706,250 | - | - | - | - |
| 400 | SUPPLIES AND MATERIALS | 153,252 | 173,204 | 938,193 | - | 981,746 | - | - | - | - |
| 500 | CAPITAL OUTLAY | - | - | - | - | - | - | - | - | - |
| 600 | OTHER OBJECTS | 37,430 | 5,101 | - | - | 5,000 | - | - | - | - |
| 700 | TRANSFERS | - | - | - | - | - | - | - | - | - |
| 800 | CONTINGENCY/PLANNED RESEI | - | - | - | - | - | - | - | - | - |
| Special Revenue Fund Total | | \$ 693,877 | \$ 720,733 | \$ 2,394,604 | 7.14 | \$ 2,331,935 | 5.05 | \$ - | \$ - | 0.00 |

Expenditures by Object



Resources Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|-----------------------|--------------------------------|------------------|------------------|------------------|-------------|---------------------------|-------------------------|------------------|-----------------|-------------|
| Fund 201 | Facilities Grant | | | | | | | | | |
| | 3199 Other Unrestricted Grants | 0.00 | 0.00 | 25,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 3000 State Sources | 0.00 | 0.00 | 25,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5400 Fund Balance | 52,163.08 | 47,150.23 | 44,372.57 | 0.00 | 32,373.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5000 Other Sources | 52,163.08 | 47,150.23 | 44,372.57 | 0.00 | 32,373.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 201 | Facilities Grant | 52,163.08 | 47,150.23 | 69,372.57 | 0.00 | 32,373.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Posoped Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|---------------------|---|--|-----------------|-----------------|-----------------|-------------|---------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 201 | Facilities Grant | | | | | | | | | | |
| Function 1111 | Elementary Programs | | | | | | | | | | |
| 420 | Textbooks | | 2,896.64 | 1,779.66 | 17,300.00 | 0.00 | 7,991.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1111 | Elementary Programs | | 2,896.64 | 1,779.66 | 17,300.00 | 0.00 | 7,991.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 1121 | Middle School Programs | | | | | | | | | | |
| 420 | Textbooks | | 2,116.21 | 0.00 | 10,072.57 | 0.00 | 3,996.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1121 | Middle School Programs | | 2,116.21 | 0.00 | 10,072.57 | 0.00 | 3,996.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 1131 | High School Programs | | | | | | | | | | |
| 420 | Textbooks | | 0.00 | 998.00 | 17,000.00 | 0.00 | 5,386.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1131 | High School Programs | | 0.00 | 998.00 | 17,000.00 | 0.00 | 5,386.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 2321 | Office of the Superintendent | | | | | | | | | | |
| 389 | Other Non-Instr / Prof Technical Services | | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2321 | Office of the Superintendent | | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 2540 | Operation & Maintenance of Plant Services | | | | | | | | | | |
| 322 | Repairs & Maintenance | | 0.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | | 0.00 | 0.00 | 25,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2540 | Operation & Maintenance of Plant Services | | 0.00 | 0.00 | 25,000.00 | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 201 | Facilities Grant | | 5,012.85 | 2,777.66 | 69,372.57 | 0.00 | 32,373.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Resources Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|-----------------------|---|-------------------|-------------------|-------------------|-------------|---------------------------|-------------------------|------------------|-----------------|-------------|
| Fund 202 | CTE - Career Technical Education | | | | | | | | | |
| | 1960 Recovery of Prior Year Expenditure | 0.00 | (828.16) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1000 Local Sources | 0.00 | (828.16) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 3299 Other Restricted Grants-in-aid | 119,634.00 | 211,766.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 3000 State Sources | 119,634.00 | 211,766.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 4503 Federal Grant-Restricted | 0.00 | 0.00 | 202,295.67 | 0.00 | 182,970.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 4000 Federal Sources | 0.00 | 0.00 | 202,295.67 | 0.00 | 182,970.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5400 Fund Balance | 828.16 | 828.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5000 Other Sources | 828.16 | 828.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 202 | CTE - Career Technical Education | 120,462.16 | 211,766.91 | 202,295.67 | 0.00 | 182,970.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Proposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------------------|---|-------------------|-------------------|-------------------|-------------|----------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 202 | CTE - Career Technical Education | | | | | | | | | |
| Function 1111 | Elementary Programs | | | | | | | | | |
| 111 | Licensed Salaries | 0.00 | 0.00 | 38,229.50 | 0.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | 0.00 | 0.00 | 11,625.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 0.00 | 0.00 | 2,924.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 0.00 | 0.00 | 94.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 0.00 | 0.00 | 393.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240 | Insurance | 0.00 | 0.00 | 8,358.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 241 | Other Insurance | 0.00 | 0.00 | 90.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1111 | Elementary Programs | 0.00 | 0.00 | 61,715.67 | 0.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 1131 | High School Programs | | | | | | | | | |
| 111 | Licensed Salaries | 82,712.00 | 84,780.00 | 86,476.00 | 1.00 | 88,915.32 | 1.00 | 0.00 | 0.00 | 0.00 |
| 130 | Additional Salary | 0.00 | 696.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | 17,518.43 | 31,481.04 | 26,219.52 | 0.00 | 24,425.04 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 0.00 | 6,539.03 | 6,615.36 | 0.00 | 6,802.08 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 0.00 | 210.55 | 213.12 | 0.00 | 187.44 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 0.00 | 1,474.66 | 887.08 | 0.00 | 911.39 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | OTHER REQ PAYROLL COSTS | 0.00 | 0.00 | 2.32 | 0.00 | 177.84 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240 | Insurance | 18,653.57 | 19,597.92 | 19,897.92 | 0.00 | 20,958.84 | 0.00 | 0.00 | 0.00 | 0.00 |
| 241 | Other Insurance | 0.00 | 261.33 | 268.68 | 0.00 | 268.68 | 0.00 | 0.00 | 0.00 | 0.00 |
| 480 | Computer Hardware | 0.00 | 28,486.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1131 | High School Programs | 118,884.00 | 173,527.83 | 140,580.00 | 1.00 | 142,646.63 | 1.00 | 0.00 | 0.00 | 0.00 |
| Function 1132 | High School Extracurricular | | | | | | | | | |
| 130 | Additional Salary | 750.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1132 | High School Extracurricular | 750.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 2122 | Counseling Services | | | | | | | | | |
| 111 | Licensed Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 20,177.99 | 0.29 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | 0.00 | 0.00 | 0.00 | 0.00 | 4,915.44 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 0.00 | 0.00 | 0.00 | 0.00 | 1,543.56 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 0.00 | 0.00 | 0.00 | 0.00 | 42.48 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 0.00 | 0.00 | 0.00 | 0.00 | 208.25 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | OTHER REQ PAYROLL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 40.44 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240 | Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 6,739.13 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Proposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------------------|---|--|-------------------|-------------------|-------------------|-------------|----------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 202 | CTE - Career Technical Education | | | | | | | | | | |
| Function 2122 | Counseling Services | | | | | | | | | | |
| 241 | Other Insurance | | 0.00 | 0.00 | 0.00 | 0.00 | 69.61 | 0.00 | 0.00 | 0.00 | 0.00 |
| 319 | Other Instructional Prof. Tech. Services | | 0.00 | 6,000.00 | 0.00 | 0.00 | 6,586.47 | 0.00 | 0.00 | 0.00 | 0.00 |
| 470 | Computer Software | | 0.00 | 2,476.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2122 | Counseling Services | | 0.00 | 8,476.40 | 0.00 | 0.00 | 40,323.37 | 0.29 | 0.00 | 0.00 | 0.00 |
| Function 2210 | Curriculum Development | | | | | | | | | | |
| 123 | Temporary - Licensed | | 0.00 | 13,463.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 130 | Additional Salary | | 0.00 | 1,091.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | | 0.00 | 4,557.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | | 0.00 | 1,028.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | | 0.00 | 35.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | | 0.00 | 321.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240 | Insurance | | 0.00 | 4,104.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 241 | Other Insurance | | 0.00 | 59.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2210 | Curriculum Development | | 0.00 | 24,661.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 2520 | Fiscal Services | | | | | | | | | | |
| 690 | Indirect Costs-Util,Mtn,Liab,Audit,Acctg,HR | | 0.00 | 5,101.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2520 | Fiscal Services | | 0.00 | 5,101.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 202 | CTE - Career Technical Education | | 119,634.00 | 211,766.91 | 202,295.67 | 1.50 | 182,970.00 | 1.29 | 0.00 | 0.00 | 0.00 |

Resources Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------|----------------------|-----------------|-----------------|-----------------|-------------|---------------------------|-------------------------|------------------|-----------------|-------------|
| Fund 203 | Title I | | | | | | | | | |
| | 4500 Federal Revenue | 0.00 | 0.00 | 34,658.74 | 0.00 | 29,265.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 4000 Federal Sources | 0.00 | 0.00 | 34,658.74 | 0.00 | 29,265.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 203 | Title I | 0.00 | 0.00 | 34,658.74 | 0.00 | 29,265.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------------------|-----------------------------------|-----------------|-----------------|------------------|-------------|---------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 203 | Title I | | | | | | | | | |
| Function 1111 | Elementary Programs | | | | | | | | | |
| 111 | Licensed Salaries | 0.00 | 0.00 | 9,939.67 | 0.13 | 3,766.68 | 0.07 | 0.00 | 0.00 | 0.00 |
| 130 | Additional Salary | 0.00 | 0.00 | 1,800.36 | 0.00 | 1,761.32 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | 0.00 | 0.00 | 3,078.02 | 0.00 | 1,226.75 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 0.00 | 0.00 | 877.45 | 0.00 | 422.87 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 0.00 | 0.00 | 28.88 | 0.00 | 11.64 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 0.00 | 0.00 | 120.00 | 0.00 | 57.32 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | OTHER REQ PAYROLL COSTS | 0.00 | 0.00 | 0.24 | 0.00 | 11.16 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240 | Insurance | 0.00 | 0.00 | 2,715.00 | 0.00 | 1,424.31 | 0.00 | 0.00 | 0.00 | 0.00 |
| 241 | Other Insurance | 0.00 | 0.00 | 29.04 | 0.00 | 13.32 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 0.00 | 0.00 | 11,463.78 | 0.00 | 1,068.37 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1111 | Elementary Programs | 0.00 | 0.00 | 30,052.44 | 0.13 | 9,763.74 | 0.07 | 0.00 | 0.00 | 0.00 |
| Function 1121 | Middle School Programs | | | | | | | | | |
| 130 | Additional Salary | 0.00 | 0.00 | 3,565.56 | 0.00 | 1,761.32 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | 0.00 | 0.00 | 756.24 | 0.00 | 483.89 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 0.00 | 0.00 | 240.10 | 0.00 | 130.90 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 0.00 | 0.00 | 8.76 | 0.00 | 3.63 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 0.00 | 0.00 | 35.64 | 0.00 | 17.30 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | OTHER REQ PAYROLL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 3.08 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1121 | Middle School Programs | 0.00 | 0.00 | 4,606.30 | 0.00 | 2,400.12 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 2222 | Library/Media Center | | | | | | | | | |
| 111 | Licensed Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 4,660.44 | 0.06 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | 0.00 | 0.00 | 0.00 | 0.00 | 1,135.32 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 0.00 | 0.00 | 0.00 | 0.00 | 354.60 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 0.00 | 0.00 | 0.00 | 0.00 | 9.84 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 0.00 | 0.00 | 0.00 | 0.00 | 47.59 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | OTHER REQ PAYROLL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 9.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240 | Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 1,237.92 | 0.00 | 0.00 | 0.00 | 0.00 |
| 241 | Other Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 13.08 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2222 | Library/Media Center | 0.00 | 0.00 | 0.00 | 0.00 | 7,467.79 | 0.06 | 0.00 | 0.00 | 0.00 |
| Function 2660 | Technology Support | | | | | | | | | |
| 111 | Licensed Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 6,047.16 | 0.07 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------------------|-----------------------------------|-----------------|-----------------|------------------|-------------|---------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 203 | Title I | | | | | | | | | |
| Function 2660 | Technology Support | | | | | | | | | |
| 210 | PERS Related Costs | 0.00 | 0.00 | 0.00 | 0.00 | 1,661.28 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 0.00 | 0.00 | 0.00 | 0.00 | 448.80 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 0.00 | 0.00 | 0.00 | 0.00 | 12.72 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 0.00 | 0.00 | 0.00 | 0.00 | 60.11 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | OTHER REQ PAYROLL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 6.36 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240 | Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 1,378.08 | 0.00 | 0.00 | 0.00 | 0.00 |
| 241 | Other Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 18.84 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2660 | Technology Support | 0.00 | 0.00 | 0.00 | 0.00 | 9,633.35 | 0.07 | 0.00 | 0.00 | 0.00 |
| Total Fund 203 | Title I | 0.00 | 0.00 | 34,658.74 | 0.13 | 29,265.00 | 0.19 | 0.00 | 0.00 | 0.00 |

Resources Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------|-------------------------------|-----------------|-----------------|-----------------|-------------|---------------------------|-------------------------|------------------|-----------------|-------------|
| Fund 204 | IDEA | | | | | | | | | |
| | 4500 Federal Revenue | 117,486.48 | 75,499.84 | 88,074.97 | 0.00 | 121,874.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 4503 Federal Grant-Restricted | 8,279.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 4000 Federal Sources | 125,766.43 | 75,499.84 | 88,074.97 | 0.00 | 121,874.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5400 Fund Balance | (63,676.16) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5000 Other Sources | (63,676.16) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 204 | IDEA | 62,090.27 | 75,499.84 | 88,074.97 | 0.00 | 121,874.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------|------|---|-----------------|-----------------|-----------------|-------------|---------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund | 204 | IDEA | | | | | | | | | |
| Function | 1250 | Less Restrictive - Students with Disabilities | | | | | | | | | |
| | 111 | Licensed Salaries | 38,324.78 | 44,407.58 | 45,295.94 | 0.50 | 45,651.12 | 0.50 | 0.00 | 0.00 | 0.00 |
| | 130 | Additional Salary | 0.00 | 49.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 210 | PERS Related Costs | 15,956.43 | 16,373.74 | 13,733.77 | 0.00 | 12,540.46 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 220 | FICA - Medicare / Social Security | 3,299.73 | 3,395.21 | 3,458.91 | 0.00 | 3,481.44 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 231 | Workers Compensation - SAIF | 207.87 | 109.56 | 111.60 | 0.00 | 96.24 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 232 | WBF - Hourly Assessment | 73.80 | 769.75 | 463.32 | 0.00 | 465.84 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 234 | OTHER REQ PAYROLL COSTS | 0.00 | 0.00 | 1.20 | 0.00 | 91.08 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 240 | Insurance | 3,975.94 | 10,255.86 | 10,405.68 | 0.00 | 10,489.92 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 241 | Other Insurance | 135.72 | 138.32 | 141.96 | 0.00 | 141.96 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 313 | Student Services | 50.00 | 0.00 | 0.00 | 0.00 | 19,452.94 | 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 |
| | 640 | Dues and Fees | 66.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function | 1250 | Less Restrictive - Students with Disabilities | 62,090.27 | 75,499.84 | 73,612.38 | 0.50 | 107,411.00 | 0.50 | 0.00 | 0.00 | 0.00 |
| Function | 2240 | Instructional Staff Development | | | | | | | | | |
| | 410 | Consumable Supplies & Materials | 0.00 | 0.00 | 14,462.59 | 0.00 | 14,463.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function | 2240 | Instructional Staff Development | 0.00 | 0.00 | 14,462.59 | 0.00 | 14,463.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund | 204 | IDEA | 62,090.27 | 75,499.84 | 88,074.97 | 0.50 | 121,874.00 | 0.50 | 0.00 | 0.00 | 0.00 |

Resources Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Proposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|-----------------------|--|------------------|------------------|------------------|-------------|----------------------------|-------------------------|------------------|-----------------|-------------|
| Fund 210 | PTC - Grants Paddle Raise Funds | | | | | | | | | |
| | 1920 Contributions & Donations - Private Sou | 16,706.29 | 23,766.77 | 62,250.00 | 0.00 | 100,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1000 Local Sources | 16,706.29 | 23,766.77 | 62,250.00 | 0.00 | 100,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5400 Fund Balance | 37,310.06 | 12,237.14 | 5,325.19 | 0.00 | 6,231.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5000 Other Sources | 37,310.06 | 12,237.14 | 5,325.19 | 0.00 | 6,231.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 210 | PTC - Grants Paddle Raise Funds | 54,016.35 | 36,003.91 | 67,575.19 | 0.00 | 106,231.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Proposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------------------|--|------------------|------------------|------------------|-------------|----------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 210 | PTC - Grants Paddle Raise Funds | | | | | | | | | |
| Function 1111 | Elementary Programs | | | | | | | | | |
| 410 | Consumable Supplies & Materials | 0.00 | 382.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-Consumable Items | 312.50 | 2,095.00 | 33,787.50 | 0.00 | 53,116.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1111 | Elementary Programs | 312.50 | 2,477.02 | 33,787.50 | 0.00 | 53,116.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 1113 | Elementary Extracurricular | | | | | | | | | |
| 460 | Non-Consumable Items | 41,466.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1113 | Elementary Extracurricular | 41,466.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 1121 | Middle School Programs | | | | | | | | | |
| 410 | Consumable Supplies & Materials | 0.00 | 382.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1121 | Middle School Programs | 0.00 | 382.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 1131 | High School Programs | | | | | | | | | |
| 460 | Non-Consumable Items | 0.00 | 0.00 | 33,787.69 | 0.00 | 53,115.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1131 | High School Programs | 0.00 | 0.00 | 33,787.69 | 0.00 | 53,115.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 2222 | Library/Media Center | | | | | | | | | |
| 390 | Other General Prof and Technological Services | 0.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 430 | Library Books | 0.00 | 17,618.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2222 | Library/Media Center | 0.00 | 22,618.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 2540 | Operation & Maintenance of Plant Services | | | | | | | | | |
| 322 | Repairs & Maintenance | 0.00 | 750.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 0.00 | 397.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2540 | Operation & Maintenance of Plant Services | 0.00 | 1,147.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 210 | PTC - Grants Paddle Raise Funds | 41,779.21 | 26,625.81 | 67,575.19 | 0.00 | 106,231.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Resources Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Proposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|-----------------------|--|-----------------|------------------|------------------|-------------|----------------------------|-------------------------|------------------|-----------------|-------------|
| Fund 213 | PTC Grade School Grant Fund | | | | | | | | | |
| | 1920 Contributions & Donations - Private Sou | (186.67) | 50,969.13 | 20,500.00 | 0.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1000 Local Sources | (186.67) | 50,969.13 | 20,500.00 | 0.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5400 Fund Balance | 7,117.33 | (19,648.38) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5000 Other Sources | 7,117.33 | (19,648.38) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 213 | PTC Grade School Grant Fund | 6,930.66 | 31,320.75 | 20,500.00 | 0.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Proposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------------------|--|--|------------------|-----------------|------------------|-------------|----------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 213 | PTC Grade School Grant Fund | | | | | | | | | | |
| Function 1111 | Elementary Programs | | | | | | | | | | |
| 312 | Instructional Programs Improvement Services | | 3,206.52 | 0.00 | 10,500.00 | 0.00 | 10,500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 340 | Travel | | 3,737.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies & Materials | | 7,417.54 | 8,718.61 | 10,000.00 | 0.00 | 39,500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-Consumable Items | | 4,019.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1111 | Elementary Programs | | 18,380.67 | 8,718.61 | 20,500.00 | 0.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 1121 | Middle School Programs | | | | | | | | | | |
| 410 | Consumable Supplies & Materials | | 2,631.52 | 2,024.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 480 | Computer Hardware | | 1,930.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1121 | Middle School Programs | | 4,561.52 | 2,024.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 1140 | Preschool | | | | | | | | | | |
| 410 | Consumable Supplies & Materials | | 400.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1140 | Preschool | | 400.00 | 0.00 | 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 | | 800.00 | 604.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1250 | Less Restrictive - Students with Disabilities | | 800.00 | 604.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 2210 | Curriculum Development | | | | | | | | | | |
| 640 | Dues and Fees | | 1,813.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2210 | Curriculum Development | | 1,813.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 2410 | Office of the Principal | | | | | | | | | | |
| 410 | Consumable Supplies & Materials | | 102.26 | 53.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2410 | Office of the Principal | | 102.26 | 53.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 2540 | Operation & Maintenance of Plant Services | | | | | | | | | | |
| 130 | Additional Salary | | 384.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | | 97.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | | 29.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | | 9.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | | 0.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Proposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|-------------------|-----------------------|---|------------------|------------------|------------------|-------------|----------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund | 213 | PTC Grade School Grant Fund | | | | | | | | | |
| | Total Function | 2540 Operation & Maintenance of Plant Services | 521.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund | 213 | PTC Grade School Grant Fund | 26,579.04 | 11,401.09 | 20,500.00 | 0.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Resources Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|-----------------------|--|------------------|------------------|------------------|-------------|---------------------------|-------------------------|------------------|-----------------|-------------|
| Fund 214 | PTC HS Grants | | | | | | | | | |
| | 1920 Contributions & Donations - Private Sou | 0.00 | 28,129.34 | 67,400.00 | 0.00 | 67,400.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1960 Recovery of Prior Year Expenditure | 0.00 | 3,785.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1000 Local Sources | 0.00 | 31,914.34 | 67,400.00 | 0.00 | 67,400.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5400 Fund Balance | 11,790.48 | 823.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5000 Other Sources | 11,790.48 | 823.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 214 | PTC HS Grants | 11,790.48 | 32,737.38 | 67,400.00 | 0.00 | 67,400.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Proposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------------------|--|------------------|------------------|------------------|-------------|----------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 214 | PTC HS Grants | | | | | | | | | |
| Function 1131 | High School Programs | | | | | | | | | |
| 340 | Travel | 6,730.40 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 1,145.60 | 4,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 420 | Textbooks | 0.00 | 559.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-Consumable Items | 109.99 | 16,826.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 640 | Dues and Fees | 140.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1131 | High School Programs | 8,125.99 | 21,885.86 | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 1132 | High School Extracurricular | | | | | | | | | |
| 410 | Consumable Supplies & Materials | 0.00 | 471.12 | 47,400.00 | 0.00 | 47,400.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1132 | High School Extracurricular | 0.00 | 471.12 | 47,400.00 | 0.00 | 47,400.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 2122 | Counseling Services | | | | | | | | | |
| 410 | Consumable Supplies & Materials | 359.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2122 | Counseling Services | 359.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 2222 | Library/Media Center | | | | | | | | | |
| 410 | Consumable Supplies & Materials | 0.00 | 546.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2222 | Library/Media Center | 0.00 | 546.78 | 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 | 528.93 | 127.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-Consumable Items | 1,953.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2540 | Operation & Maintenance of Plant Services | 2,481.93 | 127.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 214 | PTC HS Grants | 10,967.44 | 23,031.34 | 67,400.00 | 0.00 | 67,400.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Resources Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------|--------------------|-----------------|-----------------|-----------------|-------------|---------------------------|-------------------------|------------------|-----------------|-------------|
| Fund 219 | Hillman Grant | | | | | | | | | |
| | 5400 Fund Balance | 4,101.93 | 2,325.51 | 2,325.51 | 0.00 | 2,326.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5000 Other Sources | 4,101.93 | 2,325.51 | 2,325.51 | 0.00 | 2,326.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 219 | Hillman Grant | 4,101.93 | 2,325.51 | 2,325.51 | 0.00 | 2,326.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Proposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------------------|-----------------------------------|-----------------|-----------------|-----------------|-------------|----------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 219 | Hillman Grant | | | | | | | | | |
| Function 1121 | Middle School Programs | | | | | | | | | |
| 130 | Additional Salary | 430.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | 158.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 32.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 2.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 0.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1121 | Middle School Programs | 625.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 1131 | High School Programs | | | | | | | | | |
| 460 | Non-Consumable Items | 1,151.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1131 | High School Programs | 1,151.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 2660 | Technology Support | | | | | | | | | |
| 470 | Computer Software | 0.00 | 0.00 | 2,325.51 | 0.00 | 2,326.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2660 | Technology Support | 0.00 | 0.00 | 2,325.51 | 0.00 | 2,326.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 219 | Hillman Grant | 1,776.42 | 0.00 | 2,325.51 | 0.00 | 2,326.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Resources Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------|----------------------|-----------------|-----------------|-----------------|-------------|---------------------------|-------------------------|------------------|-----------------|-------------|
| Fund 220 | ESSER FUND | | | | | | | | | |
| | 4500 Federal Revenue | 0.00 | 55,696.90 | 100,893.00 | 0.00 | 30,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 4000 Federal Sources | 0.00 | 55,696.90 | 100,893.00 | 0.00 | 30,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 220 | ESSER FUND | 0.00 | 55,696.90 | 100,893.00 | 0.00 | 30,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------------------|--|-----------------|------------------|------------------|-------------|---------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 220 | ESSER FUND | | | | | | | | | |
| Function 1111 | Elementary Programs | | | | | | | | | |
| 111 | Licensed Salaries | 0.00 | 12,270.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 130 | Additional Salary | 0.00 | 387.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | 0.00 | 1,268.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 0.00 | 968.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 0.00 | 31.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 0.00 | 318.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1111 | Elementary Programs | 0.00 | 15,244.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 1460 | Summer School | | | | | | | | | |
| 111 | Licensed Salaries | 0.00 | 0.00 | 2,772.69 | 0.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 130 | Additional Salary | 0.00 | 5,833.89 | 17,175.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | 0.00 | 1,353.78 | 4,394.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 0.00 | 446.28 | 1,368.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 0.00 | 14.38 | 49.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 0.00 | 59.95 | 200.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240 | Insurance | 0.00 | 0.00 | 1,044.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | 0.00 | 0.00 | 38,451.29 | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 0.00 | 0.00 | 3,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1460 | Summer School | 0.00 | 7,708.28 | 68,456.99 | 0.25 | 10,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 2210 | Curriculum Development | | | | | | | | | |
| 130 | Additional Salary | 0.00 | 23,004.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | 0.00 | 7,871.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 0.00 | 1,722.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 0.00 | 55.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 0.00 | 90.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2210 | Curriculum Development | 0.00 | 32,744.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 2540 | Operation & Maintenance of Plant Services | | | | | | | | | |
| 389 | Other Non-Instr / Prof Technical Services | 0.00 | 0.00 | 27,436.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 0.00 | 0.00 | 5,000.00 | 0.00 | 2,250.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2540 | Operation & Maintenance of Plant Services | 0.00 | 0.00 | 32,436.01 | 0.00 | 2,250.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Proposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------|------------|--------------------|-----------------|-----------------|-----------------|-------------|----------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund | 220 | ESSER FUND | | | | | | | | | |
| Function | 2660 | Technology Support | | | | | | | | | |
| | 470 | Computer Software | 0.00 | 0.00 | 0.00 | 0.00 | 17,750.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function | 2660 | Technology Support | 0.00 | 0.00 | 0.00 | 0.00 | 17,750.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund | 220 | ESSER FUND | 0.00 | 55,696.90 | 100,893.00 | 0.25 | 30,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Resources Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|-----------------------|---|-----------------|-----------------|-----------------|-------------|---------------------------|-------------------------|------------------|-----------------|-------------|
| Fund 230 | Energy Efficient Schools SB 1149 | | | | | | | | | |
| | 1990 Miscellaneous Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 15,200.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1000 Local Sources | 0.00 | 0.00 | 0.00 | 0.00 | 15,200.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5200 Interfund Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 24,153.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5400 Fund Balance | 139,181.63 | 14,391.63 | 14,500.00 | 0.00 | 14,392.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5000 Other Sources | 139,181.63 | 14,391.63 | 14,500.00 | 0.00 | 38,545.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 230 | Energy Efficient Schools SB 1149 | 139,181.63 | 14,391.63 | 14,500.00 | 0.00 | 53,745.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Proposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|-----------------------|---|--|-------------------|-----------------|------------------|-------------|----------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 230 | Energy Efficient Schools SB 1149 | | | | | | | | | | |
| Function 2540 | Operation & Maintenance of Plant Services | | | | | | | | | | |
| 389 | Other Non-Instr / Prof Technical Services | | 124,790.00 | 0.00 | 14,500.00 | 0.00 | 53,745.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2540 | Operation & Maintenance of Plant Services | | 124,790.00 | 0.00 | 14,500.00 | 0.00 | 53,745.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 230 | Energy Efficient Schools SB 1149 | | 124,790.00 | 0.00 | 14,500.00 | 0.00 | 53,745.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Resources Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|-----------------------|-----------------------------------|------------------|------------------|------------------|-------------|---------------------------|-------------------------|------------------|-----------------|-------------|
| Fund 250 | Food Service | | | | | | | | | |
| | 4501 Federal Revenue - Milk Claim | 2,332.41 | 0.00 | 3,500.00 | 0.00 | 3,500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 4000 Federal Sources | 2,332.41 | 0.00 | 3,500.00 | 0.00 | 3,500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5400 Fund Balance | 19,442.96 | 17,034.28 | 17,034.28 | 0.00 | 17,035.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5000 Other Sources | 19,442.96 | 17,034.28 | 17,034.28 | 0.00 | 17,035.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 250 | Food Service | 21,775.37 | 17,034.28 | 20,534.28 | 0.00 | 20,535.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Proposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------|------------|---|-----------------|-----------------|-----------------|-------------|----------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund | 250 | Food Service | | | | | | | | | |
| Function | 3100 | Food Services | | | | | | | | | |
| | 450 | Food | 0.00 | 0.00 | 20,534.28 | 0.00 | 20,535.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function | 3100 | Food Services | 0.00 | 0.00 | 20,534.28 | 0.00 | 20,535.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function | 3120 | Food Preparation and Dispensing Services | | | | | | | | | |
| | 450 | Food | 4,741.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function | 3120 | Food Preparation and Dispensing Services | 4,741.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund | 250 | Food Service | 4,741.09 | 0.00 | 20,534.28 | 0.00 | 20,535.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Resources Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|------------|------|---------------------------|-----------------|-----------------|-------------|---------------------------|-------------------------|------------------|-----------------|-------------|
| Fund | 251 | Student Success Act Fund | | | | | | | | |
| | 3199 | Other Unrestricted Grants | 0.00 | 154,549.71 | 425,854.02 | 0.00 | 475,516.00 | 0.00 | 0.00 | 0.00 |
| | 3000 | State Sources | 0.00 | 154,549.71 | 425,854.02 | 0.00 | 475,516.00 | 0.00 | 0.00 | 0.00 |
| Total Fund | 251 | Student Success Act Fund | 0.00 | 154,549.71 | 425,854.02 | 0.00 | 475,516.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------------------|-----------------------------------|-----------------|------------------|-------------------|-------------|---------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 251 | Student Success Act Fund | | | | | | | | | |
| Function 1111 | Elementary Programs | | | | | | | | | |
| 111 | Licensed Salaries | 0.00 | 40,826.79 | 166,899.04 | 2.46 | 53,477.32 | 0.93 | 0.00 | 0.00 | 0.00 |
| 123 | Temporary - Licensed | 0.00 | 18,721.67 | 0.00 | 0.00 | 7,619.72 | 0.00 | 0.00 | 0.00 | 0.00 |
| 130 | Additional Salary | 0.00 | 2,457.51 | 0.00 | 0.00 | 1,761.32 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | 0.00 | 15,321.32 | 41,960.41 | 0.00 | 13,456.21 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 0.00 | 4,680.90 | 12,746.70 | 0.00 | 4,225.78 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 0.00 | 152.74 | 411.21 | 0.00 | 116.49 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 0.00 | 1,019.95 | 1,722.30 | 0.00 | 573.35 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | OTHER REQ PAYROLL COSTS | 0.00 | 0.00 | 1.76 | 0.00 | 110.43 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240 | Insurance | 0.00 | 5,472.00 | 44,104.87 | 0.00 | 20,222.25 | 0.00 | 0.00 | 0.00 | 0.00 |
| 241 | Other Insurance | 0.00 | 134.24 | 286.80 | 0.00 | 188.88 | 0.00 | 0.00 | 0.00 | 0.00 |
| 243 | VEBA CONTRIBUTION | 0.00 | 4,827.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1111 | Elementary Programs | 0.00 | 93,614.75 | 268,133.09 | 2.46 | 101,751.75 | 0.93 | 0.00 | 0.00 | 0.00 |
| Function 1131 | High School Programs | | | | | | | | | |
| 111 | Licensed Salaries | 0.00 | 0.00 | 14,199.72 | 0.25 | 11,889.00 | 0.20 | 0.00 | 0.00 | 0.00 |
| 130 | Additional Salary | 0.00 | 0.00 | 14,000.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | 0.00 | 0.00 | 6,833.16 | 0.00 | 2,896.20 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 0.00 | 0.00 | 2,029.01 | 0.00 | 909.60 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 0.00 | 0.00 | 69.36 | 0.00 | 25.08 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 0.00 | 0.00 | 287.56 | 0.00 | 123.37 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | OTHER REQ PAYROLL COSTS | 0.00 | 0.00 | 0.40 | 0.00 | 23.76 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240 | Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 2,754.24 | 0.00 | 0.00 | 0.00 | 0.00 |
| 241 | Other Insurance | 0.00 | 0.00 | 38.16 | 0.00 | 30.60 | 0.00 | 0.00 | 0.00 | 0.00 |
| 243 | VEBA CONTRIBUTION | 0.00 | 0.00 | 2,421.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1131 | High School Programs | 0.00 | 0.00 | 39,878.41 | 0.25 | 18,651.85 | 0.20 | 0.00 | 0.00 | 0.00 |
| Function 2122 | Counseling Services | | | | | | | | | |
| 112 | Classified Salaries | 0.00 | 13,142.03 | 13,671.96 | 0.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 130 | Additional Salary | 0.00 | 1,140.00 | 1,080.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | 0.00 | 3,270.36 | 2,789.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 0.00 | 1,092.60 | 1,128.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 0.00 | 35.19 | 36.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 0.00 | 253.92 | 154.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | OTHER REQ PAYROLL COSTS | 0.00 | 0.00 | 0.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------------------|---|--|-----------------|------------------|------------------|-------------|---------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 251 | Student Success Act Fund | | | | | | | | | | |
| Function 2122 | Counseling Services | | | | | | | | | | |
| 241 | Other Insurance | | 0.00 | 55.33 | 57.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 470 | Computer Software | | 0.00 | 13,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2122 | Counseling Services | | 0.00 | 32,489.43 | 18,918.56 | 0.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 2130 | Health Services | | | | | | | | | | |
| 389 | Other Non-Instr / Prof Technical Services | | 0.00 | 0.00 | 0.00 | 0.00 | 114,115.37 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2130 | Health Services | | 0.00 | 0.00 | 0.00 | 0.00 | 114,115.37 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 2210 | Curriculum Development | | | | | | | | | | |
| 111 | Licensed Salaries | | 0.00 | 0.00 | 58,983.00 | 1.00 | 74,857.00 | 1.00 | 0.00 | 0.00 | 0.00 |
| 123 | Temporary - Licensed | | 0.00 | 13,463.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 130 | Additional Salary | | 0.00 | 1,090.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | | 0.00 | 4,557.69 | 17,883.72 | 0.00 | 18,235.32 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | | 0.00 | 1,028.54 | 4,512.24 | 0.00 | 5,726.65 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | | 0.00 | 35.86 | 145.32 | 0.00 | 157.80 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | | 0.00 | 321.00 | 612.16 | 0.00 | 770.02 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | OTHER REQ PAYROLL COSTS | | 0.00 | 0.00 | 0.00 | 0.00 | 149.76 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240 | Insurance | | 0.00 | 4,104.00 | 16,787.52 | 0.00 | 21,319.80 | 0.00 | 0.00 | 0.00 | 0.00 |
| 241 | Other Insurance | | 0.00 | 59.16 | 0.00 | 0.00 | 243.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2210 | Curriculum Development | | 0.00 | 24,660.53 | 98,923.96 | 1.00 | 121,459.35 | 1.00 | 0.00 | 0.00 | 0.00 |
| Function 2222 | Library/Media Center | | | | | | | | | | |
| 111 | Licensed Salaries | | 0.00 | 0.00 | 0.00 | 0.00 | 74,599.56 | 0.94 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | | 0.00 | 0.00 | 0.00 | 0.00 | 18,172.44 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | | 0.00 | 0.00 | 0.00 | 0.00 | 5,676.48 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | | 0.00 | 0.00 | 0.00 | 0.00 | 157.20 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | | 0.00 | 0.00 | 0.00 | 0.00 | 763.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | OTHER REQ PAYROLL COSTS | | 0.00 | 0.00 | 0.00 | 0.00 | 143.88 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240 | Insurance | | 0.00 | 0.00 | 0.00 | 0.00 | 19,815.60 | 0.00 | 0.00 | 0.00 | 0.00 |
| 241 | Other Insurance | | 0.00 | 0.00 | 0.00 | 0.00 | 209.52 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2222 | Library/Media Center | | 0.00 | 0.00 | 0.00 | 0.00 | 119,537.68 | 0.94 | 0.00 | 0.00 | 0.00 |
| Function 2240 | Instructional Staff Development | | | | | | | | | | |
| 389 | Other Non-Instr / Prof Technical Services | | 0.00 | 3,785.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Proposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------|------|---------------------------------|-----------------|-----------------|-----------------|-------------|----------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund | 251 | Student Success Act Fund | | | | | | | | | |
| Total Function | 2240 | Instructional Staff Development | 0.00 | 3,785.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund | 251 | Student Success Act Fund | 0.00 | 154,549.71 | 425,854.02 | 4.01 | 475,516.00 | 3.08 | 0.00 | 0.00 | 0.00 |

Resources Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|-----------------------|--|-----------------|------------------|-------------------|-------------|---------------------------|-------------------------|------------------|-----------------|-------------|
| Fund 259 | Other Grants | | | | | | | | | |
| | 1920 Contributions & Donations - Private Sou | 0.00 | 0.00 | 235,000.00 | 0.00 | 100,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1000 Local Sources | 0.00 | 0.00 | 235,000.00 | 0.00 | 100,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 3299 Other Restricted Grants-in-aid | 0.00 | 23,322.02 | 238,019.32 | 0.00 | 117,100.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 3000 State Sources | 0.00 | 23,322.02 | 238,019.32 | 0.00 | 117,100.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 4500 Federal Revenue | 0.00 | 0.00 | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 4000 Federal Sources | 0.00 | 0.00 | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5400 Fund Balance | 0.00 | 0.00 | 0.00 | 0.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5000 Other Sources | 0.00 | 0.00 | 0.00 | 0.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 259 | Other Grants | 0.00 | 23,322.02 | 523,019.32 | 0.00 | 317,100.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|---------------------|---|--|-----------------|-----------------|-----------------|-------------|---------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 259 | Other Grants | | | | | | | | | | |
| Function 1111 | Elementary Programs | | | | | | | | | | |
| 410 | Consumable Supplies & Materials | | 0.00 | 0.00 | 190,000.00 | 0.00 | 55,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1111 | Elementary Programs | | 0.00 | 0.00 | 190,000.00 | 0.00 | 55,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 1121 | Middle School Programs | | | | | | | | | | |
| 410 | Consumable Supplies & Materials | | 0.00 | 0.00 | 0.00 | 0.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1121 | Middle School Programs | | 0.00 | 0.00 | 0.00 | 0.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 1122 | Middle School Extracurricular | | | | | | | | | | |
| 410 | Consumable Supplies & Materials | | 0.00 | 0.00 | 25,112.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1122 | Middle School Extracurricular | | 0.00 | 0.00 | 25,112.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 1131 | High School Programs | | | | | | | | | | |
| 389 | Other Non-Instr / Prof Technical Services | | 0.00 | 0.00 | 20,000.00 | 0.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies & Materials | | 0.00 | 0.00 | 0.00 | 0.00 | 55,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1131 | High School Programs | | 0.00 | 0.00 | 20,000.00 | 0.00 | 105,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 1460 | Summer School | | | | | | | | | | |
| 111 | Licensed Salaries | | 0.00 | 0.00 | 8,318.10 | 0.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 130 | Additional Salary | | 0.00 | 17,573.79 | 51,524.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | | 0.00 | 4,068.56 | 13,183.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | | 0.00 | 1,344.44 | 4,106.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | | 0.00 | 43.29 | 147.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | | 0.00 | 181.62 | 602.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240 | Insurance | | 0.00 | 0.00 | 3,134.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | | 0.00 | 0.00 | 132,793.33 | 0.00 | 47,100.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies & Materials | | 0.00 | 110.32 | 59,096.25 | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1460 | Summer School | | 0.00 | 23,322.02 | 272,906.82 | 0.75 | 57,100.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 2540 | Operation & Maintenance of Plant Services | | | | | | | | | | |
| 410 | Consumable Supplies & Materials | | 0.00 | 0.00 | 15,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2540 | Operation & Maintenance of Plant Services | | 0.00 | 0.00 | 15,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 2640 | Staff Services | | | | | | | | | | |

Requirements Report

| | | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Proposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|-----------------------|-------------|---------------------------------|-----------------|------------------|-------------------|-------------|----------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund | 259 | Other Grants | | | | | | | | | |
| Function | 2640 | Staff Services | | | | | | | | | |
| | 410 | Consumable Supplies & Materials | 0.00 | 0.00 | 0.00 | 0.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function | 2640 | Staff Services | 0.00 | 0.00 | 0.00 | 0.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund | 259 | Other Grants | 0.00 | 23,322.02 | 523,019.32 | 0.75 | 317,100.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Resources Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------|--------------------------|-----------------|-----------------|-----------------|-------------|---------------------------|-------------------------|------------------|-----------------|-------------|
| Fund 261 | Textbook Adoption | | | | | | | | | |
| | 5200 Interfund Transfers | 0.00 | 0.00 | 50,000.00 | 0.00 | 100,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5000 Other Sources | 0.00 | 0.00 | 50,000.00 | 0.00 | 100,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 261 | Textbook Adoption | 0.00 | 0.00 | 50,000.00 | 0.00 | 100,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Proposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|--|------|----------------------|-----------------|-----------------|------------------|-------------|----------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 261 Textbook Adoption | | | | | | | | | | | |
| Function | 1131 | High School Programs | | | | | | | | | |
| | 420 | Textbooks | 0.00 | 0.00 | 50,000.00 | 0.00 | 100,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1131 High School Programs | | | 0.00 | 0.00 | 50,000.00 | 0.00 | 100,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 261 Textbook Adoption | | | 0.00 | 0.00 | 50,000.00 | 0.00 | 100,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Resources Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|-----------------------|--|-------------------|-------------------|-------------------|-------------|---------------------------|-------------------------|------------------|-----------------|-------------|
| Fund 271 | Grade School Activities | | | | | | | | | |
| | 1620 Daily Sales - Non=Reimbursable | 151.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1700 Extracurricular Activities | 6,255.00 | 0.00 | 65,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1710 Admission (tickets) | 0.00 | 46.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1740 Fees | 39,679.35 | 0.00 | 0.00 | 0.00 | 65,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1760 Club Fundraising | 509.90 | 1,259.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1920 Contributions & Donations - Private Sou | 10,680.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1960 Recovery of Prior Year Expenditure | 0.00 | 7,625.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1990 Miscellaneous Revenue | 279.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1000 Local Sources | 57,554.67 | 8,931.09 | 65,000.00 | 0.00 | 65,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5400 Fund Balance | 99,593.04 | 116,279.78 | 120,000.00 | 0.00 | 130,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5000 Other Sources | 99,593.04 | 116,279.78 | 120,000.00 | 0.00 | 130,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 271 | Grade School Activities | 157,147.71 | 125,210.87 | 185,000.00 | 0.00 | 195,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Proposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------------------|---|------------------|-----------------|-------------------|-------------|----------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 271 | Grade School Activities | | | | | | | | | |
| Function 1111 | Elementary Programs | | | | | | | | | |
| 340 | Travel | 18,275.00 | 668.00 | 39,493.00 | 0.00 | 39,493.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | 0.00 | 0.00 | 17,407.00 | 0.00 | 17,407.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 2,548.28 | 0.00 | 22,000.00 | 0.00 | 27,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 420 | Textbooks | 0.00 | 0.00 | 22,000.00 | 0.00 | 22,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-Consumable Items | 0.00 | 0.00 | 22,000.00 | 0.00 | 22,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1111 | Elementary Programs | 20,823.28 | 668.00 | 122,900.00 | 0.00 | 127,900.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 1121 | Middle School Programs | | | | | | | | | |
| 340 | Travel | 16,691.76 | 950.00 | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 431.22 | 0.00 | 12,000.00 | 0.00 | 17,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 420 | Textbooks | 1,116.48 | 0.00 | 6,000.00 | 0.00 | 6,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-Consumable Items | 0.00 | 0.00 | 6,000.00 | 0.00 | 6,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1121 | Middle School Programs | 18,239.46 | 950.00 | 44,000.00 | 0.00 | 49,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 1122 | Middle School Extracurricular | | | | | | | | | |
| 355 | Printing & Binding | 1,805.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1122 | Middle School Extracurricular | 1,805.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 2550 | Student Transportation Services | | | | | | | | | |
| 331 | Reimbursable Student Transportation | 0.00 | 0.00 | 18,100.00 | 0.00 | 18,100.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2550 | Student Transportation Services | 0.00 | 0.00 | 18,100.00 | 0.00 | 18,100.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 271 | Grade School Activities | 40,867.93 | 1,618.00 | 185,000.00 | 0.00 | 195,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Resources Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Proposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|-----------------------|--|-------------------|-------------------|-------------------|-------------|----------------------------|-------------------------|------------------|-----------------|-------------|
| Fund 272 | High School Activities | | | | | | | | | |
| | 1700 Extracurricular Activities | (4,850.00) | 0.00 | 172,600.00 | 0.00 | 172,600.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1710 Admission (tickets) | 1,120.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1740 Fees | 147,444.25 | 13,891.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1760 Club Fundraising | 5,198.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1790 Other Extracurricular Activities | 530.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1920 Contributions & Donations - Private Sou | 44,450.51 | 7,200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1990 Miscellaneous Revenue | 4,298.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1000 Local Sources | 198,192.16 | 21,091.56 | 172,600.00 | 0.00 | 172,600.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5400 Fund Balance | 294,264.22 | 362,808.34 | 350,000.00 | 0.00 | 375,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5000 Other Sources | 294,264.22 | 362,808.34 | 350,000.00 | 0.00 | 375,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 272 | High School Activities | 492,456.38 | 383,899.90 | 522,600.00 | 0.00 | 547,600.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------------------|---|-------------------|------------------|-------------------|-------------|---------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 272 | High School Activities | | | | | | | | | |
| Function 1131 | High School Programs | | | | | | | | | |
| 319 | Other Instructional Prof. Tech. Services | 283.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 324 | Rentals | 1,040.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 331 | Reimburseable Student Transportation | 748.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 340 | Travel | 17,022.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 23,130.15 | 5,064.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 420 | Textbooks | 787.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-Consumable Items | 259.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 640 | Dues and Fees | 28,393.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1131 | High School Programs | 71,665.69 | 5,064.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 1132 | High School Extracurricular | | | | | | | | | |
| 130 | Additional Salary | 2,559.68 | 650.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | 547.40 | 62.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 195.82 | 49.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 70.29 | 1.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 4.58 | 16.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 313 | Student Services | 1,000.00 | 1,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 322 | Repairs & Maintenance | 0.00 | 4,450.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 324 | Rentals | 639.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 340 | Travel | 491.70 | 0.00 | 131,225.00 | 0.00 | 131,225.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | 1,974.00 | 0.00 | 100,000.00 | 0.00 | 105,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 49,224.96 | 6,465.77 | 191,000.00 | 0.00 | 196,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-Consumable Items | 756.50 | 0.00 | 91,850.00 | 0.00 | 96,850.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 650 | Donations | 517.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1132 | High School Extracurricular | 57,982.35 | 13,196.51 | 514,075.00 | 0.00 | 529,075.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 2550 | Student Transportation Services | | | | | | | | | |
| 331 | Reimburseable Student Transportation | 0.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 332 | Non-Reimburseable Transportation | 0.00 | 0.00 | 8,525.00 | 0.00 | 8,525.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2550 | Student Transportation Services | 0.00 | 0.00 | 8,525.00 | 0.00 | 18,525.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 272 | High School Activities | 129,648.04 | 18,260.87 | 522,600.00 | 0.00 | 547,600.00 | 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 Director's portion of the Unfunded Actuarial Liability (UAL). PERS adjusts the district's rate for the resources in the side account. The District will pay the debt service on the bonds from resources that would have been used to pay PERS assessments on qualifying employee compensation. The District charges a rate on PERS eligible salary to fund the debt service.

**Riverdale School District
2022-23 Schedule of Principal and Interest Requirements**

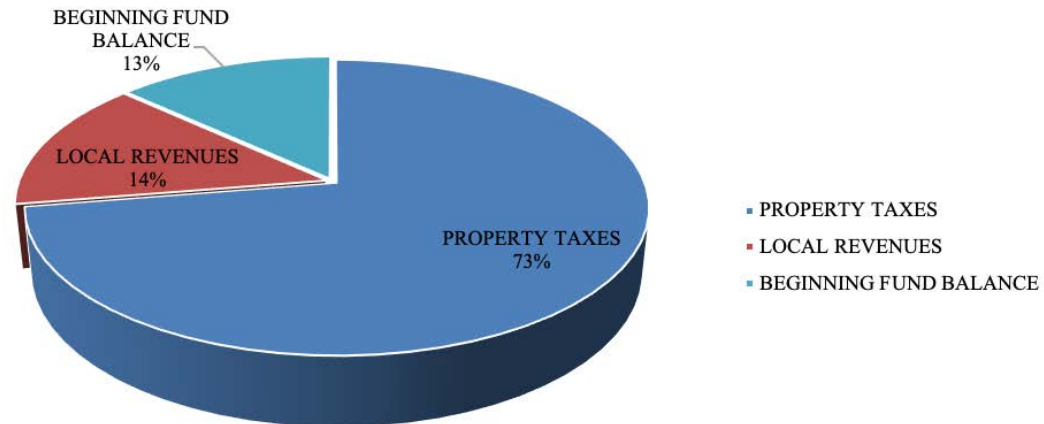
| Fiscal Year | Fund 300 | | | | Fund 330 | | | | Totals | |
|----------------|---------------------------|------------------|---|------------------|------------------------------------|------------------|---------------|---------------|--------|--|
| | G.O.Bonds Series 2009B | | Adv Refunding G.O. Bonds Series 2015 | | PERS UAL Obligation Series 2003 | | | | | |
| | Principal | Interest | Principal | Interest | Principal | Interest | | | | |
| | Due 6/15 | Due 12/15 & 6/15 | Due 6/15 | Due 12/15 & 6/15 | Due 6/15 | Due 12/15 & 6/15 | | | | |
| 2022-23 | - | - | 1,790,000 | 148,200 | 116,430 | 403,023 | 1,906,430 | 551,223 | | |
| 2023-24 | - | - | 1,915,000 | 76,600 | 405,000 | 114,453 | 2,320,000 | 191,053 | | |
| 2024-25 | 911,555 | 1,183,445 | - | - | 430,000 | 91,732 | 1,341,555 | 1,275,177 | | |
| 2025-26 | 874,628 | 1,280,372 | - | - | 455,000 | 67,308 | 1,329,628 | 1,347,680 | | |
| 2026-27 | 838,649 | 1,381,351 | - | - | 480,000 | 41,464 | 1,318,649 | 1,422,815 | | |
| 2027-28 | 803,246 | 1,481,754 | - | - | 250,000 | 14,200 | 1,053,246 | 1,495,954 | | |
| 2028-29 | 773,453 | 1,581,547 | - | - | - | - | 773,453 | 1,581,547 | | |
| 2029-30 | 744,621 | 1,680,380 | - | - | - | - | 744,621 | 1,680,380 | | |
| 2030-31 | 718,425 | 1,781,575 | - | - | - | - | 718,425 | 1,781,575 | | |
| 2031-32 | 691,854 | 1,883,149 | - | - | - | - | 691,854 | 1,883,149 | | |
| 2032-33 | 668,198 | 1,981,803 | - | - | - | - | 668,198 | 1,981,803 | | |
| 2033-34 | 647,256 | 2,082,742 | - | - | - | - | 647,256 | 2,082,742 | | |
| | \$ 7,671,885 | \$ 16,318,118 | \$ 3,705,000 | \$ 224,800 | \$ 2,136,430 | \$ 732,180 | \$ 13,513,315 | \$ 17,275,098 | | |

May be rounded for budgetary purposes.

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

| Major Source | ACTUALS 2019-20 | ACTUALS 2020-21 | BUDGET 2021-22 | PROPOSED 2022-23 | APPROVED 2022-23 | ADOPTED 2022-23 |
|----------------------------------|----------------------------|----------------------------|---------------------------|-----------------------------|-----------------------------|----------------------------|
| PROPERTY TAXES | \$ 1,632,217 | \$ 1,764,791 | \$ 1,625,000 | \$ 1,938,200 | \$ - | \$ - |
| OTHER LOCAL SOURCES | 482,069 | 522,617 | 401,099 | 385,110 | - | - |
| INTERMEDIATE SOURCES | - | 1,170 | - | - | - | - |
| OTHER STATE SOURCES | - | - | - | - | - | - |
| FEDERAL SOURCES | - | - | - | - | - | - |
| OTHER SOURCES/ BEGINNING FUND | 660,976 | 548,037 | 350,000 | 352,925 | - | - |
| Debt Services Fund Total | \$ 2,775,262 | \$ 2,836,614 | \$ 2,376,099 | \$ 2,676,235 | \$ - | \$ - |

Revenue by Source

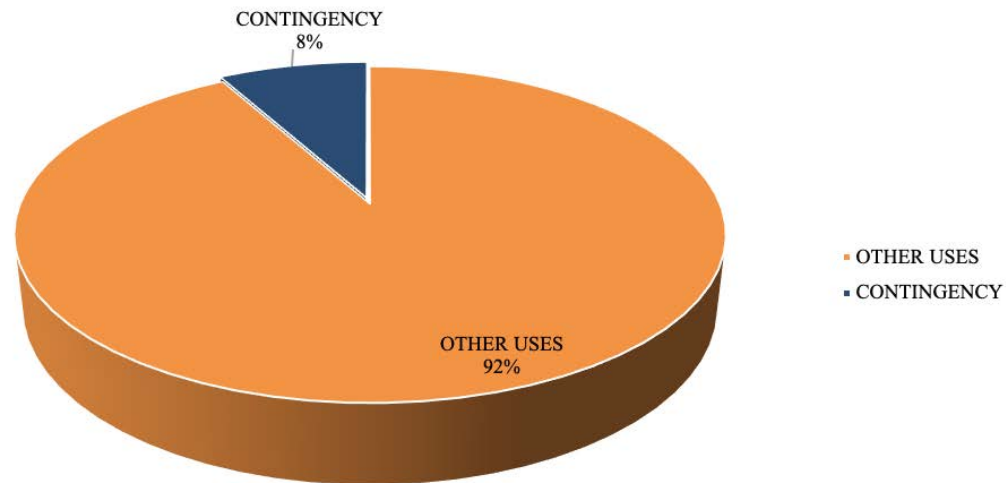


*STATE SCHOOL FUND: FORMULA INCLUDES -
PROPERTY TAXES, COUNTY SCHOOL FUND, COMMON SCHOOL FUND, TIMBER REVENUE AND STATE SCHOOL FUND

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

| Major Source | Description | ACTUALS 2019-20 | ACTUALS 2020-21 | BUDGET 2021-22 | FTE | PROPOSED 2022-23 | PROPOSED FTE | APPROVED 2022-23 | ADOPTED 2022-23 | ADOPTED FTE |
|---------------------------------|---------------------------------|----------------------------|----------------------------|----------------------------|--------------------|----------------------------|--------------------|---------------------|--------------------|--------------------|
| 1000 | INSTRUCTION | \$ - | \$ - | \$ - | - | \$ - | - | \$ - | \$ - | - |
| 2000 | SUPPORT SERVICES | - | - | - | - | - | - | - | - | - |
| 3000 | COMMUNITY SERVICES | - | - | - | - | - | - | - | - | - |
| 4000 | FACILITIES | - | - | - | - | - | - | - | - | - |
| 5000 | OTHER USES | 2,227,226 | 2,302,453 | 2,376,099 | - | 2,459,252 | - | - | - | - |
| 6000 | CONTINGENCIES | - | - | - | - | 216,983 | - | - | - | - |
| 7000 | UNAPPROPRIATED ENDING FUND BAL. | - | - | - | - | - | - | - | - | - |
| Debt Services Fund Total | | <u><u>\$ 2,227,226</u></u> | <u><u>\$ 2,302,453</u></u> | <u><u>\$ 2,376,099</u></u> | <u><u>0.00</u></u> | <u><u>\$ 2,676,235</u></u> | <u><u>0.00</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>0.00</u></u> |

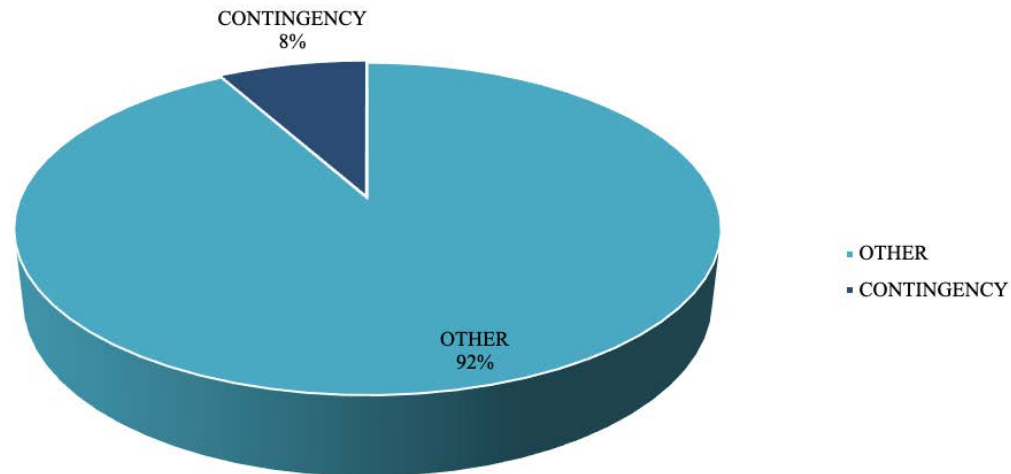
Expenditures by Function



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

| Major Object | Description | ACTUALS 2019-20 | ACTUALS 2020-21 | BUDGET 2021-22 | FTE | PROPOSED 2022-23 | PROPOSED FTE | APPROVED 2022-23 | ADOPTED 2022-23 | ADOPTED FTE |
|---------------------------------|---------------------------|----------------------------|----------------------------|---------------------------|-------------|-----------------------------|-------------------------|-----------------------------|----------------------------|------------------------|
| 100 | SALARIES | \$ - | \$ - | \$ - | - | \$ - | - | \$ - | \$ - | - |
| 200 | ASSOCIATED PAYROLL COST | - | - | - | - | - | - | - | - | - |
| 300 | PURCHASED SERVICES | - | - | - | - | - | - | - | - | - |
| 400 | SUPPLIES AND MATERIALS | - | - | - | - | - | - | - | - | - |
| 500 | CAPITAL OUTLAY | - | - | - | - | - | - | - | - | - |
| 600 | OTHER OBJECTS | 2,227,226 | 2,302,453 | 2,376,099 | - | 2,459,252 | - | - | - | - |
| 700 | TRANSFERS | - | - | - | - | - | - | - | - | - |
| 800 | CONTINGENCY/PLANNED RESEI | - | - | - | - | 216,983 | - | - | - | - |
| Debt Services Fund Total | | \$ 2,227,226 | \$ 2,302,453 | \$ 2,376,099 | 0.00 | \$ 2,676,235 | 0.00 | \$ - | \$ - | 0.00 |

Expenditures by Object



Resources Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Proposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|-----------------------|------------------------------------|---------------------|---------------------|---------------------|-------------|----------------------------|-------------------------|------------------|-----------------|-------------|
| Fund 300 | Debt Service Fund | | | | | | | | | |
| | 1111 Current Year Taxes | 1,609,150.55 | 1,740,010.99 | 1,605,000.00 | 0.00 | 1,920,868.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1112 Prior Year Taxes | 23,066.90 | 24,779.82 | 20,000.00 | 0.00 | 17,332.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1190 Penalties & Interest on Taxes | 2,249.80 | 978.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1510 Interest on Investments | 14,268.21 | 6,147.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1000 Local Sources | 1,648,735.46 | 1,771,916.92 | 1,625,000.00 | 0.00 | 1,938,200.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 2199 Other Intermediate Sources | 0.00 | 1,169.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 2000 Intermediate Sources | 0.00 | 1,169.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5400 Fund Balance | 439,529.24 | 316,943.56 | 250,000.00 | 0.00 | 121,424.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5000 Other Sources | 439,529.24 | 316,943.56 | 250,000.00 | 0.00 | 121,424.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 300 | Debt Service Fund | 2,088,264.70 | 2,090,030.07 | 1,875,000.00 | 0.00 | 2,059,624.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------------------|---------------------------------------|--|---------------------|---------------------|---------------------|-------------|---------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 300 | Debt Service Fund | | | | | | | | | | |
| Function 5110 | Long-Term Debt Service | | | | | | | | | | |
| 610 | Redemption of Principal | | 929,397.00 | 1,545,000.00 | 1,660,000.00 | 0.00 | 1,790,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 621 | Regular Interest | | 841,924.14 | 276,400.00 | 215,000.00 | 0.00 | 148,200.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 5110 | Long-Term Debt Service | | 1,771,321.14 | 1,821,400.00 | 1,875,000.00 | 0.00 | 1,938,200.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 6110 | Operating Contingency | | | | | | | | | | |
| 810 | Contingency (only with 6110 function) | | 0.00 | 0.00 | 0.00 | 0.00 | 121,424.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 6110 | Operating Contingency | | 0.00 | 0.00 | 0.00 | 0.00 | 121,424.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 300 | Debt Service Fund | | 1,771,321.14 | 1,821,400.00 | 1,875,000.00 | 0.00 | 2,059,624.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Resources Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|-----------------------|--------------------------------------|-------------------|-------------------|-------------------|-------------|---------------------------|-------------------------|------------------|-----------------|-------------|
| Fund 330 | Debt Service Fund-PERS Bonds | | | | | | | | | |
| | 1510 Interest on Investments | 6,264.70 | 1,683.22 | 750.00 | 0.00 | 750.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1970 Services Provided - Other Funds | 459,286.58 | 513,807.92 | 400,349.00 | 0.00 | 384,360.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1000 Local Sources | 465,551.28 | 515,491.14 | 401,099.00 | 0.00 | 385,110.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5400 Fund Balance | 221,446.37 | 231,093.17 | 100,000.00 | 0.00 | 231,501.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5000 Other Sources | 221,446.37 | 231,093.17 | 100,000.00 | 0.00 | 231,501.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 330 | Debt Service Fund-PERS Bonds | 686,997.65 | 746,584.31 | 501,099.00 | 0.00 | 616,611.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Proposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|----------------------------|---------------------------------------|--|-------------------|-------------------|-------------------|-------------|----------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 330 | Debt Service Fund-PERS Bonds | | | | | | | | | | |
| Function 5110 | Long-Term Debt Service | | | | | | | | | | |
| 610 | Redemption of Principal | | 120,009.80 | 119,774.75 | 117,949.00 | 0.00 | 116,429.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 621 | Regular Interest | | 334,294.68 | 359,677.75 | 381,550.00 | 0.00 | 403,023.00 | 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 | | 455,904.48 | 481,052.50 | 501,099.00 | 0.00 | 521,052.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 6110 | Operating Contingency | | | | | | | | | | |
| 810 | Contingency (only with 6110 function) | | 0.00 | 0.00 | 0.00 | 0.00 | 95,559.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 6110 | Operating Contingency | | 0.00 | 0.00 | 0.00 | 0.00 | 95,559.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 330 | Debt Service Fund-PERS Bonds | | 455,904.48 | 481,052.50 | 501,099.00 | 0.00 | 616,611.00 | 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.

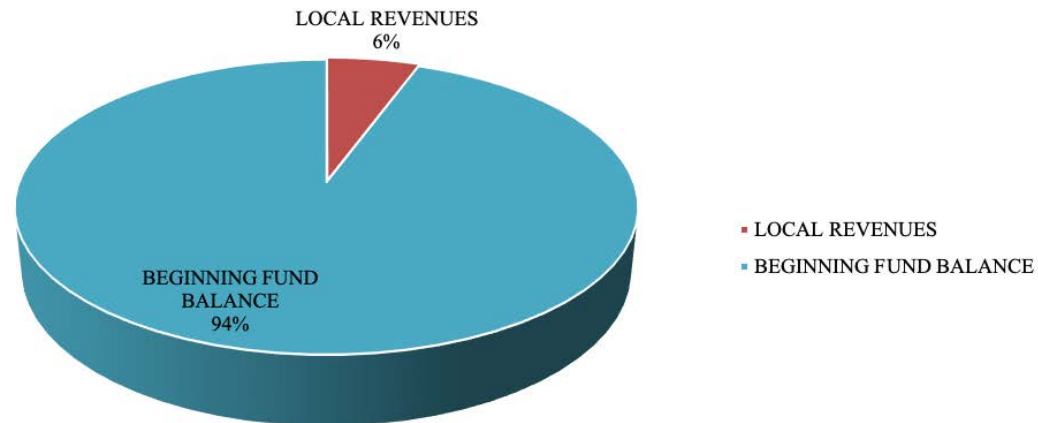
410 – Construction Excise Tax Fund

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

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

| Major Source | ACTUALS 2019-20 | ACTUALS 2020-21 | BUDGET 2021-22 | PROPOSED 2022-23 | APPROVED 2022-23 | ADOPTED 2022-23 |
|----------------------------------|----------------------------|----------------------------|---------------------------|-----------------------------|-----------------------------|----------------------------|
| PROPERTY TAXES | \$ - | \$ - | \$ - | - | \$ - | \$ - |
| OTHER LOCAL SOURCES | 12,471 | 2,079 | 10,200 | 10,100 | - | - |
| INTERMEDIATE SOURCES | - | - | - | - | - | - |
| OTHER STATE SOURCES | - | - | - | - | - | - |
| FEDERAL SOURCES | - | - | - | - | - | - |
| OTHER SOURCES/ BEGINNING FUND | 165,410 | 160,175 | 162,247 | 169,268 | - | - |
| Capital Fund Total | \$ 177,882 | \$ 162,254 | \$ 172,447 | 179,368 | \$ - | \$ - |

Revenue by Source

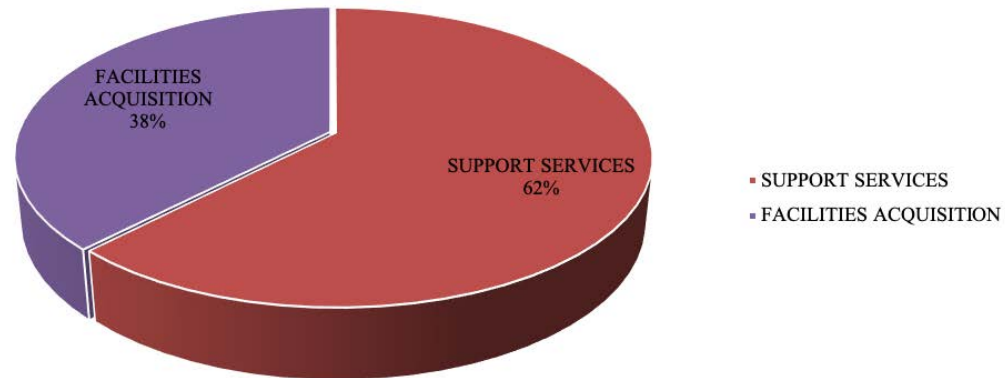


*STATE SCHOOL FUND: FORMULA INCLUDES -
PROPERTY TAXES, COUNTY SCHOOL FUND, COMMON SCHOOL FUND, TIMBER REVENUE AND STATE SCHOOL FUND

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

| <u>Major Source</u> | <u>Description</u> | <u>ACTUALS 2019-20</u> | <u>ACTUALS 2020-21</u> | <u>BUDGET 2021-22</u> | <u>FTE</u> | <u>PROPOSED 2022-23</u> | <u>PROPOSED FTE</u> | <u>APPROVED 2022-23</u> | <u>ADOPTED 2022-23</u> | <u>ADOPTED FTE</u> |
|---------------------------|---------------------------------|----------------------------|----------------------------|---------------------------|--------------------|-----------------------------|-------------------------|-----------------------------|----------------------------|------------------------|
| 1000 | INSTRUCTION | \$ - | \$ - | \$ - | - | \$ - | - | \$ - | \$ - | - |
| 2000 | SUPPORT SERVICES | 10,807 | - | 104,781 | - | 111,782 | - | - | - | - |
| 3000 | COMMUNITY SERVICES | - | - | - | - | - | - | - | - | - |
| 4000 | FACILITIES | 6,900 | - | 67,666 | - | 67,586 | - | - | - | - |
| 5000 | OTHER USES | - | - | - | - | - | - | - | - | - |
| 6000 | CONTINGENCIES UNAPPROPRIATED | - | - | - | - | - | - | - | - | - |
| 7000 | ENDING FUND BAL. | - | - | - | - | - | - | - | - | - |
| Capital Fund Total | | <u><u>\$ 17,707</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 172,447</u></u> | <u><u>0.00</u></u> | <u><u>\$ 179,368</u></u> | <u><u>0.00</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>0.00</u></u> |

Expenditures by Function



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

| Major Object | Description | ACTUALS 2019-20 | ACTUALS 2020-21 | BUDGET 2021-22 | FTE | PROPOSED 2022-23 | PROPOSED FTE | APPROVED 2022-23 | ADOPTED 2022-23 | ADOPTED FTE |
|---------------------------|---------------------------|----------------------------|----------------------------|---------------------------|-------------|-----------------------------|-------------------------|-----------------------------|----------------------------|------------------------|
| 100 | SALARIES | \$ - | \$ - | \$ - | - | \$ - | - | \$ - | \$ - | - |
| 200 | ASSOCIATED PAYROLL COST | - | - | - | - | - | - | - | - | - |
| 300 | PURCHASED SERVICES | 17,707 | - | 172,447 | - | 179,368 | - | - | - | - |
| 400 | SUPPLIES AND MATERIALS | - | - | - | - | - | - | - | - | - |
| 500 | CAPITAL OUTLAY | - | - | - | - | - | - | - | - | - |
| 600 | OTHER OBJECTS | - | - | - | - | - | - | - | - | - |
| 700 | TRANSFERS | - | - | - | - | - | - | - | - | - |
| 800 | CONTINGENCY/PLANNED RESEI | - | - | - | - | - | - | - | - | - |
| Capital Fund Total | | \$ 17,707 | \$ - | \$ 172,447 | 0.00 | \$ 179,368 | 0.00 | \$ - | \$ - | 0.00 |

Resources Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|-----------------------|------------------------------|------------------|------------------|------------------|-------------|---------------------------|-------------------------|------------------|-----------------|-------------|
| Fund 400 | Capital Projects | | | | | | | | | |
| | 1510 Interest on Investments | 2,411.65 | 34.03 | 200.00 | 0.00 | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1000 Local Sources | 2,411.65 | 34.03 | 200.00 | 0.00 | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5400 Fund Balance | 71,926.54 | 67,438.36 | 67,465.96 | 0.00 | 67,486.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5000 Other Sources | 71,926.54 | 67,438.36 | 67,465.96 | 0.00 | 67,486.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 400 | Capital Projects | 74,338.19 | 67,472.39 | 67,665.96 | 0.00 | 67,586.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Proposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|-----------------|-------------------------|---|-----------------|-----------------|-----------------|-------------|----------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 400 | Capital Projects | | | | | | | | | | |
| Function | 4150 | Building Acquisition/Construction & Improvement | | | | | | | | | |
| | 322 | Repairs & Maintenance | 6,899.83 | 0.00 | 67,665.96 | 0.00 | 67,586.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function | 4150 | Building Acquisition/Construction & Improvement | 6,899.83 | 0.00 | 67,665.96 | 0.00 | 67,586.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund | 400 | Capital Projects | 6,899.83 | 0.00 | 67,665.96 | 0.00 | 67,586.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Resources Report

| | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Poposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|-----------------------|--------------------------------|-------------------|------------------|-------------------|-------------|---------------------------|-------------------------|------------------|-----------------|-------------|
| Fund 410 | Construction Excise Tax | | | | | | | | | |
| | 1130 Construction Excise Tax | 10,059.84 | 2,044.80 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1000 Local Sources | 10,059.84 | 2,044.80 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5400 Fund Balance | 93,483.49 | 92,736.33 | 94,781.13 | 0.00 | 101,782.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5000 Other Sources | 93,483.49 | 92,736.33 | 94,781.13 | 0.00 | 101,782.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 410 | Construction Excise Tax | 103,543.33 | 94,781.13 | 104,781.13 | 0.00 | 111,782.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | | | Actuals 2019-20 | Actuals 2020-21 | Adopted 2021-22 | FTE 2021-22 | Proposed Budget 2022-23 | Proposed FTE 2022-23 | Approved 2022-23 | Adopted 2022-23 | Adopted FTE |
|-----------------|--------------------------------|---|-----------------|-----------------|-----------------|-------------|----------------------------|-------------------------|---------------------|-----------------|-------------|
| Fund 410 | Construction Excise Tax | | | | | | | | | | |
| Function | 2540 | Operation & Maintenance of Plant Services | | | | | | | | | |
| | 322 | Repairs & Maintenance | 10,807.00 | 0.00 | 104,781.13 | 0.00 | 111,782.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function | 2540 | Operation & Maintenance of Plant Services | 10,807.00 | 0.00 | 104,781.13 | 0.00 | 111,782.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 410 | Construction Excise Tax | | 10,807.00 | 0.00 | 104,781.13 | 0.00 | 111,782.00 | 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.

Riverdale School District 51J

Code: **IHB**
Adopted: 9/12/05
Readopted: 2/27/14

Class Size

The district believes class size to be an important variable for ensuring student success. The number of students assigned to a particular class will vary depending on factors such as fluctuations in student enrollment; individual student needs; and facility, staffing and other limitations, such as school funding.

Recognizing the importance of class size on instructional time and quality, parent communication, and individualized student attention, the Board recommends the following maximum class size range guidelines:

| Grade | Class Size Range Guidelines |
|-------|-----------------------------|
| K | 15-24 |
| 1-2 | 17-25 |
| 3-4 | 17-26 |
| 5-6 | 19-27 |
| 7-8 | 19-27 |
| 9-12 | 19-27 |

In situations when class sizes exceed Board guidelines, administration will work with staff and families to make appropriate adjustments or accommodations to ensure the continuation of high quality, educational programming for all impacted students.

END OF POLICY

Legal Reference(s):

[ORS 243.650](#)

[OAR 581-022-1630](#)

Tualatin Valley Bargaining Council v. Tigard Sch. Dist., No. UP-120-87, 11 PUB. EMPL. COLL. BARG. REP. 53 (ERB 1988).

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**