

**MULTNOMAH COUNTY
SCHOOL DISTRICT 51J**

RIVERDALE

**2020-21
ADOPTED BUDGET**

11733 S Breyman Ave., Portland, OR 97219

James Schlachter, Superintendent

**RIVERDALE SCHOOL DISTRICT 51J
ADOPTED BUDGET 2020-2021
TABLE OF CONTENTS**

| | <u>Page</u> |
|---|-------------|
| STUDENT ART BY MARLISE KOO | 1 |
| INTRODUCTION | |
| BUDGET COMMITTEE MEMBERS | 2 |
| SUPERINTENDENT’S BUDGET MESSAGE | 3 |
| ORGANIZATIONAL CHART | 15 |
| BUDGET ASSUMPTIONS | 16 |
| ALL FUNDS SUMMARY | 20 |
| SCHEDULE OF PRINCIPAL AND INTEREST REQUIREMENTS | 21 |
| FINANCIAL SECTION | |
| GENERAL FUND | 22 |
| SPECIAL REVENUE FUNDS | 40 |
| DEBT SERVICE FUNDS | 75 |
| CAPITAL PROJECTS FUNDS | 79 |
| APPENDICES | |
| ENROLLMENT DATA | 83 |
| STATE SCHOOL FUND FORMULA | 84 |
| WAGE AND SALARY SCHEDULE | 86 |
| ADOPTED BUDGET HISTORY | 87 |
| GLOSSARY OF TERMS | 88 |
| REQUIRED PUBLICATIONS | 91 |
| BUDGET RESOLUTION | 95 |
| STUDENT ART BY TIMOTHEE MARTIN | 96 |



**Riverdale School District 51J
2020-21 Budget Committee**

| Board Members | Role | Term Expires |
|----------------------|------------------|---------------------|
| John Bogaty | Board Chair | 6/30/2023 |
| Joe Prats | Board Vice Chair | 6/30/2023 |
| Carrie Banks | Board Member | 6/30/2023 |
| Michelle Janke | Board Member | 6/30/2023 |
| Carrie Spurlock | Board Member | 6/30/2023 |

| Budget Committee Members | Role | Term Expires |
|---------------------------------|----------------|---------------------|
| Jeff Dominitz | Citizen Member | 6/30/2021 |
| Jay Somera | Citizen Member | 6/30/2021 |
| Adrienne Hill | Citizen Member | 6/30/2021 |
| Jennie Chandra | Citizen Member | 6/30/2022 |
| John Duncan Porter | Alternate | 6/30/2022 |

| Alternates | Role | Term Expires |
|----------------------------|----------------|---------------------|
| Aaron Chang | Alternate | 6/30/2020 |
| Dan Rasay | Citizen Member | 6/30/2021 |
| Leon Fabrycki | Citizen Member | 6/30/2021 |
| M. Alexia dePottiere-Smith | Citizen Member | 6/30/2021 |

2020-21 Riverdale School District Budget

Superintendent's Budget Message

Presented to the Riverdale Budget Committee on May 13, 2020

Introduction to the 2020-21 Budget

Riverdale is more than a school district. It is a community. One united by its dedication to its children and its desire to put education first. Our community shares in our triumphs, sees us through our challenges, and shapes what our schools and our students become.

The 2020-21 Riverdale School District Budget represents the collective efforts of many. It is the product of our need to address current fiscal realities that necessitate the development of a “reduction” budget. The budget proposal presented here is, as in the past, focused on alignment with our district mission and vision and the four strategic themes articulated in our 2024 Strategic Plan.

This budget message will cover the following:

- I. Strategic Plan (pages 4 - 8)
 - A. Areas maintained in 2020-21 budget
 - B. Areas receiving increased support in 2020-21
 - C. Areas being reduced or eliminated
 - D. Areas to be addressed in the future
- II. Revenue Projections (pages 9 - 10)
 - A. Anticipated State School Fund (SSF) for 2020-21
 - B. Projected non-SSF sources for 2020-21
- III. Expenditures (pages 11 - 13)
 - A. Overview of 2020-21 Budgeted Expenditures
- IV. Summary (page 14)

Riverdale School District Strategic Plan

2020-21 Budget Message

- I. Strategic Plan - Overview** - The Riverdale School District completed a strategic planning process during the 2018-19 school year. The 2024 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:

***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.*

***District Stability** - A public school district with innovative leadership, operational consistency, financial predictability, transparency and efficiency.*

***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.*

***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. In this budget narrative, attention is given to areas where the budget maintains current practice, where expenditure increases or decreases are made and where attention may be needed in the future.

A. Areas maintained in 2020-21 budget

While reductions to the 2020-21 have been made, Six areas are highlighted here from the 2019-20 school year that will continue to be areas of emphasis in 2020-21. The strategic plan includes a number of areas where the district's vision is supported and this budget has preserved these areas of emphasis.

1. **Class Size:** Primary among areas that require status quo support is classroom staffing. The 2020-21 budget will continue to support these class size expectations and the full time equivalent (FTE) needed to make the district's ideal class sizes

possible. Note: An added section of kindergarten has been budgeted for 2020-21. This added section will allow for three sections that will more easily accommodate the enrollment range desired in kindergarten.

2. **Enhanced:** *Providing a variety of co-curricular experiences that allow students to explore personal, physical and academic interests through participation in activities, competitions and team or individual sports.* (athletics and activities)
3. **Challenging:** *A challenging, multi-dimensional program designed to equip all students for success in college and beyond.* (rigorous course content)
4. **Guiding principles:** *Instruction is approached through the lens of the principles of essential schools and current educational research and initiatives, where students are encouraged to demonstrate mastery and embrace challenge.* (instructional practices)
5. **The Arts:** *Dedication to the arts as both a core subject area and a means to reinforce learning in all subjects, as well as foster well-rounded students.* (high school electives and grade school specials)
6. **Collaboration:** *A climate of collaboration that unites and engages students, staff and the extended community to contribute in meaningful ways to our shared success.* Note: The Governor's order to close our schools to on-site instruction and move to distance learning for the balance of the year necessitated an increase in collaboration between all members of our community. From staff in our two schools and district offices working to reinvent how we educate our students, to teachers and parents who continue to partner in the distance learning format, collaboration has been a key part of the on-going success.

B. Areas receiving increased support in 2020-21

A number of areas defined in our 2024 Strategic Plan are in need of added support if we are to meet our vision for the future. Given the revenue projections for 2020-21, increasing support for areas that require added funding will be very limited and often made possible by the reductions in other areas.. Added support in these areas also may take the form of time and attention. Areas receiving increased financial and support are:

1. **Well-being:** *A positive, safe and healthy environment that prioritizes the personal well-being of students, and is supported through intentional practices and a focus on active, healthy lifestyles and responsible decision-making.* In January of 2020, the Grade School added a new 1.0 FTE position to support student needs and staff work primarily around student behavior.

Funding for this position is included in our SIA application. Due to the unlikely funding of SIA for 2020-21, this critical position is now funded in the general fund budget. Should SIA be funded in 2020-21, this position would be funded from SIA funds.

2. **People:** *Experienced leadership and staff that are committed to delivering on the district's vision and mission, and developing strong and united relationships built on trust.* Riverdale staff members who are not members of the Riverdale Teachers Association have salary schedules that have not been reviewed for comparability with those of area districts. A study of all non-RTA positions with a goal of revising the schedules to meet area averages was completed. The revised salary schedules for non-RTA staff is supported in this budget. Through the use of a two-year phase in and a 2020-21 COLA of 1%, the impact on the 2020-21 budget is approximately \$37,000.
3. **Innovation and integration:** *Innovative instruction and learning environments that allow for thoughtful integration of subject matter and a culturally responsive curriculum.* The spring of 2020 has led to the need for instructional innovation. Distance learning was a necessary innovation that was embraced by district staff. Much has been learned and utilized in a successful implementation during the required school closure. Additional attention to these innovations and the integration of these strategies into traditional site-based education will need to be supported in 2020-21. At this time we are uncertain as to the instructional format needed in 2020-21 and will be ready to invest time and staff development resources to meet what is required.
4. **Support:** Neighborhood schools embraced and supported by local voters, neighbors and the parent community. (Increased time and attention will be invested in preparing for a 2020 local option measure. Local option funding currently providing over \$900,000 per year will expire after the 2020-21 school year, if not renewed by voters.
5. **Student-centered:** Responsive to student voice and providing all students with ongoing, future-oriented guidance and support. Full funding of our college and career counselor for 2020-21 has been identified within the general fund and through the use of SIA funds. This position has been modified to provide students with increased support for Advanced Placement (AP) testing, career guidance and exploration, and service projects and trips. Due to the unlikely funding of SIA for 2020-21, this critical position is now fully funded in the general fund budget. Should SIA be funded in 2020-21, this position would be funded from SIA funds.

C. Areas being reduced or eliminated

Three highly visible areas that have been discontinued or reduced are highlighted here. These, and a number of other less-visible reductions mentioned later in this budget message, are all necessary elements of the overall reductions necessary to develop a responsible budget for 2020-21

1. **Preschool:** A combination of factors including new state preschool regulations and the impact of the preschool on the general fund were contributing factors in the May 4, 2020 board decision to discontinue the preschool. Preschool enrollment is not supported by the State School Fund; the preschool program was designed to be self-sufficient through the use of tuition collected from families enrolled in the preschool. In consideration of the projected general fund impact, the unpredictability of preschool enrollment and related tuition during times of uncertain program design, and the alternate uses of the preschool classroom for K-12 education, this program has been discontinued for 2020-21.
2. **HS Field Studies :** In March 2020, with the closure of Oregon schools due to the Coronavirus, the high school was forced to cancel all field studies. While this was a loss to those students scheduled to attend the 2020 field studies, it provided an opportunity for the high school staff to reconsider the current field studies model in light of needed budget reductions, staff requirements, and overall value to the high school academic program. In preparation for 2020-21, it has been determined that many of the goals of the high school field studies can be met through a mix of different approaches to providing students with experiences integrated within the year-long school academic year. The reduced staff costs of providing the revised field experience plan is approximately \$27,500.
3. **High School French Program:** While we acknowledge that some community members have requested additional World Languages our community has also voiced enhancements to high school Maths and Sciences. Our District Strategic Plan and the RHS School Improvement Plan require added focus and enhancement to Sciences and Maths. Data spanning 2012 through spring 2020 were analyzed to review enrollment numbers of Spanish and French courses; enrollment in the Spanish program overtime is greater. Additionally, our K-8 program provides a Spanish program. The K-8 Spanish program is built upon 9-12 at RHS. Eliminating one language track allows for retention of upper level Math classes.

D. Areas to be addressed in the future

Long-term planning aligned with the *2024 Strategic Plan* is an important process that may not have an immediate impact on the current budget. However, it is worth noting for the purpose of understanding that the annual budget does not address several important areas associated with district success. These areas are mentioned in the budget narrative to aid in the process of keeping a focus on long-term planning and future budgets.

1. **Student Investment Account (SIA) Full Funding:** As of May 2020, it is uncertain as to whether the Student Investment Account funds will be available for use in 2020-21. The SIA application to ODE was submitted in April and is under review by ODE at this time. Due to economic uncertainties, ODE has advised school districts to not plan on receiving the SIA funding for 2020-21. The district, however, is well-positioned and will be ready to utilize partial or full funding from the SIA fund, should it be made available. The plans for the SIA funds will hopefully be realized in the 2021-22 school year.
2. **Innovation and integration:** *Innovative instruction and learning environments that allow for thoughtful integration of subject matter and a culturally responsive curriculum.*
 - a. Long-term support for district curriculum adoptions is dependent on SIA funding and will be addressed in the future through the use of SIA funds.
 - b. Grade school garden support in the amount of \$5,000 has been extended through 2020-21 thanks to the generosity of the GS PTC. Efforts to fund this program beyond 2020-21 will be needed.
3. **People:** *Experienced leadership and staff that are committed to delivering on the district's vision and mission, and developing strong and united relationships built on trust.* General fund support for full-time superintendent beginning 2021-22.

Revenue Projections

2020-21 Budget Message

II. Revenue - Overview - Every two years, Oregon K-12 public school districts are provided with projected funding levels as defined in the two-year biennial budget for K-12 schools. This two-year funding cycle is commonly referred to as the State School Fund (SSF) budget. The first year of the biennium, 2019-20 was funded at \$4.4B by the state. The second year of the biennium, 2020-21 is scheduled to be funded at \$4.6B.

A. Anticipated State School Fund (SSF) for 2020-21

1. **Measure 98** - Passed by voters in 2017, this measure provides state support for school success and science, technology, engineering and math (STEM) related classes. The Measure 98 funds are earmarked for use in the areas stated above. The anticipated funding for Measure 98 is \$137,423.
2. **Student Success Act - Student Investment Account - Fund 251** - In preparation for receiving and utilizing state dollars that support the district's Student Investment Account application, a separate fund has been established. These added funds have been budgeted in the SIA application and future allocations of these funds will be utilized in accordance with the SIA budget narrative. The projected revenue to be provided to the district in the first year of SIA K-12 funding is \$482,000.

B. Projected Non-State School Fund sources for 2019-21

1. **Local Option** - The Riverdale School District is the beneficiary of a local property tax of \$1.37 per \$1,000 of assessed value that was approved by voters in 2015. This revenue source is reasonably predictable in the amount of funding it provides to the school district. Our projections are based on past performance and are increased by approximately 5% over the previous year. Note: A new local option ballot measure will need to be put to the voters in November 2020 if continued local option support is determined to be desirable by the district.
2. **Tuition** - A modest increase in tuition rates was passed by the school board in October 2019 for the 2020-21 school year to address the increases in the cost of providing a Riverdale School District K-12 education. These increased tuition amounts are factored into the 2020-21 Budget. With the addition of a third section of kindergarten, we project an increase in enrollment at the grade school. A portion of the probable 15 added kindergarten students will likely be tuition paying students.

3. **Foundation** - The Riverdale School Foundation has long provided critical financial support for the general fund. For the 2020-21 school year, the foundation has pledged to continue support to the general fund at the 2019-20 rate of \$1.42M. With state funding for K-12 schools lagging behind the projected cost of maintaining the district's current levels of service, the foundation contribution fills a significant portion of the gap between projected revenue and the level of support needed to support our programs.
4. **Other Funds and Sources of Revenue**
 - a) **Federal Funds** - The district accessed 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. The federal funds received in 2019-20 were used to reduce budgeted general fund spending in qualifying areas. (*Amount scheduled to be used in 2019-20 = \$43,593*)
 - b) **Fund 410 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 on the general fund. (*May 2020 Balance = \$92,736*)
 - c) **Fund 230 SB 1149 Energy Efficiency Fund** - We utilized 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). (*May 2020 Balance = \$12,392*)
 - d) **Fund 400 Grade School Building Fund** – This fund accounted for the construction of the new grade school that opened in 2010. Through previous school board action, the balance remaining is used for the purpose of purchasing curriculum materials as well as facility upgrades. Currently several facility upgrades are being considered that will be supported by these dollars. (*May 2020 Balance = \$58,616*)

Expenditures

2020-21 Budget Message

III. Expenditures - Overview - The development of a budget that accurately projects expenditures in 2020-21 involves combining data from the current year (2019-20 actual and projected expenditures) with needed adjustments to expenditure budgets that align with experience and desired changes. To that end, the items below are integrated into the 2020-21 budget.

A. Overview of 2020-21 Budgeted Expenditures and Fund Balance

1. **2019-20 Projected Ending Fund Balance (EFB)** At the time of adoption by a school board in June, the year's EFB is a projection. It is not until the year is audited that we can determine the actual EFB. Based on the April 2020 General Fund Summary Report, we are projecting a 2019-20 general fund ending balance of approximately \$581,000.
2. **2020-21 Ending Fund Balance Goal** - In the preparation of the budget, it became clear that a number of factors necessitated that a reduction budget be developed. With reductions in personnel and non-personnel areas necessary (defined in detail below), the ending fund balance must be carefully reviewed with an additional EFB-related goal of limiting the number of staff positions reduced. The goal EFB for 2020-21 is \$300,000.
3. **2020-21 budget adjustments in personnel (Full-Time Equivalent: FTE)** - The budget for 2020-21 staffing level calls for 68.55 FTE, compared with 72.5 FTE at the end of 2019-20. The net decrease is -3.95 FTE.
 - a) **2020-21 budget reductions in personnel (FTE)** - The beginning point for building the 2020-21 was that of the status quo. Efforts were made to limit decreases in our overall year-end 2019-20 FTE of 72.50. The year-end 2019-20 FTE reflects 2.90 FTE additions made during the course of the year. These additions were made at various points during the year to meet needs identified as critical to the on-going operation of the district. The FTE reductions made in the 2020-21 budget are summarized below by location and then by employee classification.

| | Location |
|--------------------------|-----------------|
| Grade School | -3.55 |
| High School | -1.25 |
| District Office | -.75 |
| Total FTE Reduced | -5.55 |

| | Employee Classification |
|---------------------------------------|--------------------------------|
| RTA Members: Licensed staff | -0.55 |
| Other: Classified, Admin., Confl, Ex. | -5.0 |
| Total FTE Reduced | -5.55 |

- b) **2020-21 budget additions in personnel (FTE)** - In discussing reductions, the beginning point is the proposed staffing level after reductions to the 2020-21 status quo have been made. Additions in FTE are associated with staffing to support a classroom or purpose that did not exist or were not addressed in the previous year's budget. The 2019-20 school year experience and our planning for 2020-21 has produced data on areas where added staffing is needed to meet contractual obligations and to align our practice with our vision as defined by our strategic plan. The FTE additions made in this budget are summarized below by location and then by employee classification. The added FTE is included in the total amount identified in the chart for each location and classification.

| Location | |
|------------------------------------|-------------|
| Grade School (36.65 2020-21 FTE) | +1.0 |
| High School (24.35 2020-21 FTE) | +0.6 |
| District Office (7.55 2020-21 FTE) | 0 |
| Total (68.55 2020-21 FTE) | +1.6 |

| Classification | |
|---|-------------|
| RTA Members: Licensed staff (46.05 2020-21 FTE) | +1.0 |
| Other: Classified, Admin., Confl, Ex.(22.5 2020-21 FTE) | +6 |
| Total (68.55 2020-21 FTE) | +1.6 |

- c) **2020-21 budget additions in payroll costs** - The largest increase in personnel costs is in the area of cost of living adjustments and associated payroll costs.

4. **2020-21 adjustments to non-personnel budgets**

- a) **Purchased Services** - The 2020-21 projections for purchased services is approximately \$1.496M. The 2020-21 budget reflects a reduction from the amount needed to address anticipated roll-up costs.. Some examples of the areas to be reduced in purchases services include repairs and maintenance, utilities, travel, advertising, printing and binding, other property services.
- b) **Materials and Supplies**- The 2020-21 status quo projections for materials and supplies was approximately \$342K. The 2020-21 budget reflects a significant reduction that will require district-wide efforts to reduce materials and

supply purchases. Examples include consumable supplies and materials, library books, non-consumable items, computer hardware.

- c) **General Fund Support for Preschool** - Preschool enrollment is not supported by the State School Fund and is designed to be self-sufficient through the use of tuition. In 2019-20, with multiple withdrawals from the program, the general fund subsidy of the preschool has had an increased impact on the general fund. Final calculations are not yet available, but the general fund impact will end up to be more than \$30K. The board action to discontinue the preschool in 2020-21 (See I.C.1 above) will reduce the general fund demand for subsidizing the cost of the preschool program. It is difficult to identify an amount associated with a highly unpredictable source of possible expenditures, but savings to the general fund for direct support of the preschool in 2020-21 are in the \$20-\$35K range. Indirect support for oversight of the program, supplies and materials and custodial support will also be eliminated.
- d) **Superintendent** - Leadership for the district in the superintendent position for 2021-22 school year will need to be addressed in the 2020-21 school year. A budget has been included to cover the costs of the recruitment and selection process. (*Expenditure increase of \$20,000*)

Summary

2020-21 Budget Message

Summary of 2020-21 Budget Message

The 2020-21 budget, along with the 2024 Riverdale School District strategic plan can be captured in the following statement taken from the strategic plan.

Therefore our strategic plan (and 2020-21 budget) is the result of shared community goals and, while it rightly puts our students first, it includes the entire community in its focus on creating an engaged, collaborative and inclusive environment.

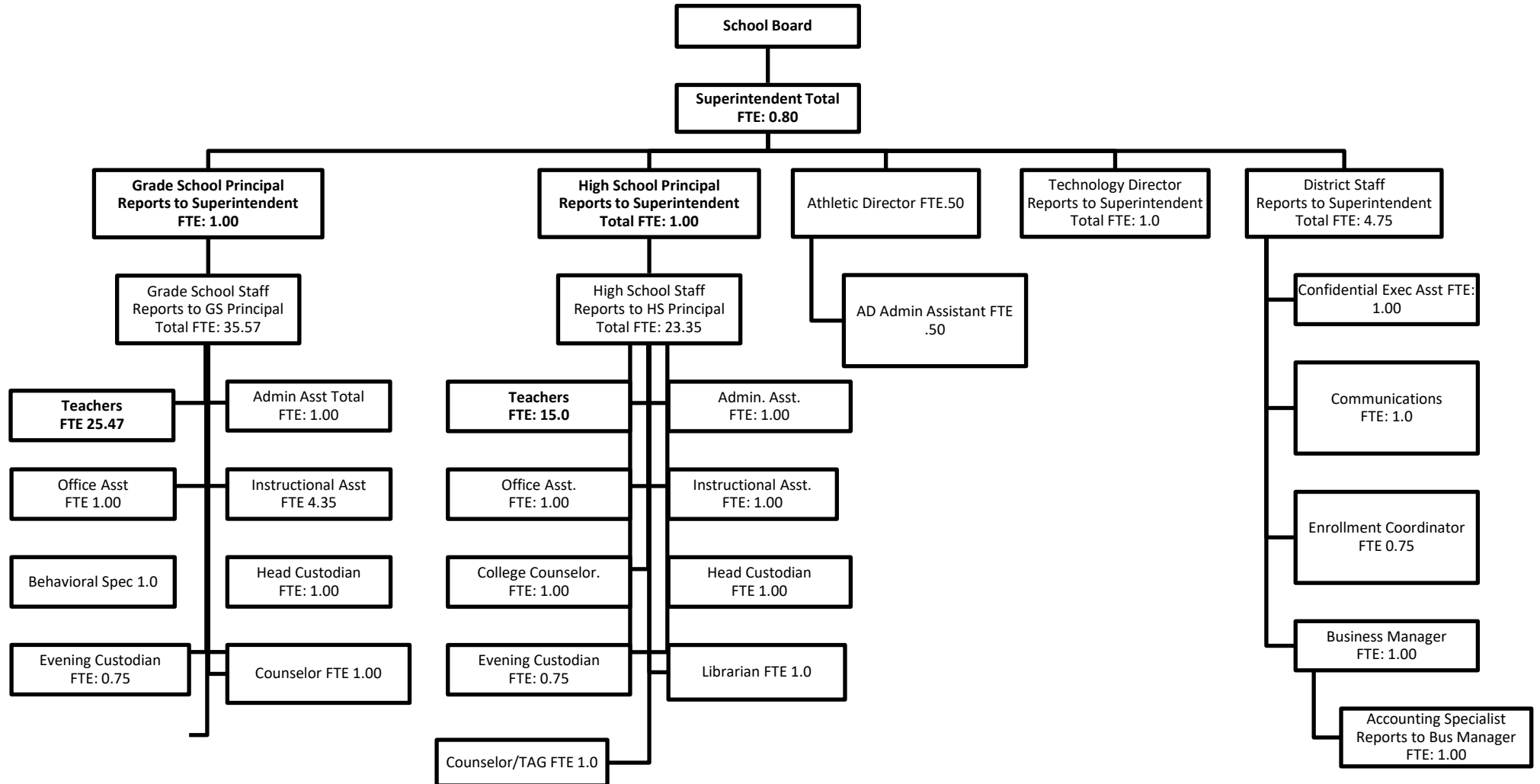
The 2020-21 budget, like the budget for 2019-20 is aligned with the 2024 strategic plan and represents one of many ways in which we continually strive to shape the district to meet our vision for our students: Students learn to use their minds well, engage creatively and act compassionately.

The development of this budget was made possible through the combined work of many. This spring, this included stakeholders, Foundation leaders, the school board and district staff in providing input in the early phases of the budget's development. In the month of May and early June, special thanks to the Budget Committee who is engaged in the work of reviewing the budget. In addition, considerable contributions were made in the very difficult work of identifying by the district leadership team. Finally, the budget would not be possible without the tireless contributions of our business department, led by Cindy Duley.



Superintendent Jim Schlachter

Riverdale School District 51J



Organization Chart 2020-21 Budget

Riverdale School District #51J

2020-21 Budget Assumptions

This budget represents an initial operating plan for the 2020-21 school year. It is acknowledged that, as a reduction budget, this will establish a baseline that will continue to be monitored closely to ensure revenue projections are met. As the budget is developed, some information is not known or not yet available. In this case, estimates are made on the best information available. The following assumptions form the basis of the 2020-21 budget.

REVENUES

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 2020-21 categorized by type of enrollment. Riverdale school district is unique in Oregon with its reliance on students who attend by choice through transfers or payment of tuition. In 2020-21, we project enrollment at 631, of which 70 are tuition payers and 213 attend on transfers from other districts.

State School Fund Formula Estimate

We are in the second year of the biennium. The Oregon Department of Education issued a State School Fund (SSF) estimate for 2020-21 on February 25, 2020 based on the legislatively-approved Governor's budget, which allocates \$9.1 billion to fund PK-12 education in Oregon for the biennium with a 49/51 split. 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.

Only resident and transfer students count towards the state school funding formula; tuition-paying students are excluded. The SSF formula is calculated on the larger of the current year number of students or the prior year's. Additional student weighting is allowed for students who are English language learners, living in poverty, or receiving special education services. Riverdale High School generates additional weighting as a Small High School with fewer than 350 students. In 2020-21, each full-time student is expected to generate \$8,712. The calculation is included in this report.

Transportation for home to school service and curricular field trips is budgeted at \$162,000 for 2020-21. These costs are 70 percent reimbursable under the State School Fund Formula.

Tuition Estimate for 2020-21

| Grade | Tuition | Students | Total Tuition |
|---------------------|-----------|----------|---------------|
| Grade K | \$ 12,038 | 3 | \$ 36,114 |
| Grades 1-4 | 13,108 | 26 | 340,808 |
| Grades 5-8 | 13,518 | 6 | 81,108 |
| Grades 9-12 | 14,000 | 35 | 490,000 |
| Subtotal | | | 948,030 |
| Tuition-to-transfer | | -4 | (56,000) |
| Tuition estimate | | | \$ 892,030 |

Foundation Contribution

The Riverdale Schools Foundation solicits donations from parents and community members for Riverdale Schools. The Foundation is providing \$1,420,000 of the donations raised. There are no restrictions on the use of these monies. The district uses these funds to support teaching positions at the schools. This enormous contribution helps all aspects of school operations. The amount requested is the same as budgeted last year.

Local Option Dollars

In the November 2015 election, community members approved a Local Option Levy of \$1.37/\$1,000 assessed value. This type of tax levy only applies to the gap between taxes limited by Measure 5 and those limited by Measures 47/50 and varies on a property-by-property basis. The amount raised for 2020-21 will not be known until October 2020, when the county assessors prepare the tax rolls. If market values decline while assessed value continued to grow at about 3% each year, the amount that may be collected could be compressed.

| | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>20-21</u> |
|----------------------|----------------|----------------|----------------|----------------|----------------|--------------|
| Local Option Revenue | \$616,620 | \$690,000 | \$800,300 | \$865,150 | \$891,000 | \$908,415 |

EXPENDITURES

Staffing

General Fund –For the Proposed budget, general fund FTE is 67.75. Calendar work days were increased for the Superintendent from 240 to 260, GS and HS Principals 230 to 235, Athletic Director 210 to 215 and GS Office Assistant from 192 to 202. The

Proposed budget includes an updated classified, exempt and confidential wage salary schedule that goes to seven steps and brings these hourly wages into alignment with comparable positions in other school districts.

Special Revenue Fund_–For the Proposed budget, Special Revenue Fund FTE is 1.60 in funds 202, 203 and 204. These are Measure 98 Career Technical Education, Title funds and IDEA funds, respectively.

Fund Changes

This budget includes the creation of a new fund, Fund 203 Title and ESSER, to account for revenue and expenditures for federally funded initiatives with specific program requirements.

The budget includes revenue and expenditure allocations to new Fund 251, for Student Success Act funding, which was created by Board action in April, in case such funding becomes available.

The budget does not include allocations to Fund 255 Preschool as the preschool program has been discontinued for 20-21.

Salaries and Benefits

Licensed staff salaries have been set by a bargaining agreement with Riverdale Teachers Association through June 30, 2021. The framework clarifying classified, administrators, and confidential staff salaries is included in this document.

Health care District contributions for 2020-21 have been contractually determined for licensed staff. The framework for classified, confidential and administrative staff contributions has been set and approved by the Board.

| Category | Salaries/Wages Increase | Insurance Cap/Changes |
|-----------------------------------|-------------------------|--------------------------------------|
| Licensed Teachers | 2.5% | \$1,368/month, plus \$75,000 to pool |
| Classified and Confidential Staff | 1% | \$1,368/month |
| Administrators* | 1% | \$1,368/month |

*Some contracts are negotiated outside these parameters.

PERS Rates are set by the PERS board for the biennium. New rates went into effect on July 1, 2019 and will likely remain in place through June 30, 2021. Rates were increased by 32% for Tier 1/Tier 2 members from the last biennium, and by 47% for OPSRP members. Districts across the state along with Riverdale are experiencing significant impacts to their budgets due to these increases.

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

PERS UAL Bond 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 some of the PERS rate savings and accumulate in the Fund 330, Debt Service Fund-PERS Bonds, to repay this debt. For 2020-21, the rate is estimated to be 9.45% based on project payroll.

Other Expenditures Increases

Utilities – Utilities include electricity, natural gas, water, sewage, garbage, and phone services. The proposed budget increases these lines by 5% unless we have received notice of an anticipated larger increase for the upcoming year.

Land Lease – Portland Public Schools owns the land where Riverdale High School is located. Each year the lease payments on the land increase by 2%. The 2020-21 payments will be \$18,928 per month for a total cost of \$227,138.

Contingency and Unappropriated Fund Balance

Contingency for the General Fund is not included in this budget. Contingency 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 \$300,000 in this budget. The unappropriated ending fund balance (plus contingency, if any) will decrease from a combined 4.2% reserve between unappropriated ending fund balance and contingency in the general fund for 2019-20 to 3% in the 20-21 budget.

The Facilities Grant in the Special Revenue Fund continues to follow the plan of spending developed in the last few years. In 2011, anticipating that the state's revenues would remain volatile, Budget Committee members recommended that the Facilities Grant be spent down to support key areas such as staff development, curriculum purchases, technology replacement, and maintenance at the high school. That recommendation has been followed in this budget.

**Riverdale School District
2020-21 Adopted Budget Summary All Funds**

| | General Fund | Special Revenue | Debt Service | Capital Projects | Total |
|--|-------------------|------------------|-------------------|------------------|-------------------|
| Revenues | | | | | |
| State School Fund Formula | | | | | |
| Local Property Taxes | \$ 2,843,939 | \$ - | \$ - | \$ - | \$ 2,843,939 |
| State School Fund | 3,586,455 | - | - | - | 3,586,455 |
| | 6,430,394 | - | - | - | 6,430,394 |
| Other Revenues Outside Formula | | | | | |
| Property Tax Outside Formula - Local Option/Debt Svc | 908,415 | - | 1,821,400 | - | 2,729,815 |
| Tuition | 892,030 | - | - | - | 892,030 |
| Donations | 1,420,000 | 412,400 | - | - | 1,832,400 |
| Other Local Sources | 301,294 | 305,600 | 495,780 | 11,589 | 1,114,263 |
| Other State Sources | 88,991 | 482,320 | - | - | 571,311 |
| Federal Sources | 45 | 386,572 | - | - | 386,617 |
| Fund Transfer | - | - | - | - | - |
| | 3,610,775 | 1,586,892 | 2,317,180 | 11,589 | 7,526,436 |
| Total Revenues | 10,041,169 | 1,586,892 | 2,317,180 | 11,589 | 13,956,830 |
| Requirements | | | | | |
| Expenditures | | | | | |
| Instruction | 6,542,953 | 1,821,355 | - | - | 8,364,308 |
| Support Services | 3,690,420 | 185,572 | - | 102,736 | 3,978,728 |
| Enterprise/Community Services | - | 20,535 | - | - | 20,535 |
| Facilities Acquisition | - | - | - | 60,205 | 60,205 |
| Debt Service | - | - | 2,302,453 | - | 2,302,453 |
| Fund Transfer | - | - | - | - | - |
| Total Operating Expenditures | 10,233,373 | 2,027,462 | 2,302,453 | 162,941 | 14,726,229 |
| Revenues Over/(Under) Expenditures | (192,204) | (440,570) | 14,727 | (151,352) | (769,399) |
| Beginning Fund Balance | 583,000 | 440,570 | 363,200 | 151,352 | 1,538,122 |
| | 90,796 | - | 239,727 | - | 330,523 |
| Contingency - Accessible by Board Action | | | | | |
| Ending Fund Balance - Untouchable until 2021-22 | \$ 300,000 | \$ - | \$ 138,200 | \$ - | \$ 438,200 |

| | | | | | |
|---|---------------------|--------------------|--------------------|------------------|---------------------|
| For Resolution Making Appropriations | \$10,324,169 | \$2,027,462 | \$2,542,180 | \$162,941 | \$15,056,752 |
|---|---------------------|--------------------|--------------------|------------------|---------------------|

| | | | | | |
|--|-------------------|------------------|------------------|----------------|-------------------|
| For Resolution Adopting the Budget: | 10,624,169 | 2,027,462 | 2,680,380 | 162,941 | 15,494,952 |
| (must be in balance) | 10,624,169 | 2,027,462 | 2,680,380 | 162,941 | 15,494,952 |

Riverdale School District
2020-21 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 | | | | | |
| | <u>Principal</u> | <u>Interest</u> | <u>Principal</u> | <u>Interest</u> | <u>Principal</u> | <u>Interest</u> | <u>Principal</u> | <u>Interest</u> | | |
| | <u>Due 6/15</u> | <u>Due 12/15 & 6/15</u> | <u>Due 6/15</u> | <u>Due 12/15 & 6/15</u> | <u>Due 6/15</u> | <u>Due 12/15 & 6/15</u> | | | | |
| 2020-21 | - | - | 1,545,000 | 276,400 | 119,775 | 359,678 | 1,664,775 | 636,078 | | |
| 2021-22 | - | - | 1,660,000 | 214,600 | 117,949 | 381,504 | 1,777,949 | 596,104 | | |
| 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 | 2,095,000 | - | - | - | 430,000 | 91,732 | 2,525,000 | 91,732 | | |
| 2025-26 | 2,155,000 | - | - | - | 455,000 | 67,308 | 2,610,000 | 67,308 | | |
| 2026-27 | 2,220,000 | - | - | - | 480,000 | 41,464 | 2,700,000 | 41,464 | | |
| 2027-28 | 2,285,000 | - | - | - | 250,000 | 14,200 | 2,535,000 | 14,200 | | |
| 2028-29 | 2,355,000 | - | - | - | - | - | 2,355,000 | - | | |
| 2029-30 | 2,425,000 | - | - | - | - | - | 2,425,000 | - | | |
| 2030-31 | 2,500,000 | - | - | - | - | - | 2,500,000 | - | | |
| 2031-32 | 2,575,000 | - | - | - | - | - | 2,575,000 | - | | |
| 2032-33 | 2,650,000 | - | - | - | - | - | 2,650,000 | - | | |
| 2033-34 | 2,730,000 | - | - | - | - | - | 2,730,000 | - | | |
| | <u>\$ 23,990,000</u> | <u>\$ -</u> | <u>\$ 6,910,000</u> | <u>\$ 715,800</u> | <u>\$ 2,374,154</u> | <u>\$ 1,473,362</u> | <u>\$ 33,274,154</u> | <u>\$ 2,189,162</u> | | |

May be rounded for budgetary purposes.

Source: Oregon State Treasury Overlapping Debt Report 6.30.18

GENERAL FUND

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

Resources Report

| | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|---|------------------|------------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 100 General | | | | | | | | | |
| 1111 Current Year Taxes | 2,470,827 | 2,591,823 | 2,741,675 | 0.00 | 2,843,939 | 0.00 | 2,843,939 | 2,843,939 | 0.00 |
| 1112 Prior Year Taxes | 84,768 | 92,758 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 1121 Current Year Local Option Taxes | 860,030 | 892,164 | 908,415 | 0.00 | 908,415 | 0.00 | 908,415 | 908,415 | 0.00 |
| 1122 Prior Year Local Option Taxes | 33,541 | 25,669 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 1123 Penalties & Interest on Local Option Tax | 631 | 971 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 1190 Penalties & Interest on Taxes | 2,067 | 7,394 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 1311 Tuition from Individuals | 670,274 | 651,784 | 657,648 | 0.00 | 892,030 | 0.00 | 892,030 | 892,030 | 0.00 |
| 1314 Tuition - Deposits for Next Year | 21,261 | 70,629 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 1315 Application Fees | 273 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 1510 Interest on Investments | 49,215 | 69,523 | 25,000 | 0.00 | 25,000 | 0.00 | 25,000 | 25,000 | 0.00 |
| 1615 City of Portland Arts Tax | 37,384 | 44,692 | 44,692 | 0.00 | 45,000 | 0.00 | 45,000 | 45,000 | 0.00 |
| 1740 Fees | 120,810 | 129,802 | 163,825 | 0.00 | 163,825 | 0.00 | 163,825 | 163,825 | 0.00 |
| 1910 Rentals | 4,256 | 4,308 | 3,974 | 0.00 | 3,974 | 0.00 | 3,974 | 3,974 | 0.00 |
| 1920 Contributions & Donations - Private Sou | 973,900 | 1,219,900 | 1,420,000 | 0.00 | 1,420,000 | 0.00 | 1,420,000 | 1,420,000 | 0.00 |
| 1960 Recovery of Prior Year Expenditure | 0 | 60,245 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 1970 Services Provided - Other Funds | 375 | 596 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 1990 Miscellaneous Revenue | 185,031 | 25,672 | 63,495 | 0.00 | 63,495 | 0.00 | 63,495 | 63,495 | 0.00 |
| 1000 Local Sources | 5,514,643 | 5,887,929 | 6,028,724 | 0.00 | 6,365,678 | 0.00 | 6,365,678 | 6,365,678 | 0.00 |
| 2101 County School Funds | 325 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 2000 Intermediate Sources | 325 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 3101 State School Fund - General Support | 3,043,301 | 3,181,459 | 3,477,568 | 0.00 | 3,586,455 | 0.00 | 3,586,455 | 3,586,455 | 0.00 |
| 3103 Common School Fund | 68,439 | 61,967 | 55,835 | 0.00 | 56,656 | 0.00 | 56,656 | 56,656 | 0.00 |
| 3110 Prior Year SSF Adjustment | 99,247 | 146,646 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 3120 SSF - Small HS Adj | 43,969 | 38,439 | 32,335 | 0.00 | 32,335 | 0.00 | 32,335 | 32,335 | 0.00 |
| 3199 Other Restricted Grants | 2,730 | 3,389 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 3000 State Sources | 3,257,685 | 3,431,899 | 3,565,738 | 0.00 | 3,675,446 | 0.00 | 3,675,446 | 3,675,446 | 0.00 |
| 4500 Federal Revenue | 26,409 | 13,786 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 4801 Federal Forest Fees | 45 | 78 | 45 | 0.00 | 45 | 0.00 | 45 | 45 | 0.00 |
| 4000 Federal Sources | 26,454 | 13,864 | 45 | 0.00 | 45 | 0.00 | 45 | 45 | 0.00 |
| 5400 Fund Balance | 1,098,735 | 598,459 | 832,000 | 0.00 | 583,000 | 0.00 | 583,000 | 583,000 | 0.00 |
| 5000 Other Sources | 1,098,735 | 598,459 | 832,000 | 0.00 | 583,000 | 0.00 | 583,000 | 583,000 | 0.00 |
| Total Fund 100 General | 9,897,843 | 9,932,151 | 10,426,507 | 0.00 | 10,624,169 | 0.00 | 10,624,169 | 10,624,169 | 0.00 |

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

Requirements Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|-------------------------|---|-----------------|-----------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 100 General | | | | | | | | | | |
| Function 1111 | Elementary Programs | | | | | | | | | |
| 111 | Licensed Salaries | 1,296,470 | 1,187,699 | 1,224,579 | 17.16 | 1,495,060 | 20.00 | 1,435,095 | 1,435,095 | 19.00 |
| 112 | Classified Salaries | 0 | 0 | 0 | 0.00 | 63,940 | 2.44 | 63,940 | 63,940 | 2.44 |
| 121 | Substitutes - Licensed | 0 | 2,000 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 130 | Additional Salary | 9,874 | 16,522 | 7,936 | 0.00 | 14,747 | 0.00 | 14,747 | 14,747 | 0.00 |
| 131 | Overtime | 33 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 132 | Other Hours | 40 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 210 | PERS Related Costs | (1,366) | 4,200 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 211 | PERS Employer Contribution - Tier I/II | 121,883 | 98,319 | 145,107 | 0.00 | 145,348 | 0.00 | 145,348 | 145,348 | 0.00 |
| 212 | PERS Employee Contribution Pick-Up | 76,864 | 66,635 | 73,472 | 0.00 | 92,219 | 0.00 | 88,621 | 88,621 | 0.00 |
| 213 | PERS UAL Contribution | 123,617 | 106,879 | 118,169 | 0.00 | 150,443 | 0.00 | 144,657 | 144,657 | 0.00 |
| 216 | PERS Employer Contribution OPSRP/Tier III | 53,956 | 53,638 | 84,226 | 0.00 | 140,499 | 0.00 | 131,067 | 131,067 | 0.00 |
| 220 | FICA - Medicare / Social Security | 108,681 | 94,581 | 93,681 | 0.00 | 119,263 | 0.00 | 114,676 | 114,676 | 0.00 |
| 230 | Workers Comp/Unemployment | 0 | 0 | 1,836 | 0.00 | 2,241 | 0.00 | 2,151 | 2,151 | 0.00 |
| 231 | Workers Compensation - SAIF | 5,848 | 5,849 | 5,879 | 0.00 | 7,483 | 0.00 | 7,195 | 7,195 | 0.00 |
| 232 | WBF - Hourly Assessment | 2,358 | 2,181 | 15,004 | 0.00 | 18,708 | 0.00 | 17,988 | 17,988 | 0.00 |
| 240 | Insurance | 470,573 | 286,183 | 357,899 | 0.00 | 455,307 | 0.00 | 438,891 | 438,891 | 0.00 |
| 241 | Other Insurance | 9,096 | 4,475 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 242 | Tuition Reimbursement | 0 | 14,125 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 243 | VEBA CONTRIBUTION | 16,229 | 25,256 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 312 | Professional Development | 3,129 | 1,311 | 9,333 | 0.00 | 7,000 | 0.00 | 7,000 | 7,000 | 0.00 |
| 319 | Other Instructional Prof. Tech. Services | 40,366 | 35,106 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 340 | Travel | 0 | 290 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 353 | Postage | 46 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 374 | Other Tuition | 0 | 5,000 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 410 | Consumable Supplies & Materials | 14,380 | 8,945 | 64,500 | 0.00 | 67,725 | 0.00 | 67,725 | 67,725 | 0.00 |
| 420 | Textbooks | 1,562 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 430 | Library Books | 390 | 0 | 500 | 0.00 | 525 | 0.00 | 525 | 525 | 0.00 |
| 440 | Periodicals | 1,070 | 4,504 | 500 | 0.00 | 525 | 0.00 | 525 | 525 | 0.00 |
| 460 | Non-Consumable Items | 80 | 0 | 1,400 | 0.00 | 1,470 | 0.00 | 1,470 | 1,470 | 0.00 |
| 470 | Computer Software | 660 | 1,174 | 7,500 | 0.00 | 6,900 | 0.00 | 6,900 | 6,900 | 0.00 |
| 480 | Computer Hardware | 20,688 | 14,035 | 54,000 | 0.00 | 50,000 | 0.00 | 50,000 | 50,000 | 0.00 |

Requirements Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|---|------------------|------------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 100 General | | | | | | | | | | |
| Total Function 1111 | Elementary Programs | 2,376,524 | 2,038,908 | 2,265,522 | 17.16 | 2,839,403 | 22.44 | 2,738,521 | 2,738,521 | 21.44 |
| Function 1113 | Elementary Extracurricular | | | | | | | | | |
| 130 | Additional Salary | 7,005 | 2,597 | 54,250 | 0.00 | 20,989 | 0.00 | 20,989 | 20,989 | 0.00 |
| 211 | PERS Employer Contribution - Tier I/II | 612 | 413 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 212 | PERS Employee Contribution Pick-Up | 385 | 154 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 213 | PERS UAL Contribution | 676 | 251 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 216 | PERS Employer Contribution OPSRP/Tier III | 342 | 2 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 220 | FICA - Medicare / Social Security | 531 | 199 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 231 | Workers Compensation - SAIF | 34 | 12 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 232 | WBF - Hourly Assessment | 14 | 5 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 1113 | Elementary Extracurricular | 9,598 | 3,633 | 54,250 | 0.00 | 20,989 | 0.00 | 20,989 | 20,989 | 0.00 |
| Function 1121 | Middle School Programs | | | | | | | | | |
| 111 | Licensed Salaries | 493,183 | 451,373 | 452,417 | 5.61 | 466,669 | 5.61 | 475,980 | 475,980 | 5.73 |
| 121 | Substitutes - Licensed | 510 | 1,450 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 130 | Additional Salary | 4,838 | 12,643 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 131 | Overtime | 152 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 132 | Other Hours | 772 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 211 | PERS Employer Contribution - Tier I/II | 17,975 | 17,280 | 30,295 | 0.00 | 22,291 | 0.00 | 22,291 | 22,291 | 0.00 |
| 212 | PERS Employee Contribution Pick-Up | 29,966 | 27,864 | 27,147 | 0.00 | 28,000 | 0.00 | 28,559 | 28,559 | 0.00 |
| 213 | PERS UAL Contribution | 48,196 | 44,883 | 43,659 | 0.00 | 45,034 | 0.00 | 45,932 | 45,932 | 0.00 |
| 216 | PERS Employer Contribution OPSRP/Tier III | 41,534 | 38,318 | 45,599 | 0.00 | 56,852 | 0.00 | 58,316 | 58,316 | 0.00 |
| 220 | FICA - Medicare / Social Security | 37,809 | 35,436 | 34,608 | 0.00 | 35,700 | 0.00 | 36,412 | 36,412 | 0.00 |
| 230 | Workers Comp/Unemployment | 0 | 0 | 678 | 0.00 | 980 | 0.00 | 994 | 994 | 0.00 |
| 231 | Workers Compensation - SAIF | 1,973 | 2,232 | 2,172 | 0.00 | 2,240 | 0.00 | 2,285 | 2,285 | 0.00 |
| 232 | WBF - Hourly Assessment | 933 | 823 | 5,337 | 0.00 | 5,600 | 0.00 | 5,712 | 5,712 | 0.00 |
| 240 | Insurance | 80,457 | 78,256 | 92,094 | 0.00 | 93,033 | 0.00 | 94,962 | 94,962 | 0.00 |
| 241 | Other Insurance | 1,620 | 1,442 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 243 | VEBA CONTRIBUTION | 13,028 | 16,403 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 311 | Instruction Services | 150 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 312 | Professional Development | 326 | 475 | 4,900 | 0.00 | 4,000 | 0.00 | 4,000 | 4,000 | 0.00 |
| 319 | Other Instructional Prof. Tech. Services | 40,338 | 46,047 | 165,982 | 0.00 | 176,166 | 0.00 | 176,166 | 176,166 | 0.00 |
| 322 | Repairs & Maintenance | 0 | 418 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 340 | Travel | 185 | 382 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |

Requirements Report

| | | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|---|--|-----------------|-----------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 100 General | | | | | | | | | | | |
| Function 1121 | Middle School Programs | | | | | | | | | | |
| 410 | Consumable Supplies & Materials | | 6,745 | 4,136 | 3,728 | 0.00 | 3,914 | 0.00 | 3,914 | 3,914 | 0.00 |
| 440 | Periodicals | | 1,382 | 2,586 | 1,365 | 0.00 | 1,433 | 0.00 | 1,433 | 1,433 | 0.00 |
| 460 | Non-Consumable Items | | 0 | 115 | 525 | 0.00 | 551 | 0.00 | 551 | 551 | 0.00 |
| Total Function 1121 | Middle School Programs | | 822,074 | 782,559 | 910,506 | 5.61 | 942,463 | 5.61 | 957,507 | 957,507 | 5.73 |
| Function 1122 | Middle School Extracurricular | | | | | | | | | | |
| 112 | Classified Salaries | | 20,645 | 9,339 | 20,124 | 0.50 | 19,656 | 0.50 | 19,656 | 19,656 | 0.50 |
| 130 | Additional Salary | | 65,051 | 55,722 | 12,757 | 0.00 | 50,843 | 0.00 | 50,843 | 50,843 | 0.00 |
| 211 | PERS Employer Contribution - Tier I/II | | 3,183 | 2,493 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 212 | PERS Employee Contribution Pick-Up | | 2,439 | 1,757 | 1,207 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 213 | PERS UAL Contribution | | 6,806 | 4,484 | 1,942 | 0.00 | 1,897 | 0.00 | 1,897 | 1,897 | 0.00 |
| 216 | PERS Employer Contribution OPSRP/Tier III | | 5,434 | 3,526 | 2,977 | 0.00 | 3,092 | 0.00 | 3,092 | 3,092 | 0.00 |
| 220 | FICA - Medicare / Social Security | | 6,530 | 4,961 | 1,540 | 0.00 | 1,504 | 0.00 | 1,504 | 1,504 | 0.00 |
| 230 | Workers Comp/Unemployment | | 0 | 0 | 30 | 0.00 | 29 | 0.00 | 29 | 29 | 0.00 |
| 231 | Workers Compensation - SAIF | | 68 | 404 | 97 | 0.00 | 94 | 0.00 | 94 | 94 | 0.00 |
| 232 | WBF - Hourly Assessment | | 177 | 127 | 241 | 0.00 | 236 | 0.00 | 236 | 236 | 0.00 |
| 240 | Insurance | | 1,160 | 1,425 | 8,208 | 0.00 | 8,208 | 0.00 | 8,208 | 8,208 | 0.00 |
| 241 | Other Insurance | | 110 | 75 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 243 | VEBA CONTRIBUTION | | 1,253 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 322 | Repairs & Maintenance | | 1,652 | 600 | 2,000 | 0.00 | 2,100 | 0.00 | 2,100 | 2,100 | 0.00 |
| 324 | Rentals | | 0 | 2,600 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | | 20,967 | 22,698 | 6,100 | 0.00 | 6,405 | 0.00 | 6,405 | 6,405 | 0.00 |
| 410 | Consumable Supplies & Materials | | 1,293 | 13,728 | 8,200 | 0.00 | 6,200 | 0.00 | 6,200 | 6,200 | 0.00 |
| 470 | Computer Software | | 0 | 398 | 450 | 0.00 | 1,200 | 0.00 | 1,200 | 1,200 | 0.00 |
| 640 | Dues and Fees | | 674 | 285 | 1,000 | 0.00 | 1,050 | 0.00 | 1,050 | 1,050 | 0.00 |
| Total Function 1122 | Middle School Extracurricular | | 137,441 | 124,620 | 66,873 | 0.50 | 102,514 | 0.50 | 102,514 | 102,514 | 0.50 |
| Function 1131 | High School Programs | | | | | | | | | | |
| 111 | Licensed Salaries | | 1,094,382 | 1,019,648 | 1,077,310 | 13.75 | 1,038,478 | 13.15 | 1,038,478 | 1,038,478 | 13.15 |
| 113 | Administrators | | 0 | 0 | 39,597 | 0.50 | 48,488 | 0.50 | 48,488 | 48,488 | 0.50 |
| 121 | Substitutes - Licensed | | 738 | 2,617 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 130 | Additional Salary | | 5,586 | 7,571 | 8,233 | 0.00 | 1,493 | 0.00 | 1,493 | 1,493 | 0.00 |
| 132 | Other Hours | | 400 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 199 | Taxable Stipends | | 375 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 25 | 0.00 |

Requirements Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Poposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|---|---|------------------|------------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 100 General | | | | | | | | | | |
| Function 1131 | High School Programs | | | | | | | | | |
| 210 | PERS Related Costs | 2 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 211 | PERS Employer Contribution - Tier I/II | 127,061 | 121,305 | 283,704 | 0.00 | 249,578 | 0.00 | 249,578 | 249,578 | 0.00 |
| 212 | PERS Employee Contribution Pick-Up | 70,754 | 66,669 | 67,013 | 0.00 | 65,218 | 0.00 | 65,218 | 65,218 | 0.00 |
| 213 | PERS UAL Contribution | 113,813 | 103,054 | 107,779 | 0.00 | 104,892 | 0.00 | 104,892 | 104,892 | 0.00 |
| 216 | PERS Employer Contribution OPSRP/Tier III | 41,567 | 38,093 | 63,079 | 0.00 | 68,176 | 0.00 | 68,176 | 68,176 | 0.00 |
| 220 | FICA - Medicare / Social Security | 88,281 | 84,474 | 83,214 | 0.00 | 83,153 | 0.00 | 83,153 | 83,153 | 0.00 |
| 230 | Workers Comp/Unemployment | 0 | 0 | 1,674 | 0.00 | 1,630 | 0.00 | 1,630 | 1,630 | 0.00 |
| 231 | Workers Compensation - SAIF | 5,236 | 5,334 | 5,360 | 0.00 | 5,217 | 0.00 | 5,217 | 5,217 | 0.00 |
| 232 | WBF - Hourly Assessment | 2,088 | 1,958 | 13,657 | 0.00 | 13,044 | 0.00 | 13,044 | 13,044 | 0.00 |
| 240 | Insurance | 211,971 | 224,288 | 238,032 | 0.00 | 228,974 | 0.00 | 228,974 | 228,974 | 0.00 |
| 241 | Other Insurance | 3,897 | 3,923 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 243 | VEBA CONTRIBUTION | 15,255 | 23,308 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 312 | Professional Development | 721 | 249 | 7,350 | 0.00 | 18,684 | 0.00 | 18,684 | 18,684 | 0.00 |
| 319 | Other Instructional Prof. Tech. Services | 42,166 | 45,270 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 340 | Travel | 171 | 297 | 3,675 | 0.00 | 3,859 | 0.00 | 3,859 | 3,859 | 0.00 |
| 374 | Other Tuition | 2,005 | 2,630 | 1,050 | 0.00 | 1,103 | 0.00 | 1,103 | 1,103 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | 0 | 465 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 410 | Consumable Supplies & Materials | 3,296 | 7,414 | 260 | 0.00 | 273 | 0.00 | 273 | 273 | 0.00 |
| 420 | Textbooks | 0 | 3,858 | 10,500 | 0.00 | 11,025 | 0.00 | 11,025 | 11,025 | 0.00 |
| 440 | Periodicals | 0 | 2,516 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 460 | Non-Consumable Items | 210 | (980) | 2,363 | 0.00 | 2,481 | 0.00 | 2,481 | 2,481 | 0.00 |
| 470 | Computer Software | 0 | 308 | 300 | 0.00 | 500 | 0.00 | 500 | 500 | 0.00 |
| 480 | Computer Hardware | 27,137 | (4,426) | 27,000 | 0.00 | 25,000 | 0.00 | 25,000 | 25,000 | 0.00 |
| 640 | Dues and Fees | 373 | 1,339 | 14,175 | 0.00 | 14,884 | 0.00 | 14,884 | 14,884 | 0.00 |
| Total Function 1131 High School Programs | | 1,857,486 | 1,761,180 | 2,055,325 | 14.25 | 1,986,149 | 13.65 | 1,986,149 | 1,986,149 | 13.65 |
| Function 1132 | High School Extracurricular | | | | | | | | | |
| 111 | Licensed Salaries | 5,165 | 1,508 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 112 | Classified Salaries | 20,645 | 9,339 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 130 | Additional Salary | 146,295 | 124,365 | 142,591 | 0.00 | 183,417 | 0.00 | 183,417 | 183,417 | 0.00 |
| 131 | Overtime | 639 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 132 | Other Hours | 160 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 211 | PERS Employer Contribution - Tier I/II | 7,596 | 5,115 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 212 | PERS Employee Contribution Pick-Up | 5,215 | 3,624 | 0 | 0.00 | 0 | 0.00 | 0 | 26 | 0.00 |

Requirements Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|--|-----------------|-----------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 100 General | | | | | | | | | | |
| Function 1132 | High School Extracurricular | | | | | | | | | |
| 213 | PERS UAL Contribution | 10,790 | 6,953 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 216 | PERS Employer Contribution OPSRP/Tier III | 6,913 | 4,354 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 220 | FICA - Medicare / Social Security | 13,067 | 10,351 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 231 | Workers Compensation - SAIF | (24) | 716 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 232 | WBF - Hourly Assessment | 322 | 255 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 240 | Insurance | 1,595 | 1,236 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 241 | Other Insurance | 70 | 73 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 322 | Repairs & Maintenance | 2,800 | 850 | 6,000 | 0.00 | 6,300 | 0.00 | 6,300 | 6,300 | 0.00 |
| 324 | Rentals | 4,433 | 6,372 | 12,000 | 0.00 | 7,000 | 0.00 | 7,000 | 7,000 | 0.00 |
| 340 | Travel | 3,696 | 11,379 | 3,500 | 0.00 | 3,675 | 0.00 | 3,675 | 3,675 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | 6,878 | 10,126 | 14,500 | 0.00 | 15,225 | 0.00 | 15,225 | 15,225 | 0.00 |
| 410 | Consumable Supplies & Materials | 6,173 | 11,918 | 11,750 | 0.00 | 8,750 | 0.00 | 8,750 | 8,750 | 0.00 |
| 470 | Computer Software | 0 | 398 | 400 | 0.00 | 500 | 0.00 | 500 | 500 | 0.00 |
| 480 | Computer Hardware | 0 | 0 | 50 | 0.00 | 800 | 0.00 | 800 | 800 | 0.00 |
| 540 | Depreciable Equipment | 0 | 3,599 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 640 | Dues and Fees | 4,083 | 3,519 | 4,200 | 0.00 | 4,410 | 0.00 | 4,410 | 4,410 | 0.00 |
| Total Function 1132 | High School Extracurricular | 246,512 | 216,050 | 194,991 | 0.00 | 230,077 | 0.00 | 230,077 | 230,077 | 0.00 |
| Function 1210 | Gifted and Talented Programs | | | | | | | | | |
| 111 | Licensed Salaries | 16,631 | 17,008 | 17,391 | 0.20 | 13,065 | 0.20 | 13,065 | 13,065 | 0.20 |
| 211 | PERS Employer Contribution - Tier I/II | 0 | 0 | 2,572 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 212 | PERS Employee Contribution Pick-Up | 998 | 1,020 | 1,044 | 0.00 | 386 | 0.00 | 386 | 386 | 0.00 |
| 213 | PERS UAL Contribution | 1,605 | 1,641 | 1,678 | 0.00 | 1,261 | 0.00 | 1,261 | 1,261 | 0.00 |
| 216 | PERS Employer Contribution OPSRP/Tier III | 1,783 | 1,823 | 0 | 0.00 | 2,055 | 0.00 | 2,055 | 2,055 | 0.00 |
| 220 | FICA - Medicare / Social Security | 1,264 | 1,301 | 1,330 | 0.00 | 999 | 0.00 | 999 | 999 | 0.00 |
| 230 | Workers Comp/Unemployment | 0 | 0 | 26 | 0.00 | 20 | 0.00 | 20 | 20 | 0.00 |
| 231 | Workers Compensation - SAIF | 80 | 82 | 84 | 0.00 | 63 | 0.00 | 63 | 63 | 0.00 |
| 232 | WBF - Hourly Assessment | 29 | 30 | 208 | 0.00 | 157 | 0.00 | 157 | 157 | 0.00 |
| 240 | Insurance | 3,550 | 3,783 | 3,283 | 0.00 | 3,283 | 0.00 | 3,283 | 3,283 | 0.00 |
| 241 | Other Insurance | 55 | 55 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 1210 | Gifted and Talented Programs | 25,995 | 26,743 | 27,616 | 0.20 | 21,288 | 0.20 | 21,288 | 21,288 | 0.20 |
| Function 1250 | Less Restrictive - Students with Disabilities | | | | | | | | | |
| 111 | Licensed Salaries | 145,770 | 148,213 | 189,520 | 2.06 | 185,438 | 2.16 | 185,438 | 185,438 | 2.16 |

Requirements Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|--|-----------------|-----------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 100 | General | | | | | | | | | |
| Function 1250 | Less Restrictive - Students with Disabilities | | | | | | | | | |
| 112 | Classified Salaries | 82,149 | 94,431 | 97,754 | 4.32 | 83,035 | 3.20 | 83,035 | 83,035 | 3.20 |
| 121 | Substitutes - Licensed | 2,676 | 13,206 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 130 | Additional Salary | 15,632 | 12,426 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 131 | Overtime | 1,445 | 322 | 2,600 | 0.00 | 2,600 | 0.00 | 2,600 | 2,600 | 0.00 |
| 211 | PERS Employer Contribution - Tier I/II | 27,875 | 28,919 | 38,654 | 0.00 | 41,859 | 0.00 | 41,859 | 41,859 | 0.00 |
| 212 | PERS Employee Contribution Pick-Up | 9,758 | 9,998 | 11,371 | 0.00 | 12,046 | 0.00 | 12,046 | 12,046 | 0.00 |
| 213 | PERS UAL Contribution | 22,804 | 25,905 | 27,471 | 0.00 | 25,908 | 0.00 | 25,908 | 25,908 | 0.00 |
| 216 | PERS Employer Contribution OPSRP/Tier III | 7,099 | 6,942 | 13,973 | 0.00 | 11,143 | 0.00 | 11,143 | 11,143 | 0.00 |
| 220 | FICA - Medicare / Social Security | 18,352 | 20,115 | 21,777 | 0.00 | 18,937 | 0.00 | 18,937 | 18,937 | 0.00 |
| 230 | Workers Comp/Unemployment | 0 | 0 | 426 | 0.00 | 473 | 0.00 | 473 | 473 | 0.00 |
| 231 | Workers Compensation - SAIF | 1,188 | 1,288 | 1,367 | 0.00 | 1,289 | 0.00 | 1,289 | 1,289 | 0.00 |
| 232 | WBF - Hourly Assessment | 480 | 516 | 3,415 | 0.00 | 3,222 | 0.00 | 3,222 | 3,222 | 0.00 |
| 240 | Insurance | 75,605 | 68,147 | 100,929 | 0.00 | 87,989 | 0.00 | 87,989 | 87,989 | 0.00 |
| 241 | Other Insurance | 799 | 1,029 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 312 | Professional Development | 750 | 0 | 7,000 | 0.00 | 7,000 | 0.00 | 7,000 | 7,000 | 0.00 |
| 319 | Other Instructional Prof. Tech. Services | 21,636 | 23,055 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 340 | Travel | 99 | 986 | 400 | 0.00 | 420 | 0.00 | 420 | 420 | 0.00 |
| 382 | Legal Services | 14,310 | 6,483 | 2,000 | 0.00 | 2,100 | 0.00 | 2,100 | 2,100 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | 525 | 2,072 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 410 | Consumable Supplies & Materials | 1,563 | 2,594 | 500 | 0.00 | 525 | 0.00 | 525 | 525 | 0.00 |
| 420 | Textbooks | 0 | 639 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 460 | Non-Consumable Items | 0 | 0 | 500 | 0.00 | 525 | 0.00 | 525 | 525 | 0.00 |
| 470 | Computer Software | 45 | 255 | 1,200 | 0.00 | 1,200 | 0.00 | 1,200 | 1,200 | 0.00 |
| 480 | Computer Hardware | 0 | 1,504 | 200 | 0.00 | 200 | 0.00 | 200 | 200 | 0.00 |
| 640 | Dues and Fees | 99 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 1250 | Less Restrictive - Students with Disabilities | 450,658 | 469,046 | 521,058 | 6.38 | 485,907 | 5.36 | 485,907 | 485,907 | 5.36 |
| Function 2122 | Counseling Services | | | | | | | | | |
| 111 | Licensed Salaries | 151,516 | 152,187 | 156,517 | 1.80 | 117,587 | 1.80 | 117,587 | 117,587 | 1.80 |
| 112 | Classified Salaries | 42,741 | 21,564 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 130 | Additional Salary | 1,985 | 1,772 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 212 | PERS Employee Contribution Pick-Up | 9,193 | 9,237 | 9,392 | 0.00 | 7,055 | 0.00 | 7,055 | 7,055 | 0.00 |
| 213 | PERS UAL Contribution | 19,041 | 18,829 | 15,104 | 0.00 | 11,347 | 0.00 | 11,347 | 11,347 | 0.00 |

Requirements Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Poposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|---|-----------------|-----------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 100 General | | | | | | | | | | |
| Function 2122 | Counseling Services | | | | | | | | | |
| 216 | PERS Employer Contribution OPSRP/Tier III | 21,153 | 20,916 | 19,126 | 0.00 | 18,496 | 0.00 | 18,496 | 18,496 | 0.00 |
| 220 | FICA - Medicare / Social Security | 14,969 | 14,637 | 11,974 | 0.00 | 8,995 | 0.00 | 8,995 | 8,995 | 0.00 |
| 230 | Workers Comp/Unemployment | 0 | 0 | 234 | 0.00 | 176 | 0.00 | 176 | 176 | 0.00 |
| 231 | Workers Compensation - SAIF | 942 | 935 | 752 | 0.00 | 1,258 | 0.00 | 1,258 | 1,258 | 0.00 |
| 232 | WBF - Hourly Assessment | 356 | 343 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 240 | Insurance | 41,735 | 50,265 | 29,549 | 0.00 | 29,549 | 0.00 | 29,549 | 29,549 | 0.00 |
| 241 | Other Insurance | 634 | 628 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 319 | Other Instructional Prof. Tech. Services | 1,331 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 340 | Travel | 0 | 440 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 410 | Consumable Supplies & Materials | 114 | 0 | 300 | 0.00 | 315 | 0.00 | 315 | 315 | 0.00 |
| 460 | Non-Consumable Items | 2,498 | 77 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 470 | Computer Software | 0 | 1,790 | 1,900 | 0.00 | 2,000 | 0.00 | 2,000 | 2,000 | 0.00 |
| 480 | Computer Hardware | 0 | 0 | 200 | 0.00 | 300 | 0.00 | 300 | 300 | 0.00 |
| Total Function 2122 | Counseling Services | 308,209 | 293,620 | 245,048 | 1.80 | 197,080 | 1.80 | 197,080 | 197,080 | 1.80 |
| Function 2130 | Health Services | | | | | | | | | |
| 410 | Consumable Supplies & Materials | 0 | 0 | 300 | 0.00 | 315 | 0.00 | 315 | 315 | 0.00 |
| 640 | Dues and Fees | 15 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 2130 | Health Services | 15 | 0 | 300 | 0.00 | 315 | 0.00 | 315 | 315 | 0.00 |
| Function 2190 | Student Support | | | | | | | | | |
| 130 | Additional Salary | 5,000 | 5,000 | 5,000 | 0.00 | 5,500 | 0.00 | 5,500 | 5,500 | 0.00 |
| 211 | PERS Employer Contribution - Tier I/II | 803 | 803 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 212 | PERS Employee Contribution Pick-Up | 300 | 300 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 213 | PERS UAL Contribution | 482 | 482 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 220 | FICA - Medicare / Social Security | 382 | 381 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 231 | Workers Compensation - SAIF | 24 | 24 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 232 | WBF - Hourly Assessment | 9 | 8 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 340 | Travel | 2,101 | 3,033 | 2,000 | 0.00 | 2,100 | 0.00 | 2,100 | 2,100 | 0.00 |
| 470 | Computer Software | 0 | 0 | 100 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 640 | Dues and Fees | 0 | 145 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 2190 | Student Support | 9,101 | 10,177 | 7,100 | 0.00 | 7,600 | 0.00 | 7,600 | 7,600 | 0.00 |
| Function 2210 | Professional Development | | | | | | | | | |

Requirements Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|--|-----------------|-----------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 100 General | | | | | | | | | | |
| Function 2210 | Professional Development | | | | | | | | | |
| 130 | Additional Salary | 5,000 | 5,000 | 5,000 | 0.00 | 5,500 | 0.00 | 5,500 | 5,500 | 0.00 |
| 132 | Other Hours | 1,500 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 211 | PERS Employer Contribution - Tier I/II | 1,043 | 1,043 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 212 | PERS Employee Contribution Pick-Up | 390 | 390 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 213 | PERS UAL Contribution | 627 | 627 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 220 | FICA - Medicare / Social Security | 491 | 491 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 231 | Workers Compensation - SAIF | 31 | 31 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 232 | WBF - Hourly Assessment | 11 | 11 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 240 | Insurance | 118 | 135 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 241 | Other Insurance | 2 | 2 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 318 | Professional/Improvement Non Instruc Staff | 790 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 460 | Non-Consumable Items | 0 | 0 | 2,500 | 0.00 | 1,218 | 0.00 | 1,218 | 1,218 | 0.00 |
| Total Function 2210 | Professional Development | 10,003 | 7,730 | 7,500 | 0.00 | 6,718 | 0.00 | 6,718 | 6,718 | 0.00 |
| Function 2213 | Curriculum Development | | | | | | | | | |
| 130 | Additional Salary | 0 | 0 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 20,000 | 0.00 |
| Total Function 2213 | Curriculum Development | 0 | 0 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 20,000 | 0.00 |
| Function 2222 | Library/Media Center | | | | | | | | | |
| 111 | Licensed Salaries | 103,707 | 94,479 | 104,888 | 1.58 | 94,575 | 1.20 | 94,575 | 94,575 | 1.20 |
| 112 | Classified Salaries | 5,221 | 0 | 0 | 0.00 | 8,112 | 0.25 | 8,112 | 8,112 | 0.25 |
| 130 | Additional Salary | 0 | 110 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 211 | PERS Employer Contribution - Tier I/II | 5,420 | 63 | 1,221 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 212 | PERS Employee Contribution Pick-Up | 6,222 | 5,675 | 5,963 | 0.00 | 7,820 | 0.00 | 7,820 | 7,820 | 0.00 |
| 213 | PERS UAL Contribution | 10,059 | 9,128 | 10,077 | 0.00 | 9,393 | 0.00 | 9,393 | 9,393 | 0.00 |
| 216 | PERS Employer Contribution OPSRP/Tier III | 7,554 | 10,098 | 22,011 | 0.00 | 16,153 | 0.00 | 16,153 | 16,153 | 0.00 |
| 220 | FICA - Medicare / Social Security | 8,304 | 7,225 | 8,024 | 0.00 | 7,856 | 0.00 | 7,856 | 7,856 | 0.00 |
| 230 | Workers Comp/Unemployment | 0 | 0 | 157 | 0.00 | 154 | 0.00 | 154 | 154 | 0.00 |
| 231 | Workers Compensation - SAIF | 523 | 454 | 503 | 0.00 | 493 | 0.00 | 493 | 493 | 0.00 |
| 232 | WBF - Hourly Assessment | 200 | 168 | 1,259 | 0.00 | 1,232 | 0.00 | 1,232 | 1,232 | 0.00 |
| 233 | state transit | 0 | 0 | 150 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 240 | Insurance | 26,488 | 24,294 | 21,833 | 0.00 | 23,803 | 0.00 | 23,803 | 23,803 | 0.00 |
| 241 | Other Insurance | 376 | 309 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 319 | Other Instructional Prof. Tech. Services | 6,810 | 7,171 | 0 | 0.00 | 0 | 0.00 | 0 | 30 | 0.00 |

Requirements Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|---|-----------------|-----------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 100 General | | | | | | | | | | |
| Function 2222 | Library/Media Center | | | | | | | | | |
| 410 | Consumable Supplies & Materials | 850 | 600 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 430 | Library Books | 2,274 | 1,836 | 2,200 | 0.00 | 2,310 | 0.00 | 2,310 | 2,310 | 0.00 |
| 440 | Periodicals | 996 | 707 | 1,150 | 0.00 | 1,208 | 0.00 | 1,208 | 1,208 | 0.00 |
| 460 | Non-Consumable Items | 0 | 597 | 625 | 0.00 | 656 | 0.00 | 656 | 656 | 0.00 |
| 470 | Computer Software | 4,286 | 3,216 | 4,200 | 0.00 | 4,400 | 0.00 | 4,400 | 4,400 | 0.00 |
| 480 | Computer Hardware | 0 | 0 | 200 | 0.00 | 200 | 0.00 | 200 | 200 | 0.00 |
| 640 | Dues and Fees | 154 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 2222 | Library/Media Center | 189,445 | 166,129 | 184,462 | 1.58 | 178,365 | 1.45 | 178,365 | 178,365 | 1.45 |
| Function 2230 | Assessment and Testing | | | | | | | | | |
| 130 | Additional Salary | 0 | 160 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 212 | PERS Employee Contribution Pick-Up | 0 | 10 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 213 | PERS UAL Contribution | 0 | 15 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 216 | PERS Employer Contribution OPSRP/Tier III | 0 | 17 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 220 | FICA - Medicare / Social Security | 0 | 12 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 231 | Workers Compensation - SAIF | 0 | 1 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 232 | WBF - Hourly Assessment | 0 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 319 | Other Instructional Prof. Tech. Services | 0 | 0 | 1,000 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 410 | Consumable Supplies & Materials | 23,708 | 2,214 | 23,650 | 0.00 | 24,833 | 0.00 | 24,833 | 24,833 | 0.00 |
| 460 | Non-Consumable Items | 250 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 470 | Computer Software | 39 | 23,602 | 15,000 | 0.00 | 19,500 | 0.00 | 19,500 | 19,500 | 0.00 |
| 480 | Computer Hardware | 0 | 9 | 1,200 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 2230 | Assessment and Testing | 23,997 | 26,040 | 40,850 | 0.00 | 44,333 | 0.00 | 44,333 | 44,333 | 0.00 |
| Function 2240 | Instructional Staff Development | | | | | | | | | |
| 111 | Licensed Salaries | 85,348 | 58,443 | 60,868 | 0.70 | 56,150 | 0.63 | 56,150 | 56,150 | 0.63 |
| 130 | Additional Salary | 2,128 | 7,972 | 4,550 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 211 | PERS Employer Contribution - Tier I/II | 14,040 | 10,332 | 13,482 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 212 | PERS Employee Contribution Pick-Up | 5,249 | 3,862 | 3,652 | 0.00 | 3,369 | 0.00 | 3,369 | 3,369 | 0.00 |
| 213 | PERS UAL Contribution | 8,441 | 6,212 | 5,874 | 0.00 | 5,418 | 0.00 | 5,418 | 5,418 | 0.00 |
| 220 | FICA - Medicare / Social Security | 6,617 | 4,894 | 4,657 | 0.00 | 4,295 | 0.00 | 4,295 | 4,295 | 0.00 |
| 230 | Workers Comp/Unemployment | 0 | 0 | 91 | 0.00 | 84 | 0.00 | 84 | 84 | 0.00 |
| 231 | Workers Compensation - SAIF | 420 | 309 | 292 | 0.00 | 270 | 0.00 | 270 | 270 | 0.00 |
| 232 | WBF - Hourly Assessment | 154 | 117 | 730 | 0.00 | 674 | 0.00 | 674 | 634 | 0.00 |

Requirements Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|---|-----------------|-----------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 100 General | | | | | | | | | | |
| Function 2240 | Instructional Staff Development | | | | | | | | | |
| 240 | Insurance | 18,918 | 2,560 | 16,416 | 0.00 | 10,342 | 0.00 | 10,342 | 10,342 | 0.00 |
| 241 | Other Insurance | 275 | 272 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 242 | Tuition Reimbursement | 20,000 | 20,000 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 310 | Instructional/Professional/Technical Services | 0 | 263 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 340 | Travel | 441 | 25 | 5,000 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 410 | Consumable Supplies & Materials | 0 | 0 | 505 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 640 | Dues and Fees | 0 | 0 | 100 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 2240 | Instructional Staff Development | 162,031 | 115,262 | 116,217 | 0.70 | 80,603 | 0.63 | 80,603 | 80,603 | 0.63 |
| Function 2310 | Board of Education Services | | | | | | | | | |
| 340 | Travel | 566 | 0 | 300 | 0.00 | 315 | 0.00 | 315 | 315 | 0.00 |
| 381 | Audit Services | 17,475 | 0 | 24,000 | 0.00 | 25,200 | 0.00 | 25,200 | 25,200 | 0.00 |
| 382 | Legal Services | 20,853 | 1,625 | 20,000 | 0.00 | 21,000 | 0.00 | 21,000 | 21,000 | 0.00 |
| 388 | Election Services | 0 | 12 | 6,000 | 0.00 | 6,300 | 0.00 | 6,300 | 6,300 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | 60,440 | 29,956 | 40,000 | 0.00 | 20,000 | 0.00 | 20,000 | 20,000 | 0.00 |
| 410 | Consumable Supplies & Materials | 0 | (165) | 3,030 | 0.00 | 3,182 | 0.00 | 3,182 | 3,182 | 0.00 |
| 460 | Non-Consumable Items | 0 | 598 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 640 | Dues and Fees | 763 | 0 | 6,510 | 0.00 | 6,836 | 0.00 | 6,836 | 6,836 | 0.00 |
| Total Function 2310 | Board of Education Services | 100,097 | 32,026 | 99,840 | 0.00 | 82,832 | 0.00 | 82,832 | 82,832 | 0.00 |
| Function 2320 | Executive Administration Services | | | | | | | | | |
| 310 | Instructional/Professional/Technical Services | 4,825 | 3,694 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 2320 | Executive Administration Services | 4,825 | 3,694 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Function 2321 | Office of the Superintendent | | | | | | | | | |
| 112 | Classified Salaries | 51,936 | 77,808 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 113 | Administrators | 138,142 | 87,138 | 143,143 | 1.60 | 183,527 | 1.80 | 183,527 | 183,527 | 1.80 |
| 124 | Temporary - Classified | 0 | 2,381 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 130 | Additional Salary | 1,985 | 6,600 | 1,437 | 0.00 | 1,713 | 0.00 | 1,713 | 1,713 | 0.00 |
| 131 | Overtime | 1,572 | 1,036 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 199 | Taxable Stipends | 1,178 | 1,188 | 10,944 | 0.00 | 10,944 | 0.00 | 10,944 | 10,944 | 0.00 |
| 211 | PERS Employer Contribution - Tier I/II | 31 | 96 | 7,671 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 212 | PERS Employee Contribution Pick-Up | 8,514 | 3,143 | 8,606 | 0.00 | 11,012 | 0.00 | 11,012 | 11,012 | 0.00 |

Requirements Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|---|-----------------|-----------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 100 General | | | | | | | | | | |
| Function 2321 | Office of the Superintendent | | | | | | | | | |
| 213 | PERS UAL Contribution | 18,908 | 17,010 | 13,841 | 0.00 | 17,710 | 0.00 | 17,710 | 17,710 | 0.00 |
| 216 | PERS Employer Contribution OPSRP/Tier III | 20,984 | 8,999 | 7,301 | 0.00 | 35,872 | 0.00 | 35,872 | 35,872 | 0.00 |
| 220 | FICA - Medicare / Social Security | 14,192 | 13,667 | 10,973 | 0.00 | 14,040 | 0.00 | 14,040 | 14,040 | 0.00 |
| 230 | Workers Comp/Unemployment | 0 | 0 | 215 | 0.00 | 275 | 0.00 | 275 | 275 | 0.00 |
| 231 | Workers Compensation - SAIF | 1,050 | 1,741 | 689 | 0.00 | 881 | 0.00 | 881 | 881 | 0.00 |
| 232 | WBF - Hourly Assessment | 364 | 331 | 1,721 | 0.00 | 2,202 | 0.00 | 2,202 | 2,202 | 0.00 |
| 240 | Insurance | 29,363 | 7,843 | 32,832 | 0.00 | 32,832 | 0.00 | 32,832 | 32,832 | 0.00 |
| 241 | Other Insurance | 860 | 229 | 14,645 | 0.00 | 14,645 | 0.00 | 14,645 | 14,645 | 0.00 |
| 242 | Tuition Reimbursement | 0 | 0 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 20,000 | 0.00 |
| 243 | VEBA CONTRIBUTION | 0 | 16,416 | 74,875 | 0.00 | 74,875 | 0.00 | 74,875 | 74,875 | 0.00 |
| 246 | Annuity Stipend | 4,800 | 0 | 12,000 | 0.00 | 12,000 | 0.00 | 12,000 | 12,000 | 0.00 |
| 312 | Professional Development | 0 | 350 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 318 | Professional/Imprvment Non Instruc Staff | 1,401 | 989 | 8,000 | 0.00 | 2,000 | 0.00 | 2,000 | 2,000 | 0.00 |
| 319 | Other Instructional Prof. Tech. Services | 0 | 313 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 322 | Repairs & Maintenance | 370 | 0 | 500 | 0.00 | 525 | 0.00 | 525 | 525 | 0.00 |
| 324 | Rentals | 537 | 2,159 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 340 | Travel | 768 | 219 | 2,000 | 0.00 | 2,100 | 0.00 | 2,100 | 2,100 | 0.00 |
| 351 | Telephone | 385 | 159 | 300 | 0.00 | 315 | 0.00 | 315 | 315 | 0.00 |
| 353 | Postage | 254 | 225 | 50 | 0.00 | 53 | 0.00 | 53 | 53 | 0.00 |
| 355 | Printing & Binding | 2,197 | 4,489 | 10,000 | 0.00 | 10,500 | 0.00 | 10,500 | 10,500 | 0.00 |
| 359 | Other Communication Services | 400 | 1,020 | 1,192 | 0.00 | 1,252 | 0.00 | 1,252 | 1,252 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | 6,615 | 23,594 | 1,000 | 0.00 | 1,050 | 0.00 | 21,050 | 21,050 | 0.00 |
| 410 | Consumable Supplies & Materials | 4,987 | 4,034 | 1,515 | 0.00 | 1,591 | 0.00 | 1,591 | 1,591 | 0.00 |
| 440 | Periodicals | 0 | 0 | 101 | 0.00 | 106 | 0.00 | 106 | 106 | 0.00 |
| 450 | Food | 187 | 955 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 460 | Non-Consumable Items | 990 | 14,951 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 470 | Computer Software | 0 | 0 | 100 | 0.00 | 500 | 0.00 | 500 | 500 | 0.00 |
| 480 | Computer Hardware | 0 | 285 | 1,500 | 0.00 | 200 | 0.00 | 200 | 200 | 0.00 |
| 640 | Dues and Fees | 9,414 | 5,609 | 2,900 | 0.00 | 3,045 | 0.00 | 3,045 | 3,045 | 0.00 |
| Total Function 2321 | Office of the Superintendent | 322,384 | 304,977 | 390,051 | 1.60 | 455,765 | 1.80 | 475,765 | 475,765 | 1.80 |
| Function 2410 | Office of the Principal | | | | | | | | | |
| 111 | Licensed Salaries | 0 | 0 | 86,954 | 1.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 112 | Classified Salaries | 172,831 | 146,568 | 239,343 | 6.56 | 202,624 | 5.81 | 202,624 | 202,624 | 5.81 |

Requirements Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|---|-----------------|-----------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 100 General | | | | | | | | | | |
| Function 2410 | Office of the Principal | | | | | | | | | |
| 113 | Administrators | 220,388 | 221,629 | 227,605 | 2.00 | 238,162 | 2.00 | 238,162 | 238,162 | 2.00 |
| 130 | Additional Salary | 8,172 | 9,270 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 131 | Overtime | 4,789 | 1,458 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 211 | PERS Employer Contribution - Tier I/II | 36,794 | 37,266 | 69,418 | 0.00 | 50,757 | 0.00 | 50,757 | 50,757 | 0.00 |
| 212 | PERS Employee Contribution Pick-Up | 13,672 | 13,847 | 23,165 | 0.00 | 16,066 | 0.00 | 16,066 | 16,066 | 0.00 |
| 213 | PERS UAL Contribution | 37,958 | 34,169 | 53,562 | 0.00 | 44,466 | 0.00 | 44,466 | 44,466 | 0.00 |
| 216 | PERS Employer Contribution OPSRP/Tier III | 17,591 | 14,834 | 40,668 | 0.00 | 34,785 | 0.00 | 34,785 | 34,785 | 0.00 |
| 220 | FICA - Medicare / Social Security | 30,683 | 28,540 | 42,376 | 0.00 | 35,250 | 0.00 | 35,250 | 35,250 | 0.00 |
| 230 | Workers Comp/Unemployment | 0 | 0 | 828 | 0.00 | 691 | 0.00 | 691 | 691 | 0.00 |
| 231 | Workers Compensation - SAIF | 1,088 | 1,816 | 2,658 | 0.00 | 2,212 | 0.00 | 2,212 | 2,212 | 0.00 |
| 232 | WBF - Hourly Assessment | 775 | 699 | 6,822 | 0.00 | 5,529 | 0.00 | 5,529 | 5,529 | 0.00 |
| 240 | Insurance | 67,556 | 64,396 | 161,084 | 0.00 | 131,419 | 0.00 | 131,419 | 131,419 | 0.00 |
| 241 | Other Insurance | 1,325 | 1,146 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 243 | VEBA CONTRIBUTION | 263 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 244 | Opt Out Stipend | 3,000 | 3,600 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 312 | Professional Development | 525 | 413 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 319 | Other Instructional Prof. Tech. Services | 0 | 417 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 324 | Rentals | 13,145 | 22,196 | 1,000 | 0.00 | 1,050 | 0.00 | 1,050 | 1,050 | 0.00 |
| 340 | Travel | 33 | 195 | 1,350 | 0.00 | 1,418 | 0.00 | 1,418 | 1,418 | 0.00 |
| 351 | Telephone | 7,272 | 15,557 | 4,700 | 0.00 | 4,935 | 0.00 | 4,935 | 4,935 | 0.00 |
| 353 | Postage | 4,331 | 7,820 | 4,300 | 0.00 | 4,515 | 0.00 | 4,515 | 4,515 | 0.00 |
| 355 | Printing & Binding | 13,128 | 28,728 | 20,000 | 0.00 | 21,000 | 0.00 | 21,000 | 21,000 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | 0 | 209 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 410 | Consumable Supplies & Materials | 7,633 | 7,260 | 3,500 | 0.00 | 3,675 | 0.00 | 3,675 | 3,675 | 0.00 |
| 440 | Periodicals | 0 | 0 | 150 | 0.00 | 158 | 0.00 | 158 | 158 | 0.00 |
| 460 | Non-Consumable Items | 1,135 | 315 | 500 | 0.00 | 525 | 0.00 | 525 | 525 | 0.00 |
| 470 | Computer Software | 1,790 | 110 | 100 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 480 | Computer Hardware | 799 | 298 | 1,800 | 0.00 | 200 | 0.00 | 200 | 200 | 0.00 |
| 640 | Dues and Fees | 2,329 | 4,128 | 3,013 | 0.00 | 3,164 | 0.00 | 3,164 | 3,164 | 0.00 |
| Total Function 2410 | Office of the Principal | 669,005 | 666,884 | 994,896 | 9.56 | 802,601 | 7.81 | 802,601 | 802,601 | 7.81 |
| Function 2520 | Fiscal Services | | | | | | | | | |
| 112 | Classified Salaries | 0 | 0 | 0 | 0.00 | 0 | 0.00 | 45,254 | 45,254 | 1.00 |
| 113 | Administrators | 86,641 | 89,827 | 94,077 | 1.00 | 98,872 | 1.00 | 98,872 | 98,872 | 1.00 |

Requirements Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|--|-----------------|-----------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 100 General | | | | | | | | | | |
| Function 2520 | Fiscal Services | | | | | | | | | |
| 130 | Additional Salary | 1,260 | 1,230 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 212 | PERS Employee Contribution Pick-Up | 5,274 | 5,462 | 5,645 | 0.00 | 5,932 | 0.00 | 5,932 | 5,932 | 0.00 |
| 213 | PERS UAL Contribution | 8,488 | 8,787 | 9,078 | 0.00 | 9,541 | 0.00 | 13,908 | 13,908 | 0.00 |
| 216 | PERS Employer Contribution OPSRP/Tier III | 9,429 | 9,758 | 13,914 | 0.00 | 15,553 | 0.00 | 22,671 | 22,671 | 0.00 |
| 220 | FICA - Medicare / Social Security | 6,468 | 6,914 | 7,197 | 0.00 | 7,564 | 0.00 | 11,026 | 11,026 | 0.00 |
| 230 | Workers Comp/Unemployment | 0 | 0 | 141 | 0.00 | 148 | 0.00 | 216 | 216 | 0.00 |
| 231 | Workers Compensation - SAIF | (3) | 437 | 452 | 0.00 | 475 | 0.00 | 692 | 692 | 0.00 |
| 232 | WBF - Hourly Assessment | 154 | 160 | 1,129 | 0.00 | 1,186 | 0.00 | 1,730 | 1,730 | 0.00 |
| 240 | Insurance | 16,704 | 15,948 | 16,416 | 0.00 | 16,416 | 0.00 | 32,832 | 32,832 | 0.00 |
| 241 | Other Insurance | 285 | 283 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 322 | Repairs & Maintenance | 0 | 0 | 500 | 0.00 | 525 | 0.00 | 525 | 525 | 0.00 |
| 340 | Travel | 769 | 208 | 3,800 | 0.00 | 3,990 | 0.00 | 3,990 | 3,990 | 0.00 |
| 353 | Postage | 1,066 | 1,875 | 500 | 0.00 | 525 | 0.00 | 525 | 525 | 0.00 |
| 354 | Advertising | 0 | 633 | 500 | 0.00 | 525 | 0.00 | 525 | 525 | 0.00 |
| 355 | Printing & Binding | 256 | 1,592 | 300 | 0.00 | 315 | 0.00 | 315 | 315 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | 19,281 | 17,993 | 68,440 | 0.00 | 71,862 | 0.00 | 71,862 | 71,862 | 0.00 |
| 410 | Consumable Supplies & Materials | 754 | 446 | 505 | 0.00 | 530 | 0.00 | 530 | 530 | 0.00 |
| 450 | Food | 0 | 144 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 470 | Computer Software | 15,064 | 15,607 | 16,500 | 0.00 | 17,500 | 0.00 | 17,500 | 17,500 | 0.00 |
| 480 | Computer Hardware | 36 | 930 | 100 | 0.00 | 100 | 0.00 | 100 | 100 | 0.00 |
| 640 | Dues and Fees | 15,670 | 160,648 | 16,375 | 0.00 | 17,194 | 0.00 | 17,194 | 17,194 | 0.00 |
| Total Function 2520 | Fiscal Services | 187,595 | 338,881 | 255,569 | 1.00 | 268,753 | 1.00 | 346,199 | 346,199 | 2.00 |
| Function 2540 | Operation & Maintenance of Plant Services | | | | | | | | | |
| 112 | Classified Salaries | 159,098 | 165,096 | 139,985 | 3.00 | 163,499 | 3.50 | 163,499 | 163,499 | 3.50 |
| 130 | Additional Salary | 357 | 359 | 12,000 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 131 | Overtime | 1,264 | 1,552 | 4,656 | 0.00 | 4,656 | 0.00 | 4,656 | 4,656 | 0.00 |
| 213 | PERS UAL Contribution | 13,695 | 16,079 | 13,510 | 0.00 | 15,778 | 0.00 | 15,778 | 15,778 | 0.00 |
| 216 | PERS Employer Contribution OPSRP/Tier III | 15,214 | 17,862 | 20,704 | 0.00 | 25,718 | 0.00 | 25,718 | 25,718 | 0.00 |
| 220 | FICA - Medicare / Social Security | 12,210 | 12,677 | 10,708 | 0.00 | 12,508 | 0.00 | 12,508 | 12,508 | 0.00 |
| 230 | Workers Comp/Unemployment | 0 | 0 | 212 | 0.00 | 245 | 0.00 | 245 | 245 | 0.00 |
| 231 | Workers Compensation - SAIF | 4,603 | 6,095 | 672 | 0.00 | 785 | 0.00 | 785 | 785 | 0.00 |
| 232 | WBF - Hourly Assessment | 351 | 350 | 1,682 | 0.00 | 1,962 | 0.00 | 1,962 | 1,962 | 0.00 |
| 240 | Insurance | 42,649 | 45,316 | 49,248 | 0.00 | 57,456 | 0.00 | 57,456 | 57,456 | 0.00 |

Requirements Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|--|-----------------|------------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 100 | General | | | | | | | | | |
| Function 2540 | Operation & Maintenance of Plant Services | | | | | | | | | |
| 241 | Other Insurance | 522 | 540 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 322 | Repairs & Maintenance | 144,169 | 166,368 | 127,163 | 0.00 | 133,521 | 0.00 | 133,521 | 133,521 | 0.00 |
| 324 | Rentals | 169,826 | 295,821 | 252,934 | 0.00 | 265,581 | 0.00 | 265,581 | 265,581 | 0.00 |
| 325 | Electricity | 103,254 | 217,600 | 113,000 | 0.00 | 118,650 | 0.00 | 118,650 | 118,650 | 0.00 |
| 326 | Fuel | 34,565 | 73,771 | 55,000 | 0.00 | 57,750 | 0.00 | 57,750 | 57,750 | 0.00 |
| 327 | Water and Sewage | 41,311 | 71,097 | 54,958 | 0.00 | 69,300 | 0.00 | 69,300 | 69,300 | 0.00 |
| 328 | Garbage | 21,039 | 26,251 | 14,010 | 0.00 | 14,711 | 0.00 | 14,711 | 14,711 | 0.00 |
| 329 | Other Property Services | 0 | 0 | 74,250 | 0.00 | 27,963 | 0.00 | 27,963 | 27,963 | 0.00 |
| 340 | Travel | 0 | 0 | 200 | 0.00 | 210 | 0.00 | 210 | 210 | 0.00 |
| 359 | Other Communication Services | 0 | 0 | 940 | 0.00 | 987 | 0.00 | 987 | 987 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | 18,835 | 11,922 | 10,000 | 0.00 | 10,500 | 0.00 | 10,500 | 10,500 | 0.00 |
| 410 | Consumable Supplies & Materials | 45,317 | 21,135 | 35,150 | 0.00 | 36,908 | 0.00 | 36,908 | 36,908 | 0.00 |
| 450 | Food | 370 | 0 | 2,500 | 0.00 | 2,625 | 0.00 | 2,625 | 2,625 | 0.00 |
| 460 | Non-Consumable Items | 4,442 | 2,646 | 5,525 | 0.00 | 5,801 | 0.00 | 5,801 | 5,801 | 0.00 |
| 480 | Computer Hardware | 0 | 1,352 | 100 | 0.00 | 105 | 0.00 | 105 | 105 | 0.00 |
| 640 | Dues and Fees | 125 | 1,051 | 1,200 | 0.00 | 1,260 | 0.00 | 1,260 | 1,260 | 0.00 |
| 653 | Property Insurance Premiums | 68,962 | 71,281 | 76,805 | 0.00 | 83,663 | 0.00 | 83,663 | 83,663 | 0.00 |
| 670 | Multnomah County Tax Assessment | 10,031 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 2540 | Operation & Maintenance of Plant Services | 912,209 | 1,226,220 | 1,077,112 | 3.00 | 1,112,139 | 3.50 | 1,112,139 | 1,112,139 | 3.50 |
| Function 2550 | Student Transportation Services | | | | | | | | | |
| 322 | Repairs & Maintenance | 2,579 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 331 | Reimburseable Student Transportation | 189,076 | 153,661 | 150,800 | 0.00 | 158,340 | 0.00 | 158,340 | 158,340 | 0.00 |
| 332 | Non-Reimburseable Transportation | 28,344 | 24,835 | 37,200 | 0.00 | 39,060 | 0.00 | 39,060 | 39,060 | 0.00 |
| 640 | Dues and Fees | 0 | 547 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 2550 | Student Transportation Services | 220,000 | 179,042 | 188,000 | 0.00 | 197,400 | 0.00 | 197,400 | 197,400 | 0.00 |
| Function 2633 | Public Information Services | | | | | | | | | |
| 112 | Classified Salaries | 81,221 | 45,328 | 55,182 | 1.00 | 36,424 | 1.00 | 36,424 | 36,424 | 1.00 |
| 130 | Additional Salary | 1,200 | 1,200 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 212 | PERS Employee Contribution Pick-Up | 4,945 | 2,792 | 3,311 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 213 | PERS UAL Contribution | 7,954 | 4,490 | 5,325 | 0.00 | 3,515 | 0.00 | 3,515 | 3,515 | 0.00 |
| 216 | PERS Employer Contribution OPSRP/Tier III | 8,835 | 4,988 | 8,162 | 0.00 | 5,730 | 0.00 | 5,730 | 5,730 | 0.00 |

Requirements Report

| | | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|--|---|--|-----------------|-----------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 100 General | | | | | | | | | | | |
| Function 2633 | Public Information Services | | | | | | | | | | |
| 220 | FICA - Medicare / Social Security | | 5,887 | 2,826 | 4,221 | 0.00 | 2,786 | 0.00 | 2,786 | 2,786 | 0.00 |
| 230 | Workers Comp/Unemployment | | 0 | 0 | 83 | 0.00 | 55 | 0.00 | 55 | 55 | 0.00 |
| 231 | Workers Compensation - SAIF | | (30) | 223 | 265 | 0.00 | 175 | 0.00 | 175 | 175 | 0.00 |
| 232 | WBF - Hourly Assessment | | 141 | 69 | 662 | 0.00 | 437 | 0.00 | 437 | 437 | 0.00 |
| 240 | Insurance | | 16,416 | 9,576 | 24,624 | 0.00 | 16,416 | 0.00 | 16,416 | 16,416 | 0.00 |
| 241 | Other Insurance | | 262 | 265 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 300 | Purchased Services | | 33 | 30 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 310 | Instructional/Professional/Technical Services | | 4,390 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 340 | Travel | | 0 | 0 | 535 | 0.00 | 562 | 0.00 | 562 | 562 | 0.00 |
| 353 | Postage | | 0 | 0 | 1,475 | 0.00 | 1,549 | 0.00 | 1,549 | 1,549 | 0.00 |
| 354 | Advertising | | 14,054 | 13,633 | 15,830 | 0.00 | 41,580 | 0.00 | 16,622 | 16,622 | 0.00 |
| 355 | Printing & Binding | | 2,291 | 3,456 | 5,563 | 0.00 | 5,670 | 0.00 | 5,670 | 5,670 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | | 0 | 0 | 1,400 | 0.00 | 1,470 | 0.00 | 1,470 | 1,470 | 0.00 |
| 410 | Consumable Supplies & Materials | | 106 | 99 | 1,400 | 0.00 | 1,470 | 0.00 | 1,470 | 1,470 | 0.00 |
| 470 | Computer Software | | 0 | 0 | 5,700 | 0.00 | 6,500 | 0.00 | 6,500 | 6,500 | 0.00 |
| 480 | Computer Hardware | | 0 | 0 | 100 | 0.00 | 100 | 0.00 | 100 | 100 | 0.00 |
| 640 | Dues and Fees | | 957 | 952 | 1,175 | 0.00 | 1,234 | 0.00 | 1,234 | 1,234 | 0.00 |
| Total Function 2633 Public Information Services | | | 148,662 | 89,926 | 135,013 | 1.00 | 125,672 | 1.00 | 100,714 | 100,714 | 1.00 |
| Function 2640 | Staff Services | | | | | | | | | | |
| 112 | Classified Salaries | | 46,533 | 45,673 | 44,928 | 1.00 | 45,254 | 1.00 | 0 | 0 | 0.00 |
| 130 | Additional Salary | | 160 | 543 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 131 | Overtime | | 149 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 212 | PERS Employee Contribution Pick-Up | | 0 | 0 | 2,696 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 213 | PERS UAL Contribution | | 4,520 | 4,406 | 4,336 | 0.00 | 4,367 | 0.00 | 0 | 0 | 0.00 |
| 216 | PERS Employer Contribution OPSRP/Tier III | | 4,986 | 1,519 | 6,645 | 0.00 | 7,118 | 0.00 | 0 | 0 | 0.00 |
| 220 | FICA - Medicare / Social Security | | 3,565 | 3,121 | 3,437 | 0.00 | 3,462 | 0.00 | 0 | 0 | 0.00 |
| 230 | Workers Comp/Unemployment | | 0 | 0 | 67 | 0.00 | 68 | 0.00 | 0 | 0 | 0.00 |
| 231 | Workers Compensation - SAIF | | (198) | 219 | 216 | 0.00 | 217 | 0.00 | 0 | 0 | 0.00 |
| 232 | WBF - Hourly Assessment | | 93 | 86 | 539 | 0.00 | 543 | 0.00 | 0 | 0 | 0.00 |
| 240 | Insurance | | 10,708 | 13,466 | 16,416 | 0.00 | 16,416 | 0.00 | 0 | 0 | 0.00 |
| 241 | Other Insurance | | 104 | 41 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 322 | Repairs & Maintenance | | 0 | 0 | 500 | 0.00 | 525 | 0.00 | 525 | 525 | 0.00 |
| 340 | Travel | | 499 | 87 | 2,000 | 0.00 | 2,100 | 0.00 | 2,100 | 2,100 | 0.00 |

Requirements Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|---|-----------------|-----------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 100 General | | | | | | | | | | |
| Function 2640 | Staff Services | | | | | | | | | |
| 353 | Postage | 0 | 0 | 500 | 0.00 | 525 | 0.00 | 525 | 525 | 0.00 |
| 354 | Advertising | 134 | 0 | 600 | 0.00 | 630 | 0.00 | 630 | 630 | 0.00 |
| 355 | Printing & Binding | 0 | 0 | 400 | 0.00 | 420 | 0.00 | 420 | 420 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | 1,841 | 12,720 | 150 | 0.00 | 158 | 0.00 | 158 | 158 | 0.00 |
| 410 | Consumable Supplies & Materials | 96 | 0 | 606 | 0.00 | 636 | 0.00 | 636 | 636 | 0.00 |
| 470 | Computer Software | 0 | 0 | 0 | 0.00 | 2,500 | 0.00 | 2,500 | 2,500 | 0.00 |
| 480 | Computer Hardware | 0 | 0 | 2,100 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 640 | Dues and Fees | 3,386 | 87 | 300 | 0.00 | 315 | 0.00 | 315 | 315 | 0.00 |
| Total Function 2640 | Staff Services | 76,573 | 81,966 | 86,436 | 1.00 | 85,254 | 1.00 | 7,809 | 7,809 | 0.00 |
| Function 2660 | Technology Support | | | | | | | | | |
| 310 | Instructional/Professional/Technical Services | 14,529 | 500 | 500 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 318 | Professional/Imprvement Non Instruc Staff | 2,429 | 2,668 | 3,000 | 0.00 | 3,000 | 0.00 | 3,000 | 3,000 | 0.00 |
| 322 | Repairs & Maintenance | 3,750 | 1,764 | 3,000 | 0.00 | 3,000 | 0.00 | 3,000 | 3,000 | 0.00 |
| 340 | Travel | 2,155 | 1,685 | 3,000 | 0.00 | 3,000 | 0.00 | 3,000 | 3,000 | 0.00 |
| 351 | Telephone | 0 | 40 | 0 | 0.00 | 7,100 | 0.00 | 7,100 | 7,100 | 0.00 |
| 353 | Postage | 192 | 292 | 250 | 0.00 | 250 | 0.00 | 250 | 250 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | 1,737 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 410 | Consumable Supplies & Materials | 856 | 953 | 1,200 | 0.00 | 1,100 | 0.00 | 1,100 | 1,100 | 0.00 |
| 460 | Non-Consumable Items | 1,414 | 448 | 4,000 | 0.00 | 3,000 | 0.00 | 3,000 | 3,000 | 0.00 |
| 470 | Computer Software | 15,087 | 11,372 | 7,500 | 0.00 | 8,300 | 0.00 | 8,300 | 8,300 | 0.00 |
| 480 | Computer Hardware | 702 | 0 | 750 | 0.00 | 700 | 0.00 | 700 | 700 | 0.00 |
| 640 | Dues and Fees | 172 | 445 | 600 | 0.00 | 500 | 0.00 | 500 | 500 | 0.00 |
| Total Function 2660 | Technology Support | 43,022 | 20,167 | 23,800 | 0.00 | 29,950 | 0.00 | 29,950 | 29,950 | 0.00 |
| Function 2700 | Supplemental Retirement Program | | | | | | | | | |
| 116 | Supplemental Retirement Stipends | 4,800 | 4,800 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 220 | FICA - Medicare / Social Security | 367 | 367 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 270 | Post Retirement Health Benefits | 4,363 | 1,348 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 2700 | Supplemental Retirement Program | 9,530 | 6,516 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Function 5200 | Transfers of Funds | | | | | | | | | |
| 710 | Interfund Transfer | 0 | 0 | 15,728 | 0.00 | 0 | 0.00 | 0 | 0 38 | 0.00 |

Requirements Report

| | | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|--|--|------------------|------------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 100 | General | | | | | | | | | | |
| Total Function 5200 | Transfers of Funds | | 0 | 0 | 15,728 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Function 6110 | Operating Contingency | | | | | | | | | | |
| 810 | Contingency (only with 6110 function) | | 0 | 0 | 142,446 | 0.00 | 0 | 0.00 | 90,796 | 90,796 | 0.00 |
| Total Function 6110 | Operating Contingency | | 0 | 0 | 142,446 | 0.00 | 0 | 0.00 | 90,796 | 90,796 | 0.00 |
| Function 7000 | Unappropriated Ending Fund Balance | | | | | | | | | | |
| 820 | Reserve for Next Year (unappropriated only w/7000) | | 0 | 0 | 300,000 | 0.00 | 300,000 | 0.00 | 300,000 | 300,000 | 0.00 |
| Total Function 7000 | Unappropriated Ending Fund Balance | | 0 | 0 | 300,000 | 0.00 | 300,000 | 0.00 | 300,000 | 300,000 | 0.00 |
| Total Fund 100 | General | | 9,322,991 | 8,991,998 | 10,426,507 | 65.34 | 10,624,169 | 67.75 | 10,624,169 | 10,624,169 | 66.87 |

SPECIAL REVENUE FUNDS

Summary of Special Revenue Funds 2020-2021

| Sub Fund | Description | Estimated Beginning Balance | Projected Revenues | Projected Expenditures | Projected Ending Balance |
|----------|-----------------------------------|--------------------------------|-----------------------|---------------------------|-----------------------------|
| 201 | Facilities Grant | \$ 46,987 | \$ - | \$ 46,987 | \$ - |
| 202 | Measure 98 CTE | - | 137,423 | 137,423 | - |
| 203 | Title and ESSER Grant | - | 71,674 | 71,674 | - |
| 204 | IDEA Grant | - | 82,475 | 82,475 | - |
| 210 | Paddle Raise | 12,237 | 100,000 | 112,237 | - |
| 213 | GS PTC Grant | - | 10,000 | 10,000 | - |
| 214 | HS PTC Grant | - | 67,400 | 67,400 | - |
| 219 | Hillman Grant | 2,326 | - | 2,326 | - |
| 230 | Energy Efficient Schools SB 1149 | 12,392 | - | 12,392 | - |
| 250 | Grade School Milk | 17,035 | 3,500 | 20,535 | - |
| 251 | School Success Act | - | 482,320 | 482,320 | - |
| 259 | Grant Reserve | - | 394,500 | 394,500 | - |
| 271 | Grade School Student Body Account | 99,593 | 65,000 | 164,593 | - |
| 272 | High School Student Body Account | 250,000 | 172,600 | 422,600 | - |
| | | <hr/> \$ 440,570 | <hr/> \$ 1,586,892 | <hr/> \$ 2,027,462 | <hr/> \$ - |

Resources Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Poposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|-----------------------|---------------------------|-----------------|-----------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 201 | Facilities Grant | | | | | | | | | |
| | 5400 Fund Balance | 87,175 | 58,650 | 52,000 | 0.00 | 46,987 | 0.00 | 46,987 | 46,987 | 0.00 |
| | 5000 Other Sources | 87,175 | 58,650 | 52,000 | 0.00 | 46,987 | 0.00 | 46,987 | 46,987 | 0.00 |
| Total Fund 201 | Facilities Grant | 87,175 | 58,650 | 52,000 | 0.00 | 46,987 | 0.00 | 46,987 | 46,987 | 0.00 |

Requirements Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|--|-----------------|-----------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 201 | Facilities Grant | | | | | | | | | |
| Function 1111 | Elementary Programs | | | | | | | | | |
| 420 | Textbooks | 1,919 | 9,993 | 21,000 | 0.00 | 18,987 | 0.00 | 18,987 | 18,987 | 0.00 |
| Total Function 1111 | Elementary Programs | 1,919 | 9,993 | 21,000 | 0.00 | 18,987 | 0.00 | 18,987 | 18,987 | 0.00 |
| Function 1121 | Middle School Programs | | | | | | | | | |
| 420 | Textbooks | 1,418 | 6,493 | 10,000 | 0.00 | 10,000 | 0.00 | 10,000 | 10,000 | 0.00 |
| Total Function 1121 | Middle School Programs | 1,418 | 6,493 | 10,000 | 0.00 | 10,000 | 0.00 | 10,000 | 10,000 | 0.00 |
| Function 1131 | High School Programs | | | | | | | | | |
| 420 | Textbooks | 1,801 | 8,737 | 21,000 | 0.00 | 18,000 | 0.00 | 18,000 | 18,000 | 0.00 |
| Total Function 1131 | High School Programs | 1,801 | 8,737 | 21,000 | 0.00 | 18,000 | 0.00 | 18,000 | 18,000 | 0.00 |
| Function 2210 | Professional Development | | | | | | | | | |
| 312 | Professional Development | 500 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 2210 | Professional Development | 500 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Function 2540 | Operation & Maintenance of Plant Services | | | | | | | | | |
| 322 | Repairs & Maintenance | 955 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 460 | Non-Consumable Items | 3,195 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 2540 | Operation & Maintenance of Plant Services | 4,150 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Fund 201 | Facilities Grant | 9,789 | 25,222 | 52,000 | 0.00 | 46,987 | 0.00 | 46,987 | 46,987 | 0.00 |

Resources Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|-----------------------|---|-----------------|-----------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 202 | CTE - CAREER TECHICNICAL EDUCATION | | | | | | | | | |
| | 3005 State - Measure 98 CTE | 0 | 97,391 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 3000 State Sources | 0 | 97,391 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 4503 Federal Grant-Restricted | 102,828 | 0 | 118,885 | 0.00 | 137,423 | 0.00 | 137,423 | 137,423 | 0.00 |
| | 4000 Federal Sources | 102,828 | 0 | 118,885 | 0.00 | 137,423 | 0.00 | 137,423 | 137,423 | 0.00 |
| | 5400 Fund Balance | 0 | 828 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 5000 Other Sources | 0 | 828 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Fund 202 | CTE - CAREER TECHICNICAL EDUCATION | 102,828 | 98,219 | 118,885 | 0.00 | 137,423 | 0.00 | 137,423 | 137,423 | 0.00 |

Requirements Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|---|-----------------|-----------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 202 | CTE - CAREER TECHICNICAL EDUCATION | | | | | | | | | |
| Function 1131 | High School Programs | | | | | | | | | |
| 111 | Licensed Salaries | 77,931 | 82,892 | 62,034 | 0.75 | 72,069 | 0.85 | 72,069 | 72,069 | 0.85 |
| 211 | PERS Employer Contribution - Tier I/II | 0 | 0 | 13,741 | 0.00 | 15,264 | 0.00 | 15,264 | 15,264 | 0.00 |
| 212 | PERS Employee Contribution Pick-Up | 0 | 0 | 3,722 | 0.00 | 4,324 | 0.00 | 4,324 | 4,324 | 0.00 |
| 213 | PERS UAL Contribution | 0 | 0 | 5,986 | 0.00 | 6,955 | 0.00 | 6,955 | 6,955 | 0.00 |
| 220 | FICA - Medicare / Social Security | 1,151 | 0 | 4,745 | 0.00 | 5,513 | 0.00 | 5,513 | 5,513 | 0.00 |
| 230 | Workers Comp/Unemployment | 0 | 0 | 93 | 0.00 | 108 | 0.00 | 108 | 108 | 0.00 |
| 231 | Workers Compensation - SAIF | 0 | 0 | 298 | 0.00 | 346 | 0.00 | 346 | 346 | 0.00 |
| 232 | WBF - Hourly Assessment | 0 | 0 | 744 | 0.00 | 865 | 0.00 | 865 | 865 | 0.00 |
| 240 | Insurance | 18,918 | 4,108 | 12,312 | 0.00 | 13,954 | 0.00 | 13,954 | 13,954 | 0.00 |
| 319 | Other Instructional Prof. Tech. Services | 0 | 8,891 | 15,210 | 0.00 | 18,026 | 0.00 | 18,026 | 18,026 | 0.00 |
| Total Function 1131 | High School Programs | 98,000 | 95,891 | 118,885 | 0.75 | 137,423 | 0.85 | 137,423 | 137,423 | 0.85 |
| Function 1132 | High School Extracurricular | | | | | | | | | |
| 130 | Additional Salary | 4,000 | 1,500 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 1132 | High School Extracurricular | 4,000 | 1,500 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Fund 202 | CTE - CAREER TECHICNICAL EDUCATION | 102,000 | 97,391 | 118,885 | 0.75 | 137,423 | 0.85 | 137,423 | 137,423 | 0.85 |

Resources Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Poposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|-----------------------|-------------------------------|-----------------|-----------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 203 | Title & ESSER Fund | | | | | | | | | |
| | 4500 Federal Revenue | 0 | 0 | 0 | 0.00 | 71,674 | 0.00 | 71,674 | 71,674 | 0.00 |
| | 4000 Federal Sources | 0 | 0 | 0 | 0.00 | 71,674 | 0.00 | 71,674 | 71,674 | 0.00 |
| Total Fund 203 | Title & ESSER Fund | 0 | 0 | 0 | 0.00 | 71,674 | 0.00 | 71,674 | 71,674 | 0.00 |

Requirements Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Poposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|--|-----------------|-----------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 203 | Title & ESSER Fund | | | | | | | | | |
| Function 1250 | Less Restrictive - Students with Disabilities | | | | | | | | | |
| 111 | Licensed Salaries | 0 | 0 | 0 | 0.00 | 9,187 | 0.13 | 9,187 | 9,187 | 0.13 |
| 130 | Additional Salary | 0 | 0 | 0 | 0.00 | 13,504 | 0.00 | 13,504 | 13,504 | 0.00 |
| 211 | PERS Employer Contribution - Tier I/II | 0 | 0 | 0 | 0.00 | 1,946 | 0.00 | 1,946 | 1,946 | 0.00 |
| 212 | PERS Employee Contribution Pick-Up | 0 | 0 | 0 | 0.00 | 9,187 | 0.00 | 9,187 | 9,187 | 0.00 |
| 213 | PERS UAL Contribution | 0 | 0 | 0 | 0.00 | 887 | 0.00 | 887 | 887 | 0.00 |
| 220 | FICA - Medicare / Social Security | 0 | 0 | 0 | 0.00 | 703 | 0.00 | 703 | 703 | 0.00 |
| 230 | Workers Comp/Unemployment | 0 | 0 | 0 | 0.00 | 14 | 0.00 | 14 | 14 | 0.00 |
| 231 | Workers Compensation - SAIF | 0 | 0 | 0 | 0.00 | 44 | 0.00 | 44 | 44 | 0.00 |
| 232 | WBF - Hourly Assessment | 0 | 0 | 0 | 0.00 | 110 | 0.00 | 110 | 110 | 0.00 |
| 240 | Insurance | 0 | 0 | 0 | 0.00 | 2,134 | 0.00 | 2,134 | 2,134 | 0.00 |
| Total Function 1250 | Less Restrictive - Students with Disabilities | 0 | 0 | 0 | 0.00 | 37,716 | 0.13 | 37,716 | 37,716 | 0.13 |
| Function 2240 | Instructional Staff Development | | | | | | | | | |
| 111 | Licensed Salaries | 0 | 0 | 0 | 0.00 | 6,239 | 0.07 | 6,239 | 6,239 | 0.07 |
| 212 | PERS Employee Contribution Pick-Up | 0 | 0 | 0 | 0.00 | 374 | 0.00 | 374 | 374 | 0.00 |
| 213 | PERS UAL Contribution | 0 | 0 | 0 | 0.00 | 602 | 0.00 | 602 | 602 | 0.00 |
| 220 | FICA - Medicare / Social Security | 0 | 0 | 0 | 0.00 | 477 | 0.00 | 477 | 477 | 0.00 |
| 230 | Workers Comp/Unemployment | 0 | 0 | 0 | 0.00 | 9 | 0.00 | 9 | 9 | 0.00 |
| 231 | Workers Compensation - SAIF | 0 | 0 | 0 | 0.00 | 30 | 0.00 | 30 | 30 | 0.00 |
| 232 | WBF - Hourly Assessment | 0 | 0 | 0 | 0.00 | 75 | 0.00 | 75 | 75 | 0.00 |
| 240 | Insurance | 0 | 0 | 0 | 0.00 | 1,149 | 0.00 | 1,149 | 1,149 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | 0 | 0 | 0 | 0.00 | 1,457 | 0.00 | 1,457 | 1,457 | 0.00 |
| Total Function 2240 | Instructional Staff Development | 0 | 0 | 0 | 0.00 | 10,413 | 0.07 | 10,413 | 10,413 | 0.07 |
| Function 2321 | Office of the Superintendent | | | | | | | | | |
| 410 | Consumable Supplies & Materials | 0 | 0 | 0 | 0.00 | 23,545 | 0.00 | 23,545 | 23,545 | 0.00 |
| Total Function 2321 | Office of the Superintendent | 0 | 0 | 0 | 0.00 | 23,545 | 0.00 | 23,545 | 23,545 | 0.00 |
| Total Fund 203 | Title & ESSER Fund | 0 | 0 | 0 | 0.00 | 71,674 | 0.20 | 71,674 | 71,674 | 0.20 |

Resources Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Poposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|-----------------------|-----------------------------|-----------------|-----------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 204 | IDEA | | | | | | | | | |
| | 4500 Federal Revenue | 68,014 | 11,235 | 82,475 | 0.00 | 82,475 | 0.00 | 82,475 | 82,475 | 0.00 |
| | 4000 Federal Sources | 68,014 | 11,235 | 82,475 | 0.00 | 82,475 | 0.00 | 82,475 | 82,475 | 0.00 |
| | 5400 Fund Balance | (5,835) | (5,350) | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 5000 Other Sources | (5,835) | (5,350) | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Fund 204 | IDEA | 62,179 | 5,885 | 82,475 | 0.00 | 82,475 | 0.00 | 82,475 | 82,475 | 0.00 |

Requirements Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|--|-----------------|-----------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 204 IDEA | | | | | | | | | | |
| Function 1250 | Less Restrictive - Students with Disabilities | | | | | | | | | |
| 111 | Licensed Salaries | 41,432 | 42,371 | 21,014 | 0.24 | 22,282 | 0.25 | 22,282 | 22,282 | 0.25 |
| 211 | PERS Employer Contribution - Tier I/II | 6,650 | 6,801 | 4,655 | 0.00 | 4,719 | 0.00 | 4,719 | 4,719 | 0.00 |
| 212 | PERS Employee Contribution Pick-Up | 2,486 | 2,542 | 1,261 | 0.00 | 1,337 | 0.00 | 1,337 | 1,337 | 0.00 |
| 213 | PERS UAL Contribution | 3,998 | 4,089 | 2,028 | 0.00 | 2,150 | 0.00 | 2,150 | 2,150 | 0.00 |
| 220 | FICA - Medicare / Social Security | 3,128 | 3,222 | 1,608 | 0.00 | 1,705 | 0.00 | 1,705 | 1,705 | 0.00 |
| 230 | Workers Comp/Unemployment | 0 | 0 | 32 | 0.00 | 33 | 0.00 | 33 | 33 | 0.00 |
| 231 | Workers Compensation - SAIF | 199 | 203 | 101 | 0.00 | 107 | 0.00 | 107 | 107 | 0.00 |
| 232 | WBF - Hourly Assessment | 72 | 73 | 252 | 0.00 | 267 | 0.00 | 267 | 267 | 0.00 |
| 240 | Insurance | 9,426 | 10,124 | 8,180 | 0.00 | 4,104 | 0.00 | 4,104 | 4,104 | 0.00 |
| 241 | Other Insurance | 137 | 136 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 1250 | Less Restrictive - Students with Disabilities | 67,529 | 69,561 | 39,131 | 0.24 | 36,705 | 0.25 | 36,705 | 36,705 | 0.25 |
| Function 2240 | Instructional Staff Development | | | | | | | | | |
| 111 | Licensed Salaries | 0 | 0 | 26,087 | 0.30 | 26,738 | 0.30 | 26,738 | 26,738 | 0.30 |
| 211 | PERS Employer Contribution - Tier I/II | 0 | 0 | 5,778 | 0.00 | 5,663 | 0.00 | 5,663 | 5,663 | 0.00 |
| 212 | PERS Employee Contribution Pick-Up | 0 | 0 | 1,565 | 0.00 | 1,604 | 0.00 | 1,604 | 1,604 | 0.00 |
| 213 | PERS UAL Contribution | 0 | 0 | 2,517 | 0.00 | 2,580 | 0.00 | 2,580 | 2,580 | 0.00 |
| 220 | FICA - Medicare / Social Security | 0 | 0 | 1,995 | 0.00 | 2,045 | 0.00 | 2,045 | 2,045 | 0.00 |
| 230 | Workers Comp/Unemployment | 0 | 0 | 39 | 0.00 | 40 | 0.00 | 40 | 40 | 0.00 |
| 231 | Workers Compensation - SAIF | 0 | 0 | 125 | 0.00 | 128 | 0.00 | 128 | 128 | 0.00 |
| 232 | WBF - Hourly Assessment | 0 | 0 | 313 | 0.00 | 321 | 0.00 | 321 | 321 | 0.00 |
| 240 | Insurance | 0 | 0 | 4,925 | 0.00 | 4,925 | 0.00 | 4,925 | 4,925 | 0.00 |
| 410 | Consumable Supplies & Materials | 0 | 0 | 0 | 0.00 | 1,725 | 0.00 | 1,725 | 1,725 | 0.00 |
| Total Function 2240 | Instructional Staff Development | 0 | 0 | 43,344 | 0.30 | 45,771 | 0.30 | 45,771 | 45,771 | 0.30 |
| Total Fund 204 | IDEA | 67,529 | 69,561 | 82,475 | 0.54 | 82,475 | 0.55 | 82,475 | 82,475 | 0.55 |

Resources Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Poposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|-----------------------|--|-----------------|-----------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 210 | PTC - Grants Paddle Raise Funds | | | | | | | | | |
| | 1920 Contributions & Donations - Private Sou | 40,075 | 78,723 | 0 | 0.00 | 100,000 | 0.00 | 100,000 | 100,000 | 0.00 |
| | 1000 Local Sources | 40,075 | 78,723 | 0 | 0.00 | 100,000 | 0.00 | 100,000 | 100,000 | 0.00 |
| | 5400 Fund Balance | (1,703) | 38,372 | 91,000 | 0.00 | 12,237 | 0.00 | 12,237 | 12,237 | 0.00 |
| | 5000 Other Sources | (1,703) | 38,372 | 91,000 | 0.00 | 12,237 | 0.00 | 12,237 | 12,237 | 0.00 |
| Total Fund 210 | PTC - Grants Paddle Raise Funds | 38,372 | 117,095 | 91,000 | 0.00 | 112,237 | 0.00 | 112,237 | 112,237 | 0.00 |

Requirements Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|---|-----------------|-----------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 210 | PTC - Grants Paddle Raise Funds | | | | | | | | | |
| Function 1111 | Elementary Programs | | | | | | | | | |
| 460 | Non-Consumable Items | 0 | 8,380 | 40,600 | 0.00 | 55,000 | 0.00 | 55,000 | 55,000 | 0.00 |
| Total Function 1111 | Elementary Programs | 0 | 8,380 | 40,600 | 0.00 | 55,000 | 0.00 | 55,000 | 55,000 | 0.00 |
| Function 1131 | High School Programs | | | | | | | | | |
| 130 | Additional Salary | 0 | 10,167 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 131 | Overtime | 0 | 1,099 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 211 | PERS Employer Contribution - Tier I/II | 0 | 930 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 212 | PERS Employee Contribution Pick-Up | 0 | 534 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 213 | PERS UAL Contribution | 0 | 1,000 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 216 | PERS Employer Contribution OPSRP/Tier III | 0 | 490 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 220 | FICA - Medicare / Social Security | 0 | 791 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 231 | Workers Compensation - SAIF | 0 | 49 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 232 | WBF - Hourly Assessment | 0 | 19 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 460 | Non-Consumable Items | 0 | 6,902 | 50,400 | 0.00 | 57,237 | 0.00 | 57,237 | 57,237 | 0.00 |
| 540 | Depreciable Equipment | 0 | 49,424 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 1131 | High School Programs | 0 | 71,405 | 50,400 | 0.00 | 57,237 | 0.00 | 57,237 | 57,237 | 0.00 |
| Total Fund 210 | PTC - Grants Paddle Raise Funds | 0 | 79,785 | 91,000 | 0.00 | 112,237 | 0.00 | 112,237 | 112,237 | 0.00 |

Resources Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Poposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|-----------------------|---------------------------|-----------------|-----------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 212 | Target Donations | | | | | | | | | |
| | 5400 Fund Balance | 630 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 5000 Other Sources | 630 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Fund 212 | Target Donations | 630 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |

Requirements Report

| | | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Poposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------|---------------------------------|-------------------------|-----------------|-----------------|------------------------|---------------------|----------------------|----------------------|-------------------------|------------------------|---------------------|
| Fund | 212 | Target Donations | | | | | | | | | |
| Function | 2410 | Office of the Principal | | | | | | | | | |
| 410 | Consumable Supplies & Materials | | 0 | 411 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function | 2410 | Office of the Principal | 0 | 411 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Fund | 212 | Target Donations | 0 | 411 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |

Resources Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Poposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|-----------------------|--|-----------------|-----------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 213 | PTC Grade School Grant Fund | | | | | | | | | |
| | 1920 Contributions & Donations - Private Sou | 27,786 | 43,521 | 14,000 | 0.00 | 10,000 | 0.00 | 10,000 | 10,000 | 0.00 |
| | 1980 Fees Charged to Grants | 0 | 2,128 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 1990 Miscellaneous Revenue | 0 | 40 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 1000 Local Sources | 27,786 | 45,689 | 14,000 | 0.00 | 10,000 | 0.00 | 10,000 | 10,000 | 0.00 |
| | 5400 Fund Balance | 3,410 | (15,321) | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 5000 Other Sources | 3,410 | (15,321) | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Fund 213 | PTC Grade School Grant Fund | 31,196 | 30,368 | 14,000 | 0.00 | 10,000 | 0.00 | 10,000 | 10,000 | 0.00 |

Requirements Report

| | | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Poposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|--|--|-----------------|-----------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 213 | PTC Grade School Grant Fund | | | | | | | | | | |
| Function 1111 | Elementary Programs | | | | | | | | | | |
| 310 | Instructional/Professional/Technical Services | | 643 | 600 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 312 | Professional Development | | 0 | 2,938 | 0 | 0.00 | 7,500 | 0.00 | 7,500 | 7,500 | 0.00 |
| 319 | Other Instructional Prof. Tech. Services | | 1,280 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 340 | Travel | | 0 | 3,479 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | | 0 | 505 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 410 | Consumable Supplies & Materials | | 27,636 | 8,025 | 9,085 | 0.00 | 2,500 | 0.00 | 2,500 | 2,500 | 0.00 |
| 460 | Non-Consumable Items | | 340 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 1111 | Elementary Programs | | 29,899 | 15,547 | 9,085 | 0.00 | 10,000 | 0.00 | 10,000 | 10,000 | 0.00 |
| Function 1113 | Elementary Extracurricular | | | | | | | | | | |
| 410 | Consumable Supplies & Materials | | 0 | 802 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 1113 | Elementary Extracurricular | | 0 | 802 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Function 1121 | Middle School Programs | | | | | | | | | | |
| 410 | Consumable Supplies & Materials | | 2,452 | 2,752 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 460 | Non-Consumable Items | | 400 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 480 | Computer Hardware | | 10,598 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 1121 | Middle School Programs | | 13,450 | 2,752 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Function 1140 | Preschool | | | | | | | | | | |
| 410 | Consumable Supplies & Materials | | 191 | 397 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 1140 | Preschool | | 191 | 397 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Function 1250 | Less Restrictive - Students with Disabilities | | | | | | | | | | |
| 410 | Consumable Supplies & Materials | | 778 | 793 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 1250 | Less Restrictive - Students with Disabilities | | 778 | 793 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Function 2222 | Library/Media Center | | | | | | | | | | |
| 410 | Consumable Supplies & Materials | | 397 | 2,128 | 4,915 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 2222 | Library/Media Center | | 397 | 2,128 | 4,915 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Function 2410 | Office of the Principal | | | | | | | | | | |
| 410 | Consumable Supplies & Materials | | 420 | 205 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |

Requirements Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|--|-----------------|-----------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 213 | PTC Grade School Grant Fund | | | | | | | | | |
| Total Function 2410 | Office of the Principal | 420 | 205 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Function 2540 | Operation & Maintenance of Plant Services | | | | | | | | | |
| 131 | Overtime | 1,049 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 213 | PERS UAL Contribution | 101 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 216 | PERS Employer Contribution OPSRP/Tier III | 112 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 220 | FICA - Medicare / Social Security | 79 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 231 | Workers Compensation - SAIF | 37 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 232 | WBF - Hourly Assessment | 2 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 2540 | Operation & Maintenance of Plant Services | 1,381 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Function 2633 | Public Information Services | | | | | | | | | |
| 130 | Additional Salary | 0 | 471 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 212 | PERS Employee Contribution Pick-Up | 0 | 28 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 213 | PERS UAL Contribution | 0 | 45 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 216 | PERS Employer Contribution OPSRP/Tier III | 0 | 50 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 220 | FICA - Medicare / Social Security | 0 | 28 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 231 | Workers Compensation - SAIF | 0 | 2 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 232 | WBF - Hourly Assessment | 0 | 1 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 2633 | Public Information Services | 0 | 626 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Fund 213 | PTC Grade School Grant Fund | 46,517 | 23,251 | 14,000 | 0.00 | 10,000 | 0.00 | 10,000 | 10,000 | 0.00 |

Resources Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Poposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|-----------------------|--|-----------------|-----------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 214 | PTC HS Grants | | | | | | | | | |
| | 1920 Contributions & Donations - Private Sou | 6,143 | 39,799 | 0 | 0.00 | 67,400 | 0.00 | 67,400 | 67,400 | 0.00 |
| | 1990 Miscellaneous Revenue | (241) | 1,202 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 1000 Local Sources | 5,902 | 41,001 | 0 | 0.00 | 67,400 | 0.00 | 67,400 | 67,400 | 0.00 |
| | 5400 Fund Balance | (324) | 1,277 | 23,000 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 5000 Other Sources | (324) | 1,277 | 23,000 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Fund 214 | PTC HS Grants | 5,578 | 42,278 | 23,000 | 0.00 | 67,400 | 0.00 | 67,400 | 67,400 | 0.00 |

Requirements Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|------------------------------------|-----------------|-----------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 214 | PTC HS Grants | | | | | | | | | |
| Function 1131 | High School Programs | | | | | | | | | |
| 340 | Travel | 0 | 620 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 410 | Consumable Supplies & Materials | 4,301 | 8,296 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 460 | Non-Consumable Items | 0 | 872 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 1131 | High School Programs | 4,301 | 9,788 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Function 1132 | High School Extracurricular | | | | | | | | | |
| 112 | Classified Salaries | 0 | 0 | 0 | 0.00 | 20,000 | 0.00 | 20,000 | 20,000 | 0.00 |
| 340 | Travel | 0 | 700 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 410 | Consumable Supplies & Materials | 0 | 0 | 19,216 | 0.00 | 47,400 | 0.00 | 47,400 | 47,400 | 0.00 |
| Total Function 1132 | High School Extracurricular | 0 | 700 | 19,216 | 0.00 | 67,400 | 0.00 | 67,400 | 67,400 | 0.00 |
| Function 2122 | Counseling Services | | | | | | | | | |
| 112 | Classified Salaries | 0 | 20,000 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 2122 | Counseling Services | 0 | 20,000 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Function 2222 | Library/Media Center | | | | | | | | | |
| 410 | Consumable Supplies & Materials | 0 | 0 | 3,784 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 2222 | Library/Media Center | 0 | 0 | 3,784 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Fund 214 | PTC HS Grants | 4,301 | 30,488 | 23,000 | 0.00 | 67,400 | 0.00 | 67,400 | 67,400 | 0.00 |

Resources Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Poposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|-----------------------|--|-----------------|-----------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 219 | Hillman Grant | | | | | | | | | |
| | 1920 Contributions & Donations - Private Sou | 0 | 72,973 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 1960 Recovery of Prior Year Expenditure | 0 | 14,000 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 1000 Local Sources | 0 | 86,973 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 5400 Fund Balance | (14,000) | (14,000) | 28,000 | 0.00 | 2,326 | 0.00 | 2,326 | 2,326 | 0.00 |
| | 5000 Other Sources | (14,000) | (14,000) | 28,000 | 0.00 | 2,326 | 0.00 | 2,326 | 2,326 | 0.00 |
| Total Fund 219 | Hillman Grant | (14,000) | 72,973 | 28,000 | 0.00 | 2,326 | 0.00 | 2,326 | 2,326 | 0.00 |

Requirements Report

| | | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|--|--|-----------------|-----------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 219 | Hillman Grant | | | | | | | | | | |
| Function 2540 | Operation & Maintenance of Plant Services | | | | | | | | | | |
| 410 | Consumable Supplies & Materials | | 0 | 68,871 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 2540 | Operation & Maintenance of Plant Services | | 0 | 68,871 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Function 2660 | Technology Support | | | | | | | | | | |
| 470 | Computer Software | | 0 | 0 | 28,000 | 0.00 | 2,326 | 0.00 | 2,326 | 2,326 | 0.00 |
| Total Function 2660 | Technology Support | | 0 | 0 | 28,000 | 0.00 | 2,326 | 0.00 | 2,326 | 2,326 | 0.00 |
| Total Fund 219 | Hillman Grant | | 0 | 68,871 | 28,000 | 0.00 | 2,326 | 0.00 | 2,326 | 2,326 | 0.00 |

Resources Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Poposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|-----------------------|---|-----------------|-----------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 230 | Energy Efficient Schools SB 1149 | | | | | | | | | |
| | 3299 Other Restricted Grants-in-aid | 11,601 | 10,749 | 11,000 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 3000 State Sources | 11,601 | 10,749 | 11,000 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 5400 Fund Balance | 118,831 | 130,432 | 140,000 | 0.00 | 12,392 | 0.00 | 12,392 | 12,392 | 0.00 |
| | 5000 Other Sources | 118,831 | 130,432 | 140,000 | 0.00 | 12,392 | 0.00 | 12,392 | 12,392 | 0.00 |
| Total Fund 230 | Energy Efficient Schools SB 1149 | 130,432 | 141,182 | 151,000 | 0.00 | 12,392 | 0.00 | 12,392 | 12,392 | 0.00 |

Requirements Report

| | | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Poposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|--|--|-----------------|-----------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 230 | Energy Efficient Schools SB 1149 | | | | | | | | | | |
| Function 2540 | Operation & Maintenance of Plant Services | | | | | | | | | | |
| | 389 | Other Non-Instr / Prof Technical Services | 0 | 2,000 | 151,000 | 0.00 | 12,392 | 0.00 | 12,392 | 12,392 | 0.00 |
| Total Function 2540 | | Operation & Maintenance of Plant Services | 0 | 2,000 | 151,000 | 0.00 | 12,392 | 0.00 | 12,392 | 12,392 | 0.00 |
| Total Fund 230 | | Energy Efficient Schools SB 1149 | 0 | 2,000 | 151,000 | 0.00 | 12,392 | 0.00 | 12,392 | 12,392 | 0.00 |

Resources Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Poposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|-----------------------|--------------------------------------|-----------------|-----------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 250 | Food Service | | | | | | | | | |
| | 1613 DAILY SALES - GS MILK FEES | 0 | 7,790 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 1620 Daily Sales - Non=-Reimbursable | 0 | 0 | 3,500 | 0.00 | 3,500 | 0.00 | 3,500 | 3,500 | 0.00 |
| | 1000 Local Sources | 0 | 7,790 | 3,500 | 0.00 | 3,500 | 0.00 | 3,500 | 3,500 | 0.00 |
| | 4501 Federal Revenue - Milk Claim | 8,560 | 468 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 4000 Federal Sources | 8,560 | 468 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 5400 Fund Balance | 16,639 | 17,815 | 15,000 | 0.00 | 17,035 | 0.00 | 17,035 | 17,035 | 0.00 |
| | 5000 Other Sources | 16,639 | 17,815 | 15,000 | 0.00 | 17,035 | 0.00 | 17,035 | 17,035 | 0.00 |
| Total Fund 250 | Food Service | 25,199 | 26,073 | 18,500 | 0.00 | 20,535 | 0.00 | 20,535 | 20,535 | 0.00 |

Requirements Report

| | | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Poposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|---|--|-----------------|-----------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 250 | Food Service | | | | | | | | | | |
| Function 3100 | Food Services | | | | | | | | | | |
| 450 | Food | | 0 | 0 | 18,500 | 0.00 | 20,535 | 0.00 | 20,535 | 20,535 | 0.00 |
| Total Function 3100 | Food Services | | 0 | 0 | 18,500 | 0.00 | 20,535 | 0.00 | 20,535 | 20,535 | 0.00 |
| Function 3120 | Food Preparation and Dispensing Services | | | | | | | | | | |
| 450 | Food | | 7,384 | 6,630 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 3120 | Food Preparation and Dispensing Services | | 7,384 | 6,630 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Fund 250 | Food Service | | 7,384 | 6,630 | 18,500 | 0.00 | 20,535 | 0.00 | 20,535 | 20,535 | 0.00 |

Resources Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Poposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|-----------------------|--|-----------------|-----------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 251 | Student Success Act Fund | | | | | | | | | |
| | 3101 State School Fund - General Support | 0 | 0 | 0 | 0.00 | 482,320 | 0.00 | 482,320 | 482,320 | 0.00 |
| | 3000 State Sources | 0 | 0 | 0 | 0.00 | 482,320 | 0.00 | 482,320 | 482,320 | 0.00 |
| Total Fund 251 | Student Success Act Fund | 0 | 0 | 0 | 0.00 | 482,320 | 0.00 | 482,320 | 482,320 | 0.00 |

Requirements Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Poposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|---------------------------------|-----------------|-----------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 251 | Student Success Act Fund | | | | | | | | | |
| Function 1111 | Elementary Programs | | | | | | | | | |
| 111 | Licensed Salaries | 0 | 0 | 0 | 0.00 | 482,320 | 0.00 | 482,320 | 482,320 | 0.00 |
| Total Function 1111 | Elementary Programs | 0 | 0 | 0 | 0.00 | 482,320 | 0.00 | 482,320 | 482,320 | 0.00 |
| Total Fund 251 | Student Success Act Fund | 0 | 0 | 0 | 0.00 | 482,320 | 0.00 | 482,320 | 482,320 | 0.00 |

Resources Report

| | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Poposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|------------------------------------|-----------------|-----------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 255 Preschool | | | | | | | | | |
| 1740 Fees | 86,969 | 112,403 | 137,880 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 1741 PRE-K Deposits for next year | 8,500 | 13,000 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 1000 Local Sources | 95,469 | 125,403 | 137,880 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 5200 Interfund Transfers | 0 | 0 | 15,728 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 5400 Fund Balance | 29,070 | (1,971) | (12,000) | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 5000 Other Sources | 29,070 | (1,971) | 3,728 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Fund 255 Preschool | 124,539 | 123,432 | 141,608 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |

Requirements Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|--|--|-----------------|-----------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 255 Preschool | | | | | | | | | | |
| Function 0000 All Functions | | | | | | | | | | |
| 242 Tuition Reimbursement | | 0 | (5,048) | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 0000 All Functions | | 0 | (5,048) | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Function 1140 Preschool | | | | | | | | | | |
| 112 Classified Salaries | | 64,140 | 70,405 | 71,391 | 2.31 | 0 | 0.00 | 0 | 0 | 0.00 |
| 130 Additional Salary | | 29 | 2,415 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 131 Overtime | | 38 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 211 PERS Employer Contribution - Tier I/II | | 1,927 | 1,964 | 2,547 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 212 PERS Employee Contribution Pick-Up | | 0 | 0 | 2,516 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 213 PERS UAL Contribution | | 5,045 | 5,330 | 6,890 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 216 PERS Employer Contribution OPSRP/Tier III | | 4,302 | 4,818 | 10,180 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 220 FICA - Medicare / Social Security | | 5,100 | 5,628 | 5,461 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 230 Workers Comp/Unemployment | | 0 | 0 | 107 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 231 Workers Compensation - SAIF | | 314 | 353 | 342 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 232 WBF - Hourly Assessment | | 145 | 157 | 857 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 240 Insurance | | 16,222 | 17,702 | 37,962 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 241 Other Insurance | | 232 | 202 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 244 Opt Out Stipend | | 2,453 | 1,800 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 319 Other Instructional Prof. Tech. Services | | 10,040 | 4,601 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 340 Travel | | 0 | 0 | 600 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 410 Consumable Supplies & Materials | | 943 | 601 | 2,755 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 1140 Preschool | | 110,931 | 115,976 | 141,608 | 2.31 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Fund 255 Preschool | | 110,931 | 110,927 | 141,608 | 2.31 | 0 | 0.00 | 0 | 0 | 0.00 |

Resources Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Poposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|-----------------------|--|-----------------|-----------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 259 | Grant Reserve Fund | | | | | | | | | |
| | 1920 Contributions & Donations - Private Sou | 0 | 0 | 498,161 | 0.00 | 235,000 | 0.00 | 235,000 | 235,000 | 0.00 |
| | 1990 Miscellaneous Revenue | 0 | 0 | 64,500 | 0.00 | 64,500 | 0.00 | 64,500 | 64,500 | 0.00 |
| | 1000 Local Sources | 0 | 0 | 562,661 | 0.00 | 299,500 | 0.00 | 299,500 | 299,500 | 0.00 |
| | 4500 Federal Revenue | 0 | 0 | 95,000 | 0.00 | 95,000 | 0.00 | 95,000 | 95,000 | 0.00 |
| | 4000 Federal Sources | 0 | 0 | 95,000 | 0.00 | 95,000 | 0.00 | 95,000 | 95,000 | 0.00 |
| Total Fund 259 | Grant Reserve Fund | 0 | 0 | 657,661 | 0.00 | 394,500 | 0.00 | 394,500 | 394,500 | 0.00 |

Requirements Report

| | | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Poposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|--|--|-----------------|-----------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 259 | Grant Reserve Fund | | | | | | | | | | |
| Function 1111 | Elementary Programs | | | | | | | | | | |
| 410 | Consumable Supplies & Materials | | 0 | 0 | 402,263 | 0.00 | 235,000 | 0.00 | 235,000 | 235,000 | 0.00 |
| Total Function 1111 | Elementary Programs | | 0 | 0 | 402,263 | 0.00 | 235,000 | 0.00 | 235,000 | 235,000 | 0.00 |
| Function 1122 | Middle School Extracurricular | | | | | | | | | | |
| 410 | Consumable Supplies & Materials | | 0 | 0 | 25,000 | 0.00 | 25,000 | 0.00 | 25,000 | 25,000 | 0.00 |
| Total Function 1122 | Middle School Extracurricular | | 0 | 0 | 25,000 | 0.00 | 25,000 | 0.00 | 25,000 | 25,000 | 0.00 |
| Function 1131 | High School Programs | | | | | | | | | | |
| 389 | Other Non-Instr / Prof Technical Services | | 0 | 0 | 70,000 | 0.00 | 70,000 | 0.00 | 70,000 | 70,000 | 0.00 |
| Total Function 1131 | High School Programs | | 0 | 0 | 70,000 | 0.00 | 70,000 | 0.00 | 70,000 | 70,000 | 0.00 |
| Function 2222 | Library/Media Center | | | | | | | | | | |
| 410 | Consumable Supplies & Materials | | 0 | 0 | 60,398 | 0.00 | 64,500 | 0.00 | 64,500 | 64,500 | 0.00 |
| Total Function 2222 | Library/Media Center | | 0 | 0 | 60,398 | 0.00 | 64,500 | 0.00 | 64,500 | 64,500 | 0.00 |
| Function 7000 | Unappropriated Ending Fund Balance | | | | | | | | | | |
| 820 | Reserve for Next Year (unappropriated only w/7000) | | 0 | 0 | 100,000 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 7000 | Unappropriated Ending Fund Balance | | 0 | 0 | 100,000 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Fund 259 | Grant Reserve Fund | | 0 | 0 | 657,661 | 0.00 | 394,500 | 0.00 | 394,500 | 394,500 | 0.00 |

Resources Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Poposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|-----------------------|--|-----------------|-----------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 271 | Grade School Activities | | | | | | | | | |
| | 1700 Extracurricular Activities | 0 | 176 | 74,800 | 0.00 | 65,000 | 0.00 | 65,000 | 65,000 | 0.00 |
| | 1740 Fees | 100,329 | 85,541 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 1760 Club Fundraising | 150 | 1,761 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 1920 Contributions & Donations - Private Sou | 28 | 26 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 1990 Miscellaneous Revenue | 3 | 500 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 1000 Local Sources | 100,510 | 88,004 | 74,800 | 0.00 | 65,000 | 0.00 | 65,000 | 65,000 | 0.00 |
| | 5400 Fund Balance | 33,494 | 81,136 | 88,000 | 0.00 | 99,593 | 0.00 | 99,593 | 99,593 | 0.00 |
| | 5000 Other Sources | 33,494 | 81,136 | 88,000 | 0.00 | 99,593 | 0.00 | 99,593 | 99,593 | 0.00 |
| Total Fund 271 | Grade School Activities | 134,003 | 169,140 | 162,800 | 0.00 | 164,593 | 0.00 | 164,593 | 164,593 | 0.00 |

Requirements Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|--|-----------------|-----------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 271 | Grade School Activities | | | | | | | | | |
| Function 1111 | Elementary Programs | | | | | | | | | |
| 319 | Other Instructional Prof. Tech. Services | 450 | 5,616 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 340 | Travel | 18,761 | 19,874 | 37,700 | 0.00 | 39,493 | 0.00 | 39,493 | 39,493 | 0.00 |
| 410 | Consumable Supplies & Materials | 200 | 445 | 22,000 | 0.00 | 22,000 | 0.00 | 22,000 | 22,000 | 0.00 |
| 420 | Textbooks | 0 | 0 | 22,000 | 0.00 | 22,000 | 0.00 | 22,000 | 22,000 | 0.00 |
| 460 | Non-Consumable Items | 0 | 0 | 22,000 | 0.00 | 22,000 | 0.00 | 22,000 | 22,000 | 0.00 |
| Total Function 1111 | Elementary Programs | 19,412 | 25,935 | 103,700 | 0.00 | 105,493 | 0.00 | 105,493 | 105,493 | 0.00 |
| Function 1113 | Elementary Extracurricular | | | | | | | | | |
| 650 | Donations | 0 | 11,100 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 1113 | Elementary Extracurricular | 0 | 11,100 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Function 1121 | Middle School Programs | | | | | | | | | |
| 329 | Other Property Services | 0 | 1,600 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 340 | Travel | 26,472 | 25,072 | 17,000 | 0.00 | 17,000 | 0.00 | 17,000 | 17,000 | 0.00 |
| 410 | Consumable Supplies & Materials | 160 | 1,749 | 12,000 | 0.00 | 12,000 | 0.00 | 12,000 | 12,000 | 0.00 |
| 420 | Textbooks | 0 | 0 | 6,000 | 0.00 | 6,000 | 0.00 | 6,000 | 6,000 | 0.00 |
| 460 | Non-Consumable Items | 0 | 0 | 6,000 | 0.00 | 6,000 | 0.00 | 6,000 | 6,000 | 0.00 |
| Total Function 1121 | Middle School Programs | 26,633 | 28,421 | 41,000 | 0.00 | 41,000 | 0.00 | 41,000 | 41,000 | 0.00 |
| Function 1122 | Middle School Extracurricular | | | | | | | | | |
| 340 | Travel | 5,503 | 797 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 355 | Printing & Binding | 1,800 | 3,294 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 650 | Donations | 150 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 1122 | Middle School Extracurricular | 7,453 | 4,091 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Function 2550 | Student Transportation Services | | | | | | | | | |
| 331 | Reimburseable Student Transportation | 0 | 0 | 18,100 | 0.00 | 18,100 | 0.00 | 18,100 | 18,100 | 0.00 |
| Total Function 2550 | Student Transportation Services | 0 | 0 | 18,100 | 0.00 | 18,100 | 0.00 | 18,100 | 18,100 | 0.00 |
| Total Fund 271 | Grade School Activities | 53,498 | 69,547 | 162,800 | 0.00 | 164,593 | 0.00 | 164,593 | 164,593 | 0.00 |

Resources Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Poposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|-----------------------|--|-----------------|-----------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 272 | High School Activities | | | | | | | | | |
| | 1700 Extracurricular Activities | 0 | 1,308 | 13,957 | 0.00 | 172,600 | 0.00 | 172,600 | 172,600 | 0.00 |
| | 1710 Admission (tickets) | 120 | 15,212 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 1740 Fees | 149,611 | 167,195 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 1750 Concessions | 0 | 1,904 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 1760 Club Fundraising | 5,162 | 41,591 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 1920 Contributions & Donations - Private Sou | 31,349 | 10,170 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 1960 Recovery of Prior Year Expenditure | 0 | 1,181 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 1990 Miscellaneous Revenue | 2,732 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 1000 Local Sources | 188,973 | 238,560 | 13,957 | 0.00 | 172,600 | 0.00 | 172,600 | 172,600 | 0.00 |
| | 5400 Fund Balance | 185,545 | 257,198 | 286,000 | 0.00 | 250,000 | 0.00 | 250,000 | 250,000 | 0.00 |
| | 5000 Other Sources | 185,545 | 257,198 | 286,000 | 0.00 | 250,000 | 0.00 | 250,000 | 250,000 | 0.00 |
| Total Fund 272 | High School Activities | 374,518 | 495,759 | 299,957 | 0.00 | 422,600 | 0.00 | 422,600 | 422,600 | 0.00 |

Requirements Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Poposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|---|-----------------|-----------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 272 | High School Activities | | | | | | | | | |
| Function 1122 | Middle School Extracurricular | | | | | | | | | |
| 130 | Additional Salary | 0 | 2,248 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 220 | FICA - Medicare / Social Security | 0 | 172 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 231 | Workers Compensation - SAIF | 0 | 11 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 232 | WBF - Hourly Assessment | 0 | 3 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 1122 | Middle School Extracurricular | 0 | 2,434 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Function 1131 | High School Programs | | | | | | | | | |
| 311 | Instruction Services | 178 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 331 | Reimburseable Student Transportation | 0 | 393 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 340 | Travel | 600 | 4,186 | 131,225 | 0.00 | 131,225 | 0.00 | 131,225 | 131,225 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | 0 | 0 | 91,850 | 0.00 | 91,850 | 0.00 | 91,850 | 91,850 | 0.00 |
| 410 | Consumable Supplies & Materials | 74,170 | 104,227 | 73,732 | 0.00 | 191,000 | 0.00 | 191,000 | 191,000 | 0.00 |
| 640 | Dues and Fees | 790 | 3,970 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 1131 | High School Programs | 75,738 | 112,776 | 296,807 | 0.00 | 414,075 | 0.00 | 414,075 | 414,075 | 0.00 |
| Function 1132 | High School Extracurricular | | | | | | | | | |
| 130 | Additional Salary | 12 | 2,412 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 131 | Overtime | 460 | 106 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 212 | PERS Employee Contribution Pick-Up | 28 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 213 | PERS UAL Contribution | 44 | 50 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 216 | PERS Employer Contribution OPSRP/Tier III | 49 | 56 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 220 | FICA - Medicare / Social Security | 35 | 193 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 231 | Workers Compensation - SAIF | 2 | 15 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 232 | WBF - Hourly Assessment | 1 | 4 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 313 | Student Services | 0 | 2,500 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 324 | Rentals | 7,425 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 340 | Travel | 580 | 410 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | 29 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 410 | Consumable Supplies & Materials | 37,230 | 75,707 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 640 | Dues and Fees | 50 | 831 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 650 | Donations | 0 | 4,001 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 1132 | High School Extracurricular | 45,946 | 86,285 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Function 2550 | Student Transportation Services | | | | | | | | | |

Requirements Report

| | | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|--|--|-----------------|-----------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 272 | High School Activities | | | | | | | | | | |
| Function 2550 | Student Transportation Services | | | | | | | | | | |
| 331 | Reimbursable Student Transportation | | 0 | 0 | 3,150 | 0.00 | 8,525 | 0.00 | 8,525 | 8,525 | 0.00 |
| Total Function 2550 | Student Transportation Services | | 0 | 0 | 3,150 | 0.00 | 8,525 | 0.00 | 8,525 | 8,525 | 0.00 |
| Total Fund 272 | High School Activities | | 121,684 | 201,495 | 299,957 | 0.00 | 422,600 | 0.00 | 422,600 | 422,600 | 0.00 |

DEBT SERVICE FUNDS

Resources Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|-----------------------|------------------------------------|------------------|------------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 300 | Debt Service Fund | | | | | | | | | |
| | 1111 Current Year Taxes | 1,778,762 | 1,620,368 | 1,353,834 | 0.00 | 1,821,400 | 0.00 | 1,821,400 | 1,821,400 | 0.00 |
| | 1112 Prior Year Taxes | 24,585 | 68,582 | 15,000 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 1190 Penalties & Interest on Taxes | 0 | 1,870 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 1510 Interest on Investments | 10,183 | 23,304 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 1990 Miscellaneous Revenue | 147,260 | 0 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 1000 Local Sources | 1,960,790 | 1,714,124 | 1,368,834 | 0.00 | 1,821,400 | 0.00 | 1,821,400 | 1,821,400 | 0.00 |
| | 5400 Fund Balance | 146,847 | 441,212 | 300,000 | 0.00 | 138,200 | 0.00 | 138,200 | 138,200 | 0.00 |
| | 5000 Other Sources | 146,847 | 441,212 | 300,000 | 0.00 | 138,200 | 0.00 | 138,200 | 138,200 | 0.00 |
| Total Fund 300 | Debt Service Fund | 2,107,637 | 2,155,336 | 1,668,834 | 0.00 | 1,959,600 | 0.00 | 1,959,600 | 1,959,600 | 0.00 |

Requirements Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|--|------------------|------------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 300 | Debt Service Fund | | | | | | | | | |
| Function 5110 | Long-Term Debt Service | | | | | | | | | |
| 610 | Redemption of Principal | 1,300,000 | 1,390,000 | 929,397 | 0.00 | 1,545,000 | 0.00 | 1,545,000 | 1,545,000 | 0.00 |
| 621 | Regular Interest | 366,425 | 325,800 | 739,437 | 0.00 | 276,400 | 0.00 | 276,400 | 276,400 | 0.00 |
| Total Function 5110 | Long-Term Debt Service | 1,666,425 | 1,715,800 | 1,668,834 | 0.00 | 1,821,400 | 0.00 | 1,821,400 | 1,821,400 | 0.00 |
| Function 7000 | Unappropriated Ending Fund Balance | | | | | | | | | |
| 820 | Reserve for Next Year (unappropriated only w/7000) | 0 | 0 | 0 | 0.00 | 138,200 | 0.00 | 138,200 | 138,200 | 0.00 |
| Total Function 7000 | Unappropriated Ending Fund Balance | 0 | 0 | 0 | 0.00 | 138,200 | 0.00 | 138,200 | 138,200 | 0.00 |
| Total Fund 300 | Debt Service Fund | 1,666,425 | 1,715,800 | 1,668,834 | 0.00 | 1,959,600 | 0.00 | 1,959,600 | 1,959,600 | 0.00 |

Resources Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Poposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|-----------------------|--------------------------------------|-----------------|-----------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 330 | Debt Service Fund-PERS Bonds | | | | | | | | | |
| | 1510 Interest on Investments | 4,560 | 5,411 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| | 1970 Services Provided - Other Funds | 467,676 | 415,715 | 257,063 | 0.00 | 495,780 | 0.00 | 495,780 | 495,780 | 0.00 |
| | 1000 Local Sources | 472,236 | 421,126 | 257,063 | 0.00 | 495,780 | 0.00 | 495,780 | 495,780 | 0.00 |
| | 5400 Fund Balance | 180,155 | 236,373 | 199,000 | 0.00 | 225,000 | 0.00 | 225,000 | 225,000 | 0.00 |
| | 5000 Other Sources | 180,155 | 236,373 | 199,000 | 0.00 | 225,000 | 0.00 | 225,000 | 225,000 | 0.00 |
| Total Fund 330 | Debt Service Fund-PERS Bonds | 652,392 | 657,499 | 456,063 | 0.00 | 720,780 | 0.00 | 720,780 | 720,780 | 0.00 |

Requirements Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|---------------------------------------|-----------------|-----------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 330 | Debt Service Fund-PERS Bonds | | | | | | | | | |
| Function 5110 | Long-Term Debt Service | | | | | | | | | |
| 610 | Redemption of Principal | 122,925 | 121,523 | 120,015 | 0.00 | 119,775 | 0.00 | 119,775 | 119,775 | 0.00 |
| 621 | Regular Interest | 291,494 | 312,929 | 334,448 | 0.00 | 359,678 | 0.00 | 359,678 | 359,678 | 0.00 |
| 640 | Dues and Fees | 1,600 | 1,600 | 1,600 | 0.00 | 1,600 | 0.00 | 1,600 | 1,600 | 0.00 |
| Total Function 5110 | Long-Term Debt Service | 416,019 | 436,053 | 456,063 | 0.00 | 481,053 | 0.00 | 481,053 | 481,053 | 0.00 |
| Function 6110 | Operating Contingency | | | | | | | | | |
| 810 | Contingency (only with 6110 function) | 0 | 0 | 0 | 0.00 | 239,727 | 0.00 | 239,727 | 239,727 | 0.00 |
| Total Function 6110 | Operating Contingency | 0 | 0 | 0 | 0.00 | 239,727 | 0.00 | 239,727 | 239,727 | 0.00 |
| Total Fund 330 | Debt Service Fund-PERS Bonds | 416,019 | 436,053 | 456,063 | 0.00 | 720,780 | 0.00 | 720,780 | 720,780 | 0.00 |

CAPITAL PROJECT FUNDS

Resources Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Poposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|-----------------------|------------------------------|-----------------|-----------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 400 | Capital Projects | | | | | | | | | |
| | 1510 Interest on Investments | 1,623 | 2,452 | 1,200 | 0.00 | 1,589 | 0.00 | 1,589 | 1,589 | 0.00 |
| | 1000 Local Sources | 1,623 | 2,452 | 1,200 | 0.00 | 1,589 | 0.00 | 1,589 | 1,589 | 0.00 |
| | 5400 Fund Balance | 67,852 | 69,475 | 71,000 | 0.00 | 58,616 | 0.00 | 58,616 | 58,616 | 0.00 |
| | 5000 Other Sources | 67,852 | 69,475 | 71,000 | 0.00 | 58,616 | 0.00 | 58,616 | 58,616 | 0.00 |
| Total Fund 400 | Capital Projects | 69,475 | 71,927 | 72,200 | 0.00 | 60,205 | 0.00 | 60,205 | 60,205 | 0.00 |

Requirements Report

| | | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Proposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|--|--|-----------------|-----------------|---------------------------|------------------------|--------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 400 | Capital Projects | | | | | | | | | | |
| Function 4150 | Building Acquisition/Construction & Improvement | | | | | | | | | | |
| 322 | Repairs & Maintenance | | 0 | 0 | 64,700 | 0.00 | 60,000 | 0.00 | 60,000 | 60,000 | 0.00 |
| 410 | Consumable Supplies & Materials | | 0 | 0 | 7,500 | 0.00 | 205 | 0.00 | 205 | 205 | 0.00 |
| Total Function 4150 | Building Acquisition/Construction & Improvement | | 0 | 0 | 72,200 | 0.00 | 60,205 | 0.00 | 60,205 | 60,205 | 0.00 |
| Total Fund 400 | Capital Projects | | 0 | 0 | 72,200 | 0.00 | 60,205 | 0.00 | 60,205 | 60,205 | 0.00 |

Resources Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Poposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|-----------------------|--------------------------------|-----------------|-----------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 410 | Construction Excise Tax | | | | | | | | | |
| | 1130 Construction Excise Tax | 11,202 | 17,352 | 11,000 | 0.00 | 10,000 | 0.00 | 10,000 | 10,000 | 0.00 |
| | 1000 Local Sources | 11,202 | 17,352 | 11,000 | 0.00 | 10,000 | 0.00 | 10,000 | 10,000 | 0.00 |
| | 5400 Fund Balance | 127,813 | 118,466 | 87,000 | 0.00 | 92,736 | 0.00 | 92,736 | 92,736 | 0.00 |
| | 5000 Other Sources | 127,813 | 118,466 | 87,000 | 0.00 | 92,736 | 0.00 | 92,736 | 92,736 | 0.00 |
| Total Fund 410 | Construction Excise Tax | 139,016 | 135,818 | 98,000 | 0.00 | 102,736 | 0.00 | 102,736 | 102,736 | 0.00 |

Requirements Report

| | | Actuals 2017-18 | Actuals 2018-19 | Adopted Budget 2019-20 | Adopted FTE 2019-20 | Poposed Budget 20-21 | Proposed FTE 2020-21 | Approved Budget 2020-21 | Adopted Budget 2020-21 | Adopted 2020-21 FTE |
|----------------------------|--|-----------------|-----------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| Fund 410 | Construction Excise Tax | | | | | | | | | |
| Function 2131 | Service Area Direction | | | | | | | | | |
| 480 | Computer Hardware | 0 | 0 | 10,000 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 2131 | Service Area Direction | 0 | 0 | 10,000 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Function 2321 | Office of the Superintendent | | | | | | | | | |
| 389 | Other Non-Instr / Prof Technical Services | 0 | 0 | 0 | 0.00 | 13,000 | 0.00 | 13,000 | 13,000 | 0.00 |
| 460 | Non-Consumable Items | 0 | 0 | 0 | 0.00 | 75,000 | 0.00 | 75,000 | 75,000 | 0.00 |
| 470 | Computer Software | 0 | 0 | 0 | 0.00 | 14,736 | 0.00 | 14,736 | 14,736 | 0.00 |
| Total Function 2321 | Office of the Superintendent | 0 | 0 | 0 | 0.00 | 102,736 | 0.00 | 102,736 | 102,736 | 0.00 |
| Function 2540 | Operation & Maintenance of Plant Services | | | | | | | | | |
| 460 | Non-Consumable Items | 0 | 39,634 | 75,000 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 2540 | Operation & Maintenance of Plant Services | 0 | 39,634 | 75,000 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Function 4150 | Building Acquisition/Construction & Improvement | | | | | | | | | |
| 389 | Other Non-Instr / Prof Technical Services | 834 | 1,841 | 13,000 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 460 | Non-Consumable Items | 19,716 | 860 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Function 4150 | Building Acquisition/Construction & Improvement | 20,550 | 2,701 | 13,000 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| Total Fund 410 | Construction Excise Tax | 20,550 | 42,335 | 98,000 | 0.00 | 102,736 | 0.00 | 102,736 | 102,736 | 0.00 |

APPENDICES

Riverdale School District

2020-21 Projected Enrollment as of 5/1/2020

| Riverdale Grade School | | | | |
|------------------------|----------|----------|---------|-------|
| Grade | Resident | Transfer | Tuition | Total |
| Kinder | 18 | 8 | 3 | 29 |
| Grade 1 | 32 | 10 | 4 | 46 |
| Grade 2 | 19 | 13 | 9 | 41 |
| Grade 3 | 20 | 13 | 6 | 39 |
| Grade 4 | 24 | 14 | 7 | 45 |
| Grade 5 | 37 | 9 | 1 | 47 |
| Grade 6 | 36 | 14 | 2 | 52 |
| Grade 7 | 32 | 16 | 1 | 49 |
| Grade 8 | 36 | 13 | 2 | 51 |
| Total K-8 | 254 | 110 | 35 | 399 |

| Riverdale High School | | | | |
|-----------------------|----------|----------|---------|-------|
| Grade | Resident | Transfer | Tuition | Total |
| Grade 9 | 21 | 25 | 16 | 62 |
| Grade 10 | 26 | 29 | 8 | 63 |
| Grade 11 | 20 | 24 | 4 | 48 |
| Grade 12 | 27 | 25 | 7 | 59 |
| Total 9-12 | 94 | 103 | 35 | 232 |

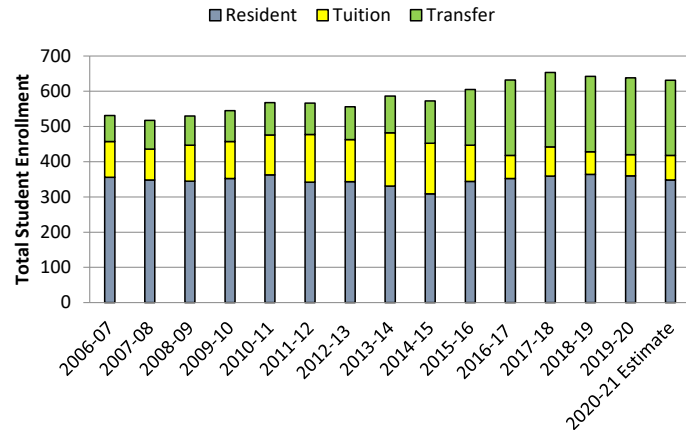
| Total Projected Enrollment All Grades | | | | |
|---------------------------------------|----------|----------|---------|-------|
| | Resident | Transfer | Tuition | Total |
| Total | 348 | 213 | 70 | 631 |

staff no x

1

| Historical Enrollment Data - As of October 1 each year | | | | |
|--|----------|----------|---------|----------------|
| School Year | Resident | Transfer | Tuition | Total Students |
| 2006-07 | 356 | 74 | 101 | 531 |
| 2007-08 | 348 | 81 | 88 | 517 |
| 2008-09 | 345 | 83 | 102 | 530 |
| 2009-10 | 352 | 88 | 105 | 545 |
| 2010-11 | 363 | 92 | 113 | 568 |
| 2011-12 | 342 | 89 | 135 | 566 |
| 2012-13 | 343 | 93 | 120 | 556 |
| 2013-14 | 331 | 104 | 151 | 586 |
| 2014-15 | 309 | 120 | 144 | 573 |
| 2015-16 | 344 | 158 | 103 | 605 |
| 2016-17 | 352 | 214 | 66 | 632 |
| 2017-18 | 359 | 211 | 83 | 653 |
| 2018-19 | 364 | 214 | 64 | 642 |
| 2019-20 | 360 | 218 | 60 | 640 |
| 2020-21 Estimate | 348 | 213 | 70 | 631 |

Riverdale Historical Enrollment



Notes:

Enrollment projections for the 2020-21 school year were prepared by looking at currently enrolled students and determining the number of students that would be returning. The District surveyed all eighth grade students to determine how many current eighth graders would be attending Riverdale High School. The District looked at the enrollment data from the last ten years to determine the enrollment trend. Portland Public Schools has changed their practice and now grants a limited number of transfers. We have decreased the estimate of tuition students accordingly.

STATE SCHOOL FUND GRANT

2020-2021

Based on \$9 Billion Budget with a 49/51 split as of 2/25/2020

Multnomah County, Riverdale SD 51J - 2188

2020-2021 Local Revenue

| | | |
|---|----------|-----------------------|
| Property Taxes and in-lieu of property taxes from local sources | = | \$2,843,939.00 |
| Federal Forest Fees | = | \$45.00 |
| Common School Fund | = | \$56,655.88 |
| County School Fund | = | \$0.00 |
| State Managed Timber | = | \$0.00 |
| ESD Equalization | = | \$0.00 |
| In-Lieu of Property Taxes(non-local sources) | = | \$0.00 |
| Revenue Adjustments | = | \$0.00 |
| Sum of Local Revenue | = | \$2,900,639.88 |

2020-2021 Experience Adjustment

| | | |
|---|---|-------------|
| District Average Teacher Experience | = | 13.5 |
| State Average Teacher Experience | = | 12.10 |
| Experience Adjustment (Difference in District and State Teacher Experience) | = | 1.40 |

2020-2021 Transportation Grant

| | | |
|--|---|--------------|
| Salaries | = | N/A |
| Payroll | = | N/A |
| Purchased Services | = | N/A |
| Supplies | = | N/A |
| Other | = | N/A |
| Garage Depreciation | = | N/A |
| Bus Depreciation | = | N/A |
| Fees Collected | = | N/A |
| Non-Reimbursable | = | N/A |
| Net Eligible Trans Expenditures | = | \$162,000.00 |
| Transportation per ADMr Rank | | 5% |
| Transportation Reimbursement Rate | | 70.00% |
| 70.00% of the Net Eligible Transportation Expenditures = | | |
| the Transportation Grant | | \$113,400.00 |

2020-2021 Extended ADMw

2020-2021 ADMw 735.67

2019-2020 ADMw 731.40

Extended ADMw 735.67

2020-2021 General Purpose Grant

Multiply the Teacher Experience Adjustment of 1.4 by \$25 then add \$4500 to the result = \$4,535.00
Then multiply \$4,535.00 by the Extended ADMw 735.67 and then by the funding ratio 1.921058951999 = \$6,409,158.77

2020-2021 Total Formula Revenue

Add the General Purpose Grant \$6,409,158.77 to the Transportation Grant \$113,400.00 = \$6,522,558.77

2020-2021 State School Fund Grant

Subtract the Local Revenue \$2,900,639.88 from the Total Formula Revenue \$6,522,558.77 = \$3,621,918.89

2020-2021 Rates per ADMw

General Purpose Grant per Extended ADMw = \$8,712

Total Formula Revenue per Extended ADMw = \$8,866

Charter Schools Rate(ORS 338.155) = \$8,712

Payments

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

2020-2021 Extended ADMw**Riverdale SD 51J: District total extended ADMw for funding calculations**

| | 2020-2021 | | 2019-2020 | |
|---|---------------------------------------|---------------|-----------------------|---------------|
| ADMr: | 580.00 X 1.00 = | 580.00 | 589.18 X 1.00 = | 589.18 |
| Students in ESL programs: | 0.00 X 0.50 = | 0.00 | 2.70 X 0.50 = | 1.35 |
| Students in Pregnant and Parenting Programs: | 0.00 X 1.00 = | 0.00 | 0.00 X 1.00 = | 0.00 |
| 64 IEP Students capped at 11% of District ADMr: | 63.80 X 1.00 = | 63.80 | 49.00 X 1.00 = | 49.00 |
| Students on IEP Above 11% of ADMr: | 0.00 X 1.00 = | 0.00 | 0.00 X 1.00 = | 0.00 |
| Students in Poverty: | 21.00 X 0.25 = | 5.25 | 21.00 X 0.25 = | 5.25 |
| Students in Foster Care and Neglected/Delinquent: | 0.00 X 0.25 = | 0.00 | 0.00 X 0.25 = | 0.00 |
| Remote Elementary School Correction: | 0.00 X 1.00 = | 0.00 | 0.00 X 1.00 = | 0.00 |
| Small High School Correction: | 86.62 X 1.00 = | 86.62 | 86.62 X 1.00 = | 86.62 |
| Post Graduate Scholars: | 0.00 X-0.25 = | 0.00 | 0.00 X-0.25 = | 0.00 |
| | 2020-2021 ADMw | 735.67 | 2019-2020 ADMw | 731.40 |
| | Riverdale SD 51J Extended ADMw | | 735.67 | |

Riverdale SD 51J Extended ADMw**735.67**

Riverdale School District #51 J
Approved Wage and Salary Schedule
Fiscal Year 2020-21

| <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 | Educational Assistant | 180 | \$ 17.05 | \$ 17.39 | \$ 17.74 | \$ 18.09 | \$ 18.45 | \$ 18.82 | \$ 19.20 | | 5.3000 | - |
| B | Office Asst. 1 GS | 202 | \$ 18.06 | \$ 18.42 | \$ 18.79 | \$ 19.16 | \$ 19.55 | \$ 19.94 | \$ 20.34 | | 1.0000 | - |
| B | Office Asst. 1 HS | 202 | \$ 18.06 | \$ 18.42 | \$ 18.79 | \$ 19.16 | \$ 19.55 | \$ 19.94 | \$ 20.34 | | 1.0000 | - |
| B | Custodian | 260 | \$ 18.06 | \$ 18.42 | \$ 18.79 | \$ 19.16 | \$ 19.55 | \$ 19.94 | \$ 20.34 | | 1.5000 | - |
| C | Enrollment/Admissions Coord . | 200 | \$ 18.37 | \$ 18.74 | \$ 19.11 | \$ 19.50 | \$ 19.89 | \$ 20.28 | \$ 20.69 | | 0.7500 | - |
| D | AD Admin Assistant | 235 | \$ 20.70 | \$ 21.11 | \$ 21.53 | \$ 21.96 | \$ 22.40 | \$ 22.85 | \$ 23.31 | | 0.5000 | - |
| E | Admin Assistant | 240 | \$ 21.78 | \$ 22.21 | \$ 22.66 | \$ 23.11 | \$ 23.57 | \$ 24.04 | \$ 24.52 | | 2.0000 | - |
| E | Accounting Specialist | 240 | \$ 21.78 | \$ 22.21 | \$ 22.66 | \$ 23.11 | \$ 23.57 | \$ 24.04 | \$ 24.52 | | 1.0000 | - |
| E | Communications Coordinator | 205 | \$ 21.78 | \$ 22.21 | \$ 22.66 | \$ 23.11 | \$ 23.57 | \$ 24.04 | \$ 24.52 | | 1.0000 | - |
| F | Head Custodian | 260 | \$ 23.38 | \$ 23.83 | \$ 24.29 | \$ 24.75 | \$ 25.23 | \$ 25.71 | \$ 26.21 | | 2.0000 | - |
| G | College Counselor | 192 | \$ 25.45 | \$ 25.96 | \$ 26.48 | \$ 27.01 | \$ 27.55 | \$ 28.10 | \$ 28.66 | | 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 | | | \$ 160,625 | | | 0.8000 | - |
| | Principal - Grade School | 235 | \$ 112,213 | \$ 114,457 | \$ 116,746 | \$ 119,081 | \$ 121,463 | 1.0000 | - |
| | Principal - High School | 235 | \$ 112,213 | \$ 114,457 | \$ 116,746 | \$ 119,081 | \$ 121,463 | 1.0000 | - |
| | Athletic Director* | 215 | \$ 93,209 | \$ 95,073 | \$ 96,975 | \$ 98,914 | \$ 100,893 | 0.5000 | - |
| | Business Manager | 240 | \$ 95,033 | \$ 96,934 | \$ 98,872 | \$ 100,850 | \$ 102,867 | 1.0000 | - |

*Positions paid the percent indicated of the full wage

| <u>Confidential - Salary</u> | | Calendar | | | | | | General | Other |
|------------------------------|-----------------------------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|
| | Position | Work Days | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Fund FTE | Funds FTE |
| | Board/ Superintendent Asst. | 240 | \$ 52,890 | \$ 53,948 | \$ 55,027 | \$ 56,128 | \$ 57,250 | 1.0000 | - |

| <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 | \$ 42,834 | \$ 89,127 | 44.5200 | 1.6000 |

Total 66.8700 1.6000

Total FTE, All Positions 68.4700

Riverdale School District 51J
Adopted Budget History - All Funds

| Requirements by Function | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
| Instruction | 6,603,665 | 6,922,914 | 6,678,773 | 7,505,835 | 8,450,145 |
| Support Services | 3,605,550 | 3,629,598 | 3,825,915 | 4,269,884 | 3,983,686 |
| Enterprise and Community Services | 11,000 | 11,000 | 19,482 | 18,500 | 20,535 |
| Facilities Acquisition and Construction | 309,561 | 260,871 | 84,065 | 85,200 | 60,205 |
| Debt Service | 2,012,777 | 2,114,140 | 2,218,045 | 2,124,897 | 2,302,453 |
| Transfers | - | - | - | 15,728 | - |
| Contingency | 420,987 | 291,204 | 325,983 | 242,446 | 239,727 |
| Ending Fund Balance | 655,000 | 349,767 | 194,682 | 300,000 | 438,200 |
| Total Requirements | 13,618,540 | 13,579,494 | 13,346,945 | 14,562,490 | 15,494,951 |

| Requirements by Object | | | | | |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
| Salaries | 4,835,324 | 5,025,185 | 4,612,896 | 4,944,661 | 5,582,700 |
| Associated Payroll Costs | 2,720,191 | 2,831,043 | 2,959,447 | 3,470,289 | 3,487,214 |
| Purchased Services | 1,865,389 | 1,765,805 | 1,749,689 | 2,015,215 | 1,916,124 |
| Supplies & Materials | 1,002,799 | 1,096,277 | 1,195,813 | 1,320,901 | 1,300,184 |
| Capital Outlay | - | - | - | - | - |
| Other Objects | 2,118,850 | 2,220,213 | 2,324,118 | 2,253,250 | 2,440,006 |
| Transfers | - | - | - | 15,728 | - |
| Other Uses - Planned Reserve | 420,987 | 291,204 | 325,982 | 242,446 | 330,523 |
| Other Uses - Reserved for Next Year | 655,000 | 349,767 | 179,000 | 300,000 | 438,200 |
| Total Requirements | 13,618,540 | 13,579,494 | 13,346,945 | 14,562,490 | 15,494,951 |

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. These schedules show in detail the information as to past years' actual revenues, expenditures and other data used in making the estimates.

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

Per Governor Kate Brown's Executive Order 20-20, publication of notice of budget committee meetings changed due to COVID-19 closures.

riverdaleschool.com/Page/95

HOME

ABOUT US

ENROLLMENT

ACADEMICS

ARTS

CAMPUS LIFE

ATHLETICS

Budget Committee Meetings

Notice of Budget Committee Meeting

The May 20 budget Meeting was postponed to Wednesday, May 27 at 6 p.m.



(Click to enlarge)

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Riverdale School District Board of Directors will be electronically on June 15, 2020 at 6:00 pm in Portland, OR. A link to the meeting will be provided on the district website. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the Riverdale School Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained 11733 S Breyman Avenue, Portland OR, 97219 between the hours of 8:30 a.m. and 4:30 p.m., or online at www.riverdale.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Cindy Duley

Telephone: 503.262.4840

Email: cduley@riverdale.k12.or.us

| FINANCIAL SUMMARY - RESOURCES | | | |
|--|----------------------------|--|---|
| TOTAL OF ALL FUNDS | Actual Budget 2018-2019 | Adopted Budget This Year 2019-2020 | Approved Budget Next Year 2020-21 |
| Beginning Fund Balance | 1,278,709.00 | 2,200,000.00 | 1,538,122.27 |
| Current Year Property Tax | 4,308,685.00 | 4,095,509.00 | 4,665,339.00 |
| Current Year Local Option Property Tax | 854,857.00 | 908,415.00 | 908,415.00 |
| Other Revenue from Local Sources | 3,379,078.00 | 3,469,695.00 | 3,838,692.46 |
| Revenue from Intermediate Sources | - | - | - |
| Revenue from State Sources | 3,361,053.00 | 3,576,738.00 | 4,157,765.27 |
| Revenue from Federal Sources | 164,563.00 | 296,405.00 | 386,617.00 |
| Interfund Transfers | - | 15,728.00 | - |
| All Other Budget Resources | - | - | - |
| Total Resources | 13,346,945.00 | 14,562,490.00 | 15,494,951.00 |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | |
|---|----------------------|----------------------|----------------------|
| Salaries | 4,612,895.00 | 4,944,662.00 | 5,582,700.00 |
| Other Associated Payroll Costs | 2,959,447.00 | 3,470,288.00 | 3,487,214.00 |
| Purchased Services | 1,749,690.00 | 2,015,215.00 | 1,916,124.00 |
| Supplies & Materials | 1,195,813.00 | 1,320,901.00 | 1,300,184.00 |
| Capital Outlay | - | - | - |
| Other Objects (except debt service and transfers) | 106,073.00 | 128,353.00 | 137,553.00 |
| Debt Service* | 2,218,045.00 | 2,124,897.00 | 2,302,453.00 |
| Interfund Transfers* | - | 15,728.00 | - |
| Operating Contingency | 325,982.00 | 242,446.00 | 330,523.00 |
| Unappropriated Fund Balance & Reserves | 179,000.00 | 300,000.00 | 438,200.00 |
| Total Requirements | 13,346,945.00 | 14,562,490.00 | 15,494,951.00 |

| FINANCIAL SUMMARY- REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION | | | |
|--|----------------------|----------------------|----------------------|
| 1000 Instruction | 6,678,773.00 | 7,505,835.00 | 8,450,145.00 |
| FTE | 46.09 | 47.40 | 48.11 |
| 2000 Support Services | 3,841,598.00 | 4,269,884.00 | 3,983,686.00 |
| FTE | 21.30 | 21.54 | 20.36 |
| 3000 Enterprise & Community Service | 19,482.00 | 18,500.00 | 20,535.00 |
| FTE | - | - | - |
| 4000 Facility Acq | 84,065.00 | 85,200.00 | 60,205.00 |
| FTE | - | - | - |
| 5000 Other Uses | 2,218,045.00 | 2,140,625.00 | 2,302,453.00 |
| 5100 Debt Service* | 2,218,045.00 | 2,124,897.00 | 2,302,453.00 |
| 5200 Interfund Transfers* | - | 15,728.00 | - |
| 6000 Contingency | 325,982.00 | 242,446.00 | 239,727.00 |
| 7000 Unappropriated Ending Fund Balance | 179,000.00 | 300,000.00 | 438,200.00 |
| Total Requirements | 13,346,945.00 | 14,562,490.00 | 15,494,951.00 |
| Total FTE | 67.39 | 68.94 | 68.47 |

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

| STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING FROM LAST YEAR |
|---|
| New funds for 2020-21 are Fund 203 Title and ESSER and Fund 251 Student Success Act. Fund 255 Preschool has been discontinued for 2020-21. |

| PROPERTY TAX LEVIES | | | |
|--|------------------------|------------------------|------------------------|
| | Rate or Amount Imposed | Rate or Amount Imposed | Rate or Amount Imposed |
| Permanent Rate Levy....(Rate limit \$3.8149 per \$1,000) | 3.8149 | 3.8149 | 3.8149 |
| Local Option Levy..... | 1.37 | 1.37 | 1.37 |
| Levy for General Obligation Bonds..... | 1,746,645 | 1,773,469 | 1,935,600 |

| STATEMENT OF INDEBTEDNESS | | |
|---------------------------|--------------------------------|--------------------------------------|
| | Est Debt Outstanding on July 1 | Est Debt Authorized but not incurred |
| Long Term Debt | | |
| General Obligation Bonds | 30,900,000 | - |
| Other Bonds | 2,374,154 | - |
| Other Borrowings | - | - |
| Total | 33,274,154 | - |

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

To assessor of Clackamas County

FORM ED-50 2020-2021

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

☐ Check here if this is
an amended form.

The Riverdale School District has the responsibility and authority to place the following property tax, fee, charge or assessment
District Name

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

| | | | | |
|-------------------------------|-----------------------|---------------------|--|-----------------|
| <u>11733 S Breyman Avenue</u> | <u>Portland</u> | <u>OR</u> | <u>97219</u> | <u>7-1-2020</u> |
| Mailing Address of District | City | State | Zip | Date Submitted |
| <u>James Schlachter</u> | <u>Superintendent</u> | <u>503-262-4840</u> | <u>jschlachter@riverdale.k12.or.us</u> | |
| Contact Person | Title | Daytime Telephone | Contact Person E-mail | |

CERTIFICATION - You must check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

| | | Subject to Education Limits | |
|--|-----|--------------------------------|---|
| | | Rate -or- Dollar Amount | |
| 1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) | 1 | 3.8149 | Excluded from Measure 5 Limits Amount of Levy |
| 2. Local option operating tax | 2 | 1.37 | |
| 3. Local option capital project tax | 3 | 0 | |
| 4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 | 4a. | | \$0 |
| 4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 | 4b. | | \$1,821,400 |
| 4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) | 4c. | | \$1,821,400 |

PART II: RATE LIMIT CERTIFICATION

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

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

attach a sheet showing the information for each.

| Purpose (operating, capital project, or mixed) | Date voters approved local option ballot measure | First tax year levied | Final tax year to be levied | Tax amount -or- rate authorized per year by voters |
|---|---|--------------------------|--------------------------------|---|
| Operating | 11/3/2015 | 2016-17 | 2020-21 | \$1.37/\$1,000 valuation |
| | | | | |
| | | | | |

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

To assessor of Multnomah County

FORM ED-50 2020-2021

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

☐ Check here if this is
an amended form.

The Riverdale School District has the responsibility and authority to place the following property tax, fee, charge or assessment
District Name

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

| | | | | |
|-------------------------------|-----------------------|---------------------|--|-----------------|
| <u>11733 S Breyman Avenue</u> | <u>Portland</u> | <u>OR</u> | <u>97219</u> | <u>7-1-2020</u> |
| Mailing Address of District | City | State | Zip | Date Submitted |
| <u>James Schlachter</u> | <u>Superintendent</u> | <u>503-262-4840</u> | <u>jschlachter@riverdale.k12.or.us</u> | |
| Contact Person | Title | Daytime Telephone | Contact Person E-mail | |

CERTIFICATION - You must check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

| | | Subject to Education Limits | |
|--|-----|--------------------------------|---|
| | | Rate -or- Dollar Amount | |
| 1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) | 1 | 3.8149 | Excluded from Measure 5 Limits Amount of Levy |
| 2. Local option operating tax | 2 | 1.37 | |
| 3. Local option capital project tax | 3 | 0 | |
| 4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 | 4a. | | \$0 |
| 4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 | 4b. | | \$1,821,400 |
| 4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) | 4c. | | \$1,821,400 |

PART II: RATE LIMIT CERTIFICATION

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

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

attach a sheet showing the information for each.

| Purpose (operating, capital project, or mixed) | Date voters approved local option ballot measure | First tax year levied | Final tax year to be levied | Tax amount -or- rate authorized per year by voters |
|---|---|--------------------------|--------------------------------|---|
| Operating | 11/3/2015 | 2016-17 | 2020-21 | \$1.37/\$1,000 valuation |
| | | | | |
| | | | | |

RESOLUTION No. 20-__

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Riverdale School District #51J

hereby adopts the budget for fiscal year 2020-21 in the total amount of \$15,056,752.* 15,494,952. *Aug*
This budget is now on file at the District Office, 11733 S Breyman, Portland, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2020, for the following purposes:

General Fund

| | |
|-----------------------|---------------------|
| Instruction..... | 6,542,953 |
| Support Services..... | 3,690,420 |
| Contingency..... | 90,796 |
| Fund Transfer..... | 0 |
| Total..... | \$10,324,169 |

Debt Service Fund

| | |
|-------------------|--------------------|
| Debt Service | 1,821,400 |
| Total..... | \$1,821,400 |

PERS Bond Debt Service Fund

| | |
|-------------------|------------------|
| Debt Service | 720,780 |
| Total..... | \$720,780 |

Special Revenue Fund

| | |
|------------------------|--------------------|
| Instruction..... | 1,821,355 |
| Support Services..... | 185,572 |
| Enterprise & Comm..... | 20,535 |
| Contingency..... | 0 |
| Total..... | \$2,027,462 |

Capital Projects Fund

| | |
|---|-----------------|
| Facilities Acquisition and Construction | 60,205 |
| Total..... | \$60,205 |

Construction Excise Tax Fund

| | |
|---|------------------|
| Support Services..... | 102,736 |
| Facilities Acquisition and Construction | 0 |
| Total..... | \$102,736 |

Total APPROPRIATIONS, All Funds . . . \$15,056,752

Total Unappropriated and Reserve Amounts, All Funds . . . 438,200

TOTAL ADOPTED BUDGET . . . \$15,494,952 *

(* amounts with asterisks must match)

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2020-21:

- (1) At the rate of \$ 3.8149 per \$1000 of assessed value for permanent rate tax;
- (2) At the rate of \$ 1.37 per \$1000 of assessed value for local option tax;
- (3) In the amount of \$1,821,400 for debt service on general obligation bonds.

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Subject to the Education Limitation

Permanent Rate Tax..... \$3.8149/\$1000

Local Option Tax.....\$1.37/\$1000

Excluded from Limitation

General Obligation Bond Debt Service.....\$1,821,400

The above resolution statements were approved and declared adopted on June 15, 2020.

x

John Bogaty
John Bogaty, Board Chair

Attested by:

James Schlachter
James Schlachter, District Clerk

