

Riverdale School District

Multnomah County School District 51J



Cover artwork created by: 2nd Grade Student

2022-23 Adopted Budget

July 1, 2022 - June 30, 2023

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www.riverdaleschool.com

RIVERDALE SCHOOL DISTRICT #51J

PORTLAND, OREGON

ADOPTED BUDGET 2022-2023



Dr. Jeff Harding
Interim Superintendent

Prepared by:

Nicole Bassen
Business Manager

RIVERDALE SCHOOL DISTRICT 51J
ADOPTED BUDGET 2022-2023
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INTRODUCTION

RIVERDALE SCHOOL DISTRICT



April 27, 2022

Dear Riverdale Budget Committee Members and Community,

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

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

The Riverdale School District is most fortunate to draw upon a wide variety of revenue streams not afforded most public school districts in Oregon. The Riverdale Foundation augments the district's revenue in the amount of \$1.290M or 12% of our total revenue. The local levy brings another \$986K to further supplement district services. Tuition paid by students attending districts that don't release transfer students brings an additional \$1.16 in estimated revenue to Riverdale. The Parent/Teacher Clubs (PTC) at both schools raised considerable funds to upgrade classroom technology. Grants from the Elementary and Secondary School Emergency Relief Act (ESSER) and the Student Investment Act (SIA) further support the district's services offered to students. These many revenue sources augment the funds provided to the district from the State of Oregon's *State Schools Fund* for the current biennium.

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

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

RIVERDALE SCHOOL DISTRICT



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

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

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

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

Warm wishes,

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

Jeff Harding, Ed.D.
Interim Superintendent

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

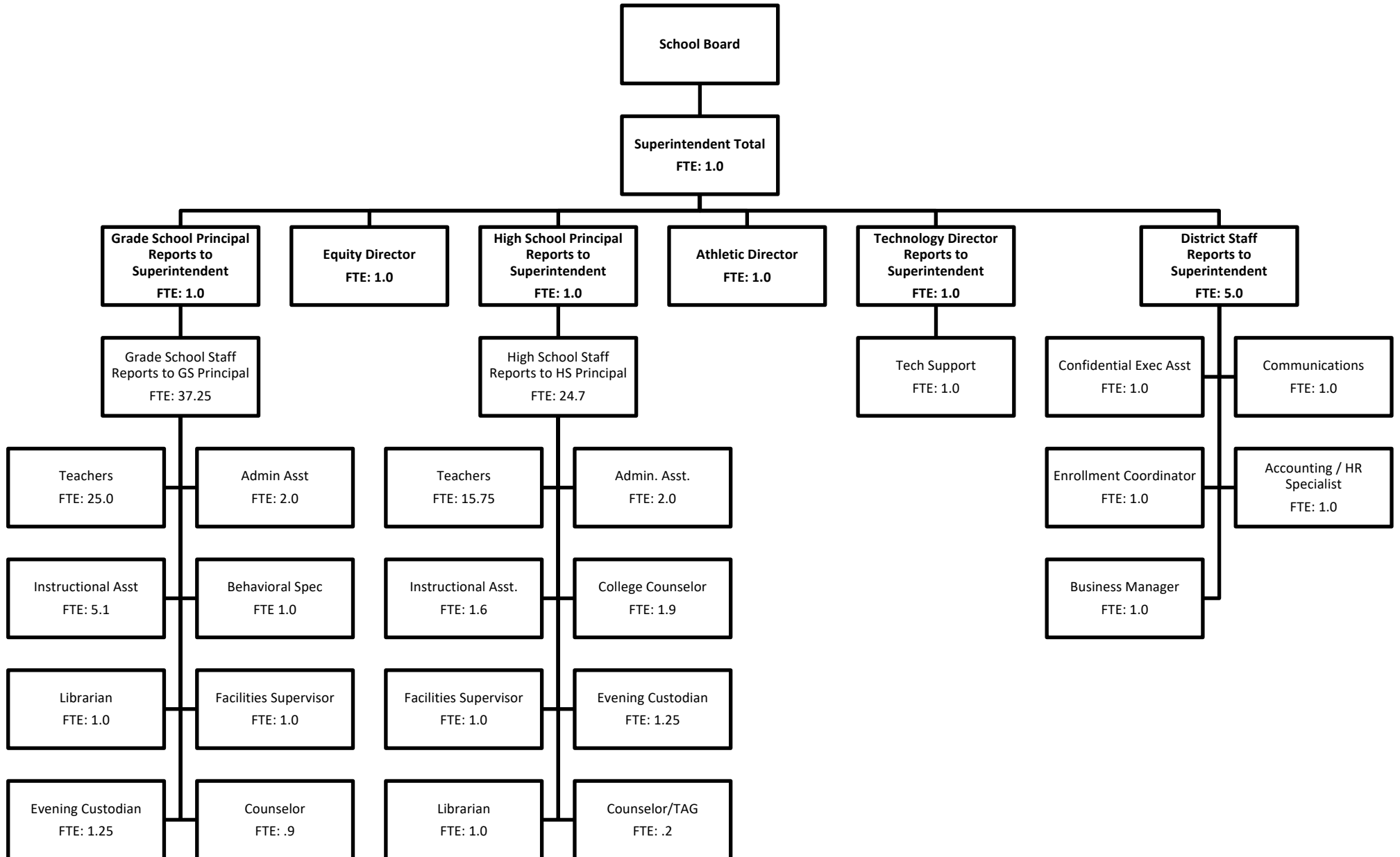
Board Members	Role	Term Expires
Carrie Spurlock	Board Chair	6/30/23
Jeff Dominitz	Board Vice Chair	6/30/25
Kevin McPherson	Board Member	6/30/23
Joe Prats	Board Member	6/30/23
Michele Rosenbaum	Board Member	6/30/25

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

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

Riverdale School District 51J

Organization Chart 2022-2023 Budget



RIVERDALE SCHOOL DISTRICT #51J BUDGET PROCESS

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

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

PROPOSED BUDGET

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

APPROVED BUDGET

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

ADOPTED BUDGET

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

After the budget hearing and consideration of public testimony, the School Board adopts the budget. The adopted budget becomes the short-term operational plan and fiscal guideline for the Riverdale School District board of directors and administrative staff for the 2022-2023 fiscal year.

SUPPLEMENTAL BUDGETS

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

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

BUDGET OFFICER AND COMMITTEE

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

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

BUDGET FORMAT

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

REVENUE

Major Sources

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

EXPENDITURES

Expenditures are classified by function and object

Major Functions

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

Major Objects

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



Riverdale School District Budget Calendar 2022-23

Adopted 12.13.2021

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

FINANCIAL SECTION

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

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

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

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

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

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

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

Theme 1: Educational Model

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

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

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

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

FP#4 Improve TAG program

Theme 2: District Stability

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

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

FP#6 Plan for district financial stability

FP#7 Fill Leadership vacancies

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

FP#9 Consistent Financial Reporting Process

FP#10 Board Policy Updates

FP#11 Emergency Preparedness and Threat Management

Theme 3: Climate & Culture

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

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

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

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

Theme 4: Curriculum & Instruction

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

FP#15 Support funding for curriculum and technology innovations

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

FP#17 Provide enriching opportunities beyond the classroom walls

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

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

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

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

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

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

Climate & Culture

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

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

Curriculum & Instruction

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

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

Curriculum & Instruction *(Continued)*

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

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

Revenue Overview

Revenue Assumptions

Student Enrollment Estimates

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

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

*as per Board Policy IHB

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

Tuition Estimate for 2022-23

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

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

State School Fund Formula Estimate

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

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

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

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

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

Property Taxes

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

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

Percent Change		5%	1%	4%	5%	1%
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Local Option Levy

In the November 2020 election, community members approved continuation of a 5-year Local Option Levy at the rate of \$1.37 per \$1,000 of assessed value. This type of tax levy only applies to the gap between taxes limited by Measure 5 and those limited by Measures 47/50 and varies on a property-by-property basis. The anticipated amount to be raised for 2022-23 is \$1,001,000 and is based on a ~3% increase in assessed value and historical 95% collection rate. The table below outlines the Local Option Levy revenue for the last 4 years of actuals and the current and adopted budget amounts.

Local Option	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Budget	2022-23 Budget
Current Year Taxes	\$ 860,030	\$ 892,164	\$ 918,092	\$ 865,013	\$ 945,364	\$ 986,000
Prior Year Taxes	33,541	25,669	11,018	12,861	-	15,000
Interest	631	971	1,272	397	-	-
Total	894,202	918,805	930,382	878,271	945,364	1,001,000
Percent Change		3%	1%	-6%	8%	6%

Foundation Contribution

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

ACADEMIC ENHANCEMENT AND ENRICHMENT

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

STUDENT SUPPORT SERVICES

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

COLLEGE READINESS

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

ATHLETICS

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

COMMUNICATION TO FAMILIES

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

TOTAL FOR 2022-23 GRANT

\$1,290,210

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

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

Multnomah Education Service District (MESD) Resolution Funds

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

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

There are more than 60 separate "resolution" services and programs from which component districts choose to spend their annual allocation. In addition, numerous programs are operated on a contracted or fee-for service basis. Some programs may be funded through both resolution and contract dollars. Each participating local school district selects from a menu of services, the total cost of which shall not exceed the district's dollar allocation. Riverdale receives ~\$400,000 annually and those dollars primarily support our Student Services, these include Speech Pathology, Occupational Therapy, Psychological Services, Assistive Technology, and Nursing.

Other Funds and Sources of Revenue

Federal Funds:

The district accesses previously unclaimed federal dollars in the form of Title 1, IIA, and IVA funds. These funds assist with student support and staff development work in the district and reduce the general fund support needed in these areas. Riverdale also receives funding for IDEA and has a small balance remaining in one-time ESSER III funding that is projected to continue to support the Federally required 20% Unfinished Learning target as per the plan submitted to ODE.

State Funds:

Student Success Act (SIA) - The largest source of State funding for Riverdale is the Student Success Act (SIA). While the SIA grant is a non-competitive grant, school districts are required to submit an application that outlines a three-year plan that aligns with both the strategic and Continuous Improvement plans for the district. The plan outlines activities, investments, and outcomes and changes to the plan must be submitted to ODE and in some cases approved by the board. The 2022-23 estimated allocation for SIA is \$475,515 and will continue the 2021-22 investments in the following areas:

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

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

Other Revenue:

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

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

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

Curriculum Adoptions – These are funded with a transfer from the general fund to a Special Revenue Fund. These funds are to create financial stability and also allow space for curriculum and technology innovation through the realization of annual curriculum adoptions, on the Oregon Textbook Adoption cycle. English Language Arts is currently underway and is scheduled to be completed for the fall of 2022 and Math is scheduled to begin the process in 2022-23.

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

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

Expenditure Overview

Expenditure Assumptions

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

Projected Ending Fund Balance (EFB)

At the time of adoption of the budget in June EFB for 2021-22 and thus the beginning fund balance for 2022-23 remains a projection. It is not until the year is audited that the actual EFB is confirmed. This year, based on trends and encumbrances to date, in April, we are projecting an ending fund balance of approximately \$1.0 million. This is a \$500,000 decrease from budgeted in 2021-22. The decrease is due to a few factors, most notably is the decline in enrollment as well as a lower than projected Beginning Fund Balance for 2021-22. There is also spending in 2021-22 that has continued to been higher due to COVID as well as additional stipends, extra duty and coaches as we transition back to in-person supports.

Salaries and Benefits

Personnel Projections

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

Public Employees Retirement System (PERS)

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

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

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

Other Associated Payroll Costs

Other fringe costs include 7.65% FICA, .39% Worker's Compensations, 1% Unemployment, 6% PERS Pick up for all staff including for the first time this year our Classified employees. There is also a new fringe rate of .20% to support the state required Paid Family Medical Leave Act (PFML) (HB 2005). Annually the PFML will be .40% except that in 2022-23 the collection is not set to begin until January 1, 2023. Health Insurance rates for 2022-23 had not been released in time to be included in the initial budget so the adopted budget includes an estimated 5% increase.

Non-personnel Costs

Rentals

Portland Public Schools owns the land where Riverdale High School is located. Each year the lease payments on the land increase. The 2022-23 payments will be \$20,080 per month for a total cost of \$240,972 for 2022-23. This is a 3% cost increase and is built into the lease.

Utilities

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

Transportation

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

Other Non-instructional/Professional Technical Services

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

Non-Consumables

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

Property Insurance Premiums

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

Interfund Transfers

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

Contingency and Unappropriated Fund Balance

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

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

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

Contingency

In 2022-23 the contingency for the General Fund is increasing from \$434,638 to \$898,737. This represents 9% of expenditures (not including the contingency and unappropriated ending fund balances). The RTA negotiations are underway and any negotiated contract changes will need to be supported with a transfer from contingency. These funds are available only by board action.

Unappropriated Ending Fund Balance provides for future years' operations. Any money so designated may not be used during the budget year. The General Fund Unappropriated Ending Fund Balance is \$55,408. The unappropriated ending fund balance will decrease from \$699,173 to allow for funding to be available to support unanticipated or yet to be decided expenditure increases for 2022-23.

Overall the adopted general fund budget includes 11% in contingency and unappropriated ending fund balance for the 2022-23 school year. This is high due to the RTA contract not being finalized.

Other Expenditures

Measure 98

The High School Success fund (202) was initiated by Ballot Measure 98 in support of High School Success. This funding was established to expand programs in three specific areas: Dropout Prevention, Creer and Technical Education, and College Level Education Opportunities. The anticipated funding for Measure 98 is approximately \$182,970.

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

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

Student Success Act (SIA)

The largest source of State funding for Riverdale is the Student Success Act (SIA). While the SIA grant is a non-competitive grant, school districts are required to submit an application that outlines a three-year plan that aligns with both the strategic and Continuous Improvement plans for the district. The plan outlines activities, investments, and outcomes and changes to the plan must be submitted to ODE and in some cases approved by the board. The 2022-23 estimated allocation for SIA is \$475,515 and will continue the 2021-22 investments in the following areas:

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

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

ESSER Funds

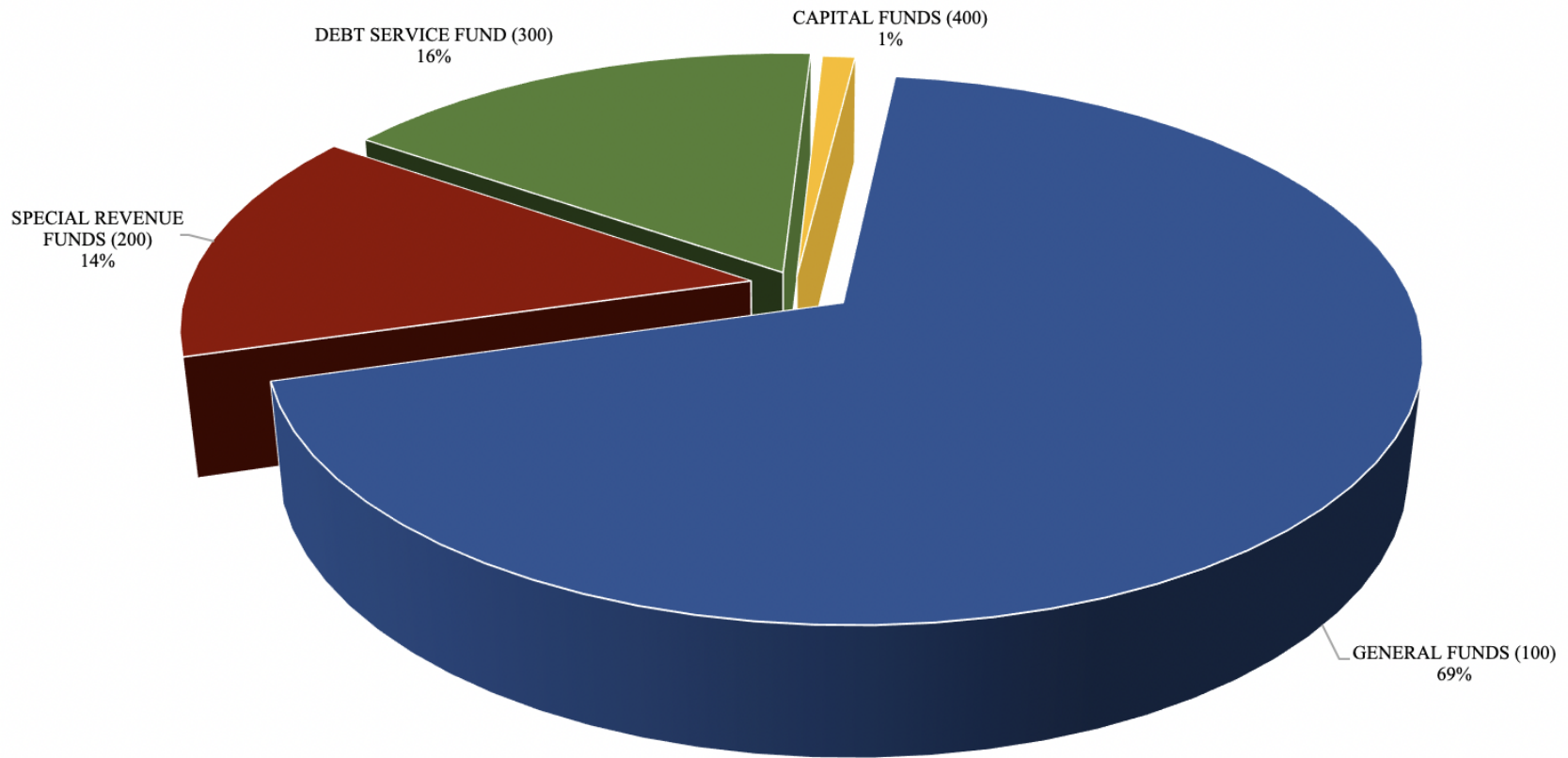
The federal dollars are projected to be mostly spent by the end of 2021-22 and included supports for Summer School, tents to accommodate spacing requirements, furniture needed for the classroom adjustments due to COVID, instructional supports at both the HS and GS to assist with unfinished learning and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

**Riverdale School District
2022-23 Adopted Budget Summary All Funds**

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
Revenues					
State School Fund Formula*					
Local Property Taxes	\$ 3,015,000	\$ -	\$ 1,938,200	\$ -	\$ 4,953,200
State School Fund	3,543,165	-	-	-	3,543,165
Common School Fund	56,865	-	-	-	56,865
	<u>6,615,030</u>	<u>-</u>	<u>1,938,200</u>	<u>-</u>	<u>8,553,230</u>
Other Revenues Outside Formula					
Local Option Levy	1,001,000	-	-	-	1,001,000
Tuition	1,167,438	-	-	-	1,167,438
Donations	1,290,210	317,400	-	-	1,607,610
Other Local Sources	183,674	252,800	385,110	10,100	831,684
Other Intermediate Sources	45,000	-	-	-	45,000
Other State Sources	-	592,616	-	-	592,616
Federal Sources	-	417,609	-	-	417,609
Transfers	-	124,153	-	-	124,153
Beginning Fund Balance	1,000,000	627,357	352,925	169,268	2,149,550
	<u>4,687,322</u>	<u>2,331,935</u>	<u>738,035</u>	<u>179,368</u>	<u>7,936,660</u>
Total Revenues	<u>\$ 11,302,352</u>	<u>\$ 2,331,935</u>	<u>\$ 2,676,235</u>	<u>\$ 179,368</u>	<u>\$ 16,489,890</u>
Requirements					
Expenditures					
Instruction	\$ 5,808,598	\$ 1,706,704	\$ -	\$ -	\$ 7,515,302
Support Services	4,131,456	604,696	-	111,782	4,847,934
Enterprise/Community Services	-	20,535	-	-	20,535
Facilities Acquisition	-	-	-	67,586	67,586
Debt Service	-	-	2,459,252	-	2,459,252
Fund Transfer	124,153	-	-	-	124,153
Contingency	898,737	-	216,983	-	1,115,720
Unappropriated Fund Balance	339,408	-	-	-	339,408
Total Expenditures	<u>\$ 11,302,352</u>	<u>\$ 2,331,935</u>	<u>\$ 2,676,235</u>	<u>\$ 179,368</u>	<u>\$ 16,489,890</u>

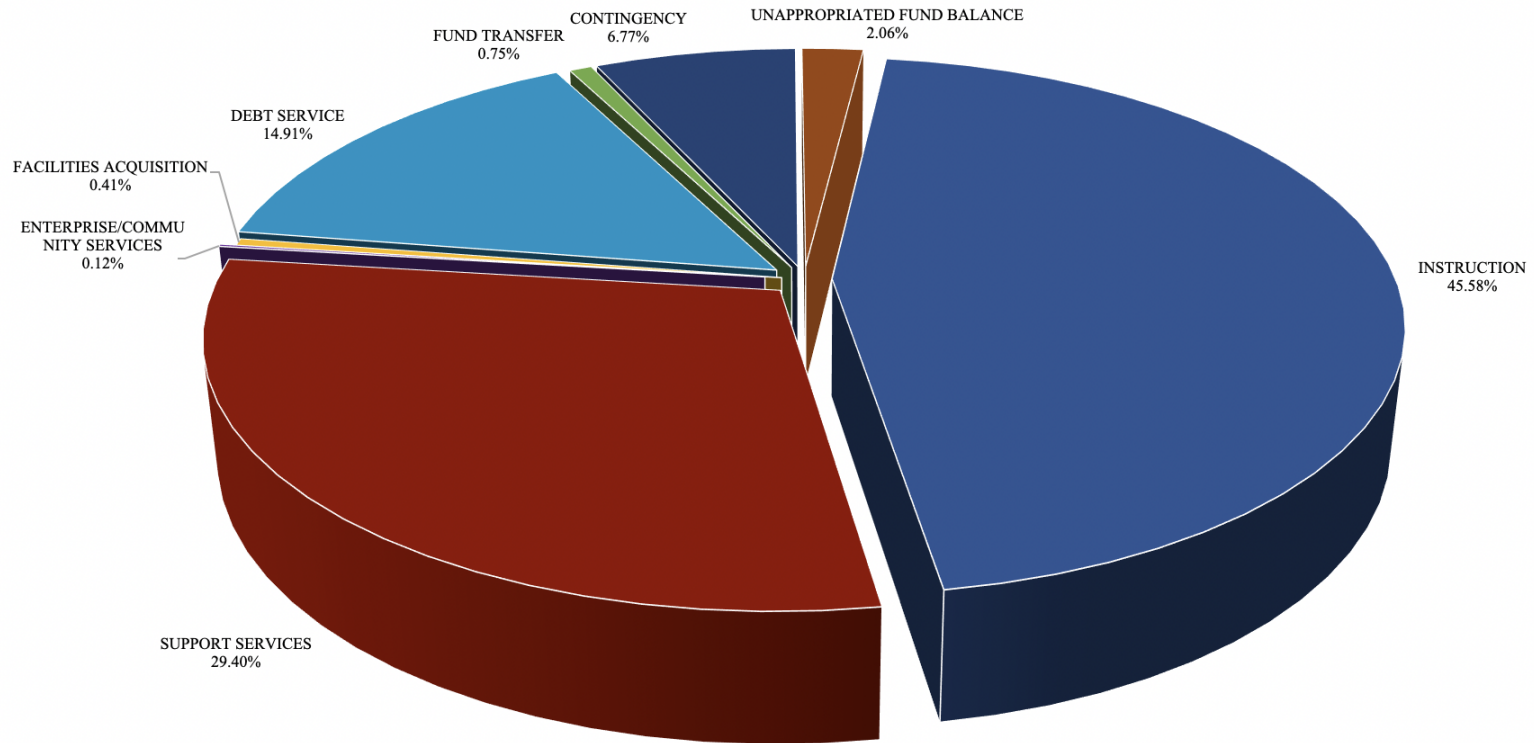
* SSF formula for General Fund only

REVENUE BY FUND



2022-23 ADOPTED REVENUE	
All Funds	Amount
GENERAL FUNDS (100)	\$ 11,302,352
SPECIAL REVENUE FUNDS (200)	2,331,935
DEBT SERVICE FUND (300)	2,676,235
CAPITAL FUNDS (400)	179,368
TOTAL	16,489,890

EXPENDITURES BY APPROPRIATION



2022-23 ADOPTED BUDGET	
All Funds	Amount
INSTRUCTION	\$ 7,515,302
SUPPORT SERVICES	4,847,934
ENTERPRISE/COMMUNITY SERVICES	20,535
FACILITIES ACQUISITION	67,586
DEBT SERVICE	2,459,252
FUND TRANSFER	124,153
CONTINGENCY	1,115,720
UNAPPROPRIATED FUND BALANCE	339,408
TOTAL	16,489,890

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

<u>Classified - Hourly</u>		Calendar									General	Other
Group	Position	Work Days	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7		Fund FTE	Funds FTE
A	Instructional Assistant	180	\$ 17.79	\$ 18.14	\$ 18.51	\$ 18.87	\$ 19.25	\$ 19.63	\$ 20.04		6.7200	-
B	Custodian	260	\$ 18.84	\$ 19.22	\$ 19.60	\$ 19.99	\$ 20.40	\$ 20.81	\$ 21.23		2.5000	-
C	Enrollment/Admissions Coord .	200	\$ 18.84	\$ 19.22	\$ 19.60	\$ 19.99	\$ 20.40	\$ 20.81	\$ 21.23		1.0000	-
E	Admin Assistant	202/240	\$ 22.73	\$ 23.17	\$ 23.64	\$ 24.12	\$ 24.59	\$ 25.08	\$ 25.59		4.0000	-
E	Communications Coordinator	205	\$ 22.73	\$ 23.17	\$ 23.64	\$ 24.12	\$ 24.59	\$ 25.08	\$ 25.59		1.0000	-
F	Facilities Maintenance Supervisor	260	\$ 25.82	\$ 26.29	\$ 26.77	\$ 27.25	\$ 27.75	\$ 28.25	\$ 28.77		2.0000	-
G	College Counselor	192	\$ 26.55	\$ 27.09	\$ 27.63	\$ 28.19	\$ 28.74	\$ 29.32	\$ 29.90		1.0000	-
G	Tech Asst	215	\$ 26.55	\$ 27.09	\$ 27.63	\$ 28.19	\$ 28.74	\$ 29.32	\$ 29.90		1.0000	-

<u>Confidential - Salary</u>		Calendar									General	Other
	Position	Work Days	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7		Fund FTE	Funds FTE
	Board/ Superintendent Asst.	240	\$ 65,278	\$ 66,584	\$ 67,916	\$ 69,274	\$ 70,659	\$ 72,073	\$ 73,514		1.0000	-
	HR/AP Specialist	240	\$ 65,278	\$ 66,584	\$ 67,916	\$ 69,274	\$ 70,659	\$ 72,073	\$ 73,514		1.0000	

<u>Exempt - Salary</u>		Contract						General	Other
	Position	Work Days	Step 1	Step 2	Step 3	Step 4	Step 5	Fund FTE	Funds FTE
	Superintendent	260	\$ 195,000					1.0000	-
	Principal - Grade School	230	\$ 115,355	\$ 117,662	\$ 120,015	\$ 122,415	\$ 124,864	1.0000	-
	Principal - High School	230	\$ 115,355	\$ 117,662	\$ 120,015	\$ 122,415	\$ 124,864	1.0000	-
	Business Manager	250	\$ 101,765	\$ 103,800	\$ 105,876	\$ 107,993	\$ 110,153	1.0000	-

*Position paid based on FTE

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

Total 68.9200 5.0500

Total FTE, All Positions 73.9700

General Fund (100)

GENERAL FUND

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

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

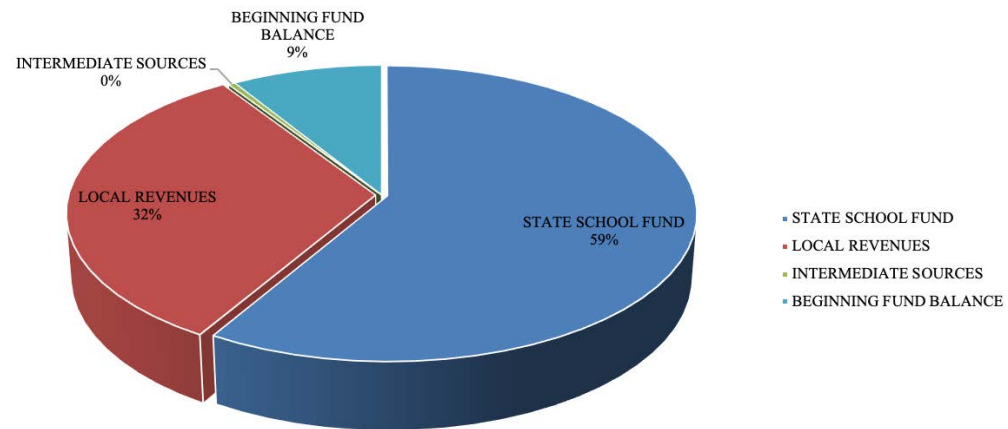
Property taxes are levied and become a lien on all taxable property as of July 1. Property taxes are payable on November 15, February 15, and May 15. Discounts are allowed if the amount due is received by November 15 or February 15. Taxes unpaid and outstanding on May 16 are considered delinquent. Uncollected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

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

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

Major Source	ACTUALS 2019-20	ACTUALS 2020-21	BUDGET 2021-22	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
STATE SCHOOL FUND*	\$ 6,234,256	\$ 6,378,704	\$ 6,472,730	\$ 6,615,030	\$ 6,615,030	\$ 6,615,030
OTHER LOCAL SOURCES	3,485,640	3,208,580	3,063,251	3,642,322	3,642,322	3,642,322
INTERMEDIATE SOURCES	60,729	115,728	95,000	45,000	45,000	45,000
OTHER STATE SOURCES	44,436	38,220	38,000	-	-	-
FEDERAL SOURCES OTHER SOURCES/ BEGINNING FUND	84,473	29,732	-	-	-	-
	874,478	1,482,071	1,500,000	780,000	1,000,000	1,000,000
General Fund Total	\$ 10,784,012	\$ 11,253,034	\$ 11,168,981	\$ 11,082,352	\$ 11,302,352	\$ 11,302,352

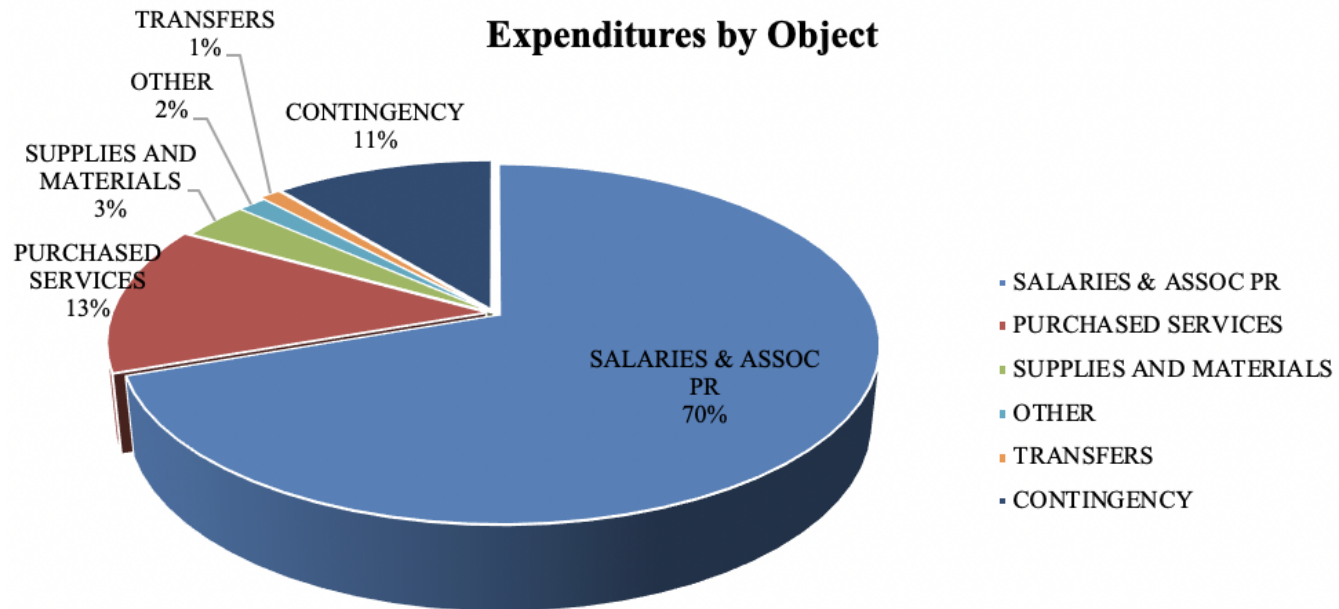
Revenue by Source



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

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

Major Object	Description	ACTUALS 2019-20	ACTUALS 2020-21	BUDGET 2021-22	FTE	PROPOSED 2022-23	PROPOSED FTE	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE
100	SALARIES	\$ 4,749,140	\$ 5,209,385	\$ 5,145,502	68.78	\$ 5,154,240	68.92	\$ 5,154,240	\$ 5,154,240	68.92
200	ASSOCIATED PAYROLL COST	2,967,709	3,170,935	2,789,115	-	2,717,039	-	2,717,039	2,717,039	-
300	PURCHASED SERVICES	1,198,116	1,186,951	1,557,279	-	1,520,465	-	1,520,465	1,520,465	-
400	SUPPLIES AND MATERIALS	254,700	344,329	333,584	-	379,659	-	379,659	379,659	-
500	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
600	OTHER OBJECTS	117,179	164,207	159,690	-	168,650	-	168,650	168,650	-
700	TRANSFERS	15,097	-	50,000	-	124,153	-	124,153	124,153	-
800	CONTINGENCY/PLANNED RESE	-	-	1,133,811	-	1,018,145	-	1,238,145	1,238,145	-
General Fund Total		\$ 9,301,940	\$ 10,075,807	\$ 11,168,981	68.78	\$ 11,082,351	68.92	\$ 11,302,351	\$ 11,302,351	68.92



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

Resources Report

		Actuals 2019-20	Actuals 2020-21	Adopted 2021-22	FTE 2021-22	Poposed Budget 2022-23	Proposed FTE 2022-23	Approved 2022-23	Adopted 2022-23	Adopted FTE
Fund 100	General									
1111	Current Year Taxes	2,688,957.16	2,804,830.85	2,961,136.00	0.00	2,975,000.00	0.00	2,975,000.00	2,975,000.00	0.00
1112	Prior Year Taxes	38,689.43	39,922.21	25,000.00	0.00	40,000.00	0.00	40,000.00	40,000.00	0.00
1114	PILOT	0.00	119.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1121	Current Year Local Option Taxes	918,091.88	865,013.13	945,364.00	0.00	986,000.00	0.00	986,000.00	986,000.00	0.00
1122	Prior Year Local Option Taxes	11,017.88	12,861.23	0.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
1123	Penalties & Interest on Local Option Tax	1,272.44	397.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1190	Penalties & Interest on Taxes	3,983.92	1,692.11	0.00	0.00	2,700.00	0.00	2,700.00	2,700.00	0.00
1311	Tuition from Individuals	836,645.65	744,061.26	917,212.00	0.00	1,167,438.00	0.00	1,167,438.00	1,167,438.00	0.00
1314	Tuition - Deposits for Next Year	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1510	Interest on Investments	72,183.64	27,757.18	27,000.00	0.00	27,000.00	0.00	27,000.00	27,000.00	0.00
1730	Student Organization Dues/Fees	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1740	Fees	125,101.75	66,008.65	125,000.00	0.00	125,000.00	0.00	125,000.00	125,000.00	0.00
1790	Other Extracurricular Activities	700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1910	Rentals	2,736.50	0.00	3,974.00	0.00	3,974.00	0.00	3,974.00	3,974.00	0.00
1920	Contributions & Donations - Private Sou	1,420,341.64	1,423,292.00	1,019,701.00	0.00	1,290,210.00	0.00	1,290,210.00	1,290,210.00	0.00
1960	Recovery of Prior Year Expenditure	79.45	35,528.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1970	Services Provided - Other Funds	10,444.36	13,688.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1980	Fees Charged to Grants	0.00	5,101.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1990	Miscellaneous Revenue	67,660.78	9,316.26	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
1992	E- Rate	15,180.58	3,692.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000	Local Sources	6,213,287.06	6,053,332.67	6,049,387.00	0.00	6,657,322.00	0.00	6,657,322.00	6,657,322.00	0.00
2101	County School Funds	689.14	348.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2102	General ESD Funds	0.00	63,007.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2112	City & County Income Taxes - Current Y	60,728.80	43,483.20	45,000.00	0.00	45,000.00	0.00	45,000.00	45,000.00	0.00
2199	Other Intermediate Sources	0.00	9,237.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000	Intermediate Sources	61,417.94	116,076.89	95,000.00	0.00	45,000.00	0.00	45,000.00	45,000.00	0.00
3101	State School Fund - General Support	3,414,514.84	3,465,304.54	3,433,232.76	0.00	3,543,165.00	0.00	3,543,165.00	3,543,165.00	0.00
3103	Common School Fund	91,405.07	68,297.10	53,361.01	0.00	56,865.00	0.00	56,865.00	56,865.00	0.00
3120	SSF - Small HS Adj	0.00	0.00	38,000.00	0.00	0.00	0.00	0.00	0.00	0.00
3199	Other Unrestricted Grants	43,795.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3299	Other Restricted Grants-in-aid	640.00	38,219.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000	State Sources	3,550,355.54	3,571,821.31	3,524,593.77	0.00	3,600,030.00	0.00	3,600,030.00	3,600,030.00	0.00
4500	Federal Revenue	84,473.00	29,732.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000	Federal Sources	84,473.00	29,732.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Fund Balance	874,478.22	1,482,071.40	1,177,227.00	0.00	780,000.00	0.00	1,000,000.00	1,000,000.00	0.00
5000	Other Sources	874,478.22	1,482,071.40	1,177,227.00	0.00	780,000.00	0.00	1,000,000.00	1,000,000.00	0.00
Total Fund 100	General	10,784,011.76	11,253,034.27	10,846,207.77	0.00	11,082,352.00	0.00	11,302,352.00	11,302,352.00	0.00

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

Requirements Report

			Actuals 2019-20	Actuals 2020-21	Adopted 2021-22	FTE 2021-22	Proposed Budget 2022-23	Proposed FTE 2022-23	Approved 2022-23	Adopted 2022-23	Adopted FTE
Fund 100 General											
Function	1111	Elementary Programs									
111	Licensed Salaries		1,314,717.21	1,379,051.48	1,358,372.63	17.86	1,305,940.87	17.22	1,305,940.87	1,305,940.87	17.22
112	Classified Salaries		52,715.88	8,938.81	0.00	0.00	46,413.90	1.63	46,413.90	46,413.90	1.63
121	Substitutes - Licensed		0.00	5,578.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
123	Temporary - Licensed		0.00	116,768.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124	Temporary - Classified		0.00	4,857.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary		23,791.45	30,500.63	13,078.44	0.00	10,238.28	0.00	10,238.28	10,238.28	0.00
210	PERS Related Costs		451,024.01	486,709.76	366,113.34	0.00	336,739.77	0.00	336,739.77	336,739.77	0.00
220	FICA - Medicare / Social Security		106,242.30	117,754.23	105,161.20	0.00	102,206.30	0.00	102,206.30	102,206.30	0.00
231	Workers Compensation - SAIF		6,776.55	3,808.72	3,393.16	0.00	2,820.12	0.00	2,820.12	2,820.12	0.00
232	WBF - Hourly Assessment		2,439.56	27,703.72	14,151.32	0.00	13,767.71	0.00	13,767.71	13,767.71	0.00
234	OTHER REQ PAYROLL COSTS		0.00	0.00	34.56	0.00	2,639.71	0.00	2,639.71	2,639.71	0.00
240	Insurance		290,988.07	341,763.87	265,461.68	0.00	294,186.34	0.00	294,186.34	294,186.34	0.00
241	Other Insurance		4,297.00	4,571.44	3,932.76	0.00	3,784.80	0.00	3,784.80	3,784.80	0.00
243	VEBA CONTRIBUTION		23,034.96	27,910.39	38,735.52	0.00	23,211.46	0.00	23,211.46	23,211.46	0.00
312	Instructional Programs Improvement Services		8,865.84	797.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
319	Other Instructional Prof. Tech. Services		121,830.28	19,145.65	32,166.45	0.00	37,166.45	0.00	37,166.45	37,166.45	0.00
340	Travel		0.00	13.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
374	Other Tuition		17,694.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services		331.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		11,302.69	23,183.84	20,000.00	0.00	45,000.00	0.00	45,000.00	45,000.00	0.00
420	Textbooks		542.64	4,032.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	Library Books		22.36	0.00	525.00	0.00	525.00	0.00	525.00	525.00	0.00
440	Periodicals		146.03	3,529.46	525.00	0.00	525.00	0.00	525.00	525.00	0.00
460	Non-Consumable Items		501.64	9,065.70	1,470.00	0.00	6,470.00	0.00	6,470.00	6,470.00	0.00
470	Computer Software		2,090.43	6,307.53	7,200.00	0.00	2,800.00	0.00	2,800.00	2,800.00	0.00
480	Computer Hardware		52,359.42	40,801.23	49,000.00	0.00	60,000.00	0.00	60,000.00	60,000.00	0.00
640	Dues and Fees		175.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1111	Elementary Programs	2,491,889.05	2,662,793.41	2,289,321.06	17.86	2,304,435.71	18.85	2,304,435.71	2,304,435.71	18.85
Function	1113	Elementary Extracurricular									
130	Additional Salary		2,713.36	1,125.00	3,058.44	0.00	3,082.31	0.00	3,082.31	3,082.31	0.00

Requirements Report

		Actuals 2019-20	Actuals 2020-21	Adopted 2021-22	FTE 2021-22	Poposed Budget 2022-23	Proposed FTE 2022-23	Approved 2022-23	Adopted 2022-23	Adopted FTE
Fund 100	General									
Function 1113	Elementary Extracurricular									
210	PERS Related Costs	990.10	108.56	648.60	0.00	750.84	0.00	750.84	750.84	0.00
220	FICA - Medicare / Social Security	206.71	86.05	205.98	0.00	235.79	0.00	235.79	235.79	0.00
231	Workers Compensation - SAIF	13.02	2.76	7.56	0.00	6.48	0.00	6.48	6.48	0.00
232	WBF - Hourly Assessment	4.87	27.68	30.60	0.00	31.74	0.00	31.74	31.74	0.00
234	OTHER REQ PAYROLL COSTS	0.00	0.00	0.00	0.00	6.12	0.00	6.12	6.12	0.00
Total Function 1113	Elementary Extracurricular	3,928.06	1,350.05	3,951.18	0.00	4,113.28	0.00	4,113.28	4,113.28	0.00
Function 1121	Middle School Programs									
111	Licensed Salaries	457,033.35	487,757.63	466,707.43	5.40	440,396.15	5.48	440,396.15	440,396.15	5.48
121	Substitutes - Licensed	520.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	3,073.53	11,081.72	6,469.44	0.00	13,738.42	0.00	13,738.42	13,738.42	0.00
210	PERS Related Costs	150,316.85	162,029.75	131,777.02	0.00	111,412.99	0.00	111,412.99	111,412.99	0.00
220	FICA - Medicare / Social Security	34,845.63	37,793.26	35,801.38	0.00	34,177.31	0.00	34,177.31	34,177.31	0.00
231	Workers Compensation - SAIF	2,210.76	1,229.27	1,166.04	0.00	957.30	0.00	957.30	957.30	0.00
232	WBF - Hourly Assessment	794.21	8,508.69	4,800.40	0.00	4,583.34	0.00	4,583.34	4,583.34	0.00
234	OTHER REQ PAYROLL COSTS	0.00	0.00	11.76	0.00	821.33	0.00	821.33	821.33	0.00
240	Insurance	73,059.36	74,910.57	69,161.64	0.00	65,518.78	0.00	65,518.78	65,518.78	0.00
241	Other Insurance	1,398.00	1,428.45	1,397.76	0.00	1,306.22	0.00	1,306.22	1,306.22	0.00
243	VEBA CONTRIBUTION	15,356.64	19,033.50	19,367.76	0.00	17,969.75	0.00	17,969.75	17,969.75	0.00
312	Instructional Programs Improvement Services	430.00	351.97	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
319	Other Instructional Prof. Tech. Services	3,264.84	24,241.19	40,708.12	0.00	45,708.12	0.00	45,708.12	45,708.12	0.00
340	Travel	0.00	225.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	5,057.43	3,315.24	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
420	Textbooks	138.01	15,909.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	Periodicals	0.00	1,064.44	1,433.25	0.00	1,433.25	0.00	1,433.25	1,433.25	0.00
460	Non-Consumable Items	0.00	3,655.44	551.25	0.00	551.25	0.00	551.25	551.25	0.00
470	Computer Software	0.00	95.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1121	Middle School Programs	747,498.61	852,630.42	794,353.25	5.40	753,574.21	5.48	753,574.21	753,574.21	5.48
Function 1122	Middle School Extracurricular									
111	Licensed Salaries	0.00	0.00	0.00	0.00	27,563.58	0.43	27,563.58	27,563.58	0.43
112	Classified Salaries	9,828.00	10,062.00	10,418.96	0.25	0.00	0.00	0.00	0.00	0.00
124	Temporary - Classified	0.00	0.00	6,147.35	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	101,431.37	74,291.38	79,907.51	0.00	75,544.37	0.00	75,544.37	75,544.37	0.00

Requirements Report

		Actuals 2019-20	Actuals 2020-21	Adopted 2021-22	FTE 2021-22	Poposed Budget 2022-23	Proposed FTE 2022-23	Approved 2022-23	Adopted 2022-23	Adopted FTE
Fund 100	General									
Function 1122	Middle School Extracurricular									
210	PERS Related Costs	19,882.90	17,745.78	20,462.34	0.00	12,770.08	0.00	12,770.08	12,770.08	0.00
220	FICA - Medicare / Social Security	8,473.19	6,442.63	6,592.11	0.00	4,743.54	0.00	4,743.54	4,743.54	0.00
231	Workers Compensation - SAIF	640.08	266.34	237.54	0.00	130.95	0.00	130.95	130.95	0.00
232	WBF - Hourly Assessment	183.99	1,587.96	969.49	0.00	642.14	0.00	642.14	642.14	0.00
234	OTHER REQ PAYROLL COSTS	0.00	0.00	0.18	0.00	119.11	0.00	119.11	119.11	0.00
240	Insurance	1,635.26	1,745.02	1,893.60	0.00	0.00	0.00	0.00	0.00	0.00
241	Other Insurance	70.68	73.86	77.04	0.00	0.00	0.00	0.00	0.00	0.00
322	Repairs & Maintenance	200.00	0.00	2,100.00	0.00	2,100.00	0.00	2,100.00	2,100.00	0.00
324	Rentals	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	4,349.50	1,637.00	6,405.00	0.00	6,405.00	0.00	6,405.00	6,405.00	0.00
410	Consumable Supplies & Materials	596.79	1,456.35	6,200.00	0.00	6,200.00	0.00	6,200.00	6,200.00	0.00
460	Non-Consumable Items	529.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	497.50	715.42	800.00	0.00	650.00	0.00	650.00	650.00	0.00
480	Computer Hardware	0.00	518.99	100.00	0.00	100.00	0.00	100.00	100.00	0.00
640	Dues and Fees	1,670.00	415.75	1,050.00	0.00	1,050.00	0.00	1,050.00	1,050.00	0.00
Total Function 1122	Middle School Extracurricular	150,389.08	116,958.48	143,361.12	0.25	138,018.77	0.43	138,018.77	138,018.77	0.43
Function 1131	High School Programs									
111	Licensed Salaries	1,074,308.61	1,090,194.03	1,104,948.10	13.85	1,078,220.50	13.55	1,078,220.50	1,078,220.50	13.55
121	Substitutes - Licensed	1,406.80	240.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	15,102.49	15,751.53	9,245.76	0.00	22,335.84	0.00	22,335.84	22,335.84	0.00
210	PERS Related Costs	382,874.26	364,466.72	294,653.12	0.00	276,734.72	0.00	276,734.72	276,734.72	0.00
220	FICA - Medicare / Social Security	88,912.09	84,316.22	85,231.03	0.00	83,527.48	0.00	83,527.48	83,527.48	0.00
231	Workers Compensation - SAIF	5,684.96	2,756.72	2,680.93	0.00	2,342.18	0.00	2,342.18	2,342.18	0.00
232	WBF - Hourly Assessment	2,031.49	18,153.24	11,428.47	0.00	11,201.36	0.00	11,201.36	11,201.36	0.00
234	OTHER REQ PAYROLL COSTS	0.00	0.00	25.99	0.00	2,117.79	0.00	2,117.79	2,117.79	0.00
240	Insurance	232,851.10	205,180.73	193,307.74	0.00	237,692.46	0.00	237,692.46	237,692.46	0.00
241	Other Insurance	3,695.23	3,211.54	3,133.63	0.00	3,357.60	0.00	3,357.60	3,357.60	0.00
243	VEBA CONTRIBUTION	19,835.66	32,585.20	31,472.58	0.00	26,229.24	0.00	26,229.24	26,229.24	0.00
311	Instruction Services	0.00	16,197.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312	Instructional Programs Improvement Services	590.54	126.40	(4,000.00)	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
319	Other Instructional Prof. Tech. Services	3,747.14	51,115.12	48,291.43	0.00	53,291.43	0.00	53,291.43	53,291.43	0.00
322	Repairs & Maintenance	340.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
324	Rentals	0.00	6,572.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2019-20	Actuals 2020-21	Adopted 2021-22	FTE 2021-22	Poposed Budget 2022-23	Proposed FTE 2022-23	Approved 2022-23	Adopted 2022-23	Adopted FTE
Fund	100	General									
Function	1131	High School Programs									
	340	Travel	1,361.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	374	Other Tuition	2,178.75	2,958.86	1,102.50	0.00	1,102.50	0.00	1,102.50	1,102.50	0.00
	389	Other Non-Instr / Prof Technical Services	729.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	4,269.16	1,900.81	15,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
	420	Textbooks	10,320.14	4,627.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	450	Food	160.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	460	Non-Consumable Items	3,584.22	599.00	2,480.63	0.00	7,480.63	0.00	7,480.63	7,480.63	0.00
	470	Computer Software	971.70	123.74	300.00	0.00	1,050.00	0.00	1,050.00	1,050.00	0.00
	480	Computer Hardware	36,495.96	13,537.00	18,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
	640	Dues and Fees	649.98	550.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
Total Function	1131	High School Programs	1,892,101.40	1,915,165.08	1,819,301.91	13.85	1,863,683.73	13.55	1,863,683.73	1,863,683.73	13.55
Function	1132	High School Extracurricular									
	111	Licensed Salaries	0.00	0.00	0.00	0.00	36,537.77	0.57	36,537.77	36,537.77	0.57
	112	Classified Salaries	9,828.00	10,062.00	10,418.84	0.25	0.00	0.00	0.00	0.00	0.00
	113	Administrators	0.00	0.00	51,455.50	0.50	0.00	0.00	0.00	0.00	0.00
	124	Temporary - Classified	0.00	0.00	33,362.04	0.00	29,350.88	0.00	29,350.88	29,350.88	0.00
	130	Additional Salary	91,147.71	114,312.42	118,112.62	0.00	115,284.16	0.00	115,284.16	115,284.16	0.00
	210	PERS Related Costs	19,560.34	24,586.16	50,048.08	0.00	15,626.04	0.00	15,626.04	15,626.04	0.00
	220	FICA - Medicare / Social Security	7,704.95	9,501.75	14,937.52	0.00	7,595.96	0.00	7,595.96	7,595.96	0.00
	231	Workers Compensation - SAIF	564.53	382.35	525.98	0.00	380.07	0.00	380.07	380.07	0.00
	232	WBF - Hourly Assessment	178.66	2,454.37	2,147.26	0.00	1,024.29	0.00	1,024.29	1,024.29	0.00
	234	OTHER REQ PAYROLL COSTS	0.00	0.00	1.20	0.00	198.23	0.00	198.23	198.23	0.00
	240	Insurance	1,803.86	1,840.19	11,624.48	0.00	0.00	0.00	0.00	0.00	0.00
	241	Other Insurance	72.40	79.81	203.12	0.00	0.00	0.00	0.00	0.00	0.00
	322	Repairs & Maintenance	708.60	60.00	6,300.00	0.00	6,300.00	0.00	6,300.00	6,300.00	0.00
	324	Rentals	599.80	6,002.00	7,000.00	0.00	7,000.00	0.00	7,000.00	7,000.00	0.00
	340	Travel	1,789.22	0.00	3,675.00	0.00	3,675.00	0.00	3,675.00	3,675.00	0.00
	389	Other Non-Instr / Prof Technical Services	14,453.00	6,247.25	15,225.00	0.00	15,225.00	0.00	15,225.00	15,225.00	0.00
	410	Consumable Supplies & Materials	5,676.54	1,205.63	8,750.00	0.00	8,750.00	0.00	8,750.00	8,750.00	0.00
	470	Computer Software	497.50	715.41	800.00	0.00	650.00	0.00	650.00	650.00	0.00
	480	Computer Hardware	0.00	519.00	100.00	0.00	100.00	0.00	100.00	100.00	0.00
	640	Dues and Fees	10,154.56	2,842.05	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
Total Function	1132	High School Extracurricular	164,739.67	180,810.39	339,686.64	0.75	252,697.40	0.57	252,697.40	252,697.40	0.57

Requirements Report

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

Requirements Report

			Actuals 2019-20	Actuals 2020-21	Adopted 2021-22	FTE 2021-22	Poposed Budget 2022-23	Proposed FTE 2022-23	Approved 2022-23	Adopted 2022-23	Adopted FTE
Fund 100 General											
Total Function	1250	Less Restrictive - Students with Disabilities	449,649.58	461,641.85	600,161.91	7.97	468,803.99	6.83	468,803.99	468,803.99	6.83
Function	2122	Counseling Services									
111		Licensed Salaries	115,466.77	132,573.12	114,034.44	1.80	92,768.41	1.51	92,768.41	92,768.41	1.51
112		Classified Salaries	39,530.40	30,664.69	31,901.16	0.70	45,926.40	1.00	45,926.40	45,926.40	1.00
123		Temporary - Licensed	0.00	28,478.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130		Additional Salary	1,358.64	1,361.64	0.00	0.00	3,600.00	0.00	3,600.00	3,600.00	0.00
210		PERS Related Costs	44,101.80	57,637.32	37,002.70	0.00	34,663.07	0.00	34,663.07	34,663.07	0.00
220		FICA - Medicare / Social Security	11,896.82	14,738.56	11,163.96	0.00	10,885.56	0.00	10,885.56	10,885.56	0.00
231		Workers Compensation - SAIF	750.42	475.61	359.40	0.00	300.00	0.00	300.00	300.00	0.00
232		WBF - Hourly Assessment	282.76	3,718.32	1,514.19	0.00	1,478.41	0.00	1,478.41	1,478.41	0.00
234		OTHER REQ PAYROLL COSTS	0.00	0.00	3.84	0.00	284.52	0.00	284.52	284.52	0.00
240		Insurance	31,766.12	39,702.72	34,770.60	0.00	30,413.04	0.00	30,413.04	30,413.04	0.00
241		Other Insurance	534.90	655.32	499.92	0.00	516.71	0.00	516.71	516.71	0.00
410		Consumable Supplies & Materials	459.50	0.00	315.00	0.00	315.00	0.00	315.00	315.00	0.00
420		Textbooks	118.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470		Computer Software	1,850.00	0.00	4,100.00	0.00	2,600.00	0.00	2,600.00	2,600.00	0.00
480		Computer Hardware	0.00	0.00	300.00	0.00	300.00	0.00	300.00	300.00	0.00
640		Dues and Fees	205.00	270.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2122	Counseling Services	248,321.57	310,275.61	235,965.21	2.50	224,051.12	2.51	224,051.12	224,051.12	2.51
Function	2130	Health Services									
389		Other Non-Instr / Prof Technical Services	0.00	29,000.00	69,000.00	0.00	69,000.00	0.00	69,000.00	69,000.00	0.00
410		Consumable Supplies & Materials	48.28	640.93	315.00	0.00	315.00	0.00	315.00	315.00	0.00
Total Function	2130	Health Services	48.28	29,640.93	69,315.00	0.00	69,315.00	0.00	69,315.00	69,315.00	0.00
Function	2131	Service Area Direction									
410		Consumable Supplies & Materials	5,574.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2131	Service Area Direction	5,574.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2140	Psychological Services									
389		Other Non-Instr / Prof Technical Services	0.00	255.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2140	Psychological Services	0.00	255.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2190	Student Support									

Requirements Report

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

Requirements Report

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

Requirements Report

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

Requirements Report

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

Requirements Report

		Actuals 2019-20	Actuals 2020-21	Adopted 2021-22	FTE 2021-22	Poposed Budget 2022-23	Proposed FTE 2022-23	Approved 2022-23	Adopted 2022-23	Adopted FTE	
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Fund	100	General									
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Function	2410	Office of the Principal									
	353	Postage	3,564.58	3,292.50	4,515.00	0.00	4,515.00	0.00	4,515.00	4,515.00	0.00
	355	Printing & Binding	17,218.82	2,515.72	21,000.00	0.00	21,000.00	0.00	21,000.00	21,000.00	0.00
	389	Other Non-Instr / Prof Technical Services	0.00	10,179.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	5,718.53	7,477.20	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
	460	Non-Consumable Items	2,218.24	609.05	525.00	0.00	525.00	0.00	525.00	525.00	0.00
	470	Computer Software	0.00	0.00	0.00	0.00	775.00	0.00	775.00	775.00	0.00
	480	Computer Hardware	3,997.89	410.70	200.00	0.00	300.00	0.00	300.00	300.00	0.00
	640	Dues and Fees	2,904.00	1,569.05	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
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Total Function	2410	Office of the Principal	672,166.56	882,884.71	696,716.44	6.00	658,533.27	6.06	658,533.27	658,533.27	6.06
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Function	2520	Fiscal Services									
	112	Classified Salaries	0.00	0.00	31,200.00	0.50	36,756.94	0.50	36,756.94	36,756.94	0.50
	113	Administrators	97,997.00	0.00	75,000.00	0.00	110,153.00	1.00	110,153.00	110,153.00	1.00
	124	Temporary - Classified	0.00	0.00	0.00	0.00	11,399.64	0.00	11,399.64	11,399.64	0.00
	130	Additional Salary	1,560.00	60.00	0.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
	210	PERS Related Costs	31,252.72	98.53	6,617.52	0.00	37,928.83	0.00	37,928.83	37,928.83	0.00
	220	FICA - Medicare / Social Security	28,193.11	4.59	2,386.80	0.00	12,170.49	0.00	12,170.49	12,170.49	0.00
	231	Workers Compensation - SAIF	477.82	0.15	76.80	0.00	336.15	0.00	336.15	336.15	0.00
	232	WBF - Hourly Assessment	171.67	0.21	322.55	0.00	1,628.82	0.00	1,628.82	1,628.82	0.00
	234	OTHER REQ PAYROLL COSTS	0.00	0.00	0.60	0.00	318.24	0.00	318.24	318.24	0.00
	240	Insurance	20,854.30	0.00	8,358.00	0.00	28,259.28	0.00	28,259.28	28,259.28	0.00
	241	Other Insurance	4,440.68	276.15	0.00	0.00	471.36	0.00	471.36	471.36	0.00
	322	Repairs & Maintenance	0.00	0.00	525.00	0.00	525.00	0.00	525.00	525.00	0.00
	340	Travel	485.09	0.00	500.00	0.00	500.00	0.00	500.00	500.00	0.00
	353	Postage	316.40	0.00	525.00	0.00	525.00	0.00	525.00	525.00	0.00
	354	Advertising	0.00	0.00	525.00	0.00	525.00	0.00	525.00	525.00	0.00
	355	Printing & Binding	465.38	0.00	315.00	0.00	315.00	0.00	315.00	315.00	0.00
	389	Other Non-Instr / Prof Technical Services	12,602.96	165,822.56	140,878.00	0.00	80,878.00	0.00	80,878.00	80,878.00	0.00
	410	Consumable Supplies & Materials	218.94	509.13	530.25	0.00	530.25	0.00	530.25	530.25	0.00
	460	Non-Consumable Items	0.00	0.00	0.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
	470	Computer Software	16,429.87	17,339.08	18,000.00	0.00	22,500.00	0.00	22,500.00	22,500.00	0.00
	480	Computer Hardware	15.48	0.00	100.00	0.00	300.00	0.00	300.00	300.00	0.00
	640	Dues and Fees	14,416.27	14,246.94	16,500.00	0.00	16,500.00	0.00	16,500.00	16,500.00	0.00
	649	FEES - MISC	6,967.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2019-20	Actuals 2020-21	Adopted 2021-22	FTE 2021-22	Poposed Budget 2022-23	Proposed FTE 2022-23	Approved 2022-23	Adopted 2022-23	Adopted FTE
Fund 100 General											
Total Function 2520 Fiscal Services			236,865.07	198,357.34	302,360.52	0.50	373,721.00	1.50	373,721.00	373,721.00	1.50
Function 2540 Operation & Maintenance of Plant Services											
112	Classified Salaries		168,849.70	182,996.89	214,812.00	4.50	229,900.00	4.50	229,900.00	229,900.00	4.50
122	Substitutes - Classified		0.00	109.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary		473.50	12,830.19	14,599.92	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs		40,006.55	50,235.84	52,981.25	0.00	50,899.16	0.00	50,899.16	50,899.16	0.00
220	FICA - Medicare / Social Security		12,867.69	14,698.99	16,968.13	0.00	17,486.99	0.00	17,486.99	17,486.99	0.00
231	Workers Compensation - SAIF		5,003.13	2,703.90	2,522.54	0.00	3,250.71	0.00	3,250.71	3,250.71	0.00
232	WBF - Hourly Assessment		336.90	2,774.79	2,329.95	0.00	2,410.92	0.00	2,410.92	2,410.92	0.00
234	OTHER REQ PAYROLL COSTS		0.00	0.00	3.90	0.00	457.08	0.00	457.08	457.08	0.00
240	Insurance		40,414.22	41,384.40	54,997.20	0.00	52,788.24	0.00	52,788.24	52,788.24	0.00
241	Other Insurance		466.92	621.45	622.08	0.00	630.72	0.00	630.72	630.72	0.00
322	Repairs & Maintenance		179,672.61	184,041.67	133,521.15	0.00	133,521.15	0.00	133,521.15	133,521.15	0.00
324	Rentals		236,450.94	227,728.80	234,213.50	0.00	241,234.50	0.00	241,234.50	241,234.50	0.00
325	Electricity		68,810.36	75,855.77	109,000.00	0.00	110,000.00	0.00	110,000.00	110,000.00	0.00
326	Fuel		33,309.79	40,217.76	68,500.00	0.00	53,000.00	0.00	53,000.00	53,000.00	0.00
327	Water and Sewage		35,465.25	36,116.49	74,300.00	0.00	74,300.00	0.00	74,300.00	74,300.00	0.00
328	Garbage		23,653.51	22,153.33	34,800.00	0.00	45,000.00	0.00	45,000.00	45,000.00	0.00
329	Other Property Services		125.00	0.00	27,962.50	0.00	27,962.50	0.00	27,962.50	27,962.50	0.00
340	Travel		0.00	185.00	500.00	0.00	500.00	0.00	500.00	500.00	0.00
359	Other Communication Services		0.00	0.00	987.00	0.00	987.00	0.00	987.00	987.00	0.00
389	Other Non-Instr / Prof Technical Services		5,479.52	6,752.71	10,500.00	0.00	10,500.00	0.00	10,500.00	10,500.00	0.00
410	Consumable Supplies & Materials		14,691.26	25,419.66	31,907.50	0.00	31,907.50	0.00	31,907.50	31,907.50	0.00
460	Non-Consumable Items		25,800.54	63,574.21	5,801.25	0.00	15,801.25	0.00	15,801.25	15,801.25	0.00
470	Computer Software		0.00	59.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware		(681.10)	0.00	500.00	0.00	500.00	0.00	500.00	500.00	0.00
640	Dues and Fees		450.00	31,531.44	24,500.00	0.00	24,500.00	0.00	24,500.00	24,500.00	0.00
653	Propery Insurance Premiums		72,757.00	83,513.00	96,040.00	0.00	105,000.00	0.00	105,000.00	105,000.00	0.00
670	Multnomah County Tax Assessment		0.00	702.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2540 Operation & Maintenance of Plant Services			964,403.29	1,106,208.82	1,212,869.87	4.50	1,232,537.72	4.50	1,232,537.72	1,232,537.72	4.50
Function 2550 Student Transportation Services											
322	Repairs & Maintenance		806.17	1,184.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
331	Reimburseable Student Transportation		147,372.90	70,463.90	175,000.00	0.00	185,000.00	0.00	185,000.00	185,000.00	0.00

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

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

Requirements Report

			Actuals 2019-20	Actuals 2020-21	Adopted 2021-22	FTE 2021-22	Proposed Budget 2022-23	Proposed FTE 2022-23	Approved 2022-23	Adopted 2022-23	Adopted FTE
Fund 100	General										
Function 2660	Technology Support										
353	Postage		502.96	376.52	300.00	0.00	100.00	0.00	100.00	100.00	0.00
390	Other General Prof and Technological Services		11,960.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		(69.21)	745.30	1,100.00	0.00	1,700.00	0.00	1,700.00	1,700.00	0.00
460	Non-Consumable Items		877.19	865.43	2,800.00	0.00	7,500.00	0.00	7,500.00	7,500.00	0.00
470	Computer Software		10,136.96	17,555.22	13,500.00	0.00	18,500.00	0.00	18,500.00	18,500.00	0.00
480	Computer Hardware		158.96	3,111.14	1,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
640	Dues and Fees		444.50	2.35	600.00	0.00	600.00	0.00	600.00	600.00	0.00
Total Function 2660	Technology Support		32,181.66	261,319.60	256,835.48	2.00	264,364.20	1.93	264,364.20	264,364.20	1.93
Function 5200	Transfers of Funds										
710	Interfund Transfer		15,096.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
711	TRANSFER		0.00	0.00	0.00	0.00	24,153.00	0.00	24,153.00	24,153.00	0.00
712	TRANSFER - TEXTBOOK ADOPTION		0.00	0.00	50,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00
Total Function 5200	Transfers of Funds		15,096.64	0.00	50,000.00	0.00	124,153.00	0.00	124,153.00	124,153.00	0.00
Function 6110	Operating Contingency										
810	Contingency (only with 6110 function)		0.00	0.00	111,865.24	0.00	898,737.48	0.00	898,737.48	898,737.48	0.00
Total Function 6110	Operating Contingency		0.00	0.00	111,865.24	0.00	898,737.48	0.00	898,737.48	898,737.48	0.00
Function 7000	Unappropriated Ending Fund Balance										
820	Reserve for Next Year (unappropriated only w/7000)		0.00	0.00	699,172.69	0.00	119,407.99	0.00	339,407.99	339,407.99	0.00
Total Function 7000	Unappropriated Ending Fund Balance		0.00	0.00	699,172.69	0.00	119,407.99	0.00	339,407.99	339,407.99	0.00
Total Fund 100	General		9,301,940.36	10,075,807.10	10,846,207.77	68.28	11,082,352.00	68.92	11,302,352.00	11,302,352.00	68.92

Special Revenue Funds (200)

SPECIAL REVENUE FUNDS

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

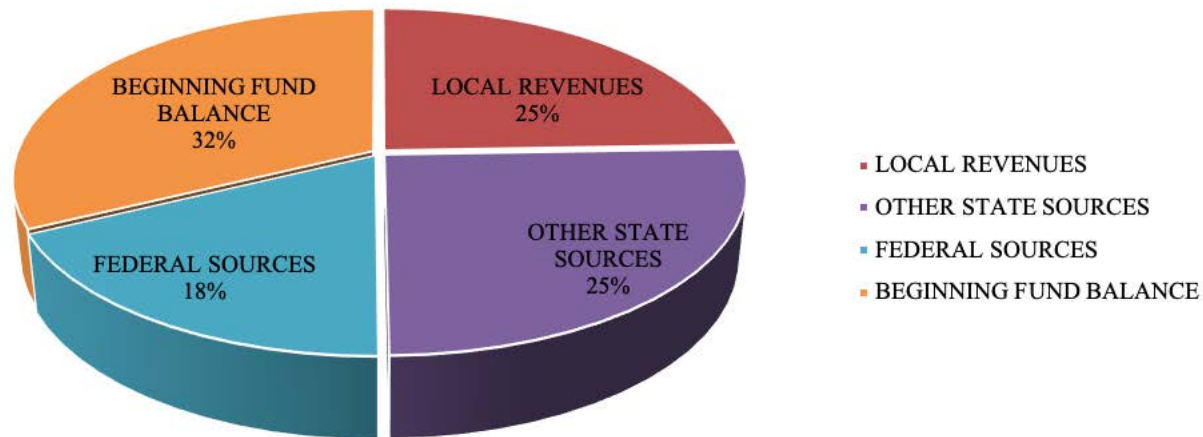
Riverdale School District Summary of Special Revenue Funds 2022-2023

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

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

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

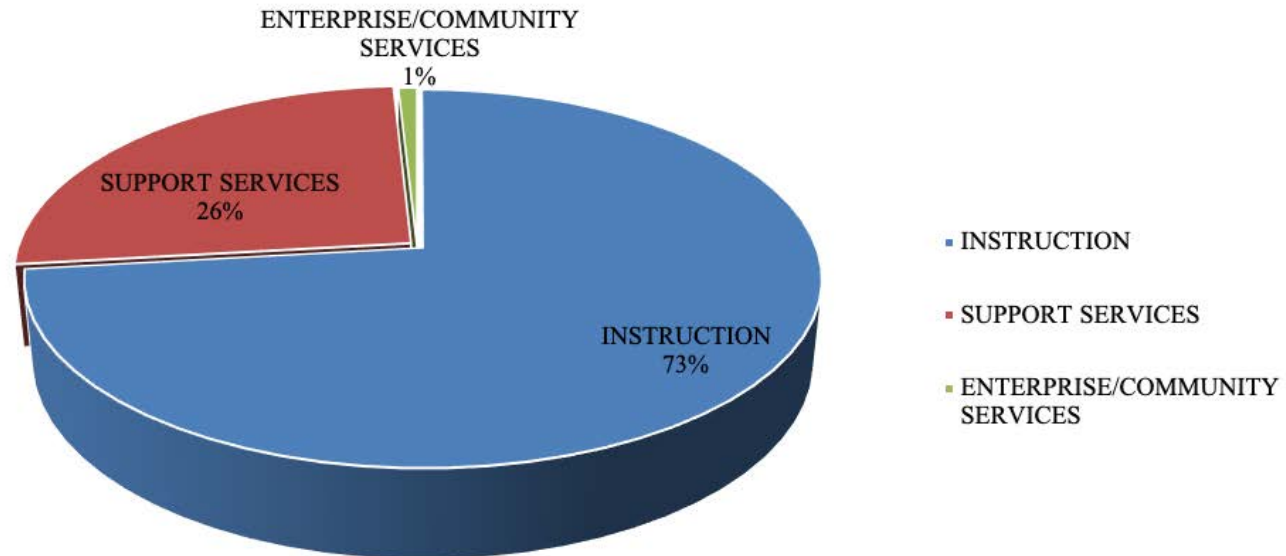
Revenue by Source



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

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

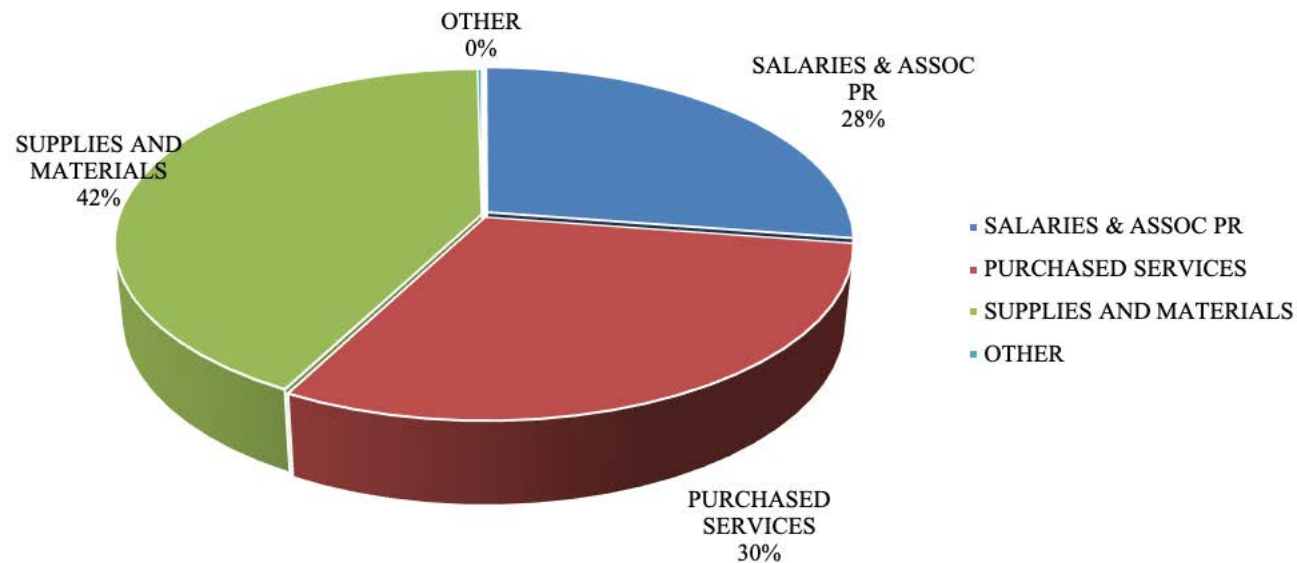
Expenditures by Function



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

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

Expenditures by Object



Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

		Actuals 2019-20	Actuals 2020-21	Adopted 2021-22	FTE 2021-22	Poposed Budget 2022-23	Proposed FTE 2022-23	Approved 2022-23	Adopted 2022-23	Adopted FTE
Fund 202	CTE - Career Technical Education									
Function 1111	Elementary Programs									
111	Licensed Salaries	0.00	0.00	38,229.50	0.50	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	0.00	0.00	11,625.49	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	0.00	0.00	2,924.52	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	0.00	0.00	94.20	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	0.00	0.00	393.48	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	0.00	0.00	8,358.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Other Insurance	0.00	0.00	90.48	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111	Elementary Programs	0.00	0.00	61,715.67	0.50	0.00	0.00	0.00	0.00	0.00
Function 1131	High School Programs									
111	Licensed Salaries	82,712.00	84,780.00	86,476.00	1.00	88,915.32	1.00	88,915.32	88,915.32	1.00
130	Additional Salary	0.00	696.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	17,518.43	31,481.04	26,219.52	0.00	24,425.04	0.00	24,425.04	24,425.04	0.00
220	FICA - Medicare / Social Security	0.00	6,539.03	6,615.36	0.00	6,802.08	0.00	6,802.08	6,802.08	0.00
231	Workers Compensation - SAIF	0.00	210.55	213.12	0.00	187.44	0.00	187.44	187.44	0.00
232	WBF - Hourly Assessment	0.00	1,474.66	887.08	0.00	911.39	0.00	911.39	911.39	0.00
234	OTHER REQ PAYROLL COSTS	0.00	0.00	2.32	0.00	177.84	0.00	177.84	177.84	0.00
240	Insurance	18,653.57	19,597.92	19,897.92	0.00	20,958.84	0.00	20,958.84	20,958.84	0.00
241	Other Insurance	0.00	261.33	268.68	0.00	268.68	0.00	268.68	268.68	0.00
480	Computer Hardware	0.00	28,486.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Programs	118,884.00	173,527.83	140,580.00	1.00	142,646.63	1.00	142,646.63	142,646.63	1.00
Function 1132	High School Extracurricular									
130	Additional Salary	750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1132	High School Extracurricular	750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2122	Counseling Services									
111	Licensed Salaries	0.00	0.00	0.00	0.00	20,177.99	0.29	20,177.99	20,177.99	0.29
210	PERS Related Costs	0.00	0.00	0.00	0.00	4,915.44	0.00	4,915.44	4,915.44	0.00
220	FICA - Medicare / Social Security	0.00	0.00	0.00	0.00	1,543.56	0.00	1,543.56	1,543.56	0.00
231	Workers Compensation - SAIF	0.00	0.00	0.00	0.00	42.48	0.00	42.48	42.48	0.00
232	WBF - Hourly Assessment	0.00	0.00	0.00	0.00	208.25	0.00	208.25	208.25	0.00
234	OTHER REQ PAYROLL COSTS	0.00	0.00	0.00	0.00	40.44	0.00	40.44	40.44	0.00
240	Insurance	0.00	0.00	57 0.00	0.00	6,739.13	0.00	6,739.13	6,739.13	0.00

Requirements Report

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

Resources Report

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

Requirements Report

			Actuals 2019-20	Actuals 2020-21	Adopted 2021-22	FTE 2021-22	Poposed Budget 2022-23	Proposed FTE 2022-23	Approved 2022-23	Adopted 2022-23	Adopted FTE
Fund 203	Title I										
Function 1111	Elementary Programs										
111	Licensed Salaries		0.00	0.00	9,939.67	0.13	3,766.68	0.07	3,766.68	3,766.68	0.07
130	Additional Salary		0.00	0.00	1,800.36	0.00	1,761.32	0.00	1,761.32	1,761.32	0.00
210	PERS Related Costs		0.00	0.00	3,078.02	0.00	1,226.75	0.00	1,226.75	1,226.75	0.00
220	FICA - Medicare / Social Security		0.00	0.00	877.45	0.00	422.87	0.00	422.87	422.87	0.00
231	Workers Compensation - SAIF		0.00	0.00	28.88	0.00	11.64	0.00	11.64	11.64	0.00
232	WBF - Hourly Assessment		0.00	0.00	120.00	0.00	57.32	0.00	57.32	57.32	0.00
234	OTHER REQ PAYROLL COSTS		0.00	0.00	0.24	0.00	11.16	0.00	11.16	11.16	0.00
240	Insurance		0.00	0.00	2,715.00	0.00	1,424.31	0.00	1,424.31	1,424.31	0.00
241	Other Insurance		0.00	0.00	29.04	0.00	13.32	0.00	13.32	13.32	0.00
410	Consumable Supplies & Materials		0.00	0.00	11,463.78	0.00	1,068.37	0.00	1,068.37	1,068.37	0.00
Total Function 1111	Elementary Programs		0.00	0.00	30,052.44	0.13	9,763.74	0.07	9,763.74	9,763.74	0.07
Function 1121	Middle School Programs										
130	Additional Salary		0.00	0.00	3,565.56	0.00	1,761.32	0.00	1,761.32	1,761.32	0.00
210	PERS Related Costs		0.00	0.00	756.24	0.00	483.89	0.00	483.89	483.89	0.00
220	FICA - Medicare / Social Security		0.00	0.00	240.10	0.00	130.90	0.00	130.90	130.90	0.00
231	Workers Compensation - SAIF		0.00	0.00	8.76	0.00	3.63	0.00	3.63	3.63	0.00
232	WBF - Hourly Assessment		0.00	0.00	35.64	0.00	17.30	0.00	17.30	17.30	0.00
234	OTHER REQ PAYROLL COSTS		0.00	0.00	0.00	0.00	3.08	0.00	3.08	3.08	0.00
Total Function 1121	Middle School Programs		0.00	0.00	4,606.30	0.00	2,400.12	0.00	2,400.12	2,400.12	0.00
Function 2222	Library/Media Center										
111	Licensed Salaries		0.00	0.00	0.00	0.00	4,660.44	0.06	4,660.44	4,660.44	0.06
210	PERS Related Costs		0.00	0.00	0.00	0.00	1,135.32	0.00	1,135.32	1,135.32	0.00
220	FICA - Medicare / Social Security		0.00	0.00	0.00	0.00	354.60	0.00	354.60	354.60	0.00
231	Workers Compensation - SAIF		0.00	0.00	0.00	0.00	9.84	0.00	9.84	9.84	0.00
232	WBF - Hourly Assessment		0.00	0.00	0.00	0.00	47.59	0.00	47.59	47.59	0.00
234	OTHER REQ PAYROLL COSTS		0.00	0.00	0.00	0.00	9.00	0.00	9.00	9.00	0.00
240	Insurance		0.00	0.00	0.00	0.00	1,237.92	0.00	1,237.92	1,237.92	0.00
241	Other Insurance		0.00	0.00	0.00	0.00	13.08	0.00	13.08	13.08	0.00
Total Function 2222	Library/Media Center		0.00	0.00	0.00	0.00	7,467.79	0.06	7,467.79	7,467.79	0.06
Function 2660	Technology Support										
111	Licensed Salaries		0.00	0.00	60	0.00	6,047.16	0.07	6,047.16	6,047.16	0.07

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

		Actuals 2019-20	Actuals 2020-21	Adopted 2021-22	FTE 2021-22	Poposed Budget 2022-23	Proposed FTE 2022-23	Approved 2022-23	Adopted 2022-23	Adopted FTE
Fund 220	ESSER FUND									
	4500 Federal Revenue	0.00	55,696.90	122,018.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
	4000 Federal Sources	0.00	55,696.90	122,018.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
Total Fund 220	ESSER FUND	0.00	55,696.90	122,018.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00

Requirements Report

		Actuals 2019-20	Actuals 2020-21	Adopted 2021-22	FTE 2021-22	Poposed Budget 2022-23	Proposed FTE 2022-23	Approved 2022-23	Adopted 2022-23	Adopted FTE
Fund 220	ESSER FUND									
Function 1111	Elementary Programs									
111	Licensed Salaries	0.00	12,270.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	0.00	387.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	0.00	1,268.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	0.00	968.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	0.00	31.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	0.00	318.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111	Elementary Programs	0.00	15,244.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1460	Summer School									
111	Licensed Salaries	0.00	0.00	2,772.69	0.25	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	0.00	5,833.89	17,175.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	0.00	1,353.78	4,394.52	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	0.00	446.28	1,368.66	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	0.00	14.38	49.20	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	0.00	59.95	200.88	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	0.00	0.00	1,044.75	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	0.00	1,849.29	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
410	Consumable Supplies & Materials	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1460	Summer School	0.00	7,708.28	31,854.99	0.25	10,000.00	0.00	10,000.00	10,000.00	0.00
Function 2210	Curriculum Development									
130	Additional Salary	0.00	23,004.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	0.00	7,871.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	0.00	1,722.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	0.00	55.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	0.00	90.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2210	Curriculum Development	0.00	32,744.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2540	Operation & Maintenance of Plant Services									
324	Rentals	0.00	0.00	36,602.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	0.00	27,436.01	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	0.00	0.00	5,000.00	0.00	2,250.00	0.00	2,250.00	2,250.00	0.00
Total Function 2540	Operation & Maintenance of Plant Services	0.00	0.00	69,038.01	0.00	2,250.00	0.00	2,250.00	2,250.00	0.00

Requirements Report

			Actuals 2019-20	Actuals 2020-21	Adopted 2021-22	FTE 2021-22	Proposed Budget 2022-23	Proposed FTE 2022-23	Approved 2022-23	Adopted 2022-23	Adopted FTE
Fund	220	ESSER FUND									
Function	2660	Technology Support									
	470	Computer Software	0.00	0.00	21,125.00	0.00	17,750.00	0.00	17,750.00	17,750.00	0.00
Total Function	2660	Technology Support	0.00	0.00	21,125.00	0.00	17,750.00	0.00	17,750.00	17,750.00	0.00
Total Fund	220	ESSER FUND	0.00	55,696.90	122,018.00	0.25	30,000.00	0.00	30,000.00	30,000.00	0.00

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

		Actuals 2019-20	Actuals 2020-21	Adopted 2021-22	FTE 2021-22	Poposed Budget 2022-23	Proposed FTE 2022-23	Approved 2022-23	Adopted 2022-23	Adopted FTE
Fund 251	Student Success Act Fund									
	3199 Other Unrestricted Grants	0.00	154,549.71	456,334.02	0.00	475,516.00	0.00	475,516.00	475,516.00	0.00
	3000 State Sources	0.00	154,549.71	456,334.02	0.00	475,516.00	0.00	475,516.00	475,516.00	0.00
Total Fund 251	Student Success Act Fund	0.00	154,549.71	456,334.02	0.00	475,516.00	0.00	475,516.00	475,516.00	0.00

Requirements Report

		Actuals 2019-20	Actuals 2020-21	Adopted 2021-22	FTE 2021-22	Poposed Budget 2022-23	Proposed FTE 2022-23	Approved 2022-23	Adopted 2022-23	Adopted FTE
Fund 251	Student Success Act Fund									
Function 1111	Elementary Programs									
111	Licensed Salaries	0.00	40,826.79	54,308.66	2.46	53,477.32	0.93	53,477.32	53,477.32	0.93
123	Temporary - Licensed	0.00	18,721.67	0.00	0.00	7,619.72	0.00	7,619.72	7,619.72	0.00
130	Additional Salary	0.00	2,457.51	0.00	0.00	1,761.32	0.00	1,761.32	1,761.32	0.00
210	PERS Related Costs	0.00	15,321.32	7,554.33	0.00	13,456.21	0.00	13,456.21	13,456.21	0.00
220	FICA - Medicare / Social Security	0.00	4,680.90	3,497.89	0.00	4,225.78	0.00	4,225.78	4,225.78	0.00
231	Workers Compensation - SAIF	0.00	152.74	117.84	0.00	116.49	0.00	116.49	116.49	0.00
232	WBF - Hourly Assessment	0.00	1,019.95	458.40	0.00	573.35	0.00	573.35	573.35	0.00
234	OTHER REQ PAYROLL COSTS	0.00	0.00	1.76	0.00	110.43	0.00	110.43	110.43	0.00
240	Insurance	0.00	5,472.00	18,921.67	0.00	20,222.25	0.00	20,222.25	20,222.25	0.00
241	Other Insurance	0.00	134.24	195.75	0.00	188.88	0.00	188.88	188.88	0.00
243	VEBA CONTRIBUTION	0.00	4,827.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111	Elementary Programs	0.00	93,614.75	85,056.30	2.46	101,751.75	0.93	101,751.75	101,751.75	0.93
Function 1131	High School Programs									
111	Licensed Salaries	0.00	0.00	14,199.72	0.25	11,889.00	0.20	11,889.00	11,889.00	0.20
130	Additional Salary	0.00	0.00	1,742.47	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	0.00	0.00	3,133.44	0.00	2,896.20	0.00	2,896.20	2,896.20	0.00
220	FICA - Medicare / Social Security	0.00	0.00	2,029.01	0.00	909.60	0.00	909.60	909.60	0.00
231	Workers Compensation - SAIF	0.00	0.00	34.44	0.00	25.08	0.00	25.08	25.08	0.00
232	WBF - Hourly Assessment	0.00	0.00	287.56	0.00	123.37	0.00	123.37	123.37	0.00
234	OTHER REQ PAYROLL COSTS	0.00	0.00	0.40	0.00	23.76	0.00	23.76	23.76	0.00
240	Insurance	0.00	0.00	0.00	0.00	2,754.24	0.00	2,754.24	2,754.24	0.00
241	Other Insurance	0.00	0.00	38.16	0.00	30.60	0.00	30.60	30.60	0.00
Total Function 1131	High School Programs	0.00	0.00	21,465.20	0.25	18,651.85	0.20	18,651.85	18,651.85	0.20
Function 2122	Counseling Services									
112	Classified Salaries	0.00	13,142.03	13,671.96	0.30	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	0.00	1,140.00	3,080.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	0.00	3,270.36	2,789.65	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	0.00	1,092.60	1,128.48	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	0.00	35.19	36.36	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	0.00	253.92	154.19	0.00	0.00	0.00	0.00	0.00	0.00
234	OTHER REQ PAYROLL COSTS	0.00	0.00	0.32	0.00	0.00	0.00	0.00	0.00	0.00
241	Other Insurance	0.00	55.33	57.60	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2019-20	Actuals 2020-21	Adopted 2021-22	FTE 2021-22	Poposed Budget 2022-23	Proposed FTE 2022-23	Approved 2022-23	Adopted 2022-23	Adopted FTE
Fund 251	Student Success Act Fund									
Function 2122	Counseling Services									
470	Computer Software	0.00	13,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2122	Counseling Services	0.00	32,489.43	20,918.56	0.30	0.00	0.00	0.00	0.00	0.00
Function 2130	Health Services									
389	Other Non-Instr / Prof Technical Services	0.00	0.00	105,000.00	0.00	114,115.37	0.00	114,115.37	114,115.37	0.00
Total Function 2130	Health Services	0.00	0.00	105,000.00	0.00	114,115.37	0.00	114,115.37	114,115.37	0.00
Function 2210	Curriculum Development									
111	Licensed Salaries	0.00	0.00	148,983.00	1.00	74,857.00	1.00	74,857.00	74,857.00	1.00
123	Temporary - Licensed	0.00	13,463.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	0.00	1,090.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	0.00	4,557.69	35,883.72	0.00	18,235.32	0.00	18,235.32	18,235.32	0.00
220	FICA - Medicare / Social Security	0.00	1,028.54	9,512.24	0.00	5,726.65	0.00	5,726.65	5,726.65	0.00
231	Workers Compensation - SAIF	0.00	35.86	345.32	0.00	157.80	0.00	157.80	157.80	0.00
232	WBF - Hourly Assessment	0.00	321.00	1,412.16	0.00	770.02	0.00	770.02	770.02	0.00
234	OTHER REQ PAYROLL COSTS	0.00	0.00	0.00	0.00	149.76	0.00	149.76	149.76	0.00
240	Insurance	0.00	4,104.00	27,257.52	0.00	21,319.80	0.00	21,319.80	21,319.80	0.00
241	Other Insurance	0.00	59.16	500.00	0.00	243.00	0.00	243.00	243.00	0.00
Total Function 2210	Curriculum Development	0.00	24,660.53	223,893.96	1.00	121,459.35	1.00	121,459.35	121,459.35	1.00
Function 2222	Library/Media Center									
111	Licensed Salaries	0.00	0.00	0.00	0.00	74,599.56	0.94	74,599.56	74,599.56	0.94
210	PERS Related Costs	0.00	0.00	0.00	0.00	18,172.44	0.00	18,172.44	18,172.44	0.00
220	FICA - Medicare / Social Security	0.00	0.00	0.00	0.00	5,676.48	0.00	5,676.48	5,676.48	0.00
231	Workers Compensation - SAIF	0.00	0.00	0.00	0.00	157.20	0.00	157.20	157.20	0.00
232	WBF - Hourly Assessment	0.00	0.00	0.00	0.00	763.00	0.00	763.00	763.00	0.00
234	OTHER REQ PAYROLL COSTS	0.00	0.00	0.00	0.00	143.88	0.00	143.88	143.88	0.00
240	Insurance	0.00	0.00	0.00	0.00	19,815.60	0.00	19,815.60	19,815.60	0.00
241	Other Insurance	0.00	0.00	0.00	0.00	209.52	0.00	209.52	209.52	0.00
Total Function 2222	Library/Media Center	0.00	0.00	0.00	0.00	119,537.68	0.94	119,537.68	119,537.68	0.94
Function 2240	Instructional Staff Development									
389	Other Non-Instr / Prof Technical Services	0.00	3,785.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2240	Instructional Staff Development	0.00	3,785.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2019-20	Actuals 2020-21	Adopted 2021-22	FTE 2021-22	Poposed Budget 2022-23	Proposed FTE 2022-23	Approved 2022-23	Adopted 2022-23	Adopted FTE
Fund	251	Student Success Act Fund									
Total Fund	251	Student Success Act Fund	0.00	154,549.71	456,334.02	4.01	475,516.00	3.08	475,516.00	475,516.00	3.08

Resources Report

		Actuals 2019-20	Actuals 2020-21	Adopted 2021-22	FTE 2021-22	Poposed Budget 2022-23	Proposed FTE 2022-23	Approved 2022-23	Adopted 2022-23	Adopted FTE
Fund 259	Other Grants									
	1920 Contributions & Donations - Private Sou	0.00	0.00	235,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00
	1000 Local Sources	0.00	0.00	235,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00
	3299 Other Restricted Grants-in-aid	0.00	23,322.02	238,019.32	0.00	117,100.00	0.00	117,100.00	117,100.00	0.00
	3000 State Sources	0.00	23,322.02	238,019.32	0.00	117,100.00	0.00	117,100.00	117,100.00	0.00
	4500 Federal Revenue	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
	4000 Federal Sources	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
	5400 Fund Balance	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
	5000 Other Sources	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
Total Fund 259	Other Grants	0.00	23,322.02	473,019.32	0.00	317,100.00	0.00	317,100.00	317,100.00	0.00

Requirements Report

			Actuals 2019-20	Actuals 2020-21	Adopted 2021-22	FTE 2021-22	Poposed Budget 2022-23	Proposed FTE 2022-23	Approved 2022-23	Adopted 2022-23	Adopted FTE
Fund 259	Other Grants										
Function 1111	Elementary Programs										
410	Consumable Supplies & Materials		0.00	0.00	190,000.00	0.00	55,000.00	0.00	55,000.00	55,000.00	0.00
Total Function 1111	Elementary Programs		0.00	0.00	190,000.00	0.00	55,000.00	0.00	55,000.00	55,000.00	0.00
Function 1121	Middle School Programs										
410	Consumable Supplies & Materials		0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
Total Function 1121	Middle School Programs		0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
Function 1122	Middle School Extracurricular										
410	Consumable Supplies & Materials		0.00	0.00	25,112.50	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1122	Middle School Extracurricular		0.00	0.00	25,112.50	0.00	0.00	0.00	0.00	0.00	0.00
Function 1131	High School Programs										
389	Other Non-Instr / Prof Technical Services		0.00	0.00	20,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
410	Consumable Supplies & Materials		0.00	0.00	0.00	0.00	55,000.00	0.00	55,000.00	55,000.00	0.00
Total Function 1131	High School Programs		0.00	0.00	20,000.00	0.00	105,000.00	0.00	105,000.00	105,000.00	0.00
Function 1460	Summer School										
111	Licensed Salaries		0.00	0.00	8,318.10	0.75	0.00	0.00	0.00	0.00	0.00
130	Additional Salary		0.00	17,573.79	51,524.99	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs		0.00	4,068.56	13,183.56	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		0.00	1,344.44	4,106.05	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		0.00	43.29	147.45	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		0.00	181.62	602.84	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance		0.00	0.00	3,134.25	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services		0.00	0.00	132,793.33	0.00	47,100.00	0.00	47,100.00	47,100.00	0.00
410	Consumable Supplies & Materials		0.00	110.32	9,096.25	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
Total Function 1460	Summer School		0.00	23,322.02	222,906.82	0.75	57,100.00	0.00	57,100.00	57,100.00	0.00
Function 2540	Operation & Maintenance of Plant Services										
410	Consumable Supplies & Materials		0.00	0.00	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2540	Operation & Maintenance of Plant Services		0.00	0.00	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2640	Staff Services										

Requirements Report

			Actuals 2019-20	Actuals 2020-21	Adopted 2021-22	FTE 2021-22	Proposed Budget 2022-23	Proposed FTE 2022-23	Approved 2022-23	Adopted 2022-23	Adopted FTE
Fund	259	Other Grants									
Function	2640	Staff Services									
	410	Consumable Supplies & Materials	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
Total Function	2640	Staff Services	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
Total Fund	259	Other Grants	0.00	23,322.02	473,019.32	0.75	317,100.00	0.00	317,100.00	317,100.00	0.00

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

		Actuals 2019-20	Actuals 2020-21	Adopted 2021-22	FTE 2021-22	Poposed Budget 2022-23	Proposed FTE 2022-23	Approved 2022-23	Adopted 2022-23	Adopted FTE
Fund 272	High School Activities									
Function 1131	High School Programs									
319	Other Instructional Prof. Tech. Services	283.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
324	Rentals	1,040.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
331	Reimburseable Student Transportation	748.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	17,022.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	23,130.15	5,064.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks	787.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	259.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	28,393.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Programs	71,665.69	5,064.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1132	High School Extracurricular									
130	Additional Salary	2,559.68	650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	547.40	62.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	195.82	49.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	70.29	1.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	4.58	16.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
313	Student Services	1,000.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Repairs & Maintenance	0.00	4,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
324	Rentals	639.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	491.70	0.00	131,225.00	0.00	131,225.00	0.00	131,225.00	131,225.00	0.00
389	Other Non-Instr / Prof Technical Services	1,974.00	0.00	100,000.00	0.00	105,000.00	0.00	105,000.00	105,000.00	0.00
410	Consumable Supplies & Materials	49,224.96	6,465.77	191,000.00	0.00	196,000.00	0.00	196,000.00	196,000.00	0.00
460	Non-Consumable Items	756.50	0.00	91,850.00	0.00	96,850.00	0.00	96,850.00	96,850.00	0.00
650	Donations	517.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1132	High School Extracurricular	57,982.35	13,196.51	514,075.00	0.00	529,075.00	0.00	529,075.00	529,075.00	0.00
Function 2550	Student Transportation Services									
331	Reimburseable Student Transportation	0.00	0.00	0.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
332	Non-Reimburseable Transportation	0.00	0.00	8,525.00	0.00	8,525.00	0.00	8,525.00	8,525.00	0.00
Total Function 2550	Student Transportation Services	0.00	0.00	8,525.00	0.00	18,525.00	0.00	18,525.00	18,525.00	0.00
Total Fund 272	High School Activities	129,648.04	18,260.87	522,600.00	0.00	547,600.00	0.00	547,600.00	547,600.00	0.00

Debt Service Funds (300)

DEBT SERVICE FUNDS

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

300 – Debt Service Fund

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

330 – PERS Bond Debt Service Fund

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

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

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

May be rounded for budgetary purposes.

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

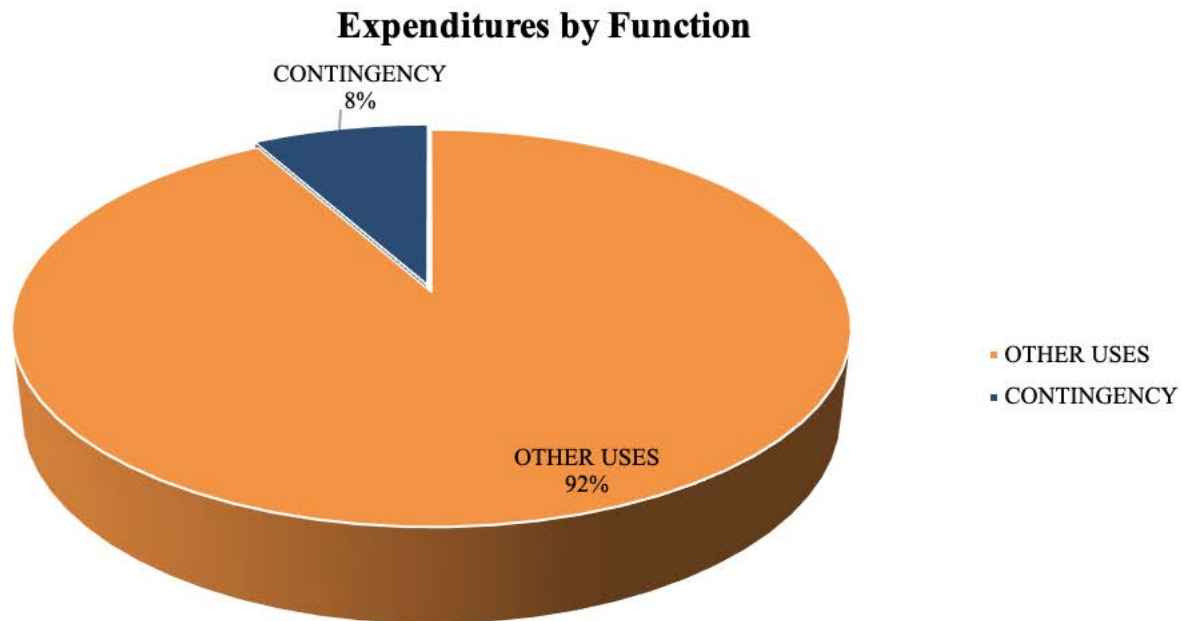
Major Source	ACTUALS 2019-20	ACTUALS 2020-21	BUDGET 2021-22	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
PROPERTY TAXES	\$ 1,632,217	\$ 1,764,791	\$ 1,625,000	\$ 1,938,200	\$ 1,938,200	\$ 1,938,200
OTHER LOCAL SOURCES	482,069	522,617	401,099	385,110	385,110	385,110
INTERMEDIATE SOURCES	-	1,170	-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

Revenue by Source



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

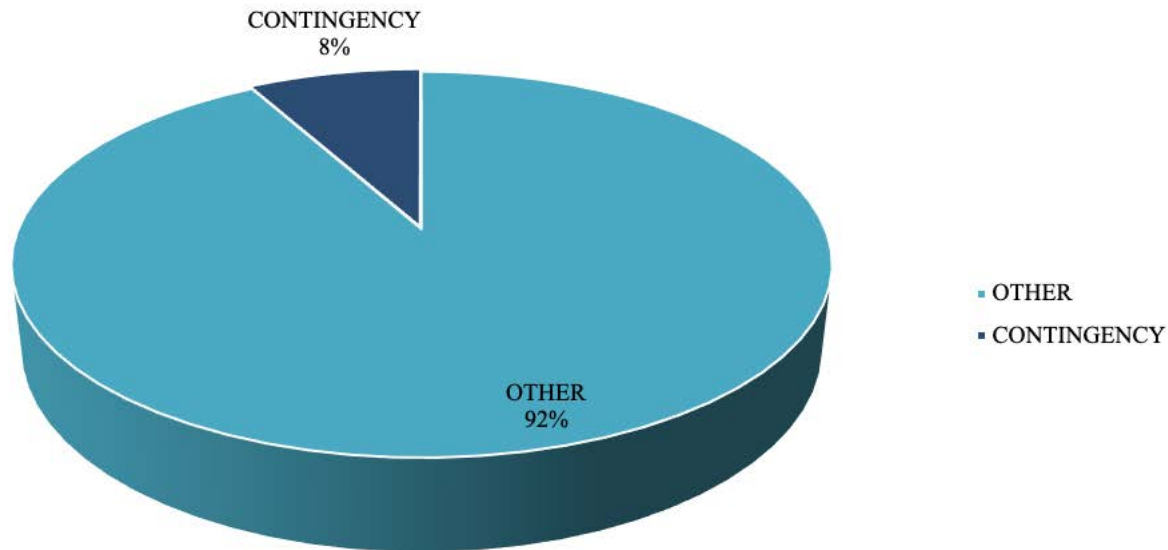
Major Source	Description	ACTUALS 2019-20	ACTUALS 2020-21	BUDGET 2021-22	FTE	PROPOSED 2022-23	PROPOSED FTE	APPROVED 2022-23	ADOPTED 2022-23	ADOPTED FTE
1000	INSTRUCTION	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	-
2000	SUPPORT SERVICES	-	-	-	-	-	-	-	-	-
3000	COMMUNITY SERVICES	-	-	-	-	-	-	-	-	-
4000	FACILITIES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



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

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

Expenditures by Object



Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

			Actuals 2019-20	Actuals 2020-21	Adopted 2021-22	FTE 2021-22	Poposed Budget 2022-23	Proposed FTE 2022-23	Approved 2022-23	Adopted 2022-23	Adopted FTE
Fund 330	Debt Service Fund-PERS Bonds										
Function 5110	Long-Term Debt Service										
610	Redemption of Principal		120,009.80	119,774.75	117,949.00	0.00	116,429.00	0.00	116,429.00	116,429.00	0.00
621	Regular Interest		334,294.68	359,677.75	381,550.00	0.00	403,023.00	0.00	403,023.00	403,023.00	0.00
640	Dues and Fees		1,600.00	1,600.00	1,600.00	0.00	1,600.00	0.00	1,600.00	1,600.00	0.00
Total Function 5110	Long-Term Debt Service		455,904.48	481,052.50	501,099.00	0.00	521,052.00	0.00	521,052.00	521,052.00	0.00
Function 6110	Operating Contingency										
810	Contingency (only with 6110 function)		0.00	0.00	0.00	0.00	95,559.00	0.00	95,559.00	95,559.00	0.00
Total Function 6110	Operating Contingency		0.00	0.00	0.00	0.00	95,559.00	0.00	95,559.00	95,559.00	0.00
Total Fund 330	Debt Service Fund-PERS Bonds		455,904.48	481,052.50	501,099.00	0.00	616,611.00	0.00	616,611.00	616,611.00	0.00

Capital Projects Fund (400)

CAPITAL FUNDS

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

400 – Grade School Bond Proceeds Fund

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

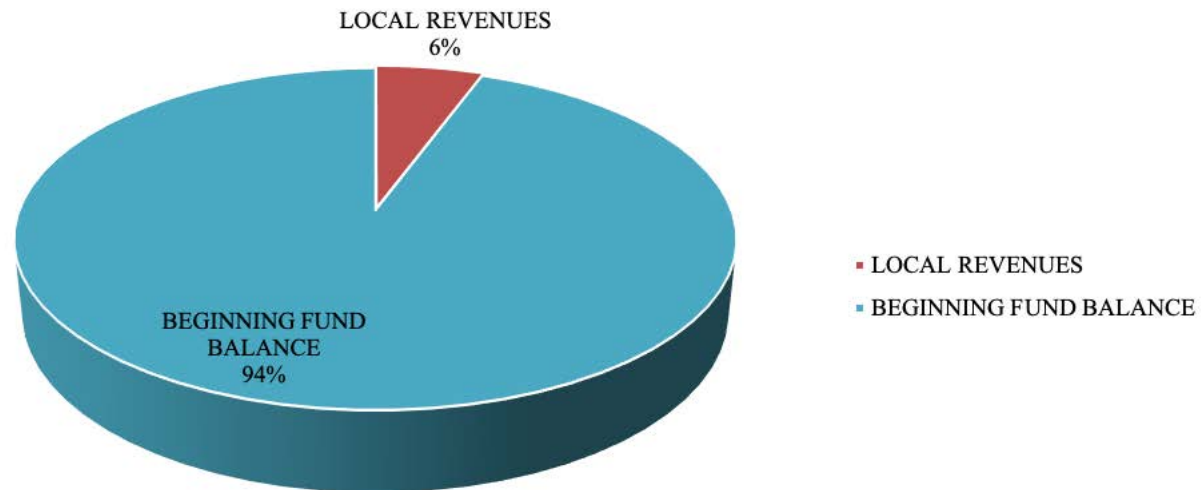
410 – Construction Excise Tax Fund

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

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

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

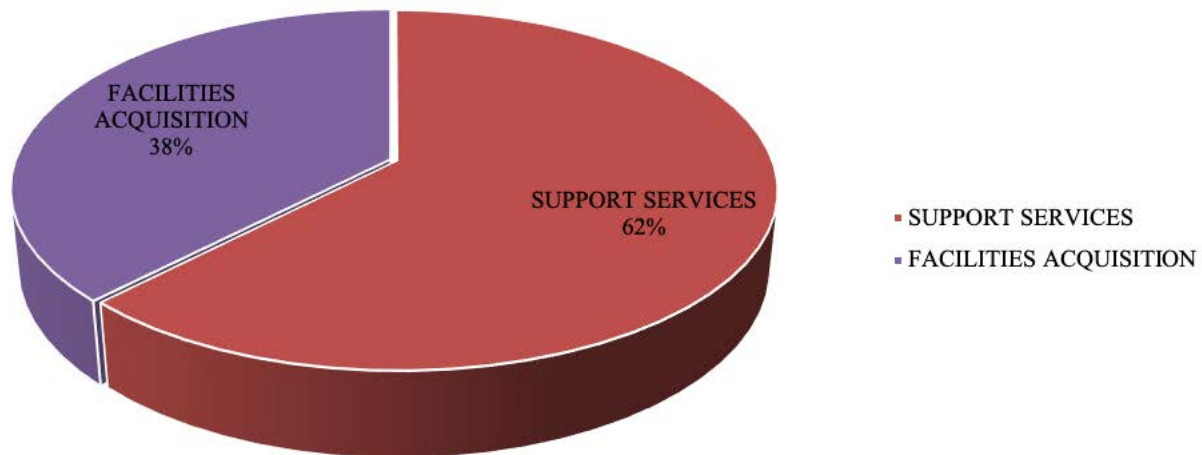
Revenue by Source



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

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

Expenditures by Function



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

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

APPENDICES

Riverdale School District 51J

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Riverdale School District 51J

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

Class Size

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

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

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

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

END OF POLICY

Legal Reference(s):

[ORS 243.650](#)

[OAR 581-022-1630](#)

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

ACCOUNTS OVERVIEW

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

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

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

FUND CLASSIFICATIONS

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

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

RESOURCE OBJECTS (REVENUES)

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

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

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

REQUIREMENT FUNCTIONS (EXPENDITURES)

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

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

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

REQUIREMENT OBJECTS (EXEPENDITURES)

- **100 Salaries**

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

- **200 Associated Payroll Costs**

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

- **300 Purchased Services**

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

- **400 Supplies and Materials**

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

- **500 Capital Outlay**

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

- **600 Other Objects**

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

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

RIVERDALE SCHOOL DISTRICT 51J
Resolution to Approve, Appropriate, Levy, and Categorize funds for the Fiscal Year
2022-23 Budget


- A. Oregon Local Budget Law, Oregon Revised Statute (ORS) 294.426, requires the Budget Committee of Riverdale School District to hold one or more meetings to receive the budget message and the budget document; and to provide members of the public with an opportunity to ask questions about and comment upon the budget document.
- B. On April 27, 2022, the Budget Committee received the Superintendent's budget message and Proposed Budget document for the fiscal year 2022-23.
- C. On May 18, 2022 the Budget Committee met to discuss and receive additional public comment on the Proposed Budget.
- D. Oregon Local Budget Law, ORS 294.428 requires that each legal jurisdiction's Budget Committee approve a budget and specify the ad valorem property tax amount or rate for all funds.
- E. It is noted that the entirety of the Local Option Tax Rate Levy is excluded from the State School Fund Calculations.


BE IT RESOLVED that the Budget Committee of Riverdale School District (Multnomah County, State of Oregon) hereby approves the 2022-23 budget as summarized in Attachment "A" in the total amount of \$16,489,890.

BE IT RESOLVED that the Budget Committee of Riverdale School District (Multnomah County, State of Oregon) hereby approves to levy the following ad valorem property taxes upon the assessed value of all taxable property within the district for tax year 2022-23:

- a. At the rate of 3.8149 per \$1000 of assessed value for the permanent rate;
- b. At the rate of \$1.37 per \$1000 of assessed value for the local option tax;
- c. In the amount of \$1,961,000 for debt service on general obligation bonds.

APPROVED by the Budget Committee of Riverdale School District on the 18th day of May 2022.


Darris Cassidy, Committee Chair


Dr. Jeff Harding, Superintendent

**Attachment "A" to Approved Budget Resolution
2022-23 Approved Budget**

Schedule of Appropriations and Other Balances

	Proposed		Approved
100 - General Funds	Original	Adjustment	Recommended
1000 - INSTRUCTION	5,808,598	-	5,808,598
2000 - SUPPORT SERVICES	4,131,456	-	4,131,456
5200 - TRANSFERS OF FUNDS	124,153	-	124,153
6000 - CONTINGENCIES	898,737	-	898,737
7000 - UNAPPROPRIATED FUND BALANCE	119,408	220,000	339,408
Fund Total	11,082,352	220,000	11,302,352
200 - Special Revenue Funds	Original	Adjustment	Recommended
1000 - INSTRUCTION	1,706,704	-	1,706,704
2000 - SUPPORT SERVICES	604,696	-	604,696
3000 - ENTERPRISE AND COMMUNITY SVCS	20,535	-	20,535
Fund Total	2,331,935	-	2,331,935
300 - Debt Service Funds	Original	Adjustment	Recommended
5100 - DEBT SERVICE	1,938,200	-	1,938,200
6000 - CONTINGENCIES	121,424	-	121,424
Fund Total	2,059,624	-	2,059,624
330 - Debt Service Funds - PERS Bonds	Original	Adjustment	Recommended
5100 - DEBT SERVICE	521,052	-	521,052
6000 - CONTINGENCIES	95,559	-	95,559
Fund Total	616,611	-	616,611
400 - Capital Project Funds	Original	Adjustment	Recommended
4000 - FACILITIES ACQUISITION AND CON	67,586	-	67,586
Fund Total	67,586	-	67,586
410 - Construction Excise Tax	Original	Adjustment	Recommended
2000 - SUPPORT SERVICES	111,782	-	111,782
Fund Total	111,782	-	111,782
All Funds	Original	Adjustment	Recommended
All Funds Total	16,269,890	220,000	16,489,890

**RIVERDALE SCHOOL DISTRICT
2022-2023 BUDGET RESOLUTIONS**

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Riverdale School District hereby adopts the budget for the fiscal year 2022-2023 in the total of \$16,489,890 now on file at the Administrative Office located at 11733 S Breyman Ave, Portland, OR 97219.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2022 for the following purposes:

GENERAL FUND

Instruction	5,808,598
Support Services	4,131,456
Transfers	124,153
Contingency	898,737

Total General Fund	\$ 10,962,944
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DEBT SERVICE FUND

Debt Service	1,938,200
Contingency	121,424

Total Investment Fund	\$ 2,059,624
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PERS BOND DEBT SERVICE FUND

Debt Service	521,052
Contingency	95,559

Total Investment Fund	\$ 616,611
------------------------------	-------------------

SPECIAL REVENUE FUNDS

Instruction	1,706,704
Support Services	604,696
Community Services	20,535

Total Special Revenue Funds	\$ 2,331,935
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CAPITAL PROJECTS FUND

Facilities	67,586
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Total Capital Construction Fund	\$ 67,586
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CONSTRUCTION EXCISE TAX FUND

Support Services	111,782
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Total Capital Construction Fund	\$ 111,782
--	-------------------

TOTAL APPROPRIATIONS, All Funds	\$ 16,150,482
Total Unappropriated Amounts	339,408 *
TOTAL ADOPTED BUDGET	\$ 16,489,890

*Unappropriated amounts included for reconciliation only, they are not included in total appropriations

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 2022-2023:

- (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 **\$1,961,000** 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:

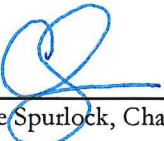
Subject to the Education Limitation

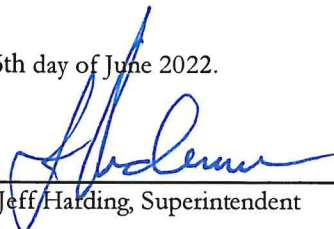
Permanent Rate Tax	\$3.8149 / \$1000
Local Option Tax	\$1.37 / \$1000

Excluded from Limitation

General Obligation Bond Debt Service	\$1,961,000
--------------------------------------	-------------

The above resolution statements were approved and declared adopted on the 6th day of June 2022.


Carrie Spurlock, Chair


Dr. Jeff Harding, Superintendent

Pamplin MediaGroup

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

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, SS I, Charlotte Allsop, being the first duly sworn, depose and say that I am the Accounting Manager of the **Lake Oswego Review**, a newspaper of general circulation, serving Lake Oswego in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

Riverdale School District
NOTICE OF BUDGET COMMITTEE MEETING on Wednesday, April 27, 2022 and May 18, 2022 at 6:00 p.m.
Ad#: 238281

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):
04/06/2022

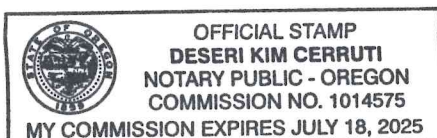
Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
04/06/2022.

Deseri Kim Cerruti
NOTARY PUBLIC FOR OREGON

Acct #: 114417
Attn: Nicole Bassen
RIVERDALE SCHOOL DISTRICT
11733 SW BREYMAN AVE
PORTLAND, OR 97219



NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Riverdale School District Budget Committee (Multnomah County, State of Oregon) to discuss the budget for the fiscal year July 1, 2022 to June 30, 2023 will take place at 6:00 pm on April 27, 2022 and May 18, 2022. An additional meeting is tentatively scheduled for May 25, 2022 if needed and additional dates may be added.

The meetings will be held at Riverdale Grade School library, 11733 S Breyman Ave, Portland, OR, 97219, and will also be available virtually. Please view the Budget Finance page on our website to access the registration links to attend virtually. Here is the link to the website: <https://www.riverdaleschool.com/Page/95>

The purpose of the meetings are to receive the Superintendent's budget message, proposed budget and to receive comment from the public on the budget. These are public meetings where deliberation of the Budget Committee will take place. Any person may appear at the meetings and discuss the proposed programs with the Budget Committee.

Public comment related to the Proposed Budget at these meetings may be submitted via email to cpatrick@riverdale.k12.or.us or by mail addressed to the Riverdale School District Budget Committee, 11733 S Breyman Ave, Portland, OR 97219. The items must be clearly labeled as public comment or testimony. All public comments should be received no later than 12:00 pm on the day prior to each meeting.

A copy of the proposed budget document will be available on the District website: <https://www.riverdaleschool.com/Page/95> on or after April 27, 2022.
Publish April 6, 2022

LOR238281

Pamplin MediaGroup

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

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State of Oregon, County of Clackamas, SS I, Charlotte Allsop, being the first duly sworn, depose and say that I am the Accounting Manager of the **Lake Oswego Review**, a newspaper of general circulation, serving Lake Oswego in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

**Riverdale School District
NOTICE OF BUDGET COMMITTEE MEETING on Wednesday, April 27, 2022 and May 18, 2022 at 6:00 p.m.
Ad#: 238285**

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):
04/20/2022



Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
04/20/2022.



NOTARY PUBLIC FOR OREGON

Acct #: 114417
Attn: Nicole Bassen
RIVERDALE SCHOOL DISTRICT
11733 SW BREYMAN AVE
PORTLAND, OR 97219

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Riverdale School District Budget Committee (Multnomah County, State of Oregon) to discuss the budget for the fiscal year July 1, 2022 to June 30, 2023 will take place at 6:00 pm on April 27, 2022 and May 18, 2022. An additional meeting is tentatively scheduled for May 25, 2022 if needed and additional dates may be added.

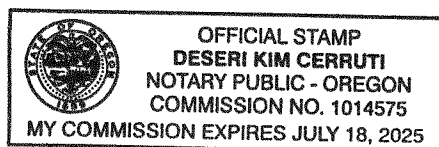
The meetings will be held at Riverdale Grade School library, 11733 S Breyman Ave, Portland, OR, 97219, and will also be available virtually. Please view the Budget Finance page on our website to access the registration links to attend virtually. Here is the link to the website: <https://www.riverdaleschool.com/Page/95>

The purpose of the meetings are to receive the Superintendent's budget message, proposed budget and to receive comment from the public on the budget. These are public meetings where deliberation of the Budget Committee will take place. Any person may appear at the meetings and discuss the proposed programs with the Budget Committee.

Public comment related to the Proposed Budget at these meetings may be submitted via email to cpatrick@riverdale.k12.or.us or by mail addressed to the Riverdale School District Budget Committee, 11733 S Breyman Ave, Portland, OR 97219. The items must be clearly labeled as public comment or testimony. All public comments should be received no later than 12:00 pm on the day prior to each meeting.

A copy of the proposed budget document will be available on the District website: <https://www.riverdaleschool.com/Page/95> on or after April 27, 2022.
Publish April 20, 2022

LOR238285





6605 SE Lake Road, Portland, OR 97222
PO Box 22109 Portland, OR 97269-2169
Phone: 503-684-0360 Fax: 503-620-3433
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depose and say that I am the Accounting
Manager of the **Lake Oswego Review**, a
newspaper of general circulation, serving
Lake Oswego in the aforesaid county and
state, as defined by ORS 193.010 and
193.020, that

Riverdale School District
Notice of Budget Hearing for 2022-23 on
June 6, 2022
Ad#: 243913

A copy of which is hereto annexed, was
published in the entire issue of said
newspaper(s) for 1 week(s) in the
following issue(s):
05/25/2022

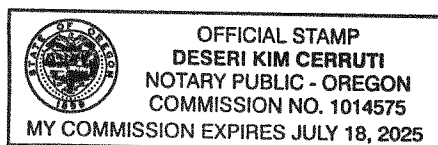
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
05/25/2022.

NOTARY PUBLIC FOR OREGON

Acct #: 114417

Attn: Nicole Bassen
RIVERDALE SCHOOL DISTRICT
11733 SW BREYMAN AVE
PORTLAND, OR 97219



A public meeting of the Riverdale School District Board of Directors will be held on June 6, 2022 at 6:00 pm at 11733 S Breyman Ave. Portland, Oregon and will also be available virtually. The meeting will be held within the Regular Board Meeting link on our website: www.riverdaleschool.com/domain/224. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 as approved by the Riverdale School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 11733 S Breyman Ave. between the hours of 9:00 a.m. and 4:00 p.m., or online at

Contact: Nicole Bassen

Telephone: 503-262-4840

Email: businessmanager@riverdale.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2020-21	Adopted Budget This Year 2021-22	Approved Budget Next Year 2022-23
Beginning Fund Balance	\$2,744,513	\$2,565,805	\$2,149,550
Current Year Property Taxes, other than Local Option Taxes	4,544,842	4,566,136	4,895,868
Current Year Local Option Property Taxes	865,013	945,364	986,000
Other Revenue from Local Sources	3,068,809	3,196,936	3,679,064
Revenue from Intermediate Sources	117,246	95,000	45,000
Revenue from State Sources	3,961,460	4,213,467	4,192,646
Revenue from Federal Sources	277,111	479,422	417,609
Interfund Transfers	0	50,000	124,153
All Other Budget Resources	0	0	0
Total Resources	\$15,578,995	\$16,112,130	\$16,489,890

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$5,506,681	\$5,679,433	\$5,551,186
Other Associated Payroll Costs	3,338,918	3,088,163	2,959,033
Purchased Services	1,264,099	2,353,157	2,406,083
Supplies & Materials	517,533	1,271,777	1,361,406
Capital Outlay	0	0	0
Other Objects (except debt service & interfund transfers)	169,308	159,690	173,650
Debt Service*	2,302,453	2,376,099	2,459,252
Interfund Transfers*	0	50,000	124,153
Operating Contingency	0	434,638	1,115,720
Unappropriated Ending Fund Balance & Reserves	0	699,173	339,408
Total Requirements	\$13,098,992	\$16,112,130	\$16,489,890

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

1000 Instruction	\$6,770,036	\$8,219,914	\$7,515,302
FTE	48.11	52.12	48.61
2000 Support Services	4,026,504	4,244,106	4,847,934
FTE	20.36	23.3	25.36
3000 Enterprise & Community Service	0	20,534	20,535
FTE	0	0	0
4000 Facility Acquisition & Construction	0	67,666	67,586
FTE	0	0	0
5000 Other Uses	0	0	0
5100 Debt Service*	2,302,453	2,376,099	2,459,252
5200 Interfund Transfers*	0	50,000	124,153
6000 Contingency	0	434,638	1,115,720
7000 Unappropriated Ending Fund Balance	0	699,173	339,408
Total Requirements	\$13,098,992	\$16,112,130	\$16,489,890
Total FTE	68.47	75.42	73.97

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

2022-23 Beginning Fund Balance is declining due to spend down of fund balance during the pandemic. The projected expenditures for 2022-23 are rolled forward from 2021-22 with adjustments for known changes (Paid Family Medical, Insurance, Land Lease, Property Insurance etc.) Appropriation levels have been adjusted to align with historical spending.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 3.8149 per \$1,000)	3.8149	3.8149	9.8149
Local Option Levy	1.37	1.37	1.37
Levy For General Obligation Bonds	\$1,961,000	\$1,961,000	\$1,961,000

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$11,376,885	\$0
Other Bonds	\$2,136,430	\$0
Other Borrowings		\$0
Total	\$13,513,315	\$0

Riverdale School District

Measure 26-216

BALLOT TITLE

Five-Year Local Option Tax For District Operations

Question: Shall the District renew five year levy of \$1.37 per \$1,000 of assessed value beginning 2021-2022 for operations? This measure renews current local option taxes.

Summary: This measure authorizes Riverdale School District No. 51J, Multnomah and Clackamas Counties, Oregon, to levy a property tax in the amount of \$1.37 per \$1,000 of assessed value each year for five years. The taxes would be used to help finance District operations. Without the additional revenue, the District will have to reduce staff and services.

An estimate of the total amount to be raised each fiscal year is:

\$1,023,379 in 2021-2011
 \$1,054,081 in 2022-2023
 \$1,085,703 in 2023-2024
 \$1,118,274 in 2024-2025
 \$1,151,822 in 2025-2026

The estimated tax cost for this measure is an ESTIMATE ONLY based on the best information available from the county assessor at the time of estimate and may reflect the impact of early payment discounts, compression and the collection rate.

operating budget and are used to:

- Retain classroom teachers
- Maintain low student-to-staff ratio.
- Support current programs
- Purchase instructional supplies
- Support operational needs such as security and maintenance

What would happen if the levy fails?

- The Local Option Levy provides extra financial support for our community's public schools, which contribute to the livability of enrich the neighborhood. Without this important support:
 - Loss of approximately 9.3% of Riverdale's annual operating funds.
 - Potential cuts district-wide to adapt to loss of revenue.

How will this levy affect my taxes?

- This measure would continue the existing levy rate (which cannot exceed \$1.37 per \$1,000 of assessed value) for another five years.
- It is not a new or additional tax.
- The exact amount varies from property to property, based on Ballot Measure 5 limitations. For a home assessed at \$900,000 and taxed at the maximum levy rate, the cost would be \$1,233 per year or about \$103 per month.
- Taxes from this levy would increase due to increased assessed values or improvements.
- Property owners can find their current Local Option costs by looking at the Riverdale SD #51 Loc Opt line on their property tax statement.

Submitted by:

*Joanna Tobin, Superintendent
 Riverdale School District 51J*

EXPLANATORY STATEMENT

What is the Local Option Measure?

- This 5-year property tax levy will bring continued funding for education provided by the Riverdale School District. All funds raised by the levy will flow directly to Riverdale to serve our community's children.

Why does the Riverdale School District need Local Option revenues?

- Although state dollars allocated for education in general have increased in the last legislative session, actual dollars into the classroom have remained stagnant. The Local Option partially offsets for Riverdale this insufficiency in state funding.
- Measures 5 and 50, and the shift from local to State funding of school districts in the 1990's reduced the amount of money our school district receives for each student.
- Riverdale received just \$8,638 per student in state funding in 2019-20. The actual cost of educating a student in Riverdale exceeds \$14,000.
- Although Riverdale is a small district, operating costs have continued to increase.
- The Local Option distributes the cost of a Riverdale education between all property owners in our community, as we all benefit from the existence of exceptional neighborhood schools.

What will passage of this measure do?

- This measure maintains and improves the existing Local Option levy that has been supported and approved by voters in 2000, 2005, 2010 and 2015.
- It helps to maintain and grow Riverdale's current level of exceptional core academic programs and services.
- It provides a predictable, stable source of funding to support Riverdale's Strategic Plan.
- Allows our neighborhood to fund programs such as Art and Music, which are no longer feasible with the current State School Funding formula.

How will the Local Option dollars be used?

- Local Option resources become part of Riverdale's school

NO ARGUMENTS IN OPPOSITION TO THIS MEASURE WERE FILED.

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

FORM OR-ED-50 2022-2023

To assessor of Clackamas County
☐ Check here if this is
an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Riverdale School District has the responsibility and authority to place the following property tax, fee, charge, or assessment
on the tax roll of Clackamas County. The property tax, fee, charge, or assessment is categorized as stated by this form.

<u>11733 S Breyman Ave</u>	<u>Portland</u>	<u>OR</u>	<u>97219</u>	<u>7/11/2022</u>
<small>Mailing Address of District</small>	<small>City</small>	<small>State</small>	<small>ZIP Code</small>	<small>Date Submitted</small>
<u>Nicole Bassen</u>	<u>Business Manager</u>	<u>503-262-4840</u>	<u>nbassen@riverdale.k12.or.us</u>	
<small>Contact person</small>	<small>Title</small>	<small>Daytime telephone number</small>	<small>Contact person e-mail address</small>	

CERTIFICATION—You must check one box if you are subject to local budget law.

- ☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate or 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 levied (within permanent rate limit)	1	3.8149	Excluded from Measure 5 Limits
2. Local option operating tax	2	1.37	Dollar Amount of Bond Levy
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		1,961,000
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c		1,961,000

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	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES— Enter all local option taxes on this schedule. If there are more than two 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	11/3/2020	2021-22	2025-26	1.37

(see next page for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

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

FORM OR-ED-50 2022-2023

To assessor of Multnomah County
☐ Check here if this is
an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Riverdale School District has the responsibility and authority to place the following property tax, fee, charge, or assessment
District nameon the tax roll of Multnomah County. The property tax, fee, charge, or assessment is categorized as stated by this form.
County Name11733 S Breyman AvePortlandOR972197/11/2022

Mailing Address of District

City

State

ZIP Code

Date Submitted

Nicole BassenBusiness Manager503-262-4840nbassen@riverdale.k12.or.us

Contact person

Title

Daytime telephone number

Contact person e-mail address

CERTIFICATION—You **must** check one box if you are subject to local budget law.☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.☐ The tax rate or 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**

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