



Perrydale Pirates

Perrydale

SCHOOL DISTRICT

"Where Excellence in Education is Treasured"

FY 2022 – 2023 ADOPTED BUDGET

Polk County Perrydale School District No.21

7445 Perrydale Rd. Amity, Oregon 97101

Phone: (503) 835-3184

<https://www.perrydaleschool.com>

FY 2022 – 2023 ADOPTED BUDGET

Dan Dugan, Superintendent
LaRae Sullivan, Business Manager

June 20th, 2022

Mission and Vision

Mission Statement: To establish a strong foundation for lifelong learning by nurturing, challenging, and guiding all students toward their maximum academic, aesthetic, physical, social, and emotional potential.

Vision Statement: Perrydale creates a culture that values people and connections; making it a unique, accepting, academic environment for students to succeed on many levels. At Perrydale, our purpose is to prepare students to move forward with a strong sense of self into a life filled with promise.

Perrydale School District No.21
FY 2022-2023
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Organizational Section

PERRYDALE SCHOOL DISTRICT

STATEMENT OF ASSURANCE

Perrydale School District prohibits discrimination and harassment on any basis protected by law, including but not limited to, an individual's race, color, religion, sex, sexual orientation, national or ethnic origin, marital status, age, mental or physical disability or perceived disability, pregnancy, familial status, economic status, veterans' status, or because of the perceived or actual race, color, religion, sex, sexual orientation, national or ethnic origin, marital status, age, mental or physical disability, pregnancy, familial status, economic status or veterans' status of any other persons with whom the individual associates. (Reference Board Policy, Nondiscrimination AC) Inquiries regarding compliance with this policy should be directed to the Superintendent, Perrydale School District, 7445 Perrydale Rd, Amity, OR 97101, (503) 623-2040, or the Director of the Office for Civil Rights.

BUDGET OVERVIEW

Oregon Local Budget Law (ORS 294.305 to 294.565) defines a process and format for school districts' annual budget preparation and presentation. The Oregon Department of Education (ODE), through the administrative rule process, adopts a chart of accounts for budgeting and financial reporting. Perrydale 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).

BUDGET FORMAT

The budget document is organized into three sections:

- Organizational
- Financial
- Informational

The Budget Message is a narrative overview of the 2022-2023 budget. The Budget Committee Members are composed of five Board Members and five local citizens. The Fund Statements contain required information for the District's funds. The Informational Section includes: information on the State School Fund, FTE allocations, Glossary of Terms, and other related budget information.

General Fund (100): 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. Expenditures are presented by major function categories which include program descriptions. Revenues come from two main sources - state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund formula, which makes up almost 71% of all General Fund revenue.

Special Revenue Funds (200-298): These funds account for resources that are limited to a particular purpose, either by external sources, such as the state and federal government, or locally by the governing body. Included in these funds: are federal, state, and private grants; the District food service program; unemployment; and student activity funds.

Debt Service Funds (300): This fund accounts for the District's dedicated property tax revenue and payment of principal and interest on long-term obligations. The District maintains a separate funds for debt service. General Obligation (GO) bonds allow the District to finance capital projects such as the construction of new schools and major remodeling projects. Voters must approve the sale of these bonds.

Capital Project Funds (401-403): The District currently has a Capital Improvement Fund 401, for the recent Bond issued in FY2020-21, the OSCIM Grant Fund 402, and the Siesmic Rehabilitation Grant 403.

BUDGET PROCESS

The District prepares its annual budget in accordance with Oregon Budget Law (ORS 294), which provides standard procedures for preparation, presentation, and administration of budgets. Public involvement in budget preparation 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. Once a proposed budget is developed, the Superintendent presents it and the Budget Message to the Budget Committee, which then reviews the proposed budget and receives public comment. The Budget Committee recommends revisions to the budget, if needed, and approves a budget for adoption by the School Board. No new program shall be considered for the budget estimate that has not previously been submitted to the Board.

The first Budget Committee Meeting is generally held in April. Notice of the meeting is published in the newspaper, and on the District website not more than 30 days prior and not less than five days prior to the date of the budget meeting.

Once a document is given to the Budget Committee, citizens may obtain a copy at the Perrydale School District Office, 7445 Perrydale Rd, Amity, Oregon, between 8:00 AM and 3:00 PM.

HOW THE BUDGET IS ADOPTED

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, five to thirty days 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 at the June public School Board meeting. The adopted budget becomes the basic short term operational plan and fiscal guideline for the Perrydale School District Board of Directors and administrative staff for the 2022-2023 fiscal year.

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.

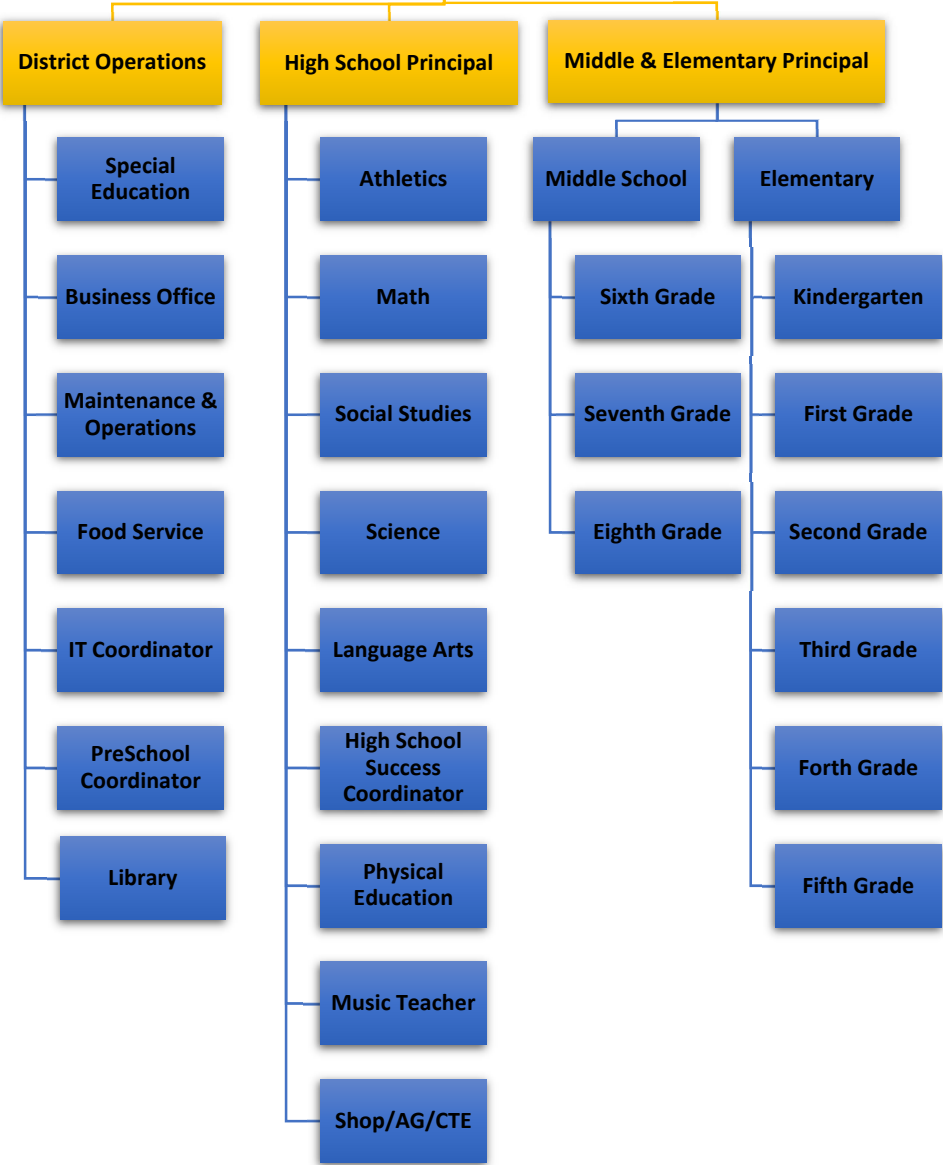
Perrydale School Board

Organizational Chart

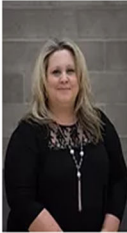
Superintendent

And

School Board



Amber Burns



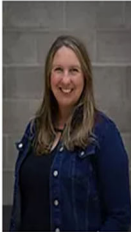
Trina Comerford
Board Chair



Brian Kohlmeyer
Vice-Chair



Katie Fast



Jenny Cribbs





Perrydale Pirates

Budget Committee Members

FY 2022 – 2023

POSITION	First Name	Last Name	Years of Service Year 1	Years of Service Year 2	Years of Service Year 3	Term Expires Year 4
Board Chair - (Position 2)	Trina	Comerford	FY21-22 (07/01/2021-06/30/2022)	FY22-23 (07/01/2022-06/30/2023)	FY23-24 (07/01/2023-06/30/2024)	FY24-25 (07/01/2024-06/30/2025)
Board Member - (Position 3)	Katie	Fast	FY21-22 (07/01/2021-06/30/2022)	FY22-23 (07/01/2022-06/30/2023)	FY23-24 (07/01/2023-06/30/2024)	FY24-25 (07/01/2024-06/30/2025)
Board Member - (Position 5)	Amber	Burns	FY21-22 (07/01/2021-06/30/2022)	FY22-23 (07/01/2022-06/30/2023)	FY23-24 (07/01/2023-06/30/2024)	FY24-25 (07/01/2024-06/30/2025)
Board Member - (Position 4)	Jenny	Wilfong-Cribbs	FY19-20 (07/01/2019-06/30/2020)	FY20-21 (07/01/2020-06/30/2021)	FY21-22 (07/01/2021-06/30/2022)	FY22-23 (07/01/2022-06/30/2023)
Board Vice Chair - (Position 1)	Brian	Kohlmeyer	FY19-20 (07/01/2019-06/30/2020)	FY20-21 (07/01/2020-06/30/2021)	FY21-22 (07/01/2021-06/30/2022)	FY22-23 (07/01/2022-06/30/2023)
Budget Committee Member	Kendall	Jones	FY21-22 (07/01/2021-06/30/2022)	FY22-23 (07/01/2022-06/30/2023)	FY23-24 (07/01/2023-06/30/2024)	Position 1
Budget Committee Member	Kyle	Jones	FY21-22 (07/01/2021-06/30/2022)	FY22-23 (07/01/2022-06/30/2023)	FY23-24 (07/01/2023-06/30/2024)	Position 2
Budget Committee Member	Anna	Scharf	FY19-20 (07/01/2019-06/30/2020)	FY20-21 (07/01/2020-06/30/2021)	FY21-22 (07/01/2021-06/30/2022)	Position 3
Budget Committee Member	OPEN		FY21-22 (07/01/2021-06/30/2022)	FY22-23 (07/01/2022-06/30/2023)	FY23-24 (07/01/2023-06/30/2024)	Position 4
Budget Committee Member	Tim	Janesofsky	FY19-20 (07/01/2019-06/30/2020)	FY20-21 (07/01/2020-06/30/2021)	FY21-22 (07/01/2021-06/30/2022)	Position 5

Perrydale School District, No. 21
Budget Calendar - 2022-2023 Fiscal Year

Monday, December 13, 2021	Regular Board Meeting; Board Review & Approval of Budget Calendar
Wednesday, February 23, 2022	Superintendent, Financial Planning Work Group
Monday, March 14, 2022	Deadline end of business day to accept budget committee applications (may be extended depending on District Policy)
Monday, March 14, 2022	Regular Board Meeting; Review potential budget items and possible personnel change consistent with long range plans Appoints New Budget Committee Members for Vacant Positions; send introductory letter to Budget Committee Members
Wednesday, March 30, 2022 (fax 3-23)	Publish Notice of Budget Committee Meeting (ORS 294.401(5)) (Initial Budget Meeting - Not more than 30 days prior to the meeting)
Wednesday, April 6, 2022	<u>Proposed Document Due</u>
Wednesday, April 20, 2022 (fax 4-13)	Publish Second Notice of Budget Committee Meeting (ORS 294.401(5)) (At least 5 days after the 1 st notice and at least 5 days prior to the meeting)
Tuesday, April 19, 2022	Budget Committee Training Session if needed prior to regular meeting, 5:00 P.M. Initial Budget Committee Public Meeting, 6:00 P.M. <ol style="list-style-type: none">1) Elect presiding officer2) Receive Budget Message by Superintendent/Budget Officer3) Review proposed budget document gather input4) Consider citizen recommendations5) Announce subsequent budget committee meeting(s)
Monday, May 2, 2022	Second Budget Committee Public Meeting, 6:00 P.M. <ol style="list-style-type: none">1) Review proposed budget2) Consider citizens recommendations3) Announce subsequent budget committee meetings if required or <u>Approve</u> the Superintendent's 2022-23 Proposed Budget and rate of property taxes to be imposed
Monday, May 9, 2022	Third Budget Committee Public Meeting, 6:00 P.M. <ol style="list-style-type: none">1) Review proposed budget2) Consider citizens recommendations3) Announce subsequent budget committee meetings if required or <u>Approve</u> the Superintendent's 2022-23 Proposed Budget and rate of property taxes to be imposed
Tuesday, May 17, 2022	<u>Final Budget Committee Meeting</u> , 6:00 P.M. - <i>Only if needed</i> <ol style="list-style-type: none">1) Review proposed budget2) Consider citizens recommendations3) Announce subsequent budget committee meetings if required or <u>Approve</u> the Superintendent's 2022-23 Proposed Budget and rate of property taxes to be imposed
Wednesday, June 1, 2022	Publish Financial Summary and Notice of Budget Hearing (ORS 294.421(2))

Perrydale School District, No. 21
Budget Calendar - 2022-2023 Fiscal Year

(fax 5-25)

Notice to be published not less than 5 days no more than 30 days prior to the budget hearing

Monday, June 20, 2022
(deadline 6-30)

Budget Hearing before Regular Board Meeting, 6:55 – 7:00 P.M.

Regular Board Meeting, 7:00 P.M.

1) Consider public testimony from budget hearing

2) **Adopt** Budget

3) Levy Taxes

4) Appropriate the 2022-23 Budget

Submit Notice of Property Tax Levy to County Assessors (ED 50)

Thursday, June 30, 2022
(deadline 7-15)

August 15, 2022

Submission of Electronic budget revenues and expenditures to the Oregon Department of Education



Perrydale Pirates

Perrydale School District #21
7445 Perrydale Rd Amity, OR 97101
TEL (503) 835-3184
FAX (503) 835-0631

OFFICE OF THE SUPERINTENDENT
Dan Dugan, Superintendent and High School Principal
Christy Ford, Elementary and Middle School Principal
Erin Henery, Special Programs Director
LaRae Sullivan, Business Manager

Budget Message

FY 2022-2023

Dear Budget Committee, parents, students and members of our communities:

Introduction

Presented in the following pages of the 2022-23 budget represents the District's plan to support and provide a quality educational experience for all students of Perrydale School.

Budgets are not simply a collection of numbers and figures - they represent the values we hold about each student's journey through school and reflect the community and School Board's vision for our school. None of us could have predicted the events of the past two years which we have experienced together and some of the items in our budget have been adjusted to account for the changes. We present this budget based upon the second-year 51% split from the 2021-2023 State School Fund of \$9.299 billion. There are fewer unknowns with respect to the effect of COVID on our schools moving forward, but some budget areas will still potentially be impacted by lasting effects of the past two years, such as our food service program.

Budget Assumptions & Unknowns

Our 2022-23 District budget was built upon estimated state school fund and grant revenues, typical yearly student enrollment, construction bond and grant money. We are budgeting at 314 students, which falls in the range of our typical pre-pandemic yearly enrollment levels. The state will fund our 2022-2023 budget with the higher ADMw between next year, or this current year, to stabilize funding. The February 2022 estimate from the state projects a weighted ADM of 459. We will need to monitor that number closely at the beginning of next year to make sure we stay in line with that projection and keep the budget on track as projected.

Our contracts for both employee groups, plus other confidential and administrative contracts are settled for the upcoming school year and those costs are reflected in this budget. Obvious unknowns for this budget include supply chain issues, school food services, fuel costs, and construction cost escalation. Also, recent staffing challenges at the Willamette ESD has led to uncertainty for some of our specialists who we have typically contracted with to provide services.

Budget Message

FY 2022-2023

Student Success Act

A significant portion of the SSA is the SIA. The SIA is a relatively new source of funding to address students' mental and behavioral health needs in addition to academic achievement. The SIA allows us to enhance existing programs in the areas of expanding instructional time, address student health and safety, reduce or maintain class size and caseloads, and provide a well-rounded education. The SIA plan generally targets class size based on poverty and lowers class sizes at elementary grades during targeted instructional times. In addition to this, it allows us to staff our school with a math specialist, to focus on small group supports and instructional practices with mathematics. Lastly, SIA funds can cover costs of specific capital improvement projects approved by state, as well as allows the district to maintain and expand supports for students' mental and behavioral health needs, if needed.

Other Items of Note:

- Continue current educational assistant staffing which is reduced by 1.0 total FTE (0.5 FTE for general education and 0.5 FTE from special education).
- Add autism specialist of 1.0 FTE with neighboring districts contracting for 0.75 FTE of that overall cost.
- Did not fill the 1.0 FTE teaching position vacated in summer of 2021
- Funding for playground, kitchen modifications

Conclusion

In closing, I want to thank the School Board, staff, and community for their dedication and hard work in navigating the past two years and preparing for the 2022-2023 school year. Our District would also like to thank the members of the Budget Committee for their thoughts and attention in reviewing the proposed budget and providing feedback as we continue to move forward and meet the challenges of educating our children with a quality educational experience. We will continue to advocate at the state level for not only our students but all Oregon students. We will continue to look for ways to innovate and improve. And we will continue to partner with our community to ensure that our students succeed.

Thank you for your consideration of the 2022-23 proposed budget.

Respectfully,

Dan Dugan, Superintendent

Perrydale School District #21

Budget Assumptions
FYE June 30, 2023

Actual ADM and Projected Enrollment ADM:

	FY15-16	FY16-17	FY17-18	FY 18-19	FY 19-20	FY 20-21	FY21-22	FY22-23
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	October 1st Enrollment	Estimated
Kindergarten	25	27	21	24	24	16	18	22
1	22	25	28	23	24	27	21	24
2	23	24	25	25	25	23	24	24
3	24	25	25	25	26	24	24	24
4	28	23	25	23	25	24	22	24
5	24	27	23	25	23	26	28	24
6	25	24	25	23	25	24	27	27
7	25	25	23	26	26	18	25	27
8	23	23	26	23	25	26	23	25
9	25	23	21	25	23	21	24	25
10	25	26	24	26	24	22	26	25
11	16	26	24	23	25	24	19	25
12	28	17	24	22	20	19	23	18
Total Students	314	315	313	312	315	294	304	314

Extended ADMw 459.02

Extended ADMw	459.02
State School Fund (SSF)	9.299 Billion (49/51 Split) Estimate on 02/25/2022
Perrydale School District Share of SSF	\$4,430,089
Property Taxes and Local Revenue	Included in SSF at \$617,200
Beginning General Fund Balance	\$1,717,313 used as a resource (27% of budget)
Contingency General Fund Balance	\$535,185 used as planned reserve
Salaries	Full Step increase as of July 1, 2022 and 168 days licensed calendar with 150 student contact days. Salary schedule increases based on Collective Bargaining Agreements for FY22-23.
Other Payroll Expenditure Anticipated	Paid Family Leave. Contributions start 01/2023. Required Oregon Wage and Hour Laws.
PERS	26.83% Teir I & II, 23.72% OPSRP and 6.00% employer pickup for a total of 32.83% and 29.72%, respectively.
Health Insurance	Cap of \$1,509 monthly, includes the higher of (\$190 H.S.A or \$127 VEBA monthly). Health benefit package for Classified .50 FTE or higher.

CLASSIFICATION OF REVENUES

Revenues are classified according to source. They are generally divided into five groups.

1000 - Local Sources

These revenues are derived from sources within our school district. Examples include: investment earnings, property taxes, and fees to participate.

2000 - Intermediate Sources

Revenues derived from county level government agencies and the Education Service District.

3000 - State Sources

Revenues from the state or through the state including State School Support or state grants-in-aid.

4000 - Federal Sources

Revenues include restricted and unrestricted grants-in-aid from the federal government.

5000 - Other Sources

Other revenues not classified above include debt financing, transfers and beginning fund balance.

DEFINITION OF EXPENDITURES

1000 – Instruction

Activities dealing directly with the instruction of students or in other learning situations such as those involving co-curricular activities. Included here are expenditures for classroom instructional supplies and materials as well as costs for instruction services and payments to private alternative learning programs.

2000 – Support Services

Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction.

3000 – Enterprise and Community Services

Activities which are not directly related to student instruction. These include services such as community recreation programs, food services, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community.

4000 – Facilities Acquisition and Construction

Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites.

5000 – Other Uses

Activities included in this category are servicing the debt of a district and conduit-type transfers from one fund to another fund.

6000 – Contingency

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

7000 – Unappropriated Ending Fund Balance

An estimate of funds needed to maintain operations of the School District from July 1 to the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditures shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

DEFINITION OF OBJECTS

100 – Salaries

Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily. This includes gross salary for personal services rendered while on the payroll of the district.

200 – Associated Payroll Costs

Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments, and while not paid directly to employees, are part of the cost of salaries and benefits. Examples are: (1) group health or life insurance, (2) contributions to public employees' retirement system, (3) social security, (4) workers' compensation, and (5) unemployment insurance.

300 – Purchased Services

Services which (by their nature) can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Examples of these services include: architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, and accountants.

400 – Supplies and Materials

Amounts paid for material items of an expendable nature have a useful life of one year or less, or that have a value of less than \$5,000.

500 – Capital Outlay

Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.

600 – Other Objects

Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, and the payment of dues and fees.

700 – Transfers

This object category does not represent a purchase. Included here are transactions for interchanging money from one fund to the other and for transmitting flow-through funds to the recipient (person or agency).

800 – Other Uses

These are amounts set aside for contingency and reserve for next year.

Financial Section

Perrydale School District
Summary of All Funds
Revenue and Expenditures by Function / Expenditures by Object
Adopted Budget
FY2022-2023

Revenue Summary for All Funds

	100 - General Fund	200 - Special Revenues	300 - Debt Service	400 - Capital Projects	Grand Total
1000 - Local Sources	\$ 701,220	\$ 195,686	\$ 166,250	\$ 15,600	\$ 1,078,756
2000 - Intermediate Sources	\$ 2,000	\$ 33,640			\$ 35,640
3000 - State Sources	\$ 3,865,226	\$ 446,861		\$ 5,461,099	\$ 9,773,186
4000 - Federal Sources	\$ 2,025	\$ 298,402			\$ 300,427
5200 - Interfund Transfers		\$ 678,739		\$ -	\$ 678,739
5400 - Beginning Fund Balance	\$ 1,717,313	\$ 492,701	\$ 23,000	\$ 3,283,151	\$ 5,516,165
Grand Total	\$ 6,287,784	\$ 2,146,029	\$ 189,250	\$ 8,759,850	\$ 17,382,913

Expenditure Summary by Function

	100 - General Fund	200 - Special Revenues	300 - Debt Service	400 - Capital Projects	Grand Total
1000 - INSTRUCTION	\$ 3,201,510	\$ 974,943			\$ 4,176,453
2000 - SUPPORT SERVICES	\$ 1,868,850	\$ 108,856			\$ 1,977,706
3000 - ENTERPRISE AND COMMUNITY SERVICES	\$ 3,500	\$ 279,950			\$ 283,450
4000 - FACILITIES ACQUISITION AND CONSTRUCTION		\$ 782,280		\$ 8,759,850	\$ 9,542,130
5100 - DEBT SERVICE			\$ 189,250		\$ 189,250
5200 - TRANSFER OF FUNDS	\$ 678,739				\$ 678,739
6000 - CONTINGENCIES	\$ 535,185				\$ 535,185
Grand Total	\$ 6,287,784	\$ 2,146,029	\$ 189,250	\$ 8,759,850	\$ 17,382,913

Expenditure Summary by Object Classification

	100 - General Fund	200 - Special Revenues	300 - Debt Service	400 - Capital Projects	Grand Total
100 - Salaries	\$ 2,335,700	\$ 444,080			\$ 2,779,780
200 - Associated Payroll Costs	\$ 1,729,860	\$ 326,200			\$ 2,056,060
300 - Purchased Services	\$ 638,600	\$ 201,600		\$ 1,028,004	\$ 1,868,204
400 - Supplies and Materials	\$ 275,800	\$ 478,709		\$ 100,000	\$ 854,509
500 - Capital Outlay	\$ 15,000	\$ 673,640		\$ 7,631,846	\$ 8,320,486
600 - Other Objects	\$ 78,900	\$ 21,800	\$ 189,250		\$ 289,950
700 - Transfers	\$ 678,739				\$ 678,739
800 - Other Use of Funds	\$ 535,185				\$ 535,185
Grand Total	\$ 6,287,784	\$ 2,146,029	\$ 189,250	\$ 8,759,850	\$ 17,382,913

Perrydale School District #21
ADOPTED BUDGET - ALL FUNDS
FYE JUNE 30, 2023

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
REVENUES					
Local sources	701,220	195,686	166,250	15,600	1,078,756
Intermediate sources	2,000	33,640	-	-	35,640
State sources	3,865,226	446,861	-	5,461,099	9,773,186
Federal sources	2,025	298,402	-	-	300,427
TOTAL REVENUE	4,570,471	974,589	166,250	5,476,699	11,188,009
EXPENDITURES					
Instruction	3,201,510	974,943	-	-	4,176,453
Support services	1,868,850	108,856	-	-	1,977,706
Enterprise and community services	3,500	279,950	-	-	283,450
Facilities acquisition and construction	-	782,280	-	8,759,850	9,542,130
Debt service	-	-	189,250	-	189,250
Contingency	535,185	-	-	-	535,185
TOTAL EXPENDITURES	5,609,045	2,146,029	189,250	8,759,850	16,704,174
REVENUES OVER (UNDER) EXPENDITURES					
	(1,038,574)	(1,171,440)	(23,000)	(3,283,151)	(5,516,165)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	678,739	-	-	678,739
Operating transfers out	(678,739)	-	-	-	(678,739)
Gain (loss) on sale of capital assets	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(678,739)	678,739	-	-	0
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES					
	(1,717,313)	(492,701)	(23,000)	(3,283,151)	(5,516,165)
FUND BALANCE, JULY 1	1,717,313	492,701	23,000	3,283,151	5,516,165
FUND BALANCE, JUNE 30 2023	0	0	0	0	0

Fund Number and Title	Adopted Budget FY2022-23	Adopted Budget FTE
100 - GENERAL FUND	\$ 6,287,784	\$ 39.38
200 - BUDGET AUTHORITY	\$ 100,000	
201 - CARES ACT	\$ 40,000	
204 - PRE SCHOOL GRANT	\$ 8,074	\$ -
205 - AFTER SCHOOL PROGRAM	\$ 9,000	\$ 0.25
206 - ASPIRE	\$ 4,000	
207 - OUTDOOR SCHOOL	\$ 11,700	\$ 0.07
208 - IDEA	\$ 52,707	\$ 0.63
210 - ERATE FUND	\$ 14,956	
211 - TITLE 1-A & 1-D GRANTS	\$ 25,200	\$ 0.21
213 - TITLE 2A & 2D GRANT	\$ 5,676	\$ -
214 - TITLE IV-A STUDENT SUPPRT	\$ 10,000	\$ 0.08
215 - RURAL ED GRANT	\$ 46,418	\$ 0.33
218 - FARM TO SCHOOL	\$ 850	
220 - UNEMPLOYMENT FUND	\$ 12,550	
250 - FACILITY IMPROVEMENTS	\$ 472,000	
251 - FOOD SERVICE	\$ 245,100	\$ 1.75
252 - STUDENT ACTIVITY	\$ 140,000	
253 - ATHLETIC FUNDS	\$ 241,400	\$ 1.86
254 - YEARBOOK FUND	\$ 8,000	
255 - FFA	\$ 36,350	\$ 0.14
256 - CAREER PATHWAYS	\$ 3,000	
258 - SIA GRANT	\$ 443,640	\$ 3.00
260 - SB 1149 ENERGY FUND	\$ 88,640	
298 - MEASURE 98 GRANT	\$ 126,768	\$ 1.00
300 - DEBT SERVICE FUND	\$ 189,250	
401 - CAPITAL IMPROVEMENT BOND 2020 FUND	\$ 3,298,751	
402 - CAPITAL IMPROVEMENT OSCIM GRANT FUND	\$ 3,228,109	
403 - SEISMIC REHABILITATION GRANT	\$ 2,232,990	
Grand Total	\$ 17,382,913	\$ 48.70

General Fund

The General Fund accounts for all general operating revenue, expenditures and transfers of the district.

The principal source of revenue is from:

- Local Property Tax
- The State School Fund
- Common School Fund

Perrydale School District #21
Transfers from General Fund to Other Funds
FYE JUNE 30, 2023

TRANSFER FROM GENERAL FUND TO:

FUND	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
210 - E-RATE FUND	\$ -	\$ -	\$ -	\$ -	\$ 1,900	\$ 1,900	\$ 1,900
211 - TITLE I-A	\$ -	\$ 12,706	\$ -	\$ -	\$ -	\$ -	\$ -
213 - TITLE II-A	\$ -	\$ 11,831	\$ -	\$ -	\$ -	\$ -	\$ -
218 - FARM TO SCHOOL	\$ -	\$ 265	\$ -	\$ -	\$ -	\$ -	\$ -
250 - FACILITY IMPROVEMENTS	\$ -	\$ 27,000	\$ 170,900	\$ 155,000	\$ 342,000	\$ 342,000	\$ 342,000
251 - FOOD SERVICE	\$ -	\$ 36,000	\$ 32,200	\$ 52,200	\$ 101,399	\$ 101,399	\$ 101,399
253 - ATHLETIC FUNDS	\$ 106,607	\$ 102,000	\$ 127,000	\$ 155,400	\$ 189,300	\$ 189,300	\$ 189,300
255 - FFA	\$ 18,257	\$ 15,700	\$ 15,000	\$ 24,425	\$ 20,650	\$ 20,650	\$ 20,650
257 - CTE REVILIZATION GRANT	\$ -	\$ 6,410	\$ -	\$ -	\$ -	\$ -	\$ -
298 - MEASURE 98 GRANT	\$ -	\$ -	\$ 14,416	\$ 23,490	\$ 23,490	\$ 23,490	\$ 23,490
Total General Fund Transfers	124,864	211,911	359,516	410,515	678,739	678,739	678,739

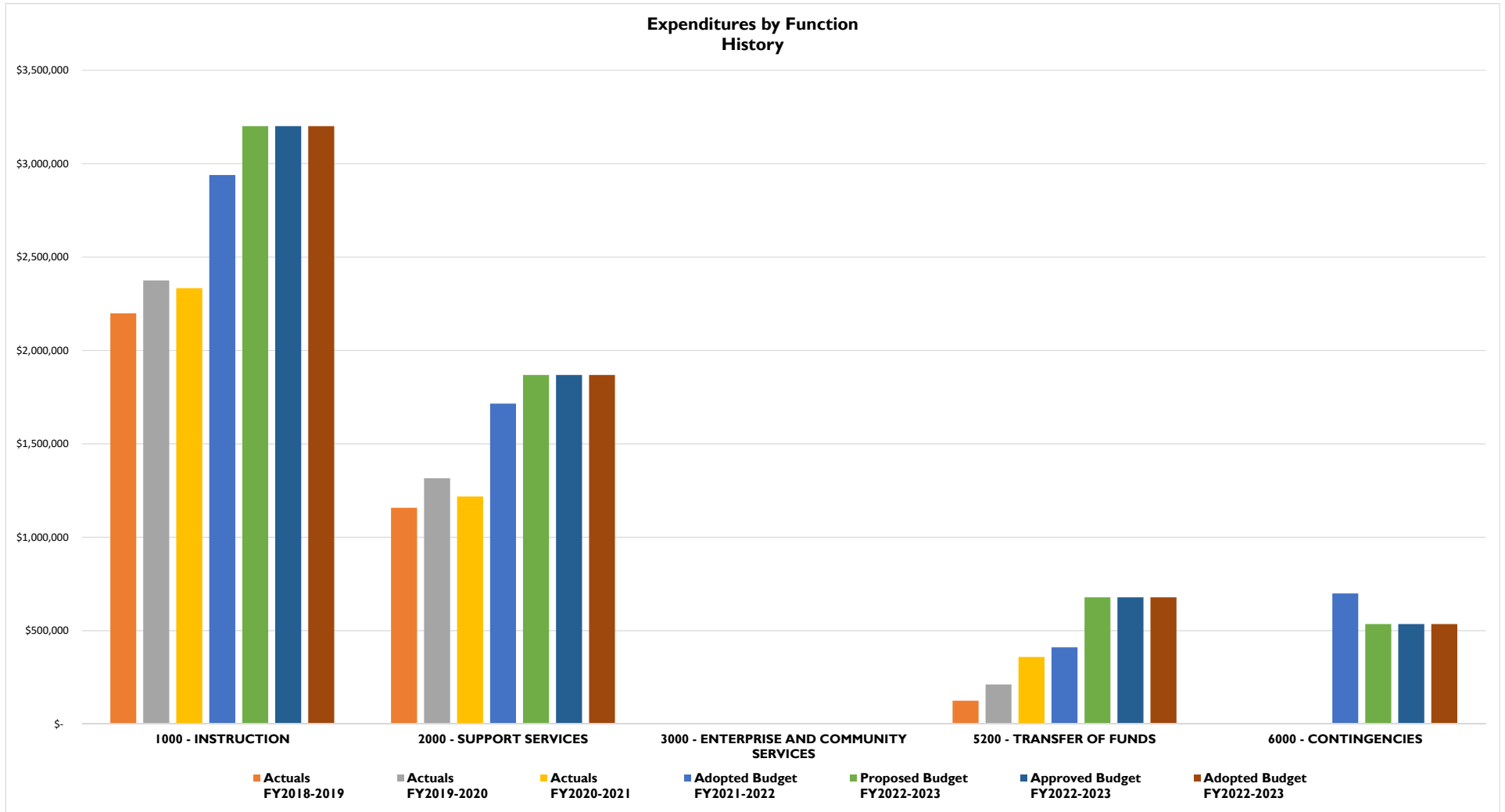
Perrydale School District #21
General Fund Contingency History Trend
FYE JUNE 30, 2023

FUND	FY18-19 Budget	FY18-19 Actuals	FY19-20 Budget	FY19-20 Actuals	FY20-21 Budget	FY20-21 Actuals	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
100 - General Fund	\$ 485,829	\$ -	\$ 527,356	\$ -	\$ 466,855	\$ -	\$ 699,425	\$ 535,185	\$ 535,185	\$ 535,185
Percentage of Use		0.00%		0.00%		0.00%	\$ 699,425	\$ 535,185	\$ 535,185	\$ 535,185

**General Fund
Expenditures by FUNCTION (History)**

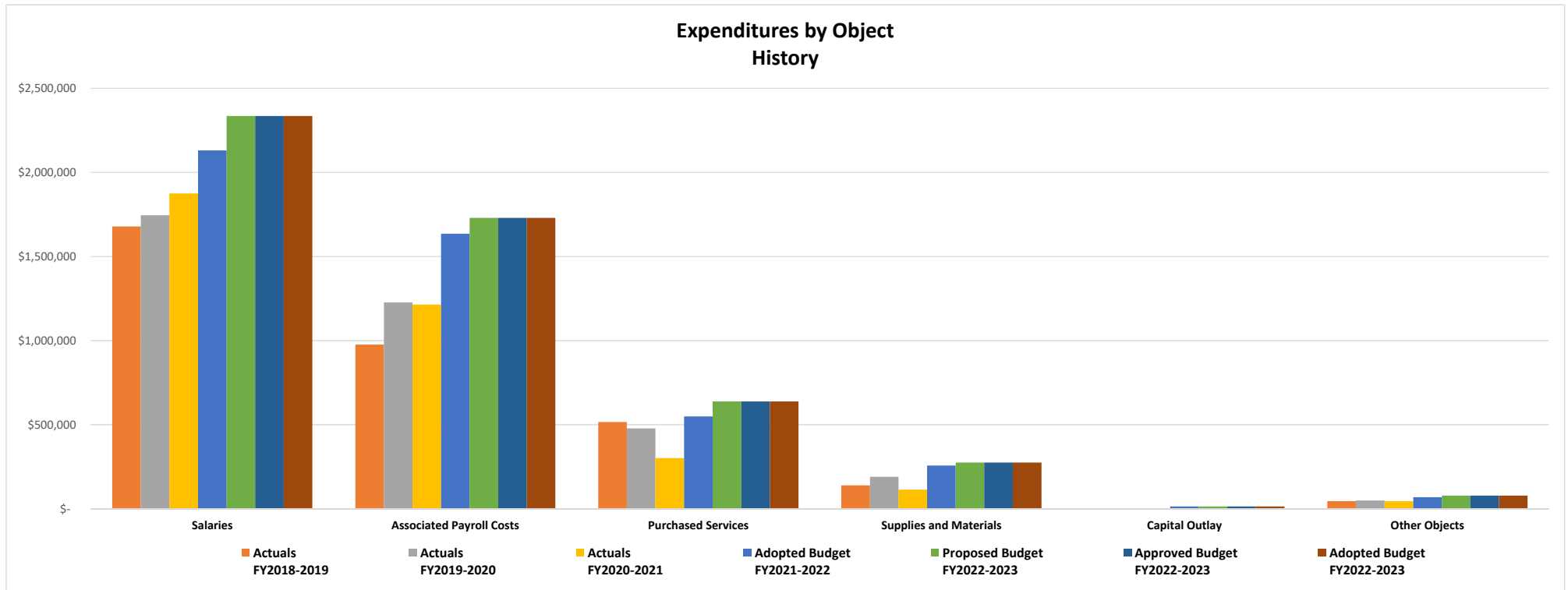
Function	Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
1000 - INSTRUCTION	\$ 2,198,587	\$ 2,374,414	\$ 2,333,376	\$ 2,939,330	\$ 3,201,510	\$ 3,201,510	\$ 3,201,510
2000 - SUPPORT SERVICES	\$ 1,157,795	\$ 1,315,535	\$ 1,217,712	\$ 1,715,670	\$ 1,868,850	\$ 1,868,850	\$ 1,868,850
3000 - ENTERPRISE AND COMMUNITY SERVICES	\$ 1,500	\$ 1,873	\$ 1,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
5200 - TRANSFER OF FUNDS	\$ 124,864	\$ 211,911	\$ 359,516	\$ 410,515	\$ 678,739	\$ 678,739	\$ 678,739
6000 - CONTINGENCIES	\$ -	\$ -	\$ -	\$ 699,425	\$ 535,185	\$ 535,185	\$ 535,185
Total Expenditures	\$ 3,482,746	\$ 3,903,733	\$ 3,912,104	\$ 5,768,440	\$ 6,287,784	\$ 6,287,784	\$ 6,287,784

**Expenditures by Function
History**



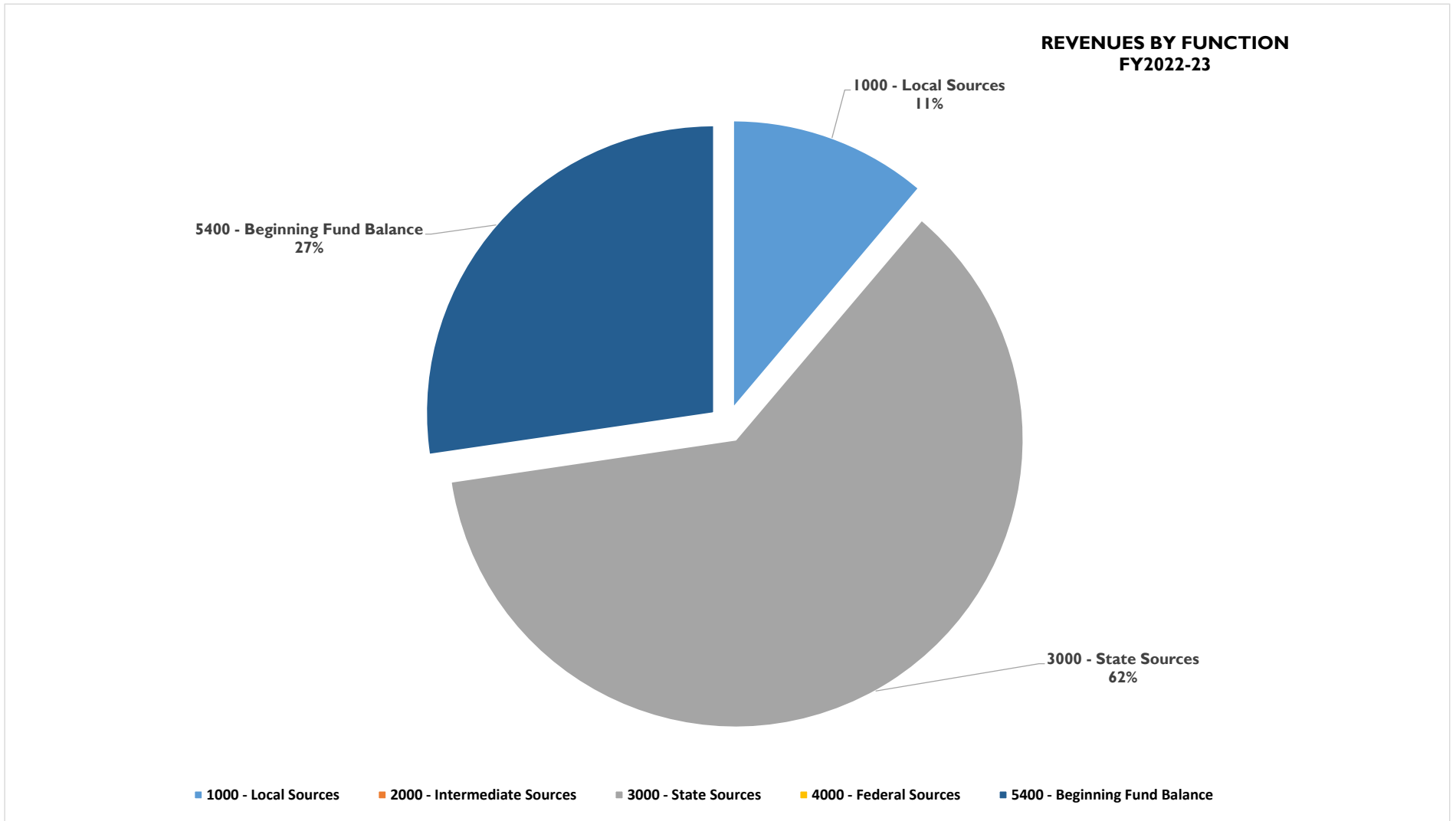
General Fund Expenditures by OBJECT (History)

Object	Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Salaries \$	1,678,832	1,744,899	1,874,709	2,130,900	2,335,700	2,335,700	2,335,700
Associated Payroll Costs \$	976,230	1,227,298	1,214,394	1,635,230	1,729,860	1,729,860	1,729,860
Purchased Services \$	516,350	478,637	302,622	550,000	638,600	638,600	638,600
Supplies and Materials \$	139,673	191,030	114,952	257,600	275,800	275,800	275,800
Capital Outlay \$	-	-	-	15,000	15,000	15,000	15,000
Other Objects \$	46,797	49,957	45,912	69,770	78,900	78,900	78,900
Transfers to Other Funds \$	124,864	211,911	359,516	410,515	678,739	678,739	678,739
Contingency \$	-	-	-	699,425	535,185	535,185	535,185
Total Expenditures \$	3,482,746	3,903,733	3,912,104	5,768,440	6,287,784	6,287,784	6,287,784



**Adopted Budget
General Fund
Revenues FY2022-2023**

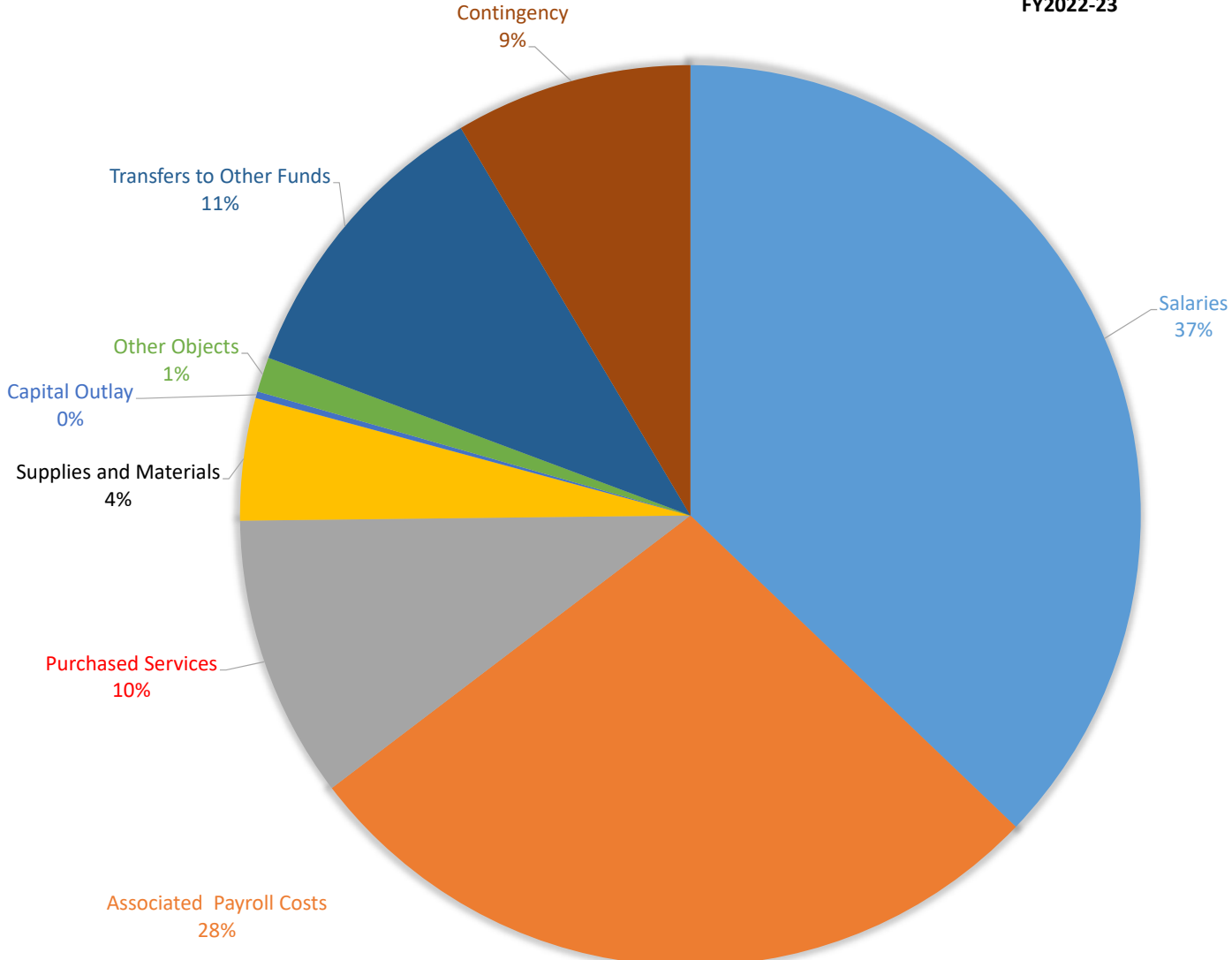
1000 - Local Sources	2000 - Intermediate Sources	3000 - State Sources	4000 - Federal Sources	5100 - Long term Debt Financing Sources	5200 - Interfund Transfers	5400 - Beginning Fund Balance
\$ 701,220	\$ 2,000	\$ 3,865,226	\$ 2,025	\$ -	\$ -	\$ 1,717,313
Grand Total of General Fund						\$ 6,287,784



**Adopted Budget
General Fund
Expenditures FY2022-2023**

Salaries	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other Objects	Transfers to Other Funds	Contingency
\$ 2,335,700	\$ 1,729,860	\$ 638,600	\$ 275,800	\$ 15,000	\$ 78,900	\$ 678,739	\$ 535,185
Grand Total of General Fund							\$ 6,287,784

**EXPENDITURES BY OBJECT
FY2022-23**



General Fund Summary - Function with Name

	Actuals		Actuals		Actuals		Adopted	Proposed	Approved	Adopted
	18-19	19-20	20-21	21-22	22-23	22-23	22-23	22-23	22-23	
1111 - Elementary Instruction	\$ 817,381	\$ 939,080	\$ 869,726	\$ 1,019,400	\$ 1,079,200	\$ 1,079,200	\$ 1,079,200	\$ 1,079,200	\$ 1,079,200	
1113 - Elementary Extra curricular				\$ 6,410	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	
1121 - Middle/Junior High Programs	\$ 311,597	\$ 305,330	\$ 322,170	\$ 431,400	\$ 453,000	\$ 453,000	\$ 453,000	\$ 453,000	\$ 453,000	
1122 - Middle/Junior Extracurricular				\$ 2,000	\$ 5,100	\$ 5,100	\$ 5,100	\$ 5,100	\$ 5,100	
1131 - High School Programs	\$ 620,958	\$ 639,330	\$ 601,140	\$ 770,500	\$ 752,100	\$ 752,100	\$ 752,100	\$ 752,100	\$ 752,100	
1132 - High School Extracurricular	\$ 11,086	\$ 19,172	\$ 14,234	\$ 29,620	\$ 34,050	\$ 34,050	\$ 34,050	\$ 34,050	\$ 34,050	
1210 - Programs for the Talented and Gifted	\$ 315	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1250 - Special Education Learning	\$ 424,734	\$ 459,118	\$ 467,161	\$ 613,500	\$ 816,610	\$ 816,610	\$ 816,610	\$ 816,610	\$ 816,610	
1272 - Title IA/D	\$ 2,192	\$ 779	\$ 48,214	\$ 51,200	\$ 53,450	\$ 53,450	\$ 53,450	\$ 53,450	\$ 53,450	
1291 - English Language Learner (ELL)	\$ 10,323	\$ 11,601	\$ 10,731	\$ 15,300	\$ -	\$ -	\$ -	\$ -	\$ -	
2110 - Attendance and Social Work Services	\$ 9,641	\$ 10,320	\$ 12,087	\$ 15,000	\$ 17,900	\$ 17,900	\$ 17,900	\$ 17,900	\$ 17,900	
2120 - Guidance Services	\$ 75,000	\$ 80,000	\$ 42,000	\$ 92,100	\$ 87,100	\$ 87,100	\$ 87,100	\$ 87,100	\$ 87,100	
2130 - Health Services	\$ 3,167	\$ 215	\$ 1,241	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
2222 - Library/Media Center	\$ 13,428	\$ 16,493	\$ 2,333	\$ 29,850	\$ 36,300	\$ 36,300	\$ 36,300	\$ 36,300	\$ 36,300	
2229 - Other Educational Media Services	\$ -	\$ 30	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
2230 - Assessment and Testing	\$ 368	\$ -	\$ 391	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	
2240 - Instructional Staff Development		\$ 724	\$ -	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	
2310 - Board of Education Services	\$ 69,272	\$ 60,713	\$ 77,401	\$ 100,270	\$ 128,300	\$ 128,300	\$ 128,300	\$ 128,300	\$ 128,300	
2320 - Executive Administration Services	\$ 93,309	\$ 147,042	\$ 159,727	\$ 196,900	\$ 216,500	\$ 216,500	\$ 216,500	\$ 216,500	\$ 216,500	
2410 - Office of the Principal	\$ 337,182	\$ 333,376	\$ 293,527	\$ 385,100	\$ 414,450	\$ 414,450	\$ 414,450	\$ 414,450	\$ 414,450	
2520 - Fiscal Services	\$ 88,382	\$ 132,558	\$ 134,914	\$ 156,400	\$ 161,700	\$ 161,700	\$ 161,700	\$ 161,700	\$ 161,700	
2540 - Operation and Maintenance	\$ 215,577	\$ 303,044	\$ 289,018	\$ 415,650	\$ 433,800	\$ 433,800	\$ 433,800	\$ 433,800	\$ 433,800	
2542 - Care and Upkeep of Buildings	\$ 83,334	\$ 75,792	\$ 79,740	\$ 91,000	\$ 123,500	\$ 123,500	\$ 123,500	\$ 123,500	\$ 123,500	
2543 - Care and Upkeep of Grounds	\$ 14,789	\$ 5,312	\$ 10,353	\$ 14,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	
2550 - Student Transportation Services	\$ 142,483	\$ 128,822	\$ 92,899	\$ 169,000	\$ 171,000	\$ 171,000	\$ 171,000	\$ 171,000	\$ 171,000	
2640 - Staff Services	\$ 1,628	\$ 921	\$ 493	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
2642 - Recruitment and Placement Services	\$ 543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2660 - Technology Services	\$ 9,692	\$ 20,173	\$ 21,586	\$ 39,400	\$ 52,300	\$ 52,300	\$ 52,300	\$ 52,300	\$ 52,300	
3200 - Other Enterprise Services	\$ 1,500	\$ 1,873	\$ 1,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	
5200 - Transfers of Funds	\$ 124,864	\$ 211,911	\$ 359,516	\$ 410,515	\$ 678,739	\$ 678,739	\$ 678,739	\$ 678,739	\$ 678,739	
6110 - Operating Contingency	\$ -	\$ -	\$ -	\$ 699,425	\$ 535,185	\$ 535,185	\$ 535,185	\$ 535,185	\$ 535,185	
Grand Total	\$ 3,482,746	\$ 3,903,733	\$ 3,912,104	\$ 5,768,440	\$ 6,287,784	\$ 6,287,784	\$ 6,287,784	\$ 6,287,784	\$ 6,287,784	

	Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
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Revenues

100 - GENERAL FUND							
1000 - Local Sources							
R1111 - CURRENT YR TAXES	488,117	499,714	529,592	546,000	563,838	563,838	563,838
R1112 - PRIOR YR TAXES	13,584	8,785	10,955	13,000	12,000	12,000	12,000
R1113 - CNTY SALES/BACK TAXES	166	-	-	-	-	-	-
R1114 - PYMTS LIEU PROP TAXES	16,005	3,713	-	3,000	3,000	3,000	3,000
R1510 - INTEREST EARNINGS	45,159	42,654	17,098	18,500	10,350	10,350	10,350
R1740 - FEES	-	20	-	-	-	-	-
R1920 - PRIVATE CONTRIBUTIONS	(2,102)	250	-	-	-	-	-
R1990 - MISCELLANEOUS	12,574	12,509	8,296	8,524	10,000	10,000	10,000
R1991 - MISC FFA REVENUE	379	14	-	-	-	-	-
R1940 - SVCS OTH LOCAL EDUCA AGEN					102,032	102,032	102,032
1000 - Local Sources Total	573,881	567,659	565,941	589,024	701,220	701,220	701,220
2000 - Intermediate Sources							
R2102 - ESD	9,647	-	-	-	-	-	-
R2199 - OTHER INTERMED SRCS			3,891	7,000	2,000	2,000	2,000
2000 - Intermediate Sources Total	9,647	-	3,891	7,000	2,000	2,000	2,000
3000 - State Sources							
R3101 - SCHOOL SUPPORT FUND	3,169,452	3,449,205	3,548,101	3,519,450	3,812,889	3,812,889	3,812,889
R3102 - SSF-LUNCH MATCH	-	-	(858)	-	-	-	-
R3103 - COMMON SCHOOL FUND	34,540	33,407	32,413	32,942	34,337	34,337	34,337
R3104 - CNTY TIMBER ST MNGD	1	-	-	-	-	-	-
R3199 - OTHER UNRESTR GRANTS	12,509	19,205	18,321	18,000	18,000	18,000	18,000
3000 - State Sources Total	3,216,502	3,501,817	3,597,976	3,570,391	3,865,226	3,865,226	3,865,226

			Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	100 - GENERAL FUND	4000 - Federal Sources							
		R4100 - US FISH & WILDLIFE/REFUGE	-	5,621	2,438	2,000	2,000	2,000	2,000
		R4801 - FED FOREST FEES	-	22	20	25	25	25	25
		4000 - Federal Sources Total	-	5,643	2,458	2,025	2,025	2,025	2,025
		5400 - Beginning Fund Balance							
		R5400 - BEG FUND BAL	1,115,342	1,432,626	1,604,012	1,600,000	1,717,313	1,717,313	1,717,313
		5400 - Beginning Fund Balance Total	1,115,342	1,432,626	1,604,012	1,600,000	1,717,313	1,717,313	1,717,313
	100 - GENERAL FUND Total		4,915,372	5,507,746	5,774,279	5,768,440	6,287,784	6,287,784	6,287,784

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
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Expenditures

100 - GENERAL FUND									
1000 - INSTRUCTION									
1111 - Elementary Instruction									
100 - Salaries	487,332	518,788	513,598	544,000	10.74	576,000	576,000	576,000	10.50
200 - Associated Payroll Costs	275,674	371,680	341,803	418,000		435,500	435,500	435,500	
300 - Purchased Services	26,629	28,299	3,929	28,000		35,500	35,500	35,500	
400 - Supplies and Materials	27,745	20,313	10,396	29,400		32,200	32,200	32,200	
1111 - Elementary Instruction Total	817,381	939,080	869,726	1,019,400	10.74	1,079,200	1,079,200	1,079,200	10.50
1113 - Elementary Extra curricular									
100 - Salaries				4,000	0.02	5,400	5,400	5,400	0.09
200 - Associated Payroll Costs				410		600	600	600	
400 - Supplies and Materials				2,000		2,000	2,000	2,000	
1113 - Elementary Extra curricular Total				6,410	0.02	8,000	8,000	8,000	0.09
1121 - Middle/Junior High Programs									
100 - Salaries	185,998	162,946	199,384	231,900	3.69	242,500	242,500	242,500	3.45
200 - Associated Payroll Costs	99,375	106,702	113,149	168,000		166,400	166,400	166,400	
300 - Purchased Services	14,684	18,465	3,219	15,000		21,500	21,500	21,500	
400 - Supplies and Materials	11,540	17,217	6,418	16,300		22,100	22,100	22,100	
600 - Other Objects	-	-	-	200		500	500	500	
1121 - Middle/Junior High Programs Total	311,597	305,330	322,170	431,400	3.69	453,000	453,000	453,000	3.45
1122 - Middle/Junior Extracurricular									
100 - Salaries						1,800	1,800	1,800	0.03
200 - Associated Payroll Costs						300	300	300	
400 - Supplies and Materials				2,000		3,000	3,000	3,000	
1122 - Middle/Junior Extracurricular Total				2,000		5,100	5,100	5,100	0.03

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
Expenditures									
1131 - High School Programs									
100 - Salaries	359,278	357,724	368,079	416,000	6.56	409,100	409,100	409,100	5.70
200 - Associated Payroll Costs	202,723	227,966	216,591	296,000		275,700	275,700	275,700	
300 - Purchased Services	38,099	29,437	7,871	32,000		27,800	27,800	27,800	
400 - Supplies and Materials	20,723	23,719	8,049	26,500		39,500	39,500	39,500	
600 - Other Objects	135	484	549	-		-	-	-	
1131 - High School Programs Total	620,958	639,330	601,140	770,500	6.56	752,100	752,100	752,100	5.70
1132 - High School Extracurricular									
100 - Salaries	7,668	11,591	9,116	18,500	0.44	20,700	20,700	20,700	0.52
200 - Associated Payroll Costs	3,382	7,486	5,118	5,620		6,850	6,850	6,850	
400 - Supplies and Materials	(264)	96	-	5,500		6,500	6,500	6,500	
600 - Other Objects	300	-	-	-		-	-	-	
1132 - High School Extracurricular Total	11,086	19,172	14,234	29,620	0.44	34,050	34,050	34,050	0.52
1210 - Programs for the Talented and Gifted									
300 - Purchased Services	315	4	-	-		-	-	-	
1210 - Programs for the Talented and Gifted Total	315	4	-	-		-	-	-	
1250 - Special Education Learning									
100 - Salaries	220,990	243,245	256,359	300,000	8.38	418,000	418,000	418,000	8.88
200 - Associated Payroll Costs	162,178	192,055	197,771	277,700		345,310	345,310	345,310	
300 - Purchased Services	32,294	3,749	4,028	7,300		20,800	20,800	20,800	
400 - Supplies and Materials	9,030	18,814	8,409	27,000		16,000	16,000	16,000	
500 - Capital Outlay	-	-	-	-		15,000	15,000	15,000	
600 - Other Objects	243	1,255	595	1,500		1,500	1,500	1,500	
1250 - Special Education Learning Total	424,734	459,118	467,161	613,500	8.38	816,610	816,610	816,610	8.88

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
Expenditures									
1272 - Title IA/D									
100 - Salaries	-	-	28,238	28,000	0.38	30,000	30,000	30,000	0.38
200 - Associated Payroll Costs	-	-	19,900	19,600		19,850	19,850	19,850	
300 - Purchased Services	1,673	754	76	3,000		3,000	3,000	3,000	
400 - Supplies and Materials	519	25	-	600		600	600	600	
1272 - Title IA/D Total	2,192	779	48,214	51,200	0.38	53,450	53,450	53,450	0.38
1291 - English Language Learner (ELL)									
100 - Salaries	6,319	6,564	6,172	8,000	0.15	-	-	-	0.00
200 - Associated Payroll Costs	4,004	5,037	4,559	6,900		-	-	-	
300 - Purchased Services	-	-	-	200		-	-	-	
400 - Supplies and Materials	-	-	-	200		-	-	-	
1291 - English Language Learner (ELL) Total	10,323	11,601	10,731	15,300	0.15	-	-	-	0.00
1000 - INSTRUCTION Total	2,198,587	2,374,414	2,333,376	2,939,330	30.36	3,201,510	3,201,510	3,201,510	29.55
2000 - SUPPORT SERVICES									
2110 - Attendance and Social Work Services									
100 - Salaries	6,119	6,182	7,390	7,500	0.20	9,500	9,500	9,500	0.20
200 - Associated Payroll Costs	3,522	4,138	4,697	7,300		8,200	8,200	8,200	
400 - Supplies and Materials	-	-	-	200		200	200	200	
2110 - Attendance and Social Work Services Total	9,641	10,320	12,087	15,000	0.20	17,900	17,900	17,900	0.20
2120 - Guidance Services									
300 - Purchased Services	75,000	80,000	42,000	87,000		87,000	87,000	87,000	
400 - Supplies and Materials	-	-	-	5,100		100	100	100	
2120 - Guidance Services Total	75,000	80,000	42,000	92,100		87,100	87,100	87,100	
2130 - Health Services									
300 - Purchased Services	1,872	165	938	1,000		1,000	1,000	1,000	
400 - Supplies and Materials	1,296	50	304	-		-	-	-	
2130 - Health Services Total	3,167	215	1,241	1,000		1,000	1,000	1,000	

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
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Expenditures

2222 - Library/Media Center									
100 - Salaries	9,153	9,581	1,596	11,000	0.50	15,000	15,000	15,000	0.50
200 - Associated Payroll Costs	3,482	4,727	738	13,850		15,800	15,800	15,800	
300 - Purchased Services	-	-	-	200		200	200	200	
400 - Supplies and Materials	678	2,069	-	4,600		5,100	5,100	5,100	
600 - Other Objects	115	115	-	200		200	200	200	
2222 - Library/Media Center Total	13,428	16,493	2,333	29,850	0.50	36,300	36,300	36,300	0.50
2229 - Other Educational Media Services									
300 - Purchased Services	-	-	-	1,000		1,000	1,000	1,000	
400 - Supplies and Materials	-	30	-	1,000		1,000	1,000	1,000	
2229 - Other Educational Media Services Total	-	30	-	2,000		2,000	2,000	2,000	
2230 - Assessment and Testing									
400 - Supplies and Materials	368	-	391	500		500	500	500	
2230 - Assessment and Testing Total	368	-	391	500		500	500	500	
2240 - Instructional Staff Development									
300 - Purchased Services		724	-	5,500		5,500	5,500	5,500	
2240 - Instructional Staff Development Total		724	-	5,500		5,500	5,500	5,500	
2310 - Board of Education Services									
300 - Purchased Services	33,549	18,501	35,744	41,700		60,300	60,300	60,300	
400 - Supplies and Materials	85	481	279	600		800	800	800	
600 - Other Objects	35,638	41,731	41,379	57,970		67,200	67,200	67,200	
2310 - Board of Education Services Total	69,272	60,713	77,401	100,270		128,300	128,300	128,300	
2320 - Executive Administration Services									
100 - Salaries	55,100	85,778	98,245	105,000	1.50	113,000	113,000	113,000	1.50
200 - Associated Payroll Costs	27,910	56,346	59,591	80,900		89,400	89,400	89,400	
300 - Purchased Services	5,232	2,647	285	5,000		7,000	7,000	7,000	
400 - Supplies and Materials	1,149	293	123	2,000		3,100	3,100	3,100	
600 - Other Objects	3,917	1,978	1,482	4,000		4,000	4,000	4,000	
2320 - Executive Administration Services Total	93,309	147,042	159,727	196,900	1.50	216,500	216,500	216,500	1.50

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
Expenditures									
2410 - Office of the Principal									
100 - Salaries	206,780	179,611	172,586	207,000	3.05	218,000	218,000	218,000	3.05
200 - Associated Payroll Costs	105,532	127,102	106,604	148,600		165,150	165,150	165,150	
300 - Purchased Services	13,530	12,457	5,973	14,900		14,200	14,200	14,200	
400 - Supplies and Materials	10,250	12,677	8,006	13,000		16,100	16,100	16,100	
600 - Other Objects	1,090	1,529	359	1,600		1,000	1,000	1,000	
2410 - Office of the Principal Total	337,182	333,376	293,527	385,100	3.05	414,450	414,450	414,450	3.05
2520 - Fiscal Services									
100 - Salaries	50,299	60,200	74,815	77,000	1.25	81,200	81,200	81,200	1.25
200 - Associated Payroll Costs	33,358	46,792	51,834	60,000		59,000	59,000	59,000	
300 - Purchased Services	1,310	15,662	4,861	13,900		15,800	15,800	15,800	
400 - Supplies and Materials	1,075	7,486	2,235	2,900		3,100	3,100	3,100	
600 - Other Objects	2,340	2,417	1,170	2,600		2,600	2,600	2,600	
2520 - Fiscal Services Total	88,382	132,558	134,914	156,400	1.25	161,700	161,700	161,700	1.25
2540 - Operation and Maintenance									
100 - Salaries	79,707	98,108	127,795	158,000	3.00	180,500	180,500	180,500	3.17
200 - Associated Payroll Costs	53,610	74,921	87,215	125,550		135,000	135,000	135,000	
300 - Purchased Services	49,792	68,892	21,580	41,800		48,800	48,800	48,800	
400 - Supplies and Materials	31,478	61,088	52,298	75,000		69,000	69,000	69,000	
500 - Capital Outlay	-	-	-	15,000		-	-	-	
600 - Other Objects	991	35	130	300		500	500	500	
2540 - Operation and Maintenance Total	215,577	303,044	289,018	415,650	3.00	433,800	433,800	433,800	3.17
2542 - Care and Upkeep of Buildings									
300 - Purchased Services	83,334	75,792	79,740	91,000		123,500	123,500	123,500	
2542 - Care and Upkeep of Buildings Total	83,334	75,792	79,740	91,000		123,500	123,500	123,500	

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
Expenditures									
2543 - Care and Upkeep of Grounds									
300 - Purchased Services	11,525	2,502	3,288	5,500		7,500	7,500	7,500	
400 - Supplies and Materials	3,264	2,810	6,967	8,500		7,500	7,500	7,500	
600 - Other Objects			99	-			-	-	
2543 - Care and Upkeep of Grounds Total	14,789	5,312	10,353	14,000		15,000	15,000	15,000	
2550 - Student Transportation Services									
300 - Purchased Services	125,525	117,978	87,057	154,000		156,000	156,000	156,000	
400 - Supplies and Materials	16,959	10,845	5,843	15,000		15,000	15,000	15,000	
2550 - Student Transportation Services Total	142,483	128,822	92,899	169,000		171,000	171,000	171,000	
2640 - Staff Services									
300 - Purchased Services	477	508	493	500		700	700	700	
400 - Supplies and Materials	265	-	-	500		300	300	300	
600 - Other Objects	885	413	-	1,000		1,000	1,000	1,000	
2640 - Staff Services Total	1,628	921	493	2,000		2,000	2,000	2,000	
2642 - Recruitment and Placement Services									
400 - Supplies and Materials	20	-	-	-		-	-	-	
600 - Other Objects	523	-	-	-		-	-	-	
2642 - Recruitment and Placement Services Total	543	-	-	-		-	-	-	
2660 - Technology Services									
100 - Salaries	4,088	4,582	11,337	15,000	0.16	15,000	15,000	15,000	0.16
200 - Associated Payroll Costs	1,480	2,346	4,826	6,800		6,800	6,800	6,800	
300 - Purchased Services	10	600	40	-		-	-	-	
400 - Supplies and Materials	3,494	12,645	5,234	17,600		30,500	30,500	30,500	
600 - Other Objects	621	-	150	-		-	-	-	
2660 - Technology Services Total	9,692	20,173	21,586	39,400	0.16	52,300	52,300	52,300	0.16
2000 - SUPPORT SERVICES Total	1,157,795	1,315,535	1,217,712	1,715,670	9.66	1,868,850	1,868,850	1,868,850	9.83

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
Expenditures									
3000 - ENTERPRISE AND COMMUNITY SERVICES									
3200 - Other Enterprise Services									
300 - Purchased Services	1,500	1,500	1,500	1,500		1,500	1,500	1,500	
400 - Supplies and Materials	-	373	-	1,600		1,600	1,600	1,600	
600 - Other Objects	-	-	-	400		400	400	400	
3200 - Other Enterprise Services Total	1,500	1,873	1,500	3,500		3,500	3,500	3,500	
3000 - ENTERPRISE AND COMMUNITY SERVICES Total	1,500	1,873	1,500	3,500		3,500	3,500	3,500	
5200 - TRANSFER OF FUNDS									
5200 - Transfers of Funds									
700 - Transfers	124,864	211,911	359,516	410,515		678,739	678,739	678,739	
5200 - Transfers of Funds Total	124,864	211,911	359,516	410,515		678,739	678,739	678,739	
5200 - TRANSFER OF FUNDS Total	124,864	211,911	359,516	410,515		678,739	678,739	678,739	
6000 - CONTINGENCIES									
6110 - Operating Contingency									
800 - Other Use of Funds	-	-	-	699,425		535,185	535,185	535,185	
6110 - Operating Contingency Total	-	-	-	699,425		535,185	535,185	535,185	
6000 - CONTINGENCIES Total	-	-	-	699,425		535,185	535,185	535,185	
100 - GENERAL FUND Total	3,482,746	3,903,733	3,912,104	5,768,440	40.02	6,287,784	6,287,784	6,287,784	39.38

Special Revenue Fund

The Special Revenue Fund accounts for proceeds from specific revenue sources that are restricted to expenditures for a specific purpose.

For our district, the Special Revenue Fund includes:

- Local, State and Federal grants
 - Nutrition Services
 - Athletics
 - Student Body Funds

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	200 - BUDGET AUTHORITY							
	1000 - Local Sources							
	R1700 - STUDENT	-	-	-	25,000	25,000	25,000	25,000
	1000 - Local Sources Total	-	-	-	25,000	25,000	25,000	25,000
	2000 - Intermediate Sources							
	R2200 - RESTRICTED REVENUE	-	-	-	25,000	25,000	25,000	25,000
	2000 - Intermediate Sources Total	-	-	-	25,000	25,000	25,000	25,000
	3000 - State Sources							
	R3199 - OTHER UNRESTR GRANTS	-	-	-	25,000	25,000	25,000	25,000
	3000 - State Sources Total	-	-	-	25,000	25,000	25,000	25,000
	4000 - Federal Sources							
	R4100 - US FISH & WILDLIFE/REFUGE	-	-	-	25,000	25,000	25,000	25,000
	4000 - Federal Sources Total	-	-	-	25,000	25,000	25,000	25,000
	200 - BUDGET AUTHORITY Total	-	-	-	100,000	100,000	100,000	100,000

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
Expenditures									
200 - BUDGET AUTHORITY									
1000 - INSTRUCTION									
1111 - Elementary Instruction									
400 - Supplies and Materials	-	-	-	25,000		25,000	25,000	25,000	
1111 - Elementary Instruction Total	-	-	-	25,000		25,000	25,000	25,000	
1000 - INSTRUCTION Total	-	-	-	25,000		25,000	25,000	25,000	
2000 - SUPPORT SERVICES									
2110 - Attendance and Social Work Services									
400 - Supplies and Materials	-	-	-	25,000		25,000	25,000	25,000	
2110 - Attendance and Social Work Services Total	-	-	-	25,000		25,000	25,000	25,000	
2000 - SUPPORT SERVICES Total	-	-	-	25,000		25,000	25,000	25,000	
3000 - ENTERPRISE AND COMMUNITY SERVICES									
3100 - Food Services									
400 - Supplies and Materials	-	-	-	25,000		25,000	25,000	25,000	
3100 - Food Services Total	-	-	-	25,000		25,000	25,000	25,000	
3000 - ENTERPRISE AND COMMUNITY SERVICES Total	-	-	-	25,000		25,000	25,000	25,000	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION									
4110 - Service Area Direction									
400 - Supplies and Materials	-	-	-	25,000		25,000	25,000	25,000	
4110 - Service Area Direction Total	-	-	-	25,000		25,000	25,000	25,000	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total	-	-	-	25,000		25,000	25,000	25,000	
200 - BUDGET AUTHORITY Total	-	-	-	100,000		100,000	100,000	100,000	

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	201 - CARES ACT							
	4000 - Federal Sources							
	R4500 - REV FRM FED GRANTS			171,655	208,989	40,000	40,000	40,000
	4000 - Federal Sources Total			171,655	208,989	40,000	40,000	40,000
	201 - CARES ACT Total			171,655	208,989	40,000	40,000	40,000

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
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Expenditures

201 - CARES ACT									
1000 - INSTRUCTION									
1111 - Elementary Instruction									
400 - Supplies and Materials			13,299	-		-	-	-	
1111 - Elementary Instruction Total			13,299	-		-	-	-	
1121 - Middle/Junior High Programs									
400 - Supplies and Materials			17,700	-		-	-	-	
1121 - Middle/Junior High Programs Total			17,700	-		-	-	-	
1131 - High School Programs									
400 - Supplies and Materials			10,002	-		-	-	-	
1131 - High School Programs Total			10,002	-		-	-	-	
1400 - Summer School Programs									
100 - Salaries				10,050	0.50		-	-	
200 - Associated Payroll Costs				1,508			-	-	
400 - Supplies and Materials			5,217	5,356			-	-	
1400 - Summer School Programs Total			5,217	16,914	0.50		-	-	
1430 - Summer School Programs - High School									
100 - Salaries				5,567	0.13		-	-	
200 - Associated Payroll Costs				2,280			-	-	
400 - Supplies and Materials			508	2,203			-	-	
1430 - Summer School Programs - High School Total			508	10,050	0.13		-	-	
1000 - INSTRUCTION Total			46,725	26,964	0.63		-	-	
2000 - SUPPORT SERVICES									
2240 - Instructional Staff Development									
100 - Salaries			9,620	-			-	-	
200 - Associated Payroll Costs			5,986	-			-	-	
2240 - Instructional Staff Development Total			15,606	-			-	-	
2410 - Office of the Principal									
400 - Supplies and Materials			3,422	-			-	-	

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
Expenditures									
2410 - Office of the Principal Total			3,422		-		-		-
2540 - Operation and Maintenance									
100 - Salaries			-	674	0.05		-		-
200 - Associated Payroll Costs			-	254			-		-
400 - Supplies and Materials			17,932	40,000		40,000	40,000	40,000	
500 - Capital Outlay			7,190						
2540 - Operation and Maintenance Total			25,122	40,928	0.05	40,000	40,000	40,000	
2550 - Student Transportation Services									
300 - Purchased Services			-	3,500			-		-
2550 - Student Transportation Services Total			-	3,500			-		-
2660 - Technology Services									
300 - Purchased Services			5,113	-			-		-
400 - Supplies and Materials			83,675	-			-		-
2660 - Technology Services Total			88,788	-			-		-
2000 - SUPPORT SERVICES Total			132,938	44,428	0.05	40,000	40,000	40,000	
3000 - ENTERPRISE AND COMMUNITY SERVICES									
3100 - Food Services									
100 - Salaries			-	1,024	0.05		-		-
200 - Associated Payroll Costs			-	388			-		-
400 - Supplies and Materials			-	1,000			-		-
3100 - Food Services Total			-	2,412	0.05		-		-
3000 - ENTERPRISE AND COMMUNITY SERVICES Total			-	2,412	0.05		-		-
4000 - FACILITIES ACQUISITION AND CONSTRUCTION									
4150 - Facilities Acquisition - Building, Construction, Improvement									
500 - Capital Outlay			-	135,185			-		-
4150 - Facilities Acquisition - Building, Construction, Improvement Total			-	135,185			-		-
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total			-	135,185			-		-
201 - CARES ACT Total			179,663	208,989	0.73	40,000	40,000	40,000	

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	202 - IDEA ENHANCEMENT GRANT							
	4000 - Federal Sources							
	R4508 - FEDERAL GRANTS	-	1,269	-	-	-	-	-
	4000 - Federal Sources Total	-	1,269	-	-	-	-	-
	202 - IDEA ENHANCEMENT GRANT Total	-	1,269	-	-	-	-	-

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
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Expenditures

202 - IDEA ENHANCEMENT GRANT									
1000 - INSTRUCTION									
1250 - Special Education Learning									
100 - Salaries	-	896	-	-			-	-	
200 - Associated Payroll Costs	-	373	-	-			-	-	
1250 - Special Education Learning Total	-	1,269	-	-			-	-	
1000 - INSTRUCTION Total	-	1,269	-	-			-	-	
202 - IDEA ENHANCEMENT GRANT Total	-	1,269	-	-			-	-	

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	203 - PATHWAYS FOR RECOVERY							
	4000 - Federal Sources							
	R4508 - FEDERAL GRANTS				7,551	-	-	-
	4000 - Federal Sources Total				7,551	-	-	-
	203 - PATHWAYS FOR RECOVERY Total				7,551	-	-	-

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
Expenditures									
203 - PATHWAYS FOR RECOVERY									
1000 - INSTRUCTION									
1460 - Special Programs, Summer School									
100 - Salaries				5,411	0.30		-		-
200 - Associated Payroll Costs				1,928			-		-
400 - Supplies and Materials				212			-		-
1460 - Special Programs, Summer School Total				7,551	0.30		-		-
1000 - INSTRUCTION Total				7,551	0.30		-		-
203 - PATHWAYS FOR RECOVERY Total				7,551	0.30		-		-

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	204 - PRE SCHOOL GRANT							
	1000 - Local Sources							
	R1311 - INDIVIDUAL TUITION		190	-	16,026		-	-
	R1330 - TUITION PRE SCHOOL	17,094	14,073	-	-	-	-	-
	R1331 - TUITION ASAP	760	470	-	-	-	-	-
	1000 - Local Sources Total	17,854	14,733	-	16,026	-	-	-
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL	11,716	8,604	10,446	8,074	8,074	8,074	8,074
	5400 - Beginning Fund Balance Total	11,716	8,604	10,446	8,074	8,074	8,074	8,074
	204 - PRE SCHOOL GRANT Total	29,570	23,337	10,446	24,100	8,074	8,074	8,074

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
Expenditures									
204 - PRE SCHOOL GRANT									
1000 - INSTRUCTION									
1140 - PreKindergarten Programs									
100 - Salaries				9,295	0.31	-	-	-	0.00
200 - Associated Payroll Costs				3,952		-	-	-	
300 - Purchased Services				5,000		3,954	3,954	3,954	
400 - Supplies and Materials				5,353		3,620	3,620	3,620	
600 - Other Objects				500		500	500	500	
1140 - PreKindergarten Programs Total				24,100	0.31	8,074	8,074	8,074	0.00
1000 - INSTRUCTION Total				24,100	0.31	8,074	8,074	8,074	0.00
3000 - ENTERPRISE AND COMMUNITY SERVICES									
3310 - Preschool Program									
100 - Salaries	14,988	7,531	1,685						
200 - Associated Payroll Costs	5,718	2,075	687						
300 - Purchased Services	-	2,789	-						
400 - Supplies and Materials	259	496	-						
3310 - Preschool Program Total	20,966	12,891	2,372						
3000 - ENTERPRISE AND COMMUNITY SERVICES Total	20,966	12,891	2,372						
204 - PRE SCHOOL GRANT Total	20,966	12,891	2,372	24,100	0.31	8,074	8,074	8,074	0.00

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	205 - AFTER SCHOOL PROGRAM							
	1000 - Local Sources							
	R1331 - TUITION ASAP	8,602	-	-	-	-	-	-
	R1740 - FEES		4,316	525	8,200	9,000	9,000	9,000
	R1990 - MISCELLANEOUS	91	322	-	-	-	-	-
	1000 - Local Sources Total	8,693	4,638	525	8,200	9,000	9,000	9,000
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL	3,854	6,593	5,499	5,802	-	-	-
	5400 - Beginning Fund Balance Total	3,854	6,593	5,499	5,802	-	-	-
	205 - AFTER SCHOOL PROGRAM Total	12,547	11,231	6,024	14,002	9,000	9,000	9,000

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
Expenditures									
205 - AFTER SCHOOL PROGRAM									
3000 - ENTERPRISE AND COMMUNITY SERVICES									
3311 - After School Program									
100 - Salaries	4,746	2,669	-	9,200	0.38	5,950	5,950	5,950	0.25
200 - Associated Payroll Costs	614	2,460	-	3,402		2,500	2,500	2,500	
300 - Purchased Services	-	56	-	500		-	-	-	
400 - Supplies and Materials	594	546	-	800		450	450	450	
600 - Other Objects	-	-	-	100		100	100	100	
3311 - After School Program Total	5,954	5,732	-	14,002	0.38	9,000	9,000	9,000	0.25
3000 - ENTERPRISE AND COMMUNITY SERVICES Total	5,954	5,732	-	14,002	0.38	9,000	9,000	9,000	0.25
205 - AFTER SCHOOL PROGRAM Total	5,954	5,732	-	14,002	0.38	9,000	9,000	9,000	0.25

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	206 - ASPIRE							
	3000 - State Sources							
	R3299 - RESTR GRANTS OTHER	-	1,600	1,600	1,600	2,100	2,100	2,100
	3000 - State Sources Total	-	1,600	1,600	1,600	2,100	2,100	2,100
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL			189	1,187	1,900	1,900	1,900
	5400 - Beginning Fund Balance Total			189	1,187	1,900	1,900	1,900
	206 - ASPIRE Total	-	1,600	1,789	2,787	4,000	4,000	4,000

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
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Expenditures

206 - ASPIRE									
1000 - INSTRUCTION									
1299 - Other Programs (Aspire)									
400 - Supplies and Materials	-	1,376	665	2,387		3,600	3,600	3,600	
1299 - Other Programs (Aspire) Total	-	1,376	665	2,387		3,600	3,600	3,600	
1000 - INSTRUCTION Total	-	1,376	665	2,387		3,600	3,600	3,600	
2000 - SUPPORT SERVICES									
2240 - Instructional Staff Development									
300 - Purchased Services		35	-	400		400	400	400	
2240 - Instructional Staff Development Total		35	-	400		400	400	400	
2000 - SUPPORT SERVICES Total		35	-	400		400	400	400	
206 - ASPIRE Total	-	1,411	665	2,787		4,000	4,000	4,000	

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	207 - OUTDOOR SCHOOL							
	3000 - State Sources							
	R3299 - RESTR GRANTS OTHER	7,410	5,454	-	6,000	7,500	7,500	7,500
	3000 - State Sources Total	7,410	5,454	-	6,000	7,500	7,500	7,500
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL		7,410	8,791	3,900	4,200	4,200	4,200
	5400 - Beginning Fund Balance Total		7,410	8,791	3,900	4,200	4,200	4,200
	207 - OUTDOOR SCHOOL Total	7,410	12,864	8,791	9,900	11,700	11,700	11,700

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
Expenditures									
207 - OUTDOOR SCHOOL									
1000 - INSTRUCTION									
1111 - Elementary Instruction									
400 - Supplies and Materials	-	89	-						
1111 - Elementary Instruction Total	-	89	-						
1122 - Middle/Junior Extracurricular									
100 - Salaries			1,125	1,125	0.03	1,850	1,850	1,850	0.07
200 - Associated Payroll Costs			722	568		1,500	1,500	1,500	
300 - Purchased Services			730	3,607		3,750	3,750	3,750	
400 - Supplies and Materials		3,984	1,784	3,000		3,100	3,100	3,100	
1122 - Middle/Junior Extracurricular Total		3,984	4,361	8,300	0.03	10,200	10,200	10,200	0.07
1000 - INSTRUCTION Total	-	4,072	4,361	8,300	0.03	10,200	10,200	10,200	0.07
2000 - SUPPORT SERVICES									
2550 - Student Transportation Services									
300 - Purchased Services	-	-	-	1,600		1,500	1,500	1,500	
2550 - Student Transportation Services Total	-	-	-	1,600		1,500	1,500	1,500	
2000 - SUPPORT SERVICES Total	-	-	-	1,600		1,500	1,500	1,500	
207 - OUTDOOR SCHOOL Total	-	4,072	4,361	9,900	0.03	11,700	11,700	11,700	0.07

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	208 - IDEA							
	4000 - Federal Sources							
	R4508 - FEDERAL GRANTS	33,739	1,559	69,763	44,507	52,007	52,007	52,007
	R4573 - FED GRANT CFDA 84.173	-	-	-	650	700	700	700
	4000 - Federal Sources Total	33,739	1,559	69,763	45,157	52,707	52,707	52,707
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL	201	201	(35,323)	-	-	-	-
	5400 - Beginning Fund Balance Total	201	201	(35,323)	-	-	-	-
	208 - IDEA Total	33,940	1,759	34,440	45,157	52,707	52,707	52,707

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
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Expenditures

208 - IDEA									
1000 - INSTRUCTION									
1250 - Special Education Learning									
100 - Salaries	19,773	18,895	16,025	15,480	0.63	20,080	20,080	20,080	0.63
200 - Associated Payroll Costs	13,967	18,187	18,415	17,920		20,220	20,220	20,220	
400 - Supplies and Materials	-	-	-	11,757		12,407	12,407	12,407	
1250 - Special Education Learning Total	33,740	37,082	34,440	45,157	0.63	52,707	52,707	52,707	0.63
1000 - INSTRUCTION Total	33,740	37,082	34,440	45,157	0.63	52,707	52,707	52,707	0.63
208 - IDEA Total	33,740	37,082	34,440	45,157	0.63	52,707	52,707	52,707	0.63

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	209 - SPR&I							
	4000 - Federal Sources							
	R4508 - FEDERAL GRANTS	1,229	-	225	-	-	-	-
	4000 - Federal Sources Total	1,229	-	225	-	-	-	-
	209 - SPR&I Total	1,229	-	225	-	-	-	-

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
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Expenditures

209 - SPR&I									
1250 - Special Education Learning									
100 - Salaries	1,000	-	225	-			-	-	
200 - Associated Payroll Costs	229	-	-	-			-	-	
1250 - Special Education Learning Total	1,229	-	225	-			-	-	
1000 - INSTRUCTION Total	1,229	-	225	-			-	-	
209 - SPR&I Total	1,229	-	225	-			-	-	

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	210 - ERATE FUND							
	1000 - Local Sources							
	R1990 - MISCELLANEOUS	16,324	11,603	8,347	9,200	8,036	8,036	8,036
	1000 - Local Sources Total	16,324	11,603	8,347	9,200	8,036	8,036	8,036
	5200 - Interfund Transfers							
	R5200 - INTERFUND TRANSFERS					1,900	1,900	1,900
	5200 - Interfund Transfers Total					1,900	1,900	1,900
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL	3,660	18,592	16,923	10,500	5,020	5,020	5,020
	5400 - Beginning Fund Balance Total	3,660	18,592	16,923	10,500	5,020	5,020	5,020
	210 - ERATE FUND Total	19,984	30,194	25,270	19,700	14,956	14,956	14,956

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
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Expenditures

210 - ERATE FUND									
2000 - SUPPORT SERVICES									
2229 - Other Educational Media Services									
400 - Supplies and Materials	1,392	-	1,392	-		-	-	-	
2229 - Other Educational Media Services Total	1,392	-	1,392	-		-	-	-	
2660 - Technology Services									
300 - Purchased Services	-	13,271	13,392	19,700		14,956	14,956	14,956	
2660 - Technology Services Total	-	13,271	13,392	19,700		14,956	14,956	14,956	
2000 - SUPPORT SERVICES Total	1,392	13,271	14,784	19,700		14,956	14,956	14,956	
210 - ERATE FUND Total	1,392	13,271	14,784	19,700		14,956	14,956	14,956	

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	211 - TITLE 1-A & 1-D GRANTS							
	4000 - Federal Sources							
	R4501 - FED GRANT CFDA 84.010	27,913	21,230	28,670	25,000	25,200	25,200	25,200
	R4502 - FED GRANT CFDA 84.367	-	-	-	-	-	-	-
	4000 - Federal Sources Total	27,913	21,230	28,670	25,000	25,200	25,200	25,200
	5200 - Interfund Transfers							
	R5200 - INTERFUND TRANSFERS	-	12,706	-	-	-	-	-
	5200 - Interfund Transfers Total	-	12,706	-	-	-	-	-
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL	-	(12,706)	-	-	-	-	-
	5400 - Beginning Fund Balance Total	-	(12,706)	-	-	-	-	-
	211 - TITLE 1-A & 1-D GRANTS Total	27,913	21,230	28,670	25,000	25,200	25,200	25,200

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
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Expenditures

211 - TITLE 1-A & 1-D GRANTS									
1000 - INSTRUCTION									
1272 - Title IA/D									
100 - Salaries	25,016	12,255	16,831	14,535	0.21	14,700	14,700	14,700	0.21
200 - Associated Payroll Costs	15,603	8,975	11,839	9,965		10,000	10,000	10,000	
400 - Supplies and Materials	-	-	-	500		500	500	500	
1272 - Title IA/D Total	40,619	21,230	28,670	25,000	0.21	25,200	25,200	25,200	0.21
1000 - INSTRUCTION Total	40,619	21,230	28,670	25,000	0.21	25,200	25,200	25,200	0.21
211 - TITLE 1-A & 1-D GRANTS Total	40,619	21,230	28,670	25,000	0.21	25,200	25,200	25,200	0.21

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	213 - TITLE 2A & 2D GRANT							
	4000 - Federal Sources							
	R4501 - FED GRANT CFDA 84.010	-	-	-	-	-	-	-
	R4502 - FED GRANT CFDA 84.367	4,468	3,177	3,212	3,300	5,676	5,676	5,676
	4000 - Federal Sources Total	4,468	3,177	3,212	3,300	5,676	5,676	5,676
	5200 - Interfund Transfers							
	R5200 - INTERFUND TRANSFERS		11,831		-	-	-	-
	5200 - Interfund Transfers Total		11,831		-	-	-	-
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL	-	(11,831)		-	-	-	-
	5400 - Beginning Fund Balance Total	-	(11,831)		-	-	-	-
	213 - TITLE 2A & 2D GRANT Total	4,468	3,177	3,212	3,300	5,676	5,676	5,676

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
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Expenditures

213 - TITLE 2A & 2D GRANT									
1000 - INSTRUCTION									
1272 - Title IA/D									
100 - Salaries	9,985	1,801	1,893	1,943	0.03	-	-	-	0.00
200 - Associated Payroll Costs	6,313	1,376	1,319	1,357		-	-	-	
400 - Supplies and Materials	-	-	-	-		5,676	5,676	5,676	
1272 - Title IA/D Total	16,299	3,177	3,212	3,300	0.03	5,676	5,676	5,676	0.00
1000 - INSTRUCTION Total	16,299	3,177	3,212	3,300	0.03	5,676	5,676	5,676	0.00
213 - TITLE 2A & 2D GRANT Total	16,299	3,177	3,212	3,300	0.03	5,676	5,676	5,676	0.00

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	214 - TITLE IV-A STUDENT SUPPRT							
	4000 - Federal Sources							
	R4500 - REV FRM FED GRANTS	-	-		-	-	-	-
	R4501 - FED GRANT CFDA 84.010	-	-		-	-	-	-
	R4502 - FED GRANT CFDA 84.367	-	20,000		-	-	-	-
	R4524 - FED GRANT CFDA 84.424	-	7,545	12,455	10,000	10,000	10,000	10,000
	4000 - Federal Sources Total	-	27,545	12,455	10,000	10,000	10,000	10,000
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL	-	(12,037)		-	-	-	-
	5400 - Beginning Fund Balance Total	-	(12,037)		-	-	-	-
	214 - TITLE IV-A STUDENT SUPPRT Total	-	15,508	12,455	10,000	10,000	10,000	10,000

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
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Expenditures

214 - TITLE IV-A STUDENT SUPPRT									
1000 - INSTRUCTION									
1272 - Title IA/D									
100 - Salaries	1,389	9,015	7,314	5,900	0.08	6,000	6,000	6,000	0.08
200 - Associated Payroll Costs	648	6,493	5,140	4,100		4,000	4,000	4,000	
400 - Supplies and Materials	10,000	-	-	-		-	-	-	
1272 - Title IA/D Total	12,037	15,508	12,455	10,000	0.08	10,000	10,000	10,000	0.08
1000 - INSTRUCTION Total	12,037	15,508	12,455	10,000	0.08	10,000	10,000	10,000	0.08
214 - TITLE IV-A STUDENT SUPPRT Total	12,037	15,508	12,455	10,000	0.08	10,000	10,000	10,000	0.08

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	215 - RURAL ED GRANT							
	4000 - Federal Sources							
	R4502 - FED GRANT CFDA 84.367	10,856	-		-	-	-	-
	R4558 - FED GRANT CFDA 84.358A	-	36,411	21,454	37,000	46,418	46,418	46,418
	4000 - Federal Sources Total	10,856	36,411	21,454	37,000	46,418	46,418	46,418
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL	(10,856)	(21,043)		-	-	-	-
	5400 - Beginning Fund Balance Total	(10,856)	(21,043)		-	-	-	-
	215 - RURAL ED GRANT Total	-	15,368	21,454	37,000	46,418	46,418	46,418

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
Expenditures									
215 - RURAL ED GRANT									
1000 - INSTRUCTION									
1111 - Elementary Instruction									
300 - Purchased Services	-	400	-	-			-	-	
1111 - Elementary Instruction Total	-	400	-	-			-	-	
1121 - Middle/Junior High Programs									
300 - Purchased Services	-	400	-	-			-	-	
1121 - Middle/Junior High Programs Total	-	400	-	-			-	-	
1131 - High School Programs									
300 - Purchased Services	-	400	-	-			-	-	
1131 - High School Programs Total	-	400	-	-			-	-	
1272 - Title IA/D									
100 - Salaries	12,736	2,963	12,618	21,557	0.30	24,000	24,000	24,000	0.33
200 - Associated Payroll Costs	8,307	2,068	8,804	14,638		16,180	16,180	16,180	
400 - Supplies and Materials	-	9,136	32	805		6,238	6,238	6,238	
1272 - Title IA/D Total	21,043	14,168	21,454	37,000	0.30	46,418	46,418	46,418	0.33
1000 - INSTRUCTION Total	21,043	15,368	21,454	37,000	0.30	46,418	46,418	46,418	0.33
215 - RURAL ED GRANT Total	21,043	15,368	21,454	37,000	0.30	46,418	46,418	46,418	0.33

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	217 - P-3 GRANT							
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL	9,563	9,122	9,122	9,122	-	-	-
	5400 - Beginning Fund Balance Total	9,563	9,122	9,122	9,122	-	-	-
	217 - P-3 GRANT Total	9,563	9,122	9,122	9,122	-	-	-

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
Expenditures									
217 - P-3 GRANT									
1000 - INSTRUCTION									
1111 - Elementary Instruction									
100 - Salaries	271	-	-						
200 - Associated Payroll Costs	23	-	-						
400 - Supplies and Materials	147	-	-			-	-	-	
1111 - Elementary Instruction Total	441	-	-			-	-	-	
1140 - PreKindergarten Programs									
100 - Salaries				6,435	0.25		-	-	
200 - Associated Payroll Costs				2,687			-	-	
1140 - PreKindergarten Programs Total				9,122	0.25		-	-	
1000 - INSTRUCTION Total	441	-	-	9,122	0.25	-	-	-	
217 - P-3 GRANT Total	441	-	-	9,122	0.25	-	-	-	

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	218 - FARM TO SCHOOL							
	3000 - State Sources							
	R3299 - RESTR GRANTS OTHER	551	1,199	840	1,800	850	850	850
	3000 - State Sources Total	551	1,199	840	1,800	850	850	850
	5200 - Interfund Transfers							
	R5200 - INTERFUND TRANSFERS		265		-	-	-	-
	5200 - Interfund Transfers Total		265		-	-	-	-
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL	-	(265)		-	-	-	-
	5400 - Beginning Fund Balance Total	-	(265)		-	-	-	-
	218 - FARM TO SCHOOL Total	551	1,199	840	1,800	850	850	850

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
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Expenditures

218 - FARM TO SCHOOL									
3000 - ENTERPRISE AND COMMUNITY SERVICES									
3100 - Food Services									
300 - Purchased Services	-	130	-	-		-	-	-	
400 - Supplies and Materials	816	1,069	840	1,800		850	850	850	
3100 - Food Services Total	816	1,199	840	1,800		850	850	850	
3000 - ENTERPRISE AND COMMUNITY SERVICES Total	816	1,199	840	1,800		850	850	850	
218 - FARM TO SCHOOL Total	816	1,199	840	1,800		850	850	850	

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	220 - UNEMPLOYMENT FUND							
	1000 - Local Sources							
	R1510 - INTEREST EARNINGS	819	380	92	200	50	50	50
	R1990 - MISCELLANEOUS	-	6,524	(569)	-	-	-	-
	1000 - Local Sources Total	819	6,905	(477)	200	50	50	50
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL	12,069	12,888	19,792	14,500	12,500	12,500	12,500
	5400 - Beginning Fund Balance Total	12,069	12,888	19,792	14,500	12,500	12,500	12,500
	220 - UNEMPLOYMENT FUND Total	12,888	19,792	19,315	14,700	12,550	12,550	12,550

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
Expenditures									
220 - UNEMPLOYMENT FUND									
1000 - INSTRUCTION									
1132 - High School Extracurricular									
100 - Salaries	-	-	-	-					
200 - Associated Payroll Costs	-	-	6,261	14,700		12,550	12,550	12,550	
1132 - High School Extracurricular Total	-	-	6,261	14,700		12,550	12,550	12,550	
1000 - INSTRUCTION Total	-	-	6,261	14,700		12,550	12,550	12,550	
220 - UNEMPLOYMENT FUND Total	-	-	6,261	14,700		12,550	12,550	12,550	

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	250 - FACILITY IMPROVEMENTS							
	3000 - State Sources							
	R3299 - RESTR GRANTS OTHER	-	69,720	-	-	-	-	-
	3000 - State Sources Total	-	69,720	-	-	-	-	-
	5200 - Interfund Transfers							
	R5200 - INTERFUND TRANSFERS	-	27,000	170,900	155,000	342,000	342,000	342,000
	R5201 - UNANTICIPATED REVENUE	-	-	-	-	-	-	-
	5200 - Interfund Transfers Total	-	27,000	170,900	155,000	342,000	342,000	342,000
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL	136,640	81,505	35,700	35,000	130,000	130,000	130,000
	5400 - Beginning Fund Balance Total	136,640	81,505	35,700	35,000	130,000	130,000	130,000
	250 - FACILITY IMPROVEMENTS Total	136,640	178,225	206,600	190,000	472,000	472,000	472,000

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
Expenditures									
250 - FACILITY IMPROVEMENTS									
2000 - SUPPORT SERVICES									
2540 - Operation and Maintenance									
300 - Purchased Services			5,898	-			-	-	
400 - Supplies and Materials			604	-		22,000	22,000	22,000	
2540 - Operation and Maintenance Total			6,502	-		22,000	22,000	22,000	
2542 - Care and Upkeep of Buildings									
300 - Purchased Services			113,838	-			-	-	
400 - Supplies and Materials						5,000	5,000	5,000	
600 - Other Objects			3,738	-			-	-	
2542 - Care and Upkeep of Buildings Total			117,576	-		5,000	5,000	5,000	
2549 - Other Operation and Maintenance									
300 - Purchased Services	55,135	15,438	-	-			-	-	
2549 - Other Operation and Maintenance Total	55,135	15,438	-	-			-	-	
2000 - SUPPORT SERVICES Total	55,135	15,438	124,078	-		27,000	27,000	27,000	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION									
4150 - Facilities Acquisition - Building, Construction, Improvement									
300 - Purchased Services	-	-	47,320	105,000		-	-	-	
500 - Capital Outlay	-	127,087	-	85,000		445,000	445,000	445,000	
4150 - Facilities Acquisition - Building, Construction, Improvement Total	-	127,087	47,320	190,000		445,000	445,000	445,000	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total	-	127,087	47,320	190,000		445,000	445,000	445,000	
250 - FACILITY IMPROVEMENTS Total	55,135	142,525	171,398	190,000		472,000	472,000	472,000	

	Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	251 - FOOD SERVICE						
1000 - Local Sources							
R1610 - DAILY SALES - STUDENTS	42,316	33,458	1,628	-	-	-	-
R1611 - BREAKFAST	-	-	-	-	10,000	10,000	10,000
R1612 - LUNCH	(40)	249	-	-	27,000	27,000	27,000
R1613 - SPECIAL MILK PROGRAM	-	-	-	-	-	-	-
R1620 - DAILY SALES-NRP ADULTS	-	120	218	1,500	11,000	11,000	11,000
R1630 - SPECIAL FUNCTIONS	-	96	-	-	-	-	-
R1960 - RECOV PRIOR YRS EXP	-	-	-	-	-	-	-
R1990 - MISCELLANEOUS	141	622	1,500	-	-	-	-
1000 - Local Sources Total	42,417	34,545	3,346	1,500	48,000	48,000	48,000
3000 - State Sources							
R3101 - SCHOOL SUPPORT FUND	-	-	-	-	-	-	-
R3102 - SSF-LUNCH MATCH	813	858	858	900	900	900	900
R3199 - OTHER UNRESTR GRANTS	-	-	-	-	-	-	-
R3299 - RESTR GRANTS OTHER	382	1,517	-	400	400	400	400
3000 - State Sources Total	1,195	2,375	858	1,300	1,300	1,300	1,300
4000 - Federal Sources							
R4503 - SNP BREAKFAST REIMB	17,799	14,565	41,891	48,000	26,000	26,000	26,000
R4504 - SNP LUNCH REIMB	19,596	26,054	62,853	65,600	50,000	50,000	50,000
R4505 - FED CFDA 10.555 SNP LUNCH	11,295	-	-	-	9,901	9,901	9,901
R4900 - RV FRM FED GOVERNMENT	-	7,549	5,908	6,700	7,500	7,500	7,500
4000 - Federal Sources Total	48,690	48,168	110,651	120,300	93,401	93,401	93,401
5200 - Interfund Transfers							
R5200 - INTERFUND TRANSFERS	-	36,000	32,200	52,200	101,399	101,399	101,399
R5201 - UNANTICIPATED REVENUE	-	-	-	-	-	-	-
5200 - Interfund Transfers Total	-	36,000	32,200	52,200	101,399	101,399	101,399
5400 - Beginning Fund Balance							
R5400 - BEG FUND BAL	22,717	4,221	780	1,000	1,000	1,000	1,000
5400 - Beginning Fund Balance Total	22,717	4,221	780	1,000	1,000	1,000	1,000
251 - FOOD SERVICE Total	115,019	125,309	147,836	176,300	245,100	245,100	245,100

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
Expenditures									
251 - FOOD SERVICE									
3000 - ENTERPRISE AND COMMUNITY SERVICES									
3100 - Food Services									
100 - Salaries	31,236	33,893	37,674	44,000	1.50	65,000	65,000	65,000	1.75
200 - Associated Payroll Costs	23,562	30,437	36,022	46,300		58,600	58,600	58,600	
300 - Purchased Services	2,716	5,213	3,313	8,500		11,600	11,600	11,600	
400 - Supplies and Materials	52,353	49,667	68,234	71,300		103,700	103,700	103,700	
500 - Capital Outlay	-	4,301	-	5,000		5,000	5,000	5,000	
600 - Other Objects	706	1,019	941	1,200		1,200	1,200	1,200	
3100 - Food Services Total	110,572	124,529	146,183	176,300	1.50	245,100	245,100	245,100	1.75
3120 - Food Preparation and Dispensing Services									
400 - Supplies and Materials	226	-	-	-		-	-	-	
3120 - Food Preparation and Dispensing Services Total	226	-	-	-		-	-	-	
3000 - ENTERPRISE AND COMMUNITY SERVICES Total	110,799	124,529	146,183	176,300	1.50	245,100	245,100	245,100	1.75
251 - FOOD SERVICE Total	110,799	124,529	146,183	176,300	1.50	245,100	245,100	245,100	1.75

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	252 - STUDENT ACTIVITY							
	1000 - Local Sources							
	R1720 - SALES	6,787	-	-	-	-	-	-
	R1730 - STUDENT MEMBERSHIP DUES AND FEES		150	6,220	-	-	-	-
	R1740 - FEES	1,348	290	-	-	-	-	-
	R1760 - CLUB FUND RAISING	57,010	34,970	2,029	-	-	-	-
	R1790 - EX CURRICULAR FEES	6,128	5,420	-	70,000	50,000	50,000	50,000
	R1920 - PRIVATE CONTRIBUTIONS	1,941	6,885	2,711	-	-	-	-
	R1990 - MISCELLANEOUS	691	936	-	-	-	-	-
	1000 - Local Sources Total	73,905	48,651	10,960	70,000	50,000	50,000	50,000
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL	69,781	82,012	90,318	95,000	90,000	90,000	90,000
	5400 - Beginning Fund Balance Total	69,781	82,012	90,318	95,000	90,000	90,000	90,000
	252 - STUDENT ACTIVITY Total	143,686	130,663	101,278	165,000	140,000	140,000	140,000

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
Expenditures									
252 - STUDENT ACTIVITY									
1000 - INSTRUCTION									
1122 - Middle/Junior Extracurricular									
400 - Supplies and Materials	-	1,579	-	-			-	-	
1122 - Middle/Junior Extracurricular Total	-	1,579	-	-			-	-	
1132 - High School Extracurricular									
300 - Purchased Services	5,901	5,667	-	10,000		10,000	10,000	10,000	
400 - Supplies and Materials	55,698	32,269	11,708	145,000		125,000	125,000	125,000	
600 - Other Objects	75	830	-	10,000		5,000	5,000	5,000	
1132 - High School Extracurricular Total	61,674	38,766	11,708	165,000		140,000	140,000	140,000	
1000 - INSTRUCTION Total	61,674	40,345	11,708	165,000		140,000	140,000	140,000	
252 - STUDENT ACTIVITY Total	61,674	40,345	11,708	165,000		140,000	140,000	140,000	

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	253 - ATHLETIC FUNDS							
	1000 - Local Sources							
	R1702 - GATE PROCEEDS	3,547	6,894	-	-	-	-	-
	R1710 - ADMISSIONS	-	-	-	8,500	10,500	10,500	10,500
	R1720 - SALES	16,614	12,472	-	-	-	-	-
	R1730 - STUDENT MEMBERSHIP DUES AND FEES		240	1,510	17,000	16,000	16,000	16,000
	R1740 - FEES	217	-	-	-	-	-	-
	R1760 - CLUB FUND RAISING	180	4,163	1,890	2,000	2,000	2,000	2,000
	R1790 - EX CURRICULAR FEES	1,299	890	45	-	-	-	-
	R1920 - PRIVATE CONTRIBUTIONS	-	19,914	-	2,000	8,100	8,100	8,100
	R1990 - MISCELLANEOUS	320	3,898	-	3,500	500	500	500
	1000 - Local Sources Total	22,177	48,470	3,445	33,000	37,100	37,100	37,100
	5200 - Interfund Transfers							
	R5200 - INTERFUND TRANSFERS	106,607	102,000	127,000	155,400	189,300	189,300	189,300
	5200 - Interfund Transfers Total	106,607	102,000	127,000	155,400	189,300	189,300	189,300
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL	7,432	302	1,643	1,000	15,000	15,000	15,000
	5400 - Beginning Fund Balance Total	7,432	302	1,643	1,000	15,000	15,000	15,000
	253 - ATHLETIC FUNDS Total	136,216	150,772	132,088	189,400	241,400	241,400	241,400

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
Expenditures									
253 - ATHLETIC FUNDS									
1000 - INSTRUCTION									
1132 - High School Extracurricular									
100 - Salaries	65,132	54,992	69,230	84,750	1.66	107,000	107,000	107,000	1.86
200 - Associated Payroll Costs	17,414	17,849	23,098	35,600		44,700	44,700	44,700	
300 - Purchased Services	33,085	13,336	11,798	25,000		51,500	51,500	51,500	
400 - Supplies and Materials	13,187	43,146	6,845	31,600		28,200	28,200	28,200	
500 - Capital Outlay	-	-	-	2,450		-	-	-	
600 - Other Objects	7,097	9,864	5,281	10,000		10,000	10,000	10,000	
1132 - High School Extracurricular Total	135,914	139,187	116,251	189,400	1.66	241,400	241,400	241,400	1.86
1000 - INSTRUCTION Total	135,914	139,187	116,251	189,400	1.66	241,400	241,400	241,400	1.86
4000 - FACILITIES ACQUISITION AND CONSTRUCTION									
4150 - Facilities Acquisition - Building, Construction, Improvement									
500 - Capital Outlay		9,942	-	-		-	-	-	
4150 - Facilities Acquisition - Building, Construction, Improvement Total		9,942	-	-		-	-	-	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total		9,942	-	-		-	-	-	
253 - ATHLETIC FUNDS Total	135,914	149,129	116,251	189,400	1.66	241,400	241,400	241,400	1.86

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	254 - YEARBOOK FUND							
	1000 - Local Sources							
	R1720 - SALES	920	1,510	4,050	4,500	4,500	4,500	4,500
	R1990 - MISCELLANEOUS	4,125	2,600	-	-	-	-	-
	1000 - Local Sources Total	5,045	4,110	4,050	4,500	4,500	4,500	4,500
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL	2,237	3,116	3,560	2,000	3,500	3,500	3,500
	5400 - Beginning Fund Balance Total	2,237	3,116	3,560	2,000	3,500	3,500	3,500
	254 - YEARBOOK FUND Total	7,282	7,226	7,610	6,500	8,000	8,000	8,000

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
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Expenditures

254 - YEARBOOK FUND									
1000 - INSTRUCTION									
1132 - High School Extracurricular									
300 - Purchased Services	-	-	-	2,300		2,800	2,800	2,800	
400 - Supplies and Materials	4,166	3,666	2,090	4,200		5,200	5,200	5,200	
1132 - High School Extracurricular Total	4,166	3,666	2,090	6,500		8,000	8,000	8,000	
1000 - INSTRUCTION Total	4,166	3,666	2,090	6,500		8,000	8,000	8,000	
254 - YEARBOOK FUND Total	4,166	3,666	2,090	6,500		8,000	8,000	8,000	

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	255 - FFA							
	1000 - Local Sources							
	R1760 - CLUB FUND RAISING	6,818	3,134	510	7,000	10,000	10,000	10,000
	R1920 - PRIVATE CONTRIBUTIONS	30	1,335	736	500	1,500	1,500	1,500
	R1991 - MISC FFA REVENUE	5,278	50	-	500	2,500	2,500	2,500
	1000 - Local Sources Total	12,126	4,519	1,246	8,000	14,000	14,000	14,000
	5200 - Interfund Transfers							
	R5200 - INTERFUND TRANSFERS	18,257	15,700	15,000	24,425	20,650	20,650	20,650
	5200 - Interfund Transfers Total	18,257	15,700	15,000	24,425	20,650	20,650	20,650
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL	3,421	437	1,521	1,700	1,700	1,700	1,700
	5400 - Beginning Fund Balance Total	3,421	437	1,521	1,700	1,700	1,700	1,700
	255 - FFA Total	33,804	20,656	17,768	34,125	36,350	36,350	36,350

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
Expenditures									
255 - FFA									
1000 - INSTRUCTION									
1132 - High School Extracurricular									
100 - Salaries	10,274	9,565	9,853	11,100	0.14	11,500	11,500	11,500	0.14
200 - Associated Payroll Costs	5,787	6,584	4,471	4,525		4,850	4,850	4,850	
300 - Purchased Services	9,143	-	-	12,000		12,500	12,500	12,500	
400 - Supplies and Materials	6,482	2,306	1,042	2,000		2,500	2,500	2,500	
600 - Other Objects	1,680	680	550	4,500		5,000	5,000	5,000	
1132 - High School Extracurricular Total	33,367	19,135	15,916	34,125	0.14	36,350	36,350	36,350	0.14
1000 - INSTRUCTION Total	33,367	19,135	15,916	34,125	0.14	36,350	36,350	36,350	0.14
255 - FFA Total	33,367	19,135	15,916	34,125	0.14	36,350	36,350	36,350	0.14

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	256 - CAREER PATHWAYS							
	3000 - State Sources							
	R3299 - RESTR GRANTS OTHER	1,908	3,246	2,658	3,000	3,000	3,000	3,000
	3000 - State Sources Total	1,908	3,246	2,658	3,000	3,000	3,000	3,000
	256 - CAREER PATHWAYS Total	1,908	3,246	2,658	3,000	3,000	3,000	3,000

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
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Expenditures

256 - CAREER PATHWAYS									
1000 - INSTRUCTION									
1131 - High School Programs									
300 - Purchased Services	-	-	-	-					
400 - Supplies and Materials	1,908	3,246	2,658	3,000		3,000	3,000	3,000	
1131 - High School Programs Total	1,908	3,246	2,658	3,000		3,000	3,000	3,000	
1000 - INSTRUCTION Total	1,908	3,246	2,658	3,000		3,000	3,000	3,000	
256 - CAREER PATHWAYS Total	1,908	3,246	2,658	3,000		3,000	3,000	3,000	

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	257 - CTE REVITALIZATION GRANT							
	3000 - State Sources							
	R3299 - RESTR GRANTS OTHER	56,303	315,621	120,703	-	-	-	-
	3000 - State Sources Total	56,303	315,621	120,703	-	-	-	-
	5200 - Interfund Transfers							
	R5200 - INTERFUND TRANSFERS	-	6,410	-	-	-	-	-
	R5201 - UNANTICIPATED REVENUE							
	5200 - Interfund Transfers Total	-	6,410	-	-	-	-	-
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL	-	(3,015)	-	-	-	-	-
	5400 - Beginning Fund Balance Total	-	(3,015)	-	-	-	-	-
	257 - CTE REVITALIZATION GRANT Total	56,303	319,016	120,703	-	-	-	-

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
Expenditures									
257 - CTE REVITALIZATION GRANT									
1000 - INSTRUCTION									
1131 - High School Programs									
100 - Salaries		1,289	-	-			-	-	
200 - Associated Payroll Costs		793	-	-			-	-	
300 - Purchased Services	-	-	-	-			-	-	
400 - Supplies and Materials	3,015	84,125	34,656	-			-	-	
500 - Capital Outlay	56,303	31,944	-	-			-	-	
600 - Other Objects	-	-	-	-			-	-	
1131 - High School Programs Total	59,318	118,152	34,656	-			-	-	
1000 - INSTRUCTION Total	59,318	118,152	34,656	-			-	-	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION									
4150 - Facilities Acquisition - Building, Construction, Improvement									
300 - Purchased Services		4,979	15,119	-			-	-	
400 - Supplies and Materials		583	9,903	-			-	-	
500 - Capital Outlay		195,303	61,906	-			-	-	
600 - Other Objects			3,416	-			-	-	
4150 - Facilities Acquisition - Building, Construction, Improvement Total		200,864	90,344	-			-	-	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total		200,864	90,344	-			-	-	
257 - CTE REVITALIZATION GRANT Total	59,318	319,016	125,000	-			-	-	

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	258 - SIA GRANT							
	3000 - State Sources							
	R3299 - RESTR GRANTS OTHER			98,722	311,385	303,833	303,833	303,833
	3000 - State Sources Total			98,722	311,385	303,833	303,833	303,833
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL			-	-	139,807	139,807	139,807
	5400 - Beginning Fund Balance Total			-	-	139,807	139,807	139,807
	258 - SIA GRANT Total			98,722	311,385	443,640	443,640	443,640

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
Expenditures									
258 - SIA GRANT									
1000 - INSTRUCTION									
1111 - Elementary Instruction									
100 - Salaries			30,728	84,000	3.00	112,000	112,000	112,000	3.00
200 - Associated Payroll Costs			31,482	72,650		101,000	101,000	101,000	
300 - Purchased Services			-	5,000			-	-	
400 - Supplies and Materials			77,239	27,850		7,000	7,000	7,000	
1111 - Elementary Instruction Total			139,449	189,500	3.00	220,000	220,000	220,000	3.00
1121 - Middle/Junior High Programs									
400 - Supplies and Materials				3,807					
1121 - Middle/Junior High Programs Total				3,807					
1000 - INSTRUCTION Total			139,449	193,307	3.00	220,000	220,000	220,000	3.00
4000 - FACILITIES ACQUISITION AND CONSTRUCTION									
4150 - Facilities Acquisition - Building, Construction, Improvement									
500 - Capital Outlay				118,078		223,640	223,640	223,640	
4150 - Facilities Acquisition - Building, Construction, Improvement Total				118,078		223,640	223,640	223,640	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total				118,078		223,640	223,640	223,640	
258 - SIA GRANT Total			139,449	311,385	3.00	443,640	443,640	443,640	3.00

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	259 - SUMMER SCHOOL GRANT							
	3000 - State Sources							
	R3299 - RESTR GRANTS OTHER				130,417	-	-	-
	3000 - State Sources Total				130,417	-	-	-
	259 - SUMMER SCHOOL GRANT Total				130,417	-	-	-

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
Expenditures									
259 - SUMMER SCHOOL GRANT									
1000 - INSTRUCTION									
1400 - Summer School Programs									
100 - Salaries				29,670	0.70		-		-
200 - Associated Payroll Costs				10,816			-		-
300 - Purchased Services				1,000			-		-
400 - Supplies and Materials				9,596			-		-
1400 - Summer School Programs Total				51,082	0.70		-		-
1460 - Special Programs, Summer School									
100 - Salaries				4,208	0.18		-		-
200 - Associated Payroll Costs				1,500			-		-
1460 - Special Programs, Summer School Total				5,708	0.18		-		-
1430 - Summer School Programs - High School									
100 - Salaries				16,702	0.38		-		-
200 - Associated Payroll Costs				6,841			-		-
1430 - Summer School Programs - High School Total				23,543	0.38		-		-
1000 - INSTRUCTION Total				80,333	1.25		-		-
2000 - SUPPORT SERVICES									
2540 - Operation and Maintenance									
100 - Salaries				2,026	0.15		-		-
200 - Associated Payroll Costs				758			-		-
2540 - Operation and Maintenance Total				2,784	0.15		-		-
2550 - Student Transportation Services									
300 - Purchased Services				8,300			-		-
2550 - Student Transportation Services Total				8,300			-		-
2000 - SUPPORT SERVICES Total				11,084	0.15		-		-

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
Expenditures									
3000 - ENTERPRISE AND COMMUNITY SERVICES									
3100 - Food Services									
100 - Salaries				3,076	0.15		-		-
200 - Associated Payroll Costs				1,161			-		-
3100 - Food Services Total				4,237	0.15		-		-
3500 - Care of Child Services									
100 - Salaries				2,250	0.10		-		-
200 - Associated Payroll Costs				848			-		-
300 - Purchased Services				2,500			-		-
400 - Supplies and Materials				29,165			-		-
3500 - Care of Child Services Total				34,763	0.10		-		-
3000 - ENTERPRISE AND COMMUNITY SERVICES Total				39,000	0.25		-		-
259 - SUMMER SCHOOL GRANT Total				130,417	1.65		-		-

	Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	260 - SB 1149 ENERGY FUND						
	1000 - Local Sources						
	R1994 - SB 1149 ENERGY REVENUE	2,407	2,894	-	-	-	-
	1000 - Local Sources Total	2,407	2,894	-	-	-	-
	2000 - Intermediate Sources						
	R2201 - SB 1149 ENERGY FUND		7,379	8,134	8,500	8,640	8,640
	2000 - Intermediate Sources Total		7,379	8,134	8,500	8,640	8,640
	3000 - State Sources						
	R3199 - OTHER UNRESTR GRANTS	5,030	-	-	-	-	-
	3000 - State Sources Total	5,030	-	-	-	-	-
	5400 - Beginning Fund Balance						
	R5400 - BEG FUND BAL	56,100	52,283	62,556	70,500	80,000	80,000
	5400 - Beginning Fund Balance Total	56,100	52,283	62,556	70,500	80,000	80,000
	260 - SB 1149 ENERGY FUND Total	63,537	62,556	70,690	79,000	88,640	88,640

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
Expenditures									
260 - SB 1149 ENERGY FUND									
2000 - SUPPORT SERVICES									
2549 - Other Operation and Maintenance									
300 - Purchased Services	11,253								
2549 - Other Operation and Maintenance Total	11,253								
2000 - SUPPORT SERVICES Total	11,253	-	-	-			-	-	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION									
4150 - Facilities Acquisition - Building, Construction, Improvement									
300 - Purchased Services	-	-	-	79,000		88,640	88,640	88,640	
4150 - Facilities Acquisition - Building, Construction, Improvement Total	-	-	-	79,000		88,640	88,640	88,640	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total	-	-	-	79,000		88,640	88,640	88,640	
260 - SB 1149 ENERGY FUND Total	11,253	-	-	79,000		88,640	88,640	88,640	

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	298 - MEASURE 98 GRANT							
	3000 - State Sources							
	R3299 - RESTR GRANTS OTHER	-	203,782	96,699	93,200	103,278	103,278	103,278
	3000 - State Sources Total	-	203,782	96,699	93,200	103,278	103,278	103,278
	5200 - Interfund Transfers							
	R5200 - INTERFUND TRANSFERS			14,416	23,490	23,490	23,490	23,490
	5200 - Interfund Transfers Total			14,416	23,490	23,490	23,490	23,490
	298 - MEASURE 98 GRANT Total	-	203,782	111,116	116,690	126,768	126,768	126,768

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
Expenditures									
298 - MEASURE 98 GRANT									
1000 - INSTRUCTION									
1131 - High School Programs									
100 - Salaries	-	56,461	65,385	68,800	1.00	76,000	76,000	76,000	1.00
200 - Associated Payroll Costs	-	39,560	45,731	47,390		50,100	50,100	50,100	
400 - Supplies and Materials	-	-	-	500		668	668	668	
1131 - High School Programs Total	-	96,020	111,116	116,690	1.00	126,768	126,768	126,768	1.00
1000 - INSTRUCTION Total	-	96,020	111,116	116,690	1.00	126,768	126,768	126,768	1.00
2000 - SUPPORT SERVICES									
2120 - Guidance Services									
400 - Supplies and Materials	-	29	-	-		-	-	-	
2120 - Guidance Services Total	-	29	-	-		-	-	-	
2000 - SUPPORT SERVICES Total	-	29	-	-		-	-	-	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION									
4150 - Facilities Acquisition - Building, Construction, Improvement									
500 - Capital Outlay		107,733	-	-		-	-	-	
4150 - Facilities Acquisition - Building, Construction, Improvement Total		107,733	-	-		-	-	-	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total		107,733	-	-		-	-	-	
298 - MEASURE 98 GRANT Total	-	203,782	111,116	116,690	1.00	126,768	126,768	126,768	1.00

Debt Service Fund

The Debt Service Fund accounts for the accumulation of resources for, and the payment of:

General Obligation Long-Term Debt

- Principal
- Interest

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	300 - DEBT SERVICE FUND							
	1000 - Local Sources							
	R1111 - CURRENT YR TAXES	91,930	110,404	1,296	115,000	163,725	163,725	163,725
	R1112 - PRIOR YR TAXES	2,506	1,941	798	-	2,500	2,500	2,500
	R1510 - INTEREST EARNINGS	1,047	43	3	100	25	25	25
	1000 - Local Sources Total	95,483	112,387	2,097	115,100	166,250	166,250	166,250
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL	83,730	73,113	74,673	76,769	23,000	23,000	23,000
	5400 - Beginning Fund Balance Total	83,730	73,113	74,673	76,769	23,000	23,000	23,000
	300 - DEBT SERVICE FUND Total	179,213	185,500	76,769	191,869	189,250	189,250	189,250

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
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Expenditures

300 - DEBT SERVICE FUND									
5100 - DEBT SERVICE									
5110 - Long-Term Debt Service									
600 - Other Objects	106,100	110,828	-	191,869		189,250	189,250	189,250	
5110 - Long-Term Debt Service Total	106,100	110,828	-	191,869		189,250	189,250	189,250	
5100 - DEBT SERVICE Total	106,100	110,828	-	191,869		189,250	189,250	189,250	
300 - DEBT SERVICE FUND Total	106,100	110,828	-	191,869		189,250	189,250	189,250	

Capital Project Fund

The Capital Project Fund accounts for financial resources used to acquire or construct major capital facilities.

The most common source of revenue in this fund is the sale of bonds.

- 2020 Bond Proceeds – Fund 401
- OSCIM Grant Funds – Fund 402
- Seismic Rehabilitation Grant – Fund 403

	Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	401 - CAPITAL IMPROVEMENT BOND 2020 FUND						
	1000 - Local Sources						
			6,993	18,000	15,600	15,600	15,600
			6,993	18,000	15,600	15,600	15,600
	5400 - Beginning Fund Balance						
				3,384,000	3,283,151	3,283,151	3,283,151
				3,384,000	3,283,151	3,283,151	3,283,151
	5100 - Long term Debt Financing Sources						
			3,035,000	-	-	-	-
			445,730	-	-	-	-
			3,480,730	-	-	-	-
	401 - CAPITAL IMPROVEMENT BOND 2020 FUND Total						
			3,487,724	3,402,000	3,298,751	3,298,751	3,298,751

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
Expenditures									
401 - CAPITAL IMPROVEMENT BOND 2020 FUND									
4000 - FACILITIES ACQUISITION AND CONSTRUCTION									
4150 - Facilities Acquisition - Building, Construction, Improvement									
300 - Purchased Services				350,000		350,000	350,000	350,000	
400 - Supplies and Materials				50,000		50,000	50,000	50,000	
500 - Capital Outlay			-	3,002,000		2,898,751	2,898,751	2,898,751	
4150 - Facilities Acquisition - Building, Construction, Improvement Total			-	3,402,000		3,298,751	3,298,751	3,298,751	
4190 - Other Facilities Construction									
300 - Purchased Services			107,756						
600 - Other Objects			200						
4190 - Other Facilities Construction Total			107,956						
4110 - Service Area Direction									
300 - Purchased Services			7,770						
4110 - Service Area Direction Total			7,770						
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total			115,726	3,402,000		3,298,751	3,298,751	3,298,751	
401 - CAPITAL IMPROVEMENT BOND 2020 FUND Total			115,726	3,402,000		3,298,751	3,298,751	3,298,751	

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	402 - CAPITAL IMPROVEMENT OSCIM GRANT FUND							
	3000 - State Sources							
	R3299 - RESTR GRANTS OTHER			-	3,378,109	3,228,109	3,228,109	3,228,109
	3000 - State Sources Total			-	3,378,109	3,228,109	3,228,109	3,228,109
	402 - CAPITAL IMPROVEMENT OSCIM GRANT FUND Total			-	3,378,109	3,228,109	3,228,109	3,228,109

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
Expenditures									
402 - CAPITAL IMPROVEMENT OSCIM GRANT FUND									
4000 - FACILITIES ACQUISITION AND CONSTRUCTION									
4150 - Facilities Acquisition - Building, Construction, Improvement									
300 - Purchased Services				350,000		350,000	350,000	350,000	
400 - Supplies and Materials				50,000		50,000	50,000	50,000	
500 - Capital Outlay			-	2,978,109		2,828,109	2,828,109	2,828,109	
4150 - Facilities Acquisition - Building, Construction, Improvement Total			-	3,378,109		3,228,109	3,228,109	3,228,109	
4190 - Other Facilities Construction									
300 - Purchased Services			259						
4190 - Other Facilities Construction Total			259						
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total			259	3,378,109		3,228,109	3,228,109	3,228,109	
402 - CAPITAL IMPROVEMENT OSCIM GRANT FUND Total			259	3,378,109		3,228,109	3,228,109	3,228,109	

		Actuals FY2018-2019	Actuals FY2019-2020	Actuals FY2020-2021	Adopted Budget FY2021-2022	Proposed Budget FY2022-2023	Approved Budget FY2022-2023	Adopted Budget FY2022-2023
Revenues	403 - SEISMIC REHABILITATION GRANT							
	3000 - State Sources							
	R3299 - RESTR GRANTS OTHER			33,837	2,327,434	2,232,990	2,232,990	2,232,990
	3000 - State Sources Total			33,837	2,327,434	2,232,990	2,232,990	2,232,990
	403 - SEISMIC REHABILITATION GRANT Total			33,837	2,327,434	2,232,990	2,232,990	2,232,990

	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Adopted Budget FY21-22	FTE FY21-22	Proposed Budget FY22-23	Approved Budget FY22-23	Adopted Budget FY22-23	FTE FY22-23
Expenditures									
403 - SEISMIC REHABILITATION GRANT									
4000 - FACILITIES ACQUISITION AND CONSTRUCTION									
4150 - Facilities Acquisition - Building, Construction, Improvement									
300 - Purchased Services			33,960	414,872		328,004	328,004	328,004	
500 - Capital Outlay			-	1,912,562		1,904,986	1,904,986	1,904,986	
4150 - Facilities Acquisition - Building, Construction, Improvement Total			33,960	2,327,434		2,232,990	2,232,990	2,232,990	
4190 - Other Facilities Construction									
300 - Purchased Services			89						
4190 - Other Facilities Construction Total			89						
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total			34,049	2,327,434		2,232,990	2,232,990	2,232,990	
403 - SEISMIC REHABILITATION GRANT Total			34,049	2,327,434		2,232,990	2,232,990	2,232,990	

Informational Section

NOTICE OF BUDGET COMMITTEE MEETINGS

Four public meetings with the Budget Committee of Perrydale School District, Polk County, State of Oregon, will be held to discuss the budget for the fiscal year July 1, 2022 to June 30, 2023 in the months of April and May, 2022. These meetings will be held at Perrydale School District in High School wing, 7445 Perrydale Road, Amity, OR.

The first meeting will be held April 19th, 2022, at 6:00 pm. The purpose of the first meeting is to receive the budget message and public comment. All meetings will be open for public comment. The second meeting is scheduled on May 2nd, 2022, at 6:00 pm. The third meeting is scheduled on May 9th 2022 at 6pm. The fourth meeting is tentatively scheduled on May 17th, 2022, at 6:00 pm and will take place on an as needed basis.

Public comment will be taken in person, written or in a phoned in format. Written and phoned in comments received by 1:00 pm on April 19th, 2022 will be read during the public comment section of the meeting on April 19th, 2022. Comments in person, written, or phoned in, will be subject to a three-minute limit per community member. To schedule public comment, please provide your name, phone number, and address to the District via phone message at 503-623-2040, or email to lsullivan@perrydale.k12.or.us Public comment must be scheduled no later than 1:00 pm on April 19th, 2022.

A copy of the budget document may be inspected online at <https://www.perrydaleschool.com/> , obtained by mail after April 6th, 2022, via email request to lsullivan@perrydale.k12.or.us or phone request message to 503-623-2040. These are public meetings where deliberation of the budget committee will take place. Any person may provide comment at the meetings.

Affidavit of Publication

Polk County Itemizer-Observer

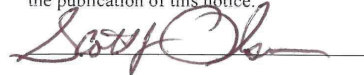
PO Box 108 - 147 SE Court St. Dallas, OR 97338

STATE OF OREGON
COUNTY OF POLK

_____ Scott J. Olson _____ being first duly sworn on oath, depose and says: That he/she is the owner/publisher of the Polk County Itemizer-Observer, a weekly newspaper, which has been established, published in the English language, and circulated continuously as a weekly newspaper in the city of Dallas, and in said County and State as defined by ORS 193.010 and 193.020, and of general circulation in said county for more than twelve (12) months prior to the date of the first publication of the Notice hereto attached.

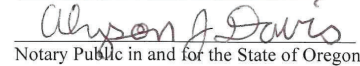
Copy of a Notice of Budget Committee Meeting - Perrydale School District

As it appeared in the regular and entire issue of said paper itself and not in a supplement thereof for a period of 1 weeks, commencing on March 30, 2022, and ending on March 30, 2022, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of \$ 78.38 is the total cost for the publication of this notice.

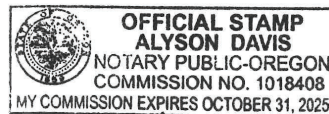


Subscribed and sworn to before me on

March 30, 2022.


Notary Public in and for the State of Oregon

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NOTICE OF BUDGET COMMITTEE MEETINGS

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(Mar. 30, 2022)

Affidavit of Publication

Polk County Itemizer-Observer

PO Box 108 – 147 SE Court St. Dallas, OR 97338

STATE OF OREGON
COUNTY OF POLK

_____ Scott J. Olson _____ being first duly sworn on oath, depose and says: That he/she is the owner/publisher _____ of the Polk County Itemizer-Observer, a weekly newspaper, which has been established, published in the English language, and circulated continuously as a weekly newspaper in the city of Dallas, and in said County and State as defined by ORS 193.010 and 193.020, and of general circulation in said county for more than twelve (12) months prior to the date of the first publication of the Notice hereto attached.

Copy of a *Notice of Budget Committee Meeting - Perrydale School District*

As it appeared in the regular and entire issue of said paper itself and not in a supplement thereof for a period of 1 weeks, commencing on April 20, 2022, and ending on April 20, 2022, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of \$ 76.00 is the total cost for the publication of this notice.

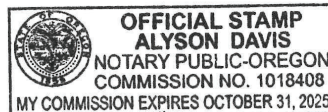
Scott J. Olson

Subscribed and sworn to before me on

April 20, 2022.

Alyson J. Davis
Notary Public in and for the State of Oregon

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NOTICE OF BUDGET COMMITTEE MEETINGS

Four public meetings with the Budget Committee of Perrydale School District, Polk County, State of Oregon, will be held to discuss the budget for the fiscal year July 1, 2022 to June 30, 2023 in the months of April and May, 2022. These meetings will be held at Perrydale School District in High School wing, 7445 Perrydale Road, Amity, OR.

The first meeting will be held April 19th, 2022, at 6:00 pm. The purpose of the first meeting is to receive the budget message and public comment. All meetings will be open for public comment. The second meeting is scheduled on May 2nd, 2022, at 6:00 pm. The third meeting is scheduled on May 9th 2022 at 6pm. The fourth meeting is tentatively scheduled on May 17th, 2022, at 6:00 pm and will take place on an as needed basis. Public comment will be taken

in person, written or in a phoned in format. Written and phoned in comments received by 1:00 pm on April 19th, 2022 will be read during the public comment section of the meeting on April 19th, 2022. Comments in person, written, or phoned in, will be subject to a three-minute limit per community member. To schedule public comment, please provide your name, phone number, and address to the District via phone message at 503-623-2040, or email to lsullivan@perrydale.k12.or.us Public comment must be scheduled no later than 1:00 pm on April 19th, 2022.

A copy of the budget document may be inspected online at <https://www.perrydaleschool.com/>, obtained by mail after April 6th, 2022, via email request to lsullivan@perrydale.k12.or.us or phone request message to 503-623-2040. These are public meetings where deliberation of the budget committee will take place. Any person may provide comment at the meetings.

(Apr. 20, 2022)

Members Present: Trina Comerford – Board Chair, Amber Burns, Brian Kohlmeyer, Jenny Cribbs, Tim Janesofsky, Anna Scharf, Kyle Jones, Kendall Jones

Administrators Present: Superintendent – Dan Dugan, Elementary/MS Principal – Christy Ford, Special Programs – Erin Henery

Staff Present: Business Manager – LaRae Sullivan

Visitors Present: None



1. **Call to Order** by Board Chair Trina Comerford at 6:02pm. Introductions

2. **Elect Budget Committee Chair and Vice Chair**
Brian Kohlmeyer nominated Tim Janesofsky for Chair.
Anna Scharf seconded

All in favor; motion passed unanimously

Trina Comerford nominated Amber Burns for Vice Chair.
Brian Kohlmeyer seconded.

Motion passed with seven yes votes and one no vote. Amber Burns was a no vote.

3. **Approval of Agenda**
Anna Scharf moved to approve the agenda
Trina Comerford seconded.

All in favor; motion passed unanimously

4. **Approval of Minutes from June 1, 2021**
Anna Scharf moved to approve minutes from June 1, 2021
Trina Comerford seconded

All in favor; motion passed unanimously.

5. Budget Message

Dan Dugan read the budget message aloud. This can be found in the budget document.

6. Budget Presentation

LaRae Sullivan presented the budget document for the 2022-23 school year

New items include:

- SIA Funds
- Land purchase – fund 404
- .25 FTE – additional Food Service
- Autism Specialist – 1 FTE
- Construction Projects

Variables include:

- Construction costs
- Food service revenue source – previously Seamless Summer and returning to NSLP with free/reduced/paid – further discussion on what that is

LaRae Sullivan explained revenues and expenditures and gave an overview

- Page 10 – budget assumptions page
- Page 17 budget appropriations – fund number and title (noted that the ESSER funds are only ESSER II now because that is the only fund left with a deadline of September 2023)
- Page 15 – summary of funds
- Page 16 – Reconciliation page – revenues less expenditures
- Page 19 General Fund transfers
Anna Scharf asked for explanation on ERATE transfer, as this has never happened before. LaRae explained that this was only covered at 60% and it has caught up to not cover the whole amount
- Page 24 – payroll expenditures
Anna Scharf asked if we were really down 3% in payroll costs and LaRae explained that that was the general fund only. It looks like it is down because of the general fund transfers.
- Page 118 State School Fund – based on estimate from February
Anna Scharf asked if LaRae could email out the ADMw sheet or include that next time to see how those numbers are used.
- Page 120 – Maintenance and Project listing
Anna Scharf asked what was being built for CTE and Dan Dugan responded that this was in the old library and computer lab area. It would be a food science area and classroom space.

- Page 121 and 122 – FTE Overview – FTE = Full Time Equivalent
- LaRae also included a slide that showed how the payout of July and August payroll and benefits and how the contingency fund would be affected.

Tim Janesofsky asked if this would be a smart choice with the cost of materials and supply and demand going up.

LaRae Sullivan stated that as a business manager, she would not do this.

Anna Scharf added that as a committee and board before that, they have been kicking this around for years. It was a board goal that this become flush and it has never been done.

Discussion on how long it has been on the table and why it wasn't done previously.

LaRae also added that as a district, we operate on a cash basis as opposed to other districts who operate on a modified accrual. This option would not be going toward modified accrual, but just paying out those extra two months of salary. It is essentially paying out 14 months of salaries in a 12 month period.

Anna Scharf wanted it noted that it was very important to John Cruickshank when he was on the board. In case anything happened to the school, the staff would be paid current.

Trina Comerford said that it comes down to risk. What is the risk of doing it this year.

Again, LaRae stated that she highly recommends not doing it.

Anna Scharf added that she is concerned with the funding level of the biennium 23-24 and that it is going to be less. She is on the fence with paying those two months of payroll and agrees with Tim that it is probably best not to do it this year. She also said that cuts will need to be made at some point.

Trina Comerford wanted to be sure that when things are handed over to the new business manager, we don't lose sight of this issue.

Tim Janesofsky asked if it is possible to do one month payroll this year and one month next year and LaRae clarified that that would get pretty messy.

7. Comments/Questions

LaRae Sullivan opened the floor for questions and said that questions can also be emailed ahead of time to LaRae or Dan.

Anna asked if the slide showing the payout of payroll could be emailed to the committee and LaRae said that they entire presentation will be on the website.

Tim Janesofsky asked if we can talk about the construction budget. Trina Comerford said that that should wait for a construction budget meeting. He asked if it was included in the budget and LaRae stated that the general fund account is.

Tim Janesofsky asked if there were any big differences between this year's budget and last year's budget. LaRae pointed out the FTE for a full time Autism Specialist is one of the big changes. Dan Dugan added some discussion on why we are going this route.

Anna Scharf suggested that this position be a confidential contract.

Anna Scharf asked about the budget message on page and referenced that it is based on a pre-pandemic enrollment numbers. Looking at the school profile for this school year, the enrollment number has not been higher than 304 and is much lower than that now. We will we see a deficit in what we are receiving?

Discussion on how ADM is collected and if they take a specific month or if it is an average. There are a lot of unknowns on how exactly this is collected and what numbers it based on. We will get more information for next meeting.

Anna Scharf added that she is concerned if we continue to use that 314, we won't get enough. LaRae showed that page 10 comes directly from state reporting. LaRae also added that the amount per student that we are getting has increased.

Anna Scharf also said that budgeting for 314 kids means adding 23, and is that the message that we want to send. Dan Dugan said yes, and that is the plan. Anna asked what the reasoning is for adding those kids. Dan replied that is was partly for funding and Trina added that it was also for functionality. We are able to meet more kids' needs with that number.

Anna asked if all teachers are coming back and Dan stated that all that we have right now are coming back. We didn't fill the position of Spanish teacher that was vacated.

Anna's next question was about fund 252 and she wanted to know what the plan was with the loss of seamless summer. How can we sustain this? Are we raising lunch prices and was the budget based on raising the lunch prices. LaRae answered that it was based off of raising lunch prices 25 cents and that will be discussed further at a later board meeting. The challenge is going to be everyone going from free to a lot of students moving to paid

Tim Janesofsky asked how the proposed budget account for inflation. Dan said that is what some of the interfund transfers are for and Anna said it comes out of contingencies.

Anna asked about fund 253 specifically athletics. She notices that the amount of interfund transfer has double in three years and we cannot sustain that trend. Dan stated that we have been charging the same amount for 20 years. We did have a good gate, but prices are up on officials and that isn't changing. LaRae added that we always plan for more. If we don't need that much, it will stay in the general fund. The numbers presented are not actuals.

Trina Comerford added that school lunch fee and athletics prices are on the board's agenda to discuss. She also stated that studies show the extra curriculums keep kids in school. We have to keep an eye on it though. Tim Janesofsky included that a 314 number would be harder to maintain without sports. Anna Scharf included that other small districts have cut middle school sports to cut costs.

Discussion on Measure 98 and if the plan was still to use that agreement for salaries and benefits and it was clarified that it was the plan.

Anna's last question was asking about the land acquisition on page 108. That wasn't in last year's budget. Is there a desire to purchase the corner property and where are we on that?

Dan Dugan stated that we have made an offer for the corner property and the owner is mulling it over.

Anna asked if the offer was within the budget. And also asked if we aware that the property was sold to an investment firm for \$85,000 on March 25th and filed at the County Clerk's office.

Discussion on this item and admin and board were not aware of that and some had just been in contact with the owner that morning.

No further questions.

Tim Janesofsky recessed the meeting at 7:26 until May 2nd at 6:00pm

Members Present: Trina Comerford – Board Chair, Brian Kohlmeyer, Jenny Cribbs, Katie Fast – via Zoom, Tim Janesofsky, Anna Scharf, Kyle Jones, Kendall Jones

Administrators Present: Superintendent – Dan Dugan, Elementary/MS Principal – Christy Ford, Special Programs – Erin Henery

Staff Present: Business Manager – LaRae Sullivan

Visitors Present: None

1. **Call to Order** by Budget Chair Tim Janesofsky at 6:08pm.

2. **Approval of Agenda**

Brian Kohlmeyer moved to adopt the agenda.
Jenny Cribbs seconded.

All in favor; motion passed unanimously

3. **Approval of Minutes from April 19, 2022**

Anna Scharf stated that on page 3 when talking about inflation, she meant to say general fund rather than contingency. She was not able to go back and listen to the podcast to see what was actually said, but would like the minutes to reflect that she meant general fund. LaRae did clarify that they are one and the same.

Anna Scharf moved to approve the minutes from April 19, 2022 meeting.
Trina Comerford seconded.

All in favor; motion passed unanimously.

4. **Budget Revisions**

LaRae Sullivan went over the revisions that were made to the budget, which included:

- Page 10 – there was an error from the October 1 enrollment that was reported which lowered the number of students in grades 10 and 11 by one. Trina Comerford asked for clarification and LaRae went over the numbers again.

- Page 15 – summary page that shows the removal of fund 404 and moving the \$80,000 that was in that fund to the 250 fund. It also shows the change of CTE funds from instructional 1131 to facilities 4000. Anna Scharf asked what the reason for putting the \$80,000 in to fund 250 rather than in to cash carryover. LaRae stated that she would clarify later in the presentation of changes.
- Page 17 – shows the removal of fund 404. The ending balance is the same. Trina Comerford asked for clarification and LaRae went over the differences.
- Page 19 – General Fund Transfers special revenues increased \$80,000.
- Page 73 – Fund 250 increased Capital Outlay by \$80,000
- Page 90 – Fund 258 instructional 1131 gone and going to facilities acquisition and construction 4000
- Page 101 – changes is the removal of the title for fund 404
- Page 116 – date changed
- Page 119 – resolution change of function and fund.
- Page 120 Maintenance and Projects listing now reflects \$80,000 plus CTE project as a line item.
- The budget adjustment page shows the original proposed budget and the changes reflected. The ending balance didn't change.
- LaRae also shared the ADMw breakdown and explained where the numbers come from and what they mean. She explained that is based on an estimate done in December for the following year and then actuals in October. The weights are based on various demographics for the school. Further discussion on these numbers and when and what is reported. Anna Scharf asked by we are not using the actual number to create the budget, but basing it off of the estimate. LaRae added that we report quarterly and only estimate in December. Anna asked what number the state uses and LaRae clarified that the actuals with reconciliation is used. Anna shared her concern that we have been budgeting at the higher number will kick us later and asked when that would be. LaRae said that next May is when we could see big changes.

5. Comments/Questions

Anna shared her concern that when we do the budget next year we will have a serious shortfall. Do we want to change things now knowing that it is coming. She also stated that knowing this, it appears that the payroll payout will not happen next year either.

Discussion on what the numbers mean. It could be a difference of 5 to 6 students which would total approximately \$60,000.

Trina Comerford added that she has spoken with other board chairs and everyone is going to be in this boat.

Again, Anna Scharf stated she was concerned and wanted to see that we make sure we are setting ourselves up for next year. Maybe the \$80,000 should go to the contingency fund instead of facilities.

LaRae stated that it is on page 120 under other Capitals and it was put there to be for board action use. No designation and they could use it for what the board sees it needs to. Anna added that it could be used on anything in fund 250 or not at all.

Tim Janesofsky asked what happens if the contraction and owners contingencies run out on the project; how would we finish the project. Dan Dugan replied that we would cut from other areas or scope such as the furniture budget.

Tim Janesofsky stated that he understands Anna concern and this isn't a normal time. Adequate is not the same as it was. He sees the merit to plan to have the softest impact.

Anna Scharf added that if there are cuts at the state level they could go back to take back allocated funds plus less per student.

Tim Janesofsky asked what she would suggest.

Anna Scharf said she would look at the general fund transfers and get as tight as you can to actuals. She is worried about sustainability.

Trina Comerford added that we are looking at \$60,000-180,000 in deficient. The board is conservative as is admin. Scope would be cut on the project and plan on have a similar contingency next year going in to the budget. She doesn't think we should over concern with next year. In general, we are transparent and open . She feels we have a sound budget and she is confident with it. She feels good about 314 and filling our classrooms back up. Perrydale has a history of caring about community and the school.

Jenny Cribbs asked if the Paid Family Leave is added to this budget and LaRae said that it was.

Discussion on ADMw and the IEP numbers. If we are adding students, should we not increase the number of IEP's. LaRae stated that we looked at number with admin and tried to get as close to what actuals will be next year.

Discussion on lottery and how/when classes are filled.

Anna Scharf asked if LaRae could share the slide show of the budget presentation from the first meeting. LaRae clarified that that and the proposed budget is on the website as of this evening.

6. Potential Action

Trina Comerford moved to approve the proposed budget for the 2022-2023 school year.

Tim Janesofsky seconded.

Trina Comerford asked if anyone feels there are more points to discuss or have any other questions.

Anna Scharf stated that she will be a courtesy yes vote, but does have serious concerns.

Tim Janesofsky stated that he is in the same boat, but has a lot of faith in admin and the school board that they put together a strong budget. He is concerned about next year.

Trina Comerford thanked LaRae for a cleaner budget that is easy to follow.

Anna Scharf asked that the budget format be carried forward to the next business manager.

All in favor; motion passed unanimously.

Tim Janesofsky read page 116 aloud for the record.

7. Adjourn

Meeting adjourned at 6:58pm.

Perrydale School District #21
Budget Adjustments
FYE June 30, 2023

	Original Proposed 04/06/2022	Changes	Revised Proposed 05/02/2022	Approved Budget 05/02/2022	Adopted Budget 06/20/2022
100 General Fund					
1000 - Instruction	3,201,510		3,201,510	3,201,510	3,201,510
2000 - Support Services	1,868,850		1,868,850	1,868,850	1,868,850
3000 - Enterprise & Community Services	3,500		3,500	3,500	3,500
4000 - Facilities Acquisition	-		-	-	-
5200 - Transfers	678,739		678,739	678,739	678,739
6000 - Contingency	535,185		535,185	535,185	535,185
Total Appropriations	6,287,784	-	6,287,784	6,287,784	6,287,784
TOTAL GENERAL FUND	6,287,784	-	6,287,784	6,287,784	6,287,784
200 Special Revenue Fund					
1000 - Instruction	1,198,583	(223,640)	974,943	974,943	974,943
2000 - Support Services	108,856		108,856	108,856	108,856
3000 - Enterprise & Community Services	279,950		279,950	279,950	279,950
4000 - Facilities Acquisition	478,640	303,640	782,280	782,280	782,280
5200 - Transfers	-	-	-	-	-
6000 - Contingency	-		-	-	-
Total Appropriations	2,066,029	80,000	2,146,029	2,146,029	2,146,029
TOTAL SPECIAL REVENUE FUND	2,066,029	80,000	2,146,029	2,146,029	2,146,029
300 Debt Service Fund					
5000 - Debt Service	189,250	-	189,250	189,250	189,250
Total Appropriations	189,250	-	189,250	189,250	189,250
TOTAL DEBT SERVICE FUND	189,250	-	189,250	189,250	189,250
400 Capital Project Fund					
4000 - Facilities Acquisition	8,839,850	(80,000)	8,759,850	8,759,850	8,759,850
Total Appropriations	8,839,850	(80,000)	8,759,850	8,759,850	8,759,850
TOTAL CAPITAL PROJECT FUND	8,839,850	(80,000)	8,759,850	8,759,850	8,759,850
TOTAL APPROPRIATIONS	17,382,913	-	17,382,913	17,382,913	17,382,913
TOTAL DISTRICT BUDGET	17,382,913	-	17,382,913	17,382,913	17,382,913

**Perrydale School District
Maintenance / Projects List
June 30, 2023**

Planned Year to Implement	Account Code	Project	Project Date Range	Adopted Budget
Adopted FY22-23 PROJECTS				
FY2022-23	250.2540.000.000.000 - 410	Exterior Painting of District Building	07/01/2022 – 06/30/2023	\$5,000
FY2022-23	250.2540.000.000.000 - 460	GYM Flooring Additional Supplies	07/01/2022 – 06/30/2023	\$10,000
FY2022-23	250.2540.000.000.000 - 460	GYM New Mats for Old Gym	07/01/2022 – 06/30/2023	\$12,000
FY2022-23	250.4150.000.000.000 - 520	NEW Playground Purchase (Using transfer for FY21-22 for Playground vs. Old Gym Floor replacement of 100K as shown in FY21-22 Budget)	07/01/2021 – 06/30/2023	\$215,000
FY2022-23	250.4150.000.000.000 - 520	CTE Construction for SIA Program	07/01/2022 – 06/30/2023	\$80,000
FY2022-23	250.4150.000.000.000 - 520	Other Capital Project Use	07/01/2022 – 06/30/2023	\$80,000
FY2022-23	250.4150.000.000.000 - 541	Kitchen Modifications (Using transfer 25K from FY21-22 budget for Freezer to add to this funding)	07/01/2021 – 06/30/2023	\$50,000
FY2022-23	250.4150.000.000.000 - 541	Additional CTE Construction Equipment – SIA Program	07/01/2022 – 06/30/2023	\$20,000
FY2022-23	253.1132.000.230.000 - 410	Middle School Dugouts/Fencing	07/01/2022 – 06/30/2023	\$5,000
FY2022-23	258.4150.000.000.903 – 520	CTE Construction for SIA Program – from CTE Grant	07/01/2022 – 06/30/2023	\$223,640
FY2022-23	260.4150.000.000.000 - 390	Lighting for High School	07/01/2021 – 06/30/2023	\$88,640
			Fund 250	\$ 472,000
			Fund 253	\$ 5,000
			Fund 258	\$223,640
			Fund 260	\$ 88,640

PERRYDALE SCHOOL DISTRICT No. 21

MOTION TO APPROVE THE PROPOSED BUDGET FOR FY2022-2023

BE IT HEREBY RESOLVED:

THAT, the Budget Committee of Perrydale School District No. 21, approves the proposed budget for FY2022-2023 in the sum of \$17,382,913 and;

THAT, the Budget Committee further approves the taxes to be levied for Perrydale School District No. 21 as follows:

General Fund Operations for Education \$4.5657 per thousand of Assessed Value

Excluded from Limitation \$200,000 for Payment of Bonded Debt

Approved at the meeting held on this 2nd day of May, 2022.



Budget Committee Chair

May 2, 2022
Date

**PERRYDALE SCHOOL DISTRICT #21
RESOLUTION NO. 22-10**

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Perrydale School District hereby adopts the budget for fiscal year **2022-2023** in the total amount of \$17,382,913*
This budget is now on file at 7445 Perrydale Road in Amity, Oregon

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:

<u>General Fund</u>		<u>Special Revenue Fund</u>	
Instruction.....	\$ 3,201,510	Instruction.....	\$ 974,943
Support Services.....	\$ 1,868,850	Support Services.....	\$ 108,856
Enterprise & Community Services.....	\$ 3,500	Enterprise & Comm.....	\$ 279,950
Facilities Acquisition	\$ -	Facilities Acquisition	\$ 782,280
Transfers.....	\$ 678,739		
Debt Service	\$ -	Total.....	\$ 2,146,029
Contingency.....	\$ 535,185		
Total.....	\$ 6,287,784		
<u>Debt Service Fund</u>		<u>Capital Project Fund</u>	
Debt Service.....	\$ 189,250	Facilities Acquisition	\$ 8,759,850
Total.....	\$ 189,250	Total.....	\$ 8,759,850
		Total APPROPRIATIONS, All Funds . . .	\$ 17,382,913
		Total Unappropriated and Reserve Amounts, All Funds . . .	\$ -
		TOTAL ADOPTED BUDGET . . .	\$ 17,382,913 *

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) In the amount at the rate of \$4.5657 per \$1000 of assessed value for permanent rate tax;
- (2) In the amount at the rate of \$ 0.00 per \$1000 of assessed value for local option tax; and
- (3) In the amount of \$200,000.00 for debt service on general obligation bonds;

CATEGORIZING THE TAX

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

Subject to the General Government Limitation

Permanent Rate Tax.....\$ 4.5657/\$1000
Local Option Tax..... \$ 0.00/\$1000

Excluded from Limitation

General Obligation Bond Debt Service.....\$ 200,000.00

The above resolution statements were approved and declared adopted on June 20, 2022.


Trina Comerford, Chair Board of Directors


Dan Dugan, Superintendent

ATTEST

Cindy Cruckshank, Executive Assistant

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Perrydale School District No 21 will be held on **June 20, 2022 at 6:55 pm in person at the Perrydale School District located at 7445 Perrydale Rd, Amity, Oregon**. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 as approved by the Perrydale School District No 21 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected and obtained at 7445 Perrydale Rd, Amity, Oregon between the hours of 9:00 a.m. and 3:00 p.m. or online at <https://www.perrydaleschool.com/district-office> This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Dan Dugan, Superintendent

Telephone: 503-835-3184

Email: ddugan@perrydale.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2020-2021	Adopted Budget This Year 2021-2022	Approved Budget Next Year 2022-2023
Beginning Fund Balance	\$1,910,205	\$5,320,054	\$5,516,165
Current Year Property Taxes, other than Local Option Taxes	\$542,640	\$677,000	\$745,063
Current Year Local Option Property Taxes	\$0	\$0	\$0
Other Revenue from Local Sources	\$63,833	\$220,750	\$333,693
Revenue from Intermediate Sources	\$12,025	\$40,500	\$35,640
Revenue from State Sources	\$3,953,894	\$9,849,636	\$9,773,186
Revenue from Federal Sources	\$420,543	\$484,322	\$300,427
Interfund Transfers	\$359,516	\$410,515	\$678,739
All Other Budget Resources	\$3,480,730	\$0	\$0
Total Resources	\$10,743,386	\$17,002,777	\$17,382,913

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$2,154,914	\$2,589,678	\$2,779,780
Other Associated Payroll Costs	\$1,414,373	\$1,943,266	\$2,056,060
Purchased Services	\$668,976	\$1,957,779	\$1,868,204
Supplies & Materials	\$486,397	\$860,791	\$854,509
Capital Outlay	\$69,096	\$8,253,384	\$8,320,486
Other Objects (except debt service & interfund transfers)	\$60,037	\$96,070	\$100,700
Debt Service*	\$0	\$191,869	\$189,250
Interfund Transfers*	\$359,516	\$410,515	\$678,739
Operating Contingency	\$0	\$699,425	\$535,185
Unappropriated Ending Fund Balance & Reserves	\$0	\$0	\$0
Total Requirements	\$5,213,309	\$17,002,777	\$17,382,913

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$2,925,688	\$3,966,266	\$4,176,453
FTE	37.60	40.18	36.87
2000 Support Services	\$1,489,512	\$1,817,882	\$1,977,706
FTE	9.41	9.86	9.83
3000 Enterprise & Community Service	\$150,895	\$262,014	\$283,450
FTE	2.19	2.18	2
4000 Facility Acquisition & Construction	\$287,697	\$9,654,806	\$9,542,130
FTE	0.00	0.00	0.00
5000 Other Uses	\$0	\$0	\$0
5100 Debt Service*	\$0	\$191,869	\$189,250
5200 Interfund Transfers*	\$359,516	\$410,515	\$678,739
6000 Contingency	\$0	\$699,425	\$535,185
7000 Unappropriated Ending Fund Balance	\$0	\$0	\$0
Total Requirements	\$5,213,309	\$17,002,777	\$17,382,913
Total FTE	49.2	52.22	48.70

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **	
Funding Sources for FY22-23:	
Added Autism Specialist at 1.0 FTE. Contracting out to other districts .75 FTE of this position.	
Funding allocations for Kitchen Modifications, and New Playground Structure. This is in conjunction with the 2020 Bond Project via Interfund Transfers.	
Funding for CTE Classrooms by using SIA State Grant.	
Reduction of SpEd Assistant .50 FTE, and GenEd Assistant .50 FTE. Reduction of Preschool Coordinator of .30 FTE	
Reduction of 1.0 FTE for ELL Teaching Position	

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.5657 per \$1,000)	4.5657	4.5657	4.5657
Local Option Levy			
Levy For General Obligation Bonds	\$0	\$115,100	\$200,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$3,069,250	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
Total	\$3,069,250	\$0

Affidavit of Publication

Polk County Itemizer-Observer

PO Box 108 – 147 SE Court St. Dallas, OR 97338

STATE OF OREGON
COUNTY OF POLK

Scott J. Olson being first duly sworn on oath, depose and says: That he/she is the owner/publisher of the Polk County Itemizer-Observer, a weekly newspaper, which has been established, published in the English language, and circulated continuously as a weekly newspaper in the city of Dallas, and in said County and State as defined by ORS 193.010 and 193.020, and of general circulation in said county for more than twelve (12) months prior to the date of the first publication of the Notice hereto attached.

Copy of a Notice of Budget Hearing Form ED-1
Perrydale School District

As it appeared in the regular and entire issue of said paper itself and not in a supplement thereof for a period of 1 weeks, commencing on June 1, 2022, and ending on June 1, 2022, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of \$ 323.00 is the total cost for the publication of this notice.

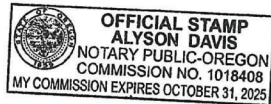
Scott J. Olson

Subscribed and sworn to before me on

June 1, 2022.
Alyson J. Davis

Notary Public in and for the State of Oregon

SS



FORM ED-1 NOTICE OF BUDGET HEARING

A public meeting of the Perrydale School District No 21 will be held on June 20, 2022 at 6:55 pm in person at the Perrydale School District located at 7445 Perrydale Rd, Amity, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 as approved by the Perrydale School District No 21 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected and obtained at 7445 Perrydale Rd, Amity, Oregon between the hours of 9:00 a.m. and 3:00 p.m. or online at <https://www.perrydaleschool.com/district-office>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Dan Dugan, Superintendent Telephone: 503-835-3184 Email: ddugan@perrydale.k12.or.us

TOTAL OF ALL FUNDS	FINANCIAL SUMMARY - RESOURCES		
	Actual Amount Last Year 2020-2021	Adopted Budget This Year 2021-2022	Approved Budget Next Year 2022-2023
Beginning Fund Balance	\$1,910,205	\$5,320,054	\$5,516,165
Current Year Property Taxes, other than Local Option Taxes	\$542,640	\$677,000	\$745,063
Current Year Local Option Property Taxes	\$0	\$0	\$0
Other Revenue from Local Sources	\$63,833	\$220,750	\$333,693
Revenue from Intermediate Sources	\$12,025	\$40,500	\$35,640
Revenue from State Sources	\$3,953,894	\$9,849,636	\$9,773,186
Revenue from Federal Sources	\$420,543	\$484,322	\$300,427
Interfund Transfers	\$359,516	\$410,515	\$678,739
All Other Budget Resources	\$3,480,730	\$0	\$0
Total Resources	\$10,743,386	\$17,002,777	\$17,382,913

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION	FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION		
	Actual Amount Last Year 2020-2021	Adopted Budget This Year 2021-2022	Approved Budget Next Year 2022-2023
Salaries	\$2,154,914	\$2,589,678	\$2,775,780
Other Associated Payroll Costs	\$1,414,373	\$1,943,266	\$2,056,060
Purchased Services	\$668,976	\$1,957,779	\$1,868,204
Supplies & Materials	\$486,397	\$860,791	\$854,509
Capital Outlay	\$69,096	\$8,253,384	\$8,320,486
Other Objects (except debt service & interfund transfers)	\$60,037	\$96,070	\$100,700
Debt Service*	\$0	\$191,869	\$189,250
Interfund Transfers*	\$359,516	\$410,515	\$678,739
Operating Contingency	\$0	\$699,425	\$535,185
Unappropriated Ending Fund Balance & Reserves	\$0	\$0	\$0
Total Requirements	\$5,213,309	\$17,002,777	\$17,382,913

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$2,925,688	\$3,966,266	\$4,176,453
FTE	37.60	40.18	36.82
2000 Support Services	\$1,489,512	\$1,817,882	\$1,977,706
FTE	9.41	9.86	9.83
3000 Enterprise & Community Service	\$150,895	\$262,014	\$283,450
FTE	2.19	2.18	2
4000 Facility Acquisition & Construction	\$287,697	\$9,654,806	\$9,542,130
FTE	0.00	0.00	0.00
5000 Other Uses	\$0	\$0	\$0
5100 Debt Service*	\$0	\$191,869	\$189,250
5200 Interfund Transfers*	\$359,516	\$410,515	\$678,739
6000 Contingency	\$0	\$699,425	\$535,185
7000 Unappropriated Ending Fund Balance	\$0	\$0	\$0
Total Requirements	\$5,213,309	\$17,002,777	\$17,382,913
Total FTE	49.2	52.22	48.70

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

Funding Sources for FY22-23:
Added Autism Specialist at 1.0 FTE. Contracting out to other districts .75 FTE of this position.
Funding allocations for Kitchen Modifications, and New Playground Structure. This is in conjunction with the 2020 Bond Project via Interfund Transfers.
Funding for CTE classrooms by using SIA State Grant.
Reduction of SpEd Assistant .50 FTE, and GenEd Assistant .50 FTE. Reduction of Preschool Coordinator of .30 FTE
Reduction of 1.0 FTE for ELL Teaching Position

PROPERTY TAX LEVIES	PROPERTY TAX LEVIES		
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.5657 per \$1,000)	4.5657	4.5657	4.5657
Local Option Levy	\$0	\$0	\$0
Levy for General Obligation Bonds	\$0	\$115,100	\$200,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$3,069,250	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
Total	\$3,069,250	\$0

(June 1, 2022)

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

To assessor of Polk County

**FORM ED-50
2022-2023**

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

Check here if this is
an amended form.

The Perrydale School District No.21 has the responsibility and authority to place the following property tax, fee, charge or assessment
District Name

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

7445 Perrydale Rd Amity OR 97101 06/27/2022
Mailing Address of District City State Zip Date Submitted

Dan Dugan Superintendent 503-835-3184 ddugan@perrydale.k12.or.us
Contact Person Title Daytime Telephone Contact Person E-mail

CERTIFICATION - You must check one box.

The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits		
		Rate -or- Dollar Amount		
	1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	4.5657	
	2. Local option operating tax	2	0	Measure 5 Limits
	3. Local option capital project tax	3	0	Amount of Levy
4a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001			\$0
4b.	Levy for bonded indebtedness from bonds approved by voters after October 6, 2001			\$200,000
4c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)			\$200,000

PART II: RATE LIMIT CERTIFICATION

5.	Permanent rate limit in dollars and cents per \$1,000	5	4.5657
6.	Election date when your new district received voter approval for your permanent rate limit	6	0
7.	Estimated permanent rate limit for newly merged/consolidated district	7	0.0000

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
NA				

150-504-075-6 (Rev. 11-18)

(see the back for worksheet for lines 4a, 4b, and 4c)

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

Date: 2/24/2022
 To: District Business Managers
 Re: 2022-23 State School Fund Estimates

	2021 - 22	2022 - 23	2021-23 Biennium
	\$4,556,902,000	\$4,742,898,000	\$9,299,800,000
2021-22 Budget Appropriation for school districts & ESDs:			\$4,742,898,000
Oregon Revised Statute			Less Reserve Account: (\$20,000,000)
327.008(15,16)		Less TAG, Speech Pathology, and Oregon Virtual School District:	(\$1,050,000)
327.859(b), 327.023(1)		Less Long Term Care and State Schools:	(\$11,500,000)
327.008(13)		English Language Learner Improvement Funds:	(\$6,250,000)
327.008(12)(a)(A)		Educator Advancement Fund (EAF):	(\$3,129,000)
327.008(17)		Less Small High School Grant	(\$2,500,000)
327.008(3)		Less Charter School Closure Funds	(\$300,000)
327.339		Less Local Option Equalization Grant:	(\$2,000,000)
327.008(9)		Less Office of School Facilities:	(\$6,000,000)
327.008(10)		Skilled Nursing Facilities (pediatric nursing):	(\$2,577,479)
327.531		Free Lunch program:	(\$1,425,188)
		Menstrual Hygiene HB 3294	(\$2,923,566)
Transfers/Deductions			(\$59,655,233)
State Revenue for Formula			\$4,683,242,767
District Local Revenue:			\$2,216,991,853
ESD Local Revenue:			\$150,248,688
Local Rev. for Formula (District + ESD)			\$2,367,240,541
Total Revenue For Formula			\$7,050,483,308
District Share at 95.50%			\$6,733,211,559
ESD Share at 4.50%			\$317,271,749
Other Transfers/Deductions:		327.008(11) Less High Cost Disability Grants:	(\$55,000,000)
327.008(8)		Less Facility Grants:	(\$1,500,000)
327.008 (12)(a)-(B)		Less share of EAF	(\$8,735,125)
Districts			(\$65,235,125)
327.008(14)		Less ESD testing contract:	(\$550,000)
327.008(12)(a)-(C)		Less share of EAF	(\$8,735,125)
ESDs			(\$9,285,125)
Formula Revenue for Distribution			
School Districts			\$6,667,976,434
ESDs			\$307,986,624

Sources for 2022-23 Estimates

ADM:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2020-21
11% Cap Waiver Basis:	2019-20
Poverty Basis:	December 2020
School District Funding Ratio:	2.090596749
Transportation Grant:	\$258,620,803.10
Estimated ADMr:	550,962
Estimated ADMw:	681,216
District Accrual per ADMw:	\$553
ESD Accrual per ADMw:	\$20
YCEP/JDEP amount per ADMw:	\$9,408

If you have any questions please contact Adam Krein at Adam.Krein@state.or.us

STATE SCHOOL FUND GRANT

2022-2023

Based on \$9.299 Billion Budget with a 49/51 split as of 2/25/2022

Polk County, Perrydale SD 21 - 2192

2022-2023 Local Revenue		2022-2023 Transportation Grant	
Property Taxes and in-lieu of property taxes from local sources =	\$575,838.00	Salaries =	N/A
Federal Forest Fees =	\$25.00	Payroll =	N/A
Common School Fund =	\$34,337.43	Purchased Services =	N/A
County School Fund =	\$0.00	Supplies =	N/A
State Managed Timber =	\$0.00	Other =	N/A
ESD Equalization =	\$0.00	Garage Depreciation =	N/A
In-Lieu of Property Taxes(non-local sources) =	\$7,000.00	Bus Depreciation =	N/A
Revenue Adjustments =	\$0.00	Fees Collected =	N/A
Sum of Local Revenue =	\$617,200.43	Non-Reimbursable =	N/A
		Net Eligible Trans Expenditures =	\$135,000.00
2022-2023 Experience Adjustment		Transportation per ADMr Rank	14%
District Average Teacher Experience =	13.02	Transportation Reimbursement Rate	70.00%
State Average Teacher Experience =	12.30	70.00% of the Net Eligible Transportation Expenditures =	
Experience Adjustment (Difference in District and State Teacher Experience) =	0.72	the Transportation Grant	\$94,500.00

2022-2023 Extended ADMw		
2022-2023 ADMw 459.02	2021-2022 ADMw 445.67	Extended ADMw 459.02

2022-2023 General Purpose Grant
 Multiply the Teacher Experience Adjustment of 0.72 by \$25 then add \$4500 to the result = \$4,518.00
 Then multiply \$4,518.00 by the Extended ADMw 459.02 and then by the funding ratio 2.09059674947 = \$4,335,589.00

2022-2023 Total Formula Revenue
 Add the General Purpose Grant \$4,335,589.00 to the Transportation Grant \$94,500.00 = \$4,430,089.00

2022-2023 State School Fund Grant
 Subtract the Local Revenue \$617,200.43 from the Total Formula Revenue \$4,430,089.00 = \$3,812,888.57

2022-2023 Rates per ADMw
 General Purpose Grant per Extended ADMw = \$9,445 Total Formula Revenue per Extended ADMw = \$9,651
 Charter Schools Rate(ORS 338.155) = \$9,445

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

FTE Staffing Report

FY2022-23

General Fund Instructional Services	
	FTE
Fund 100.1111 - Grades K-5 Instruction	10.50
Kindergarten	1.00
1st Grade	1.00
2nd Grade	1.00
3rd Grade	1.00
4th Grade	1.00
5th Grade	1.00
Gen. EA	3.50
Music Teacher	0.67
PE Teacher	0.33
Fund 100.1113 - Grades K-5 Extracurricular	0.09
Artist Stipend	0.09
Fund 100.1121 - Grades 6-8 Instruction	3.45
6th Grade	1.00
7th Grade	1.00
8th Grade	1.00
Music Teacher	0.17
PE Teacher	0.28
Fund 100.1122 - Middle School Extracurricular	0.03
Artist Stipend	0.03
Fund 100.1131 - High School Instruction	5.70
Agriculture/CTE Teacher	1.00
IT Coordinator	0.14
Language Arts Teacher	1.00
Math Teacher	1.00
Music Teacher	0.17
PE Teacher	0.39
Science Teacher	1.00
Social Studies Teacher	1.00
Fund 100.1132 - High School Extracurricular	0.13
Artist Stipend	0.13
Fund 100.1132.000.050.000 - Academic Extra Duty	0.39
Activities Director	0.06
Annual Advisor	0.06
Drama Advisor	0.06
ELL Coordinator	0.03
ESSA Coordinator	0.03
MS Leadership Prg. Director	0.06
Music Program Director	0.06
Testing Coordinator	0.03
Fund 100.1250.000.320.00 - Special Education	7.88
Special Programs Director	1.00
SPED EA	5.88
SPED Teacher	1.00
Fund 100.1250.000.320.031 - Special Education Autism	1.00
Autism Specialist	1.00
Fund 100.1272.000.000.00 - Title IA/D	0.38
Title I Teacher	0.38
Total FTE General Fund - Function 1000 29.55	

General Fund Support Services	
	FTE
Fund 100.2110 - Attendance and Social Work	0.20
Secretary	0.20
Fund 100.2222 - Library/Media Center	0.50
Library Assistant	0.50
Fund 100.2320 - Executive Administration	1.50
Executive Secretary	1.00
Superintendent	0.50
Fund 100.2410 - Office of the Principal	3.05
Elementary Principal	0.75
Middle School Principal	0.25
High School Principal	0.50
Secretary	1.55
Fund 100.2520 - Fiscal Services	1.25
Business Manager	1.00
Secretary	0.25
Fund 100.2540 - Maintenance and Operations	3.17
Custodian	0.50
Custodian	0.50
Custodian - Temporary Summer Help	0.17
Custodian/Maintenance	1.00
Operation/Maintenance Manager	1.00
Fund 100.2660.000.000.000 - Technology	0.16
IT Support	0.16
Total FTE General Fund - Function 2000 9.83	

Special Revenue Fund	
	FTE
Fund 204.1140 - Pre School Program	0.00
Pre School Coordinator	0.00
Fund 205.3311 - After School Program	0.25
After School Program Coordinator	0.25
Fund 207.1111 - Outdoor School Stipend	0.07
Outdoor School Stipend	0.07
Fund 208.1250 - IDEA Part B, Sec. 611 Instruction	0.63
SPED EA - IDEA	0.62
SPED - IDEA Extended Assessment Stipend	0.01
Fund 211.1272 - Title I Instruction	0.21
Title I Teacher	0.21
Fund 214.1272 - Title IV-A Instruction	0.08
Title IV-A Teacher	0.08
Fund 215.1272 - Rural Ed Grant	0.33
Title II Teacher	0.33
Fund 251.3100 - Food Service Program	1.75
Food Service Assistant	0.75
Food Service Manager	1.00
Fund 255.1132.000.050.000 - FFA Academic Extra Duty	0.14
FFA Advisor	0.14
Fund 258.1111 - SIA Program	3.00
Certified Teacher - Math Specialist	1.00
General Education EA's	2.00
Fund 298.1131 - M98 High School Success	1.00
High School Success Coordinator	1.00
Total FTE Special Revenue Fund - Function 1000 5.46	
Total FTE Special Revenue Fund - Function 3000 2.00	

Total FTE - Including Athletics 48.70

FTE Staffing Report

FY2022-23

Athletic Services

	FTE
Fund 253.1132.000.050.000 - Athletics Extra Duty	1.86
Athletic Director	0.06
Timekeeper	0.02
<u>Fall Sports</u>	
Football Announcer	0.02
Football HS Head Coach - Varsity	0.08
Football HS Assistant Coach	0.08
Football HS Assistant Coach	0.08
Football MS Head Coach	0.04
Football MS Assistant Coach	0.04
Volleyball HS Head Coach - Varsity	0.08
Volleyball HS - Assistant Coach	0.08
Volleyball MS Head Coach	0.04
Volleyball MS - Assistant Coach	0.04
<u>Winter Sports</u>	
Basketball Boys HS Head Coach - Varsity	0.08
Basketball Boys - HS JV Assistant Coach	0.08
Basketball Girls HS Head Coach - Varsity	0.08
Basketball Girls HS Assistant Coach	0.08
Basketball Boys MS - Head Coach	0.04
Basketball Boys MS Assistant Coach	0.04
Basketball Girls MS Head Coach	0.04
Basketball Girls MS Assistant Coach	0.04
<u>Spring Sports</u>	
Track - HS Head Coach Varsity	0.08
Track - HS Assistant Coach	0.04
Track - HS Assistant Coach	0.04
Track - MS Head Coach	0.04
Track - MS Track Assistant Coach	0.04
Softball - HS Head Coach Varsity - Girls	0.08
Softball HS Assistant Coach Varsity - Girls	0.04
Baseball MS - Boys Head Coach	0.04
Baseball MS - Boys Assistant Coach	0.04
Baseball HS - Boys Head Coach	0.08
Baseball HS - Boys Assistant Coach	0.04
Softball MS - Head Coach	0.04
Softball MS - Assistant Coach	0.04
Golf Head Coach	0.08
Total FTE General Fund - Athletics	1.86

**Perrydale School District #21
2022-2023 Certified Calendar**

Revised:
Adopted:
Draft Option #2

MS/HS
150 Contact Days
8 In-Service Days
4 Grading Days
6 Holidays
168 Total

Elementary
151 Contact Days
8 In-Service Days
3 Grading Days
6 Holidays
168 Total

In-Service/Grading
Holidays
Friday School

End of Quarter
Conference Days
Non-Contract

M	T	W	TH	FRI
July, 2022				
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

M	T	W	TH	FRI
August, 2022 0/4				
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26 <i>I</i>
29 <i>I</i>	30 <i>I</i>	31 <i>I</i>		

M	T	W	TH	FRI
September, 2022 16/18				
			1 <i>I</i>	2
5 <i>H</i>	6	7	8	9 <i>FS</i>
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

M	T	W	TH	FRI
October, 2022 17/18				
3	4	5	6	7
10	11	12	13	14 <i>I</i>
17	18	19	20	21
24	25	26	27	28
31				

M	T	W	TH	FRI
November, 2022 16/19				
	1	2	3 <i>Q-1</i>	4 <i>G-All</i>
7	8	9	10	11 <i>H</i>
14	15	16	17	18
21 <i>C-All</i>	22 <i>C-All</i>	23 <i>NC</i>	24 <i>H</i>	25 <i>NC</i>
28	29	30		

M	T	W	TH	FRI
December, 2022 10/11				
			1	2
5	6	7	8	9
12	13	14	15	16 <i>FS</i>
19 <i>NC</i>	20 <i>NC</i>	21 <i>NC</i>	22 <i>NC</i>	23 <i>NC</i>
26 <i>H</i>	27 <i>NC</i>	28 <i>NC</i>	29 <i>NC</i>	30 <i>NC</i>

M	T	W	TH	FRI
January, 2023 17/20				
2 <i>I</i>	3	4	5	6 <i>FS</i>
9	10	11	12	13
16 <i>H</i>	17	18	19	20
23	24	25	26 <i>Q-2</i>	27 <i>G-M/H</i>
30	31			

M	T	W	TH	FRI
February, 2023 16/16				
		1	2	3
6	7	8	9	10
13	14	15	16	17
20 <i>NC</i>	21	22	23	24 <i>FS</i>
27	28			

M	T	W	TH	FRI
March, 2023 14/14				
		1	2	3 <i>G-Ele</i>
6	7	8	9	10
13	14	15	16	17 <i>C-Elem</i>
20	21	22	23	24
27 <i>NC</i>	28 <i>NC</i>	29 <i>NC</i>	30 <i>NC</i>	31 <i>NC</i>

M	T	W	TH	FRI
April, 2023 16/17				
3	4	5	6 <i>Q-3</i>	7 <i>G-M/H</i>
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

M	T	W	TH	FRI
May, 2023 18/20				
1	2	3	4	5
8	9	10	11	12 <i>I</i>
15	16	17	18	19
22	23	24	25	26
29 <i>H</i>	30	31		

M	T	W	TH	FRI
June, 2023 10/11				
			1	2 <i>FS</i>
5	6	7	8	9
12	13	14	15 <i>Q-4</i>	16 <i>G-All</i>
19	20	21	22	23
26	27	28	29	30

**Perrydale School District #21
2022-2023 Classified**

Revised:
Adopted:

148 Contact Days
3 In-Service Days
7 Holidays
158 Total

In-Service/Grading

End of Quarter

Holidays

Friday School

Non-Contract

July, 2022				
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

August, 2022				
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30 <i>I</i>	31 <i>I</i>		

September, 2022				
			1	2
5 <i>H</i>	6	7	8	9 <i>FS</i>
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

October, 2022				
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

November, 2022				
	1	2	3 <i>Q-1</i>	4
7	8	9	10	11 <i>H</i>
14	15	16	17	18
21	22	23	24 <i>H</i>	25 <i>H</i>
28	29	30		

December, 2022				
			1	2
5	6	7	8	9
12	13	14	15	16 <i>FS</i>
19 <i>NC</i>	20 <i>NC</i>	21 <i>NC</i>	22 <i>NC</i>	23 <i>NC</i>
26 <i>H</i>	27 <i>NC</i>	28 <i>NC</i>	29 <i>NC</i>	30 <i>NC</i>

January, 2023				
2 <i>I</i>	3	4	5	6 <i>FS</i>
9	10	11	12	13
16 <i>H</i>	17	18	19	20
23	24	25	26	27
30	31			

February, 2023				
		1	2 <i>Q-2</i>	3
6	7	8	9	10
13	14	15	16	17
20 <i>NC</i>	21	22	23	24 <i>FS</i>
27	28			

March, 2023				
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27 <i>NC</i>	28 <i>NC</i>	29 <i>NC</i>	30 <i>NC</i>	31 <i>NC</i>

April, 2023				
3	4	5	6	7
10	11	12	13 <i>Q-3</i>	14
17	18	19	20	21
24	25	26	27	28

May, 2023				
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29 <i>H</i>	30	31		

June, 2023				
			1	2 <i>FS</i>
5	6	7	8	9
12	13	14	15 <i>Q-4</i>	16
19	20	21	22	23
26	27	28	29	30

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Glossary of Terms

Abatement: The reduction or cancellation of an assessed tax.

Academic Areas: Math, Science, Social Studies, Language Arts, Physical Education.

Account: The detailed record of a particular asset, liability, fund balance, revenue or expenditure.

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

Action Plan: Statements of specific actions to be taken to make progress in strategic priority areas.

Activity: That portion of the work in an organizational unit relating to a specific function or class of functions, a project or program, a subproject or subprogram, or any convenient division of these.

ADM: Average daily membership is the year-to-date average of daily student enrollment.

ADMw: The average daily membership of daily student enrollment increased by a variety of weighting factors. For example, each student qualifying for special education services is given one additional weight and counted as 2.0 full-time equivalents (FTE) for funding purposes.

Adopted Budget: The financial plan that is the basis for appropriations.

AD Valorem Tax: A property tax computed as a percentage of the value of taxable property. See “Assessed Value”.

Approved Budget: The budget that has been approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing.

Appropriation: A legal authorization granted by the board of directors for the funds of the Perrydale School District permitting expenditures and obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Assessed Value: The taxable value of real and personal property as determined by a tax assessor or government agency as a basis for levying taxes. Assessed value does not necessarily correspond to the property’s market value.

Assets: Resources owned or held by an entity which have monetary value.

Balance Sheet: The basic financial statement which discloses the assets, liabilities, and equity of an entity at a specified date in conformity with GAAP.

Beginning Fund Balance: Funds carried forward from the current

fiscal year into the next budgeted fiscal year that become a resource to support the appropriations for the next budgeted fiscal year.

Benefits: District provided retirement (Oregon PERS), health and dental coverage. Benefits also include voluntary participation in 403b plans, and flexible spending accounts. Additional benefits would include vacation, annual leave, personal, and sick days depending on the job classification.

Board of Directors (BOD): An elected policy-making body whose primary functions are to establish policies for the district; provide guidance for the general operation and personnel of the district; and oversee the property, facilities, and financial affairs of the district.

Board Policy: Guidelines adopted by the board of directors that govern school operations

Bond or Bond Issue: A certificate of debt guaranteeing payment of the original investment plus interest on specific dates. Bonds are typically used by governments to pay for large public projects like new schools.

Budget: A plan of future events including anticipated revenues and expenditures, along with the financial position at some future point in time.

Glossary of Terms

- Budget Committee:** Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters appointed from the district.
- Budget Message:** Written explanation of the budget and the local government's financial priorities. It is prepared and presented by the executive officer or chairperson of the governing body.
- Budget Transfer:** Process of changing how budget dollars are currently allocated to be spent within the adopted budget.
- Capital Expenditures:** Those expenditures which result in the acquisition of or addition to fixed assets.
- Capital Outlay:** Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings.
- Carryover:** Amount of money remaining at the end of the preceding year and available in the current budget year.
- Cash Basis:** A basis of accounting under which transactions are recognized only when cash changes hands.
- Chart of Accounts:** A set of accounting codes characterizing transactions throughout the organization's financial systems. It facilitates the consistent coding of transactions for entry into the systems as well as computer manipulation of transaction data.
- Commitment:** Funds obligated towards a purchase requisition.
- Compensation:** District provided salary and benefits (see definition for benefits).
- Comprehensive Annual Financial Report (CAFR):** This document is the "official annual report" of the district. State law requires the district to publish within six months of the close of the fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. The CAFR meets these requirements.
- Contingency:** A special amount budgeted each year for unforeseen expenditures which require board approval in order to be used. Contingency funds not used become part of Ending Fund Balance.
- Contract for Services:** District form used to pay individuals not otherwise employed by the district.
- Debt Service:** The amount of money needed to make periodic payments on the principal and interest on an outstanding debt. Debt service is usually expressed as an annual amount.
- Deficit:** (1) The excess of the liabilities of a fund over its assets; (2) the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.
- Encumbrance:** A commitment within an organization to use funds for a specific purpose. An encumbrance is created when a purchase requisition is turned into a purchase order.
- Ending Fund Balance:** The difference between a fund's resources and requirements at year end.
- English as a Second Language (ESL):** The PDSB program that supports and provides services for the ELL student.
- English Language Learner (ELL):** A student who has a home, primary or first language that is not English and who has not yet achieved proficiency in the English language.

Glossary of Terms

English Language Proficiency (ELP): A language minority student's level of English language skills in listening, speaking, reading, writing, and comprehension.

Equalization: A method for allocating local and state funds for schools adopted by the 1991 Oregon Legislature and modified slightly since then. The purpose of equalization is to ensure that students in all of Oregon's districts are treated more or less equally in terms of how state and local resources are allocated. Equalization is implemented through the State School Fund formula which allocates local and state funds on a weighted per student basis.

Exempt Employees: Employees not eligible for overtime pay such as administrators, and teachers.

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.

Fiscal Year: The twelve-month period of time to which the annual budget applies. All Oregon school districts, by law, must observe a fiscal year that is July 1 through June 30

Fixed Asset: Tangible property with an estimated life of more than one year.

Food Service Fund (Fund 251): This fund is used to account for the financial activities associated with the district's school lunch program.

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

Fund: A fund is an independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources. It contains all related assets, liabilities and residual equities or balances, or changes therein. Funds are established to carry on specific activities or attain certain objectives of the school district according to special legislation, regulations, or other restrictions.

General Operating Fund (Fund 100): Provides for the basic day-to-day operational costs of the district.

Generally Accepted Accounting Principles (GAAP): A collection of rules, procedures and conventions developed by the accounting profession which set the minimum requirements for a

fair presentation of financial data in external financial reports.

Governmental Accounting Standards Board (GASB): The Governmental Accounting Standards Board (GASB) is the independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

Grant: A financial award from a federal, state or local government agency, or any private foundation, corporation or organization, which is given for specific purposes or to which specific performance requirements exist, and is generally solicited through a process of written application.

Individual Education Program (IEP): A legal document written for students who qualify under the IDEA (Individuals with Disabilities Education Act) that defines the goals and objectives, accommodations and modifications based on the

No Child Left Behind (NCLB): The No Child Left Behind Act was signed into law in January 2002. This law reauthorized the Elementary and Secondary Education Act. The new law revised the framework that Colorado will use to comply

Glossary of Terms

Oregon Department of Education

(ODE): The administrative arm of the Oregon State Board of Education.

Permanent Rate Limit: The maximum rate of ad valorem property taxes that a local government can impose. Taxes imposed by a governmental unit.

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.

Location: Locations are used to denote the group and type of educational activities for organizational purposes and are often considered cost centers. Each type of unit has discriminating characteristics. The units include individual schools, buildings, and central departments.

Long-term Debt: Debt with a maturity of more than one year after the date of issuance. clerical, and service employees.

Object: As specified by the Oregon Department of Education (ODE) Chart of Accounts, the service or commodity obtained as a result of a specific expenditure (what was purchased). There are nine major object categories, each of which is

further subdivided.

Operating Transfers: All inter- fund transfers other than residual equity transfers, e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended. incidental expenses.

Public Employees' Retirement System (PERS): PERS is a cost-sharing multiple- employer defined benefit pension plan for district employees.

Purchase Order: Document issued by the Procurement Department to a vendor setting forth products or services to be provided to the district by that vendor. Includes quantities, unit costs, delivery instructions, terms and conditions. Purchase orders are initiated by schools/departments via requisitions created in Infinite Visions.

Purchased Services: Personal services rendered by personnel who are not on the payroll of the district, and other services which may be purchased by the district.

Reserve Fund: Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment.

Revenue: Funds received, generally from taxes or from a state or federal funding program, which are

not loans and which do not cause an increase in a liability account.

Salary: The total amount paid to an individual, before deductions, for personal services rendered while on the payroll of the district.

Special Education Program (SPED): A special curriculum consisting of courses and other provisions which are different from or provided in addition to those provided in the usual school program and are provided for exceptional pupils by specially qualified personnel.

Strategy: A statement which commits to a set of actions over time in order to gain an advantage or improvement.

Student Body Fund Accounts: A school-based checking account used to track receipts and disbursements for student activities such as Yearbook, French Club, Student Council, Band, etc.

Supplement Budget: A financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax.

Glossary of Terms

Supplies: Consumable material used in the operation of the school district including fuel and natural gas, food, textbooks, paper, pencils, office supplies, custodial supplies, maintenance materials and software.

Talented and Gifted (TAG):

Program for children between the ages of 5 and 21 whose abilities, talents, and potential for accomplishment are so outstanding that they require special provisions to meet their educational needs.

Unappropriated ending Fund

Balance (UEFB): Amount set aside in the budget to be used as a cash carryover to the next year's budget. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

W-9: IRS form to request a taxpayer identification number.