

# PERRYDALE SCHOOL DISTRICT

## PROPOSED BUDGET

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FY2022-2023

# New Items Proposed

- **SIA - Fund 258:**
  - Portion of Funds used for CTE Classroom for Construction and Equipment
- **Land Purchase – Fund 404**
  - Designated transfer for purchase
- **.25 FTE additional in Food Service**
  - Reallocated for actual service
- **Autism Specialist – 1 FTE**
  - Contracted out 75% of Services (Revenue/Expenditures offset)
- **Construction Projects**
  - Kitchen Remodel
  - Playground Remodel
  - Bond, OSCIM, and Seismic Grants (still in process towards completion)

# Variables

- **Construction Costs**
- **Food Service Revenue Source**
  - Due to NSLP program or Seamless Summer Option
  - Projected Budget on NLSP
  - Challenge is going from SSO to NSLP
  - May be small additional funding from the State for Meals
- **Beginning Fund Balance estimates**

# What our Budget is Built on

## *Budget Assumptions*

- Revenues
  - State School Fund Revenue (pg.118)
  - Property Tax and Other Local Revenue
  - Extended ADMw - higher of 2 years (weighted Student Enrollment)
- Expenditures
  - Known
  - Past History
  - Assumed estimates

# Overview of Budget Document

For

School Year 2022-2023



# BUDGET ASSUMPTIONS (PG. 10)

## 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	27	25
11	16	26	24	23	25	24	20	25
12	28	17	24	22	20	19	23	18
<b>Total Students</b>	<b>314</b>	<b>315</b>	<b>313</b>	<b>312</b>	<b>315</b>	<b>294</b>	<b>306</b>	<b>314</b>

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.

## ALL FUNDS WITH FTE PROPOSED BUDGET APPROPRIATIONS (PG.17)

Fund Number and Title	Proposed Budget FY2022-23	Proposed Budget FTE
100 - GENERAL FUND	\$ 6,287,784.00	\$ 39.38
200 - BUDGET AUTHORITY	\$ 100,000.00	
201 - CARES ACT *Only ESSER II Funds Remaining	\$ 40,000.00	
204 - PRE SCHOOL GRANT	\$ 8,074.00	\$ -
205 - AFTER SCHOOL PROGRAM	\$ 9,000.00	\$ 0.25
206 - ASPIRE	\$ 4,000.00	
207 - OUTDOOR SCHOOL	\$ 11,700.00	\$ 0.07
208 - IDEA	\$ 52,707.00	\$ 0.63
210 - ERATE FUND	\$ 14,956.00	
211 - TITLE 1-A & 1-D GRANTS	\$ 25,200.00	\$ 0.21
213 - TITLE 2A & 2D GRANT	\$ 5,676.00	\$ -
214 - TITLE IV-A STUDENT SUPPRT	\$ 10,000.00	\$ 0.08
215 - RURAL ED GRANT	\$ 46,418.00	\$ 0.33
218 - FARM TO SCHOOL	\$ 850.00	
220 - UNEMPLOYMENT FUND	\$ 12,550.00	
250 - FACILITY IMPROVEMENTS	\$ 392,000.00	
251 - FOOD SERVICE	\$ 245,100.00	\$ 1.75
252 - STUDENT ACTIVITY	\$ 140,000.00	
253 - ATHLETIC FUNDS	\$ 241,400.00	\$ 1.86
254 - YEARBOOK FUND	\$ 8,000.00	
255 - FFA	\$ 36,350.00	\$ 0.14
256 - CAREER PATHWAYS	\$ 3,000.00	
258 - SIA GRANT	\$ 443,640.46	\$ 3.00
260 - SB 1149 ENERGY FUND	\$ 88,640.00	
298 - MEASURE 98 GRANT	\$ 126,768.00	\$ 1.00
300 - DEBT SERVICE FUND	\$ 189,250.00	
401 - CAPITAL IMPROVEMENT BOND 2020 FUND	\$ 3,298,751.00	
402 - CAPITAL IMPROVEMENT OSCIM GRANT FUND	\$ 3,228,109.00	
403 - SEISMIC REHABILITATION GRANT	\$ 2,232,990.00	
404 - LAND PURCHASE *NEW	\$ 80,000.00	
<b>Grand Total</b>	<b>\$ 17,382,913.46</b>	<b>\$ 48.70</b>

# SUMMARY OF FUNDS (PG.15)

## Perrydale School District

### Summary of All Funds

Revenue and Expenditures by Function / Expenditures by Object

#### Proposed 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		\$ 598,739		\$ 80,000	\$ 678,739
5400 - Beginning Fund Balance	\$ 1,717,313	\$ 492,701	\$ 23,000	\$ 3,283,151	\$ 5,516,165
<b>Grand Total</b>	<b>\$ 6,287,784</b>	<b>\$ 2,066,029</b>	<b>\$ 189,250</b>	<b>\$ 8,839,850</b>	<b>\$ 17,382,913</b>

#### Expenditure Summary by Function

	100 - General Fund	200 - Special Revenues	300 - Debt Service	400 - Capital Projects	Grand Total
1000 - INSTRUCTION	\$ 3,201,510	\$ 1,198,583			\$ 4,400,093
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		\$ 478,640		\$ 8,839,850	\$ 9,318,490
5100 - DEBT SERVICE			\$ 189,250		\$ 189,250
5200 - TRANSFER OF FUNDS	\$ 678,739				\$ 678,739
6000 - CONTINGENCIES	\$ 535,185				\$ 535,185
<b>Grand Total</b>	<b>\$ 6,287,784</b>	<b>\$ 2,066,029</b>	<b>\$ 189,250</b>	<b>\$ 8,839,850</b>	<b>\$ 17,382,913</b>

#### 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	\$ 593,640		\$ 7,711,846	\$ 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
<b>Grand Total</b>	<b>\$ 6,287,784</b>	<b>\$ 2,066,029</b>	<b>\$ 189,250</b>	<b>\$ 8,839,850</b>	<b>\$ 17,382,913</b>



# ALL FUNDS RECONCILIATION (PG.16)

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

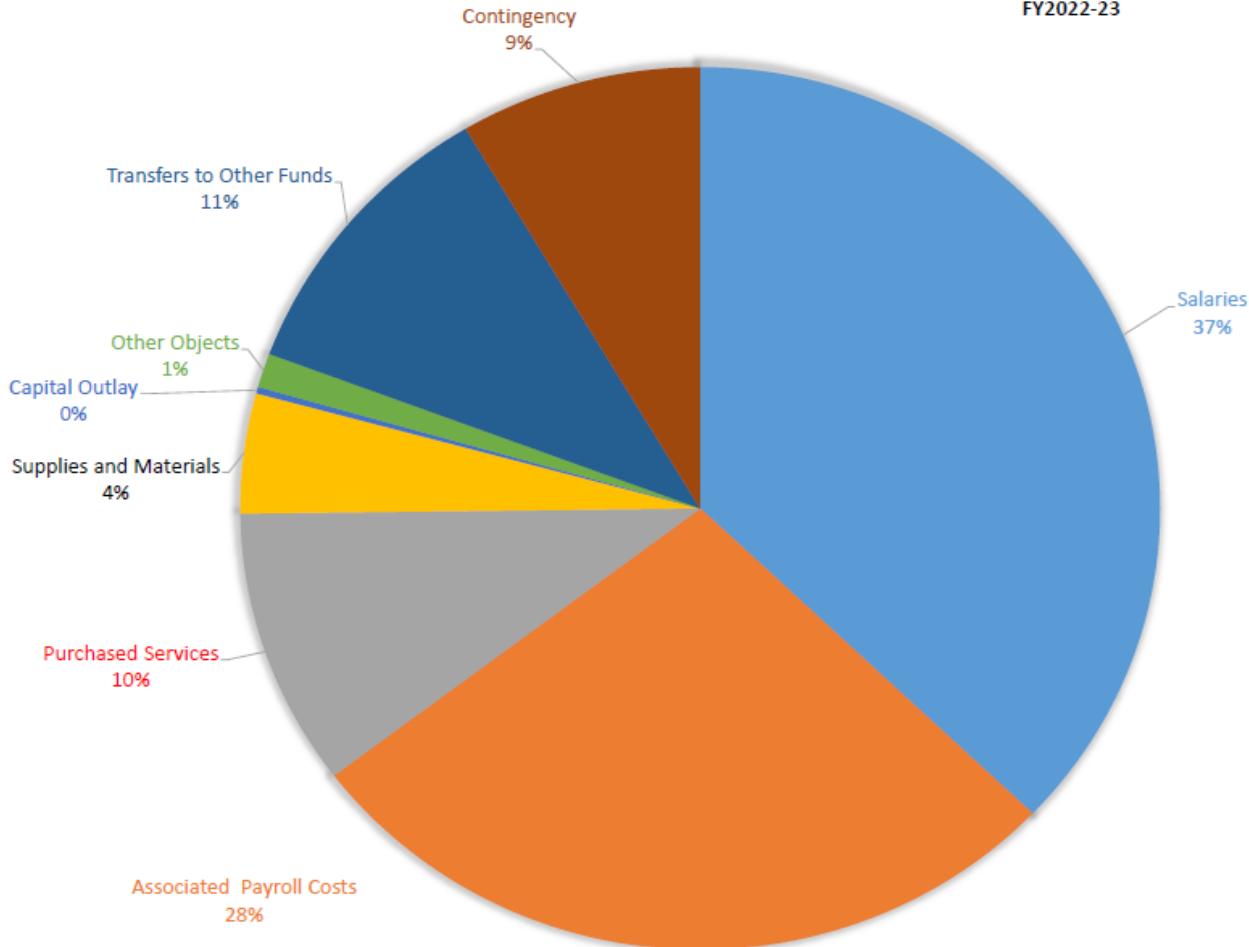
	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
<b>REVENUES</b>					
Local sources	701,220	195,686	166,250	15,600	1,078,756
Intermediate sources	2,000	33,640	-	-	35,640
State sources	3,865,226	446,861	-	5,461,099	9,773,186
Federal sources	2,025	298,402	-	-	300,427
<b>TOTAL REVENUE</b>	<b>4,570,471</b>	<b>974,589</b>	<b>166,250</b>	<b>5,476,699</b>	<b>11,188,009</b>
<b>EXPENDITURES</b>					
Instruction	3,201,510	1,198,583	-	-	4,400,093
Support services	1,868,850	108,856	-	-	1,977,706
Enterprise and community services	3,500	279,950	-	-	283,450
Facilities acquisition and construction	-	478,640	-	8,839,850	9,318,490
Debt service	-	-	189,250	-	189,250
Contingency	535,185	-	-	-	535,185
<b>TOTAL EXPENDITURES</b>	<b>5,609,045</b>	<b>2,066,029</b>	<b>189,250</b>	<b>8,839,850</b>	<b>16,704,174</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>					
	(1,038,574)	(1,091,440)	(23,000)	(3,363,151)	(5,516,165)
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	-	598,739	-	80,000	678,739
Operating transfers out	(678,739)	-	-	-	(678,739)
Gain (loss) on sale of capital assets	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(678,739)</b>	<b>598,739</b>	<b>-</b>	<b>80,000</b>	<b>0</b>
<b>REVENUE &amp; OTHER SOURCES OVER (UNDER) EXPENDITURES &amp; OTHER USES</b>					
	(1,717,313)	(492,701)	(23,000)	(3,283,151)	(5,516,165)
<b>FUND BALANCE, JULY 1</b>	<b>1,717,313</b>	<b>492,701</b>	<b>23,000</b>	<b>3,283,151</b>	<b>5,516,165</b>
<b>FUND BALANCE, JUNE 30 2023</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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
*page 56-57 210 - E-RATE FUND	\$ -	\$ -	\$ -	\$ -	\$ 1,900
211 - TITLE I-A	\$ -	\$ 12,706	\$ -	\$ -	\$ -
213 - TITLE II-A	\$ -	\$ 11,831	\$ -	\$ -	\$ -
218 - FARM TO SCHOOL	\$ -	\$ 265	\$ -	\$ -	\$ -
*page 72-73 250 - FACILITY IMPROVEMENTS	\$ -	\$ 27,000	\$ 170,900	\$ 155,000	\$ 262,000
*page 74-76 251 - FOOD SERVICE	\$ -	\$ 36,000	\$ 32,200	\$ 52,200	\$ 101,399
*page 79-80 253 - ATHLETIC FUNDS	\$ 106,607	\$ 102,000	\$ 127,000	\$ 155,400	\$ 189,300
*page 83-84 255 - FFA	\$ 18,257	\$ 15,700	\$ 15,000	\$ 24,425	\$ 20,650
257 - CTE REVILIZATION GRANT	\$ -	\$ 6,410	\$ -	\$ -	\$ -
*page 96-97 298 - MEASURE 98 GRANT	\$ -	\$ -	\$ 14,416	\$ 23,490	\$ 23,490
*page 108-109 404 - LAND PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ 80,000
<b>Total General Fund Transfers</b>	<b>124,864</b>	<b>211,911</b>	<b>359,516</b>	<b>410,515</b>	<b>678,739</b>

EXPENDITURES BY OBJECT  
FY2022-23



Payroll Expenses  
make up 65% of  
the General  
Fund  
Expenditures

\*\*But other funds  
associated with this  
transfer have Payroll:

- Food Service
- Athletics
  - FFA
  - M98

# STATE SCHOOL FUND (SSF)

(PG. 118)

ESTIMATE GIVEN 02/25/2022

## 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

Property Taxes and In-lieu of property taxes from local sources	=	\$575,838.00
Federal Forest Fees	=	\$25.00
Common School Fund	=	\$34,337.43
County School Fund	=	\$0.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$7,000.00
Revenue Adjustments	=	\$0.00
<b>Sum of Local Revenue</b>	=	<b>\$617,200.43</b>

#### 2022-2023 Experience Adjustment

District Average Teacher Experience	=	13.02
State Average Teacher Experience	=	12.30
Experience Adjustment (Difference in District and State Teacher Experience)	=	0.72

#### 2022-2023 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
<b>Net Eligible Trans Expenditures</b>	=	<b>\$135,000.00</b>
Transportation per ADMr Rank		14%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$94,500.00		

#### 2022-2023 Extended ADMw

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

# ALL FUNDS PROPOSED BUDGET MAINTENANCE AND PROJECTS LIST (PG.120)

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

Planned Year to Implement	Account Code	Project	Project Date Range	Proposed Budget
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<b>PROPOSED FY22-23 PROJECTS</b>
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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 - 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	260.4150.000.000.000 - 390	Lighting for High School	07/01/2021 – 06/30/2023	\$88,640
			Fund 250	\$ 392,000
			Fund 253	\$ 5,000
			Fund 260	\$ 88,640



# FTE OVERVIEW

Employees 48.70 FTE  
(pg.121 & 122)

- **General Fund FTE – 39.38**
  - General Instruction
  - SPED Instruction
  - Support Services
- **Special Revenue FTE – 9.32**
  - Preschool (not budgeting for FY22-23)
  - After School Program
  - SPED IDEA funding
  - Title program
  - Food Service
  - Athletics
  - SIA Program
  - M98 - High School Success
  - Other Grant Funded Positions

TOPIC OF DISCUSSION – NOT IN PROPOSED BUDGET

Operating Contingency	\$ 535,185.00	In Proposed
(Less) Payroll July and August FY22-23		
1XX - Salaries	\$ 307,000.00	All Employees on Working 10-Month Contract
2XX - Benefits	\$ 29,500.00	
Remaining in Contingency Fund for Future use	\$ 198,685.00	



# Questions and Comments

- Time now
- Bring them to the Next Meeting
  - Email (Preferred Method)
- Send to Superintendent or Business Manager

**Emailed Questions will be presented at the  
next Budget Committee Meeting, May 2nd 2022**