



Perrydale Pirates

Perrydale

SCHOOL DISTRICT

“Where Excellence in Education is Treasured”

FY 2021 – 2022 ADOPTED BUDGET

Polk County Perrydale School District No.21

7445 Perrydale Rd. Amity, Oregon 97101

Phone: (503) 623-2040

<https://www.perrydaleschool.com>

FY 2021 – 2022 ADOPTED BUDGET

Dan Dugan, Superintendent
LaRae Sullivan, Business Manager

June 21st, 2021

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 2021-2022
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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 2021-2022 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 73% 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 will have a Capital Improvement Fund 401, for the recent Bond issue 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.

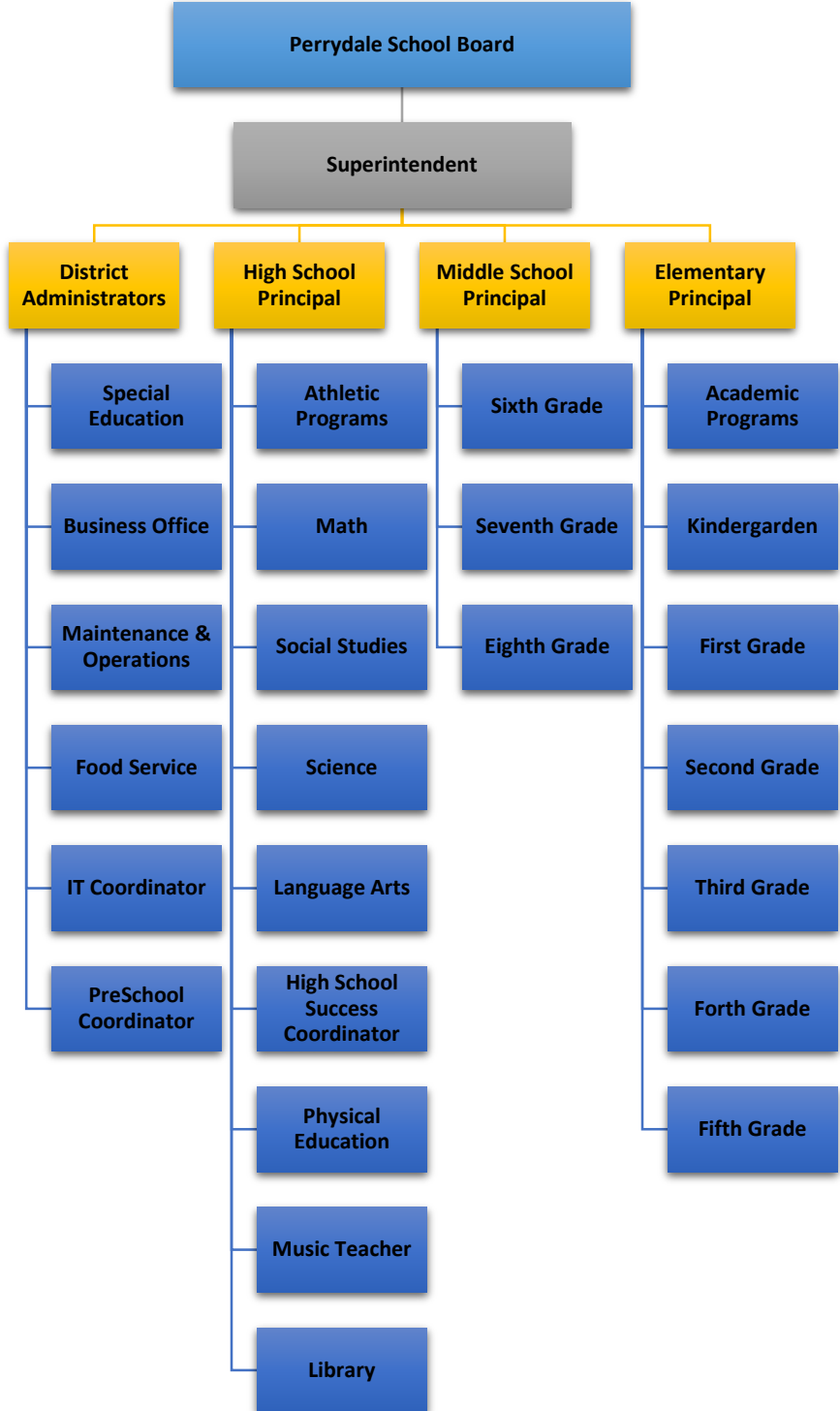
After the budget hearing and consideration of public testimony, the School Board adopts the budget at the June public School Board meeting. The adopted budget becomes the basic short term operational plan and fiscal guideline for the Perrydale School District Board of Directors and administrative staff for the 2021-2022 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.

Organizational Chart and School Board



Amber Burns



Trina Comerford
Board Chair



Brian Kohlmeyer
Vice Chair



Dan Jones



Jenn Larson





Perrydale Pirates

Budget Committee Members

FY 2021 – 2022

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	Trina	Comerford	FY17-18 (07/01/2017-06/30/2018)	FY18-19 (07/01/2018-06/30/2019)	FY19-20 (07/01/2019-06/30/2020)	FY20-21 6/30/2021
Board Member	Dan	Jones	FY17-18 (07/01/2017-06/30/2018)	FY18-19 (07/01/2018-06/30/2019)	FY19-20 (07/01/2019-06/30/2020)	FY20-21 6/30/2021
Board Member	Amber	Burns	FY17-18 (07/01/2017-06/30/2018)	FY18-19 (07/01/2018-06/30/2019)	FY19-20 (07/01/2019-06/30/2020)	FY20-21 6/30/2021
Board Member	Jenn	Larson	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 06/30/2023
Board Vice Chair	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 06/30/2023
Budget Committee Member	Dustin	Wilfong	FY18-19 (07/01/2018-06/30/2019)	FY19-20 (07/01/2019-06/30/2020)	FY20-21 06/30/2021	Position 1
Budget Committee Member	Anna	Scharf	FY18-19 (07/01/2018-06/30/2019)	FY19-20 (07/01/2019-06/30/2020)	FY20-21 06/30/2021	Position 2
Budget Committee Member	Jenny	Wilfong-Cribbs	FY19-20 (07/01/2019-06/30/2020)	FY20-21 (07/01/2020-06/30/2021)	FY21-22 06/30/2022	Position 3
Budget Committee Member	Kirk	Fast	FY18-19 (07/01/2018-06/30/2019)	FY19-20 (07/01/2019-06/30/2020)	FY20-21 06/30/2021	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 06/30/2022	Position 5

Perrydale School District, No. 21
Budget Calendar - 2021-2022 Fiscal Year

Monday, December 14, 2020	Regular Board Meeting; Board Review & Approval of Budget Calendar
Monday, February 8, 2021	Superintendent, Financial Planning Work Group
Monday, March 15, 2021	Deadline end of business day to accept budget committee applications (may be extended depending on District Policy)
Monday, March 15, 2021	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 24, 2021 (fax 3-17)	Publish Notice of Budget Committee Meeting (ORS 294.401(5)) (Initial Budget Meeting - Not more than 30 days prior to the meeting)
Monday, April 5, 2021 (fax 3-30)	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) Proposed Document Due
Monday, April 19, 2021	Budget Committee Training Session if needed prior to regular meeting, 5:30 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) Regular Board Meeting, 7:00 P.M.
Monday, May 3, 2021	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 Approve the Superintendent's 2021-22 Proposed Budget and rate of property taxes to be imposed
Monday, May 17, 2021	Final Budget Committee Meeting, 6:00 P.M. Only if needed Regular Board Meeting, 7:00 P.M.
Wednesday, May 26, 2021 (fax 5-20)	Publish Financial Summary and Notice of Budget Hearing (ORS 294.421(2)) Notice to be published not less than 5 days no more than 30 days prior to the budget hearing
Monday, June 21, 2021	Budget Hearing before Regular Board Meeting, 6:55 – 7:00 P.M.

Perrydale School District, No. 21
Budget Calendar - 2021-2022 Fiscal Year

(deadline 6-30)

- Regular Board Meeting, 7:00 P.M.
- 1) Consider public testimony from budget hearing
 - 2) Adopt Budget
 - 3) Levy Taxes
 - 4) Appropriate the 2021-22 Budget

Wednesday, June 30, 2021
(deadline 7-15)

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

August 13, 2021

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



Perrydale Pirates

Perrydale School District #21
7445 Perrydale Rd Amity, OR 97101
TEL (503) 623-2040
FAX (503) 835-0631

OFFICE OF THE SUPERINTENDENT
Dan Dugan, Superintendent
Erin Henery, Special Programs Director
LaRae Sullivan, Business Manager

Budget Message

FY 2021-2022

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

It is my privilege to present to you the Perrydale School District's proposed budget for the fiscal year 2021-2022.

This past year saw the greatest societal health crisis of our lifetime. Educators, students, and families were thrust into an unexpected and foreign learning environment that left many uncertain of what the future may bring. School buildings transformed overnight, and the traditional classroom forever changed.

The early part of 2021 presented itself with hope and excitement as we now have students back on campus and we get further into our upcoming construction projects, yet the residual impact of the public health crisis on students and schools is likely to be substantial. Everything educators know about social, emotional, and academic learning tells us that we will see significant impacts, not only for one year but for years to come. We owe students a successful experience, across all grades and not even the hurdles seen during this past year relieve the District of this obligation. The Superintendent's proposed budget provides consistency and predictability for students, families, and staff with the focus on a high quality, encompassing experience for all learners. The 2021-2022 budget reinforces the District's foundation and sets the District up for future academic growth and innovation. The Perrydale Leadership Team has embraced the responsibility to ensure this future innovation is designed to make the desired and lasting impact.

Perrydale School District is recognized as one of the premier small schools in our region and throughout Oregon. Even in the midst of a transition to full online learning, our students and staff consistently collaborated virtually to ensure as little learning loss as possible. We know that besides our outstanding students, Perrydale is fortunate to have superb educators, and highly engaged families. We also know that our school system's excellence is built on the Board's mission to support student opportunities. The Board's advocacy for students, families, and staff is reflected in the experience that our students are offered each day.

BUDGET PRIORITIES

The budget process begins in early winter and ends in June. It is a projection of the work that will take place nearly eight to nine months from its start. As one can imagine, the midst of the extended shutdown has further complicated our normal budget timeline and, as a result, our ability to plan ahead. Budgets are intended to tell a story that reflects the values of a community, highlighting what matters most. While the unknowns of the future cannot hold us back from innovation or creativity, our priority this upcoming budget year must be to protect what we have now; plan for unknowns; and prepare to mitigate risks.

Budget Message

FY 2021-2022

The Superintendent's proposed 2021-2022 budget reflects these priorities. Preparing the budget is collaborative to achieve: student growth, and high quality student education. We believe the students of Perrydale School deserve:

- A world-class education
- Educators who advocate on students' behalf and care deeply
- A safe and secure environment that engages all learners

With this, our leadership team works independently and collectively to study and review:

- Past budgets
- Potential staff changes and needs
- Enrollment data and projections
- Fixed costs
- Academic and non-academic needs

New investment in the budget for 2021-2022 include:

- Construction and Renovation Projects (Bond, OSCIM, and Seismic Rehabilitation funded)
- Certified teacher serving as our Math Specialist (SIA funded)
- Summer School (funded by State and Federal grants)
- 2 New Classroom Modular Rentals
- Reopening of in-person instruction costs (funded by State and Federal grants)

CHALLENGES

The proposed budget for 2021-2022 of \$16,549,267 continues to provide and even build on the educational experience that the Perrydale students and families know and have come to expect.

Traditional budget years are challenging, with fixed costs and contractual obligations. While this budget reflects very little "new," it comes after a year of significant unplanned expenses related to COVID-19 and a minimal increase in the proposed K-12 general education budget from the legislature. The budget reflects a majority of District spending for staffing allocations at about 68%. Other major objects impacting the budget are transportation, contracted services, and supplies and equipment.

Budget Message

FY 2021-2022

Assumptions within the proposed budget:

- Steady Student Enrollment
- General Fund Operating Contingency of \$480,000
- New Construction costs and Renovation Projects

The landscape of this budget protects the experience that students and parents have come to know and expect by maintaining current programs and offerings, while planning for the future and preparing to mitigate the risks after a year of uncertainty.

Preserving the programs offered for individual student growth and development through special services and multi-tiered interventions is our responsibility. This budget continues to offer innovative courses; professional learning for faculty in the areas of curriculum, social emotional learning, and technology; as well as ensuring the health and safety of our school.

In Summary

While this past year was like no other, the recommended budget reflects the District's ability to thrive. This budget keeps the school system steady and strong, yet prepares the District to continually move forward. It is a fiscally responsible budget, based on the latest revenue projections and initial proposed education budget introduced by the legislation. A school district budget reflects the needs, values and priorities of the school system, but also that of the community. Ultimately, the school budget will impact our ability to provide an attractive and sustainable educational system that benefits our students, but also our community as a whole.

Sincerely,

Dan Dugan, Superintendent

Perrydale School District #21

Budget Assumptions
FYE June 30, 2022

Actual and Projected Enrollment:

	FY14-15	FY15-16	FY16-17	FY17-18	FY 18-19	FY 19-20	FY20-21	
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	October 1st	FY21-22
							Enrollment	Estimated
Kindergarten	11	25	27	21	24	24	24	21
1	23	22	25	28	23	24	25	24
2	26	23	24	25	25	25	24	24
3	27	24	25	25	25	26	25	25
4	25	28	23	25	23	25	25	25
5	23	24	27	23	25	23	23	25
6	26	25	24	25	23	25	25	23
7	25	25	25	23	26	26	25	25
8	25	23	23	26	23	25	26	25
9	26	25	23	21	25	23	24	24
10	16	25	26	24	26	24	25	24
11	26	16	26	24	23	25	25	24
12	22	28	17	24	22	20	21	25
Total Students	304	314	315	313	312	315	316	314

Extended ADMw 461.24

Extended ADMw	461.24
State School Fund (SSF)	9.299 Billion (49/51 Split) Estimate on 05/21/2021
Perrydale School District Share of SSF	\$4,118,566
Property Taxes and Local Revenue	Included in SSF at \$599,116
Beginning General Fund Balance	\$1,600,000 used as a resource (26% of budget)
Contingency General Fund Balance	\$699,425 used as planned reserve
Salaries	Full Step increase as of July 1, 2021 and 168 days licensed calendar with 150 student contact days. Salary schedule increases based on Collective Bargaining Agreements for FY21-22.
Other Payroll Expenditure Anticipated	Paid Family Leave. Contributions start 01/2022. 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 \$1,459 monthly, includes the higher of (\$190 H.S.A or \$127 VEBA monthly). New for FY20-21 & FY21-22: 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

Fund Number and Title	Adopted Budget FY2021-22	Adopted Budget FTE
100 - GENERAL FUND	\$ 5,763,440	40.02
200 - BUDGET AUTHORITY	\$ 100,000	
201 - CARES ACT	\$ 208,989	0.73
203 - PATHWAYS FOR RECOVERY	\$ 7,551	0.30
204 - PRE SCHOOL GRANT	\$ 24,100	0.31
205 - AFTER SCHOOL PROGRAM	\$ 14,002	0.38
206 - ASPIRE	\$ 2,787	
207 - OUTDOOR SCHOOL	\$ 9,900	0.03
208 - IDEA	\$ 34,050	0.63
210 - ERATE FUND	\$ 19,700	
211 - TITLE 1-A & 1-D GRANTS	\$ 25,000	0.21
213 - TITLE 2A & 2D GRANT	\$ 3,300	0.03
214 - TITLE IV-A STUDENT SUPPRT	\$ 10,000	0.08
215 - RURAL ED GRANT	\$ 37,000	0.30
217 - P-3 GRANT	\$ 9,122	0.25
218 - FARM TO SCHOOL	\$ 1,800	
220 - UNEMPLOYMENT FUND	\$ 14,700	
250 - FACILITY IMPROVEMENTS	\$ 190,000	
251 - FOOD SERVICE	\$ 176,300	1.50
252 - STUDENT ACTIVITY	\$ 165,000	
253 - ATHLETIC FUNDS	\$ 189,400	1.66
254 - YEARBOOK FUND	\$ 6,500	
255 - FFA	\$ 34,125	0.14
256 - CAREER PATHWAYS	\$ 3,000	
258 - SIA GRANT	\$ 257,000	3.00
259 - SUMMER SCHOOL GRANT	\$ 130,417	1.65
260 - SB 1149 ENERGY FUND	\$ 79,000	
298 - MEASURE 98 GRANT	\$ 116,690	1.00
300 - DEBT SERVICE FUND	\$ 191,869	
401 - CAPITAL IMPROVEMENT BOND 2020 FUND	\$ 3,402,000	
402 - CAPITAL IMPROVEMENT OSCIM GRANT FUND	\$ 3,378,109	
403 - SEISMIC REHABILITATION GRANT	\$ 2,327,434	
Grand Total	\$ 16,932,285	52.22

Perrydale School District

Summary of All Funds

Revenue and Expenditures by Function / Expenditures by Object

Adopted Budget

FY2021-2022

Revenue Summary for All Funds

Row Labels	100 - General Fund	200 - Special Revenues	300 - Debt Service	400 - Capital Projects	Grand Total
1000 - Local Sources	\$ 589,024	\$ 175,626	\$ 115,100	\$ 18,000	\$ 897,750
2000 - Intermediate Sources	\$ 2,000	\$ 33,500			\$ 35,500
3000 - State Sources	\$ 3,570,391	\$ 519,317		\$ 5,705,543	\$ 9,795,251
4000 - Federal Sources	\$ 2,025	\$ 471,190			\$ 473,215
5200 - Interfund Transfers		\$ 410,515			\$ 410,515
5400 - Beginning Fund Balance	\$ 1,600,000	\$ 259,285	\$ 76,769	\$ 3,384,000	\$ 5,320,054
Grand Total	\$ 5,763,440	\$ 1,869,433	\$ 191,869	\$ 9,107,543	\$ 16,932,285

Expenditure Summary by Function

Row Labels	100 - General Fund	200 - Special Revenues	300 - Debt Service	400 - Capital Projects	Grand Total
1000 - INSTRUCTION	\$ 2,939,330	\$ 1,079,522			\$ 4,018,852
2000 - SUPPORT SERVICES	\$ 1,710,670	\$ 102,212			\$ 1,812,882
3000 - ENTERPRISE AND COMMUNITY SERVICES	\$ 3,500	\$ 258,514			\$ 262,014
4000 - FACILITIES ACQUISITION AND CONSTRUCTION		\$ 429,185		\$ 9,107,543	\$ 9,536,728
5100 - DEBT SERVICE			\$ 191,869		\$ 191,869
5200 - TRANSFER OF FUNDS	\$ 410,515				\$ 410,515
6000 - CONTINGENCIES	\$ 699,425	\$ -	\$ -		\$ 699,425
Grand Total	\$ 5,763,440	\$ 1,869,433	\$ 191,869	\$ 9,107,543	\$ 16,932,285

Expenditure Summary by Object Classification

Row Labels	100 - General Fund	200 - Special Revenues	300 - Debt Service	400 - Capital Projects	Grand Total
100 - Salaries	\$ 2,130,900	\$ 486,778			\$ 2,617,678
200 - Associated Payroll Costs	\$ 1,635,230	\$ 332,836			\$ 1,968,066
300 - Purchased Services	\$ 550,000	\$ 287,907		\$ 1,114,872	\$ 1,952,779
400 - Supplies and Materials	\$ 252,600	\$ 507,977		\$ 100,000	\$ 860,577
500 - Capital Outlay	\$ 15,000	\$ 227,635		\$ 7,892,671	\$ 8,135,306
600 - Other Objects	\$ 69,770	\$ 26,300	\$ 191,869		\$ 287,939
700 - Transfers	\$ 410,515				\$ 410,515
800 - Other Use of Funds	\$ 699,425	\$ -	\$ -		\$ 699,425
Grand Total	\$ 5,763,440	\$ 1,869,433	\$ 191,869	\$ 9,107,543	\$ 16,932,285

Perrydale School District #21
ADOPTED BUDGET - ALL FUNDS
FYE JUNE 30, 2022

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
REVENUES					
Local sources	589,024	175,626	115,100	18,000	897,750
Intermediate sources	2,000	33,500	-	-	35,500
State sources	3,570,391	519,317	-	5,705,543	9,795,251
Federal sources	2,025	471,190	-	-	473,215
TOTAL REVENUE	4,163,440	1,199,633	115,100	5,723,543	11,201,716
EXPENDITURES					
Instruction	2,939,330	1,079,522	-	-	4,018,852
Support services	1,710,670	102,212	-	-	1,812,882
Enterprise and community services	3,500	258,514	-	-	262,014
Facilities acquisition and construction	-	429,185	-	9,107,543	9,536,728
Debt service	-	-	191,869	-	191,869
Contingency	699,425	-	-	-	699,425
TOTAL EXPENDITURES	5,352,925	1,869,433	191,869	9,107,543	16,521,770
REVENUES OVER (UNDER) EXPENDITURES					
	(1,189,485)	(669,800)	(76,769)	(3,384,000)	(5,320,054)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	410,515	-	-	410,515
Operating transfers out	(410,515)	-	-	-	(410,515)
Gain (loss) on sale of capital assets	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(410,515)	410,515	-	-	-
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES					
	(1,600,000)	(259,285)	(76,769)	(3,384,000)	(5,320,054)
FUND BALANCE, JULY 1	1,600,000	259,285	76,769	3,384,000	5,320,054
FUND BALANCE, JUNE 30 2022	0	0	0	0	0

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, 2022

TRANSFER FROM GENERAL FUND TO:

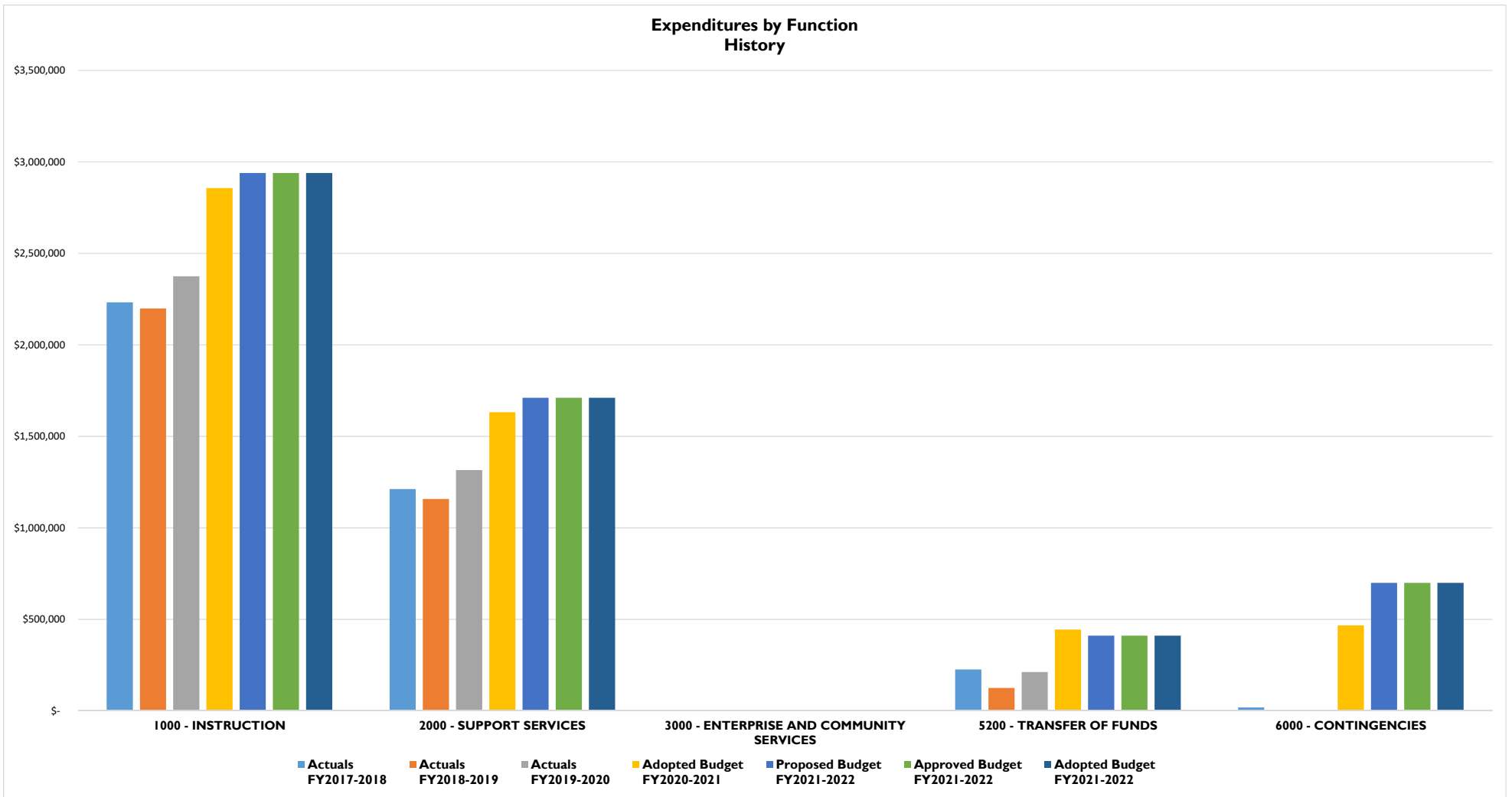
FUND	FY17-18	FY18-19	FY19-20	Adopted	Proposed	Approved	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Budget	Budget
				FY2020-2021	FY2021-2022	FY2021-2022	FY2021-2022
211 - TITLE I-A	\$ -	\$ -	\$ 12,706	\$ -	\$ -	\$ -	\$ -
213 - TITLE II-A	\$ -	\$ -	\$ 11,831	\$ -	\$ -	\$ -	\$ -
218 - FARM TO SCHOOL	\$ -	\$ -	\$ 265	\$ -	\$ -	\$ -	\$ -
250 - FACILITY IMPROVEMENTS	\$ 75,000	\$ -	\$ 27,000	\$ 195,000	\$ 155,000	\$ 155,000	\$ 155,000
251 - FOOD SERVICE	\$ 19,000	\$ -	\$ 36,000	\$ 52,200	\$ 52,200	\$ 52,200	\$ 52,200
253 - ATHLETIC FUNDS	\$ 114,502	\$ 106,607	\$ 102,000	\$ 155,400	\$ 155,400	\$ 155,400	\$ 155,400
255 - FFA	\$ 17,420	\$ 18,257	\$ 15,700	\$ 25,250	\$ 24,425	\$ 24,425	\$ 24,425
257 - CTE REVILIZATION GRANT	\$ -	\$ -	\$ 6,410	\$ -	\$ -	\$ -	\$ -
298 - MEASURE 98 GRANT	\$ -	\$ -	\$ -	\$ 16,400	\$ 23,490	\$ 23,490	\$ 23,490
Total General Fund Transfers	225,922	124,864	211,911	444,250	410,515	410,515	410,515

Perrydale School District #21
General Fund Contingency History Trend
FYE JUNE 30, 2022

FUND	FY17-18 Budget	FY17-18 Actuals	FY18-19 Budget	FY18-19 Actuals	FY19-20 Budget	FY19-20 Actuals	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
100 - General Fund	\$ 210,491	\$ 18,373	\$ 485,829	\$ -	\$ 527,356	\$ -	\$ 466,855	\$ 699,425	\$ 699,425	\$ 699,425
Percentage of Use		8.73%		0.00%		0.00%	\$ 466,855	\$ 699,425	\$ 699,425	\$ 699,425

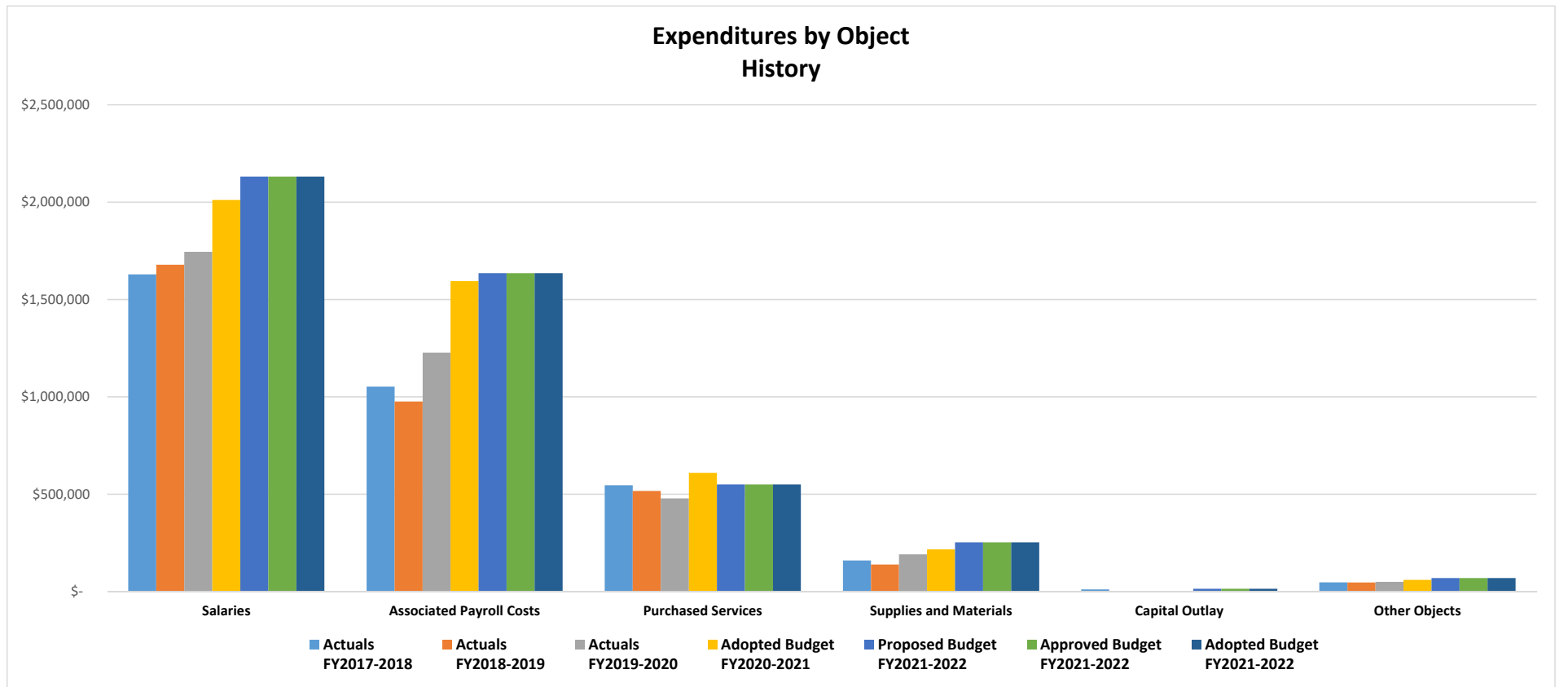
**General Fund
Expenditures by FUNCTION (History)**

Function	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
1000 - INSTRUCTION	\$ 2,231,992	\$ 2,198,587	\$ 2,374,414	\$ 2,857,170	\$ 2,939,330	\$ 2,939,330	\$ 2,939,330
2000 - SUPPORT SERVICES	\$ 1,211,774	\$ 1,157,795	\$ 1,315,535	\$ 1,631,870	\$ 1,710,670	\$ 1,710,670	\$ 1,710,670
3000 - ENTERPRISE AND COMMUNITY SERVICES	\$ 2,773	\$ 1,500	\$ 1,873	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
5200 - TRANSFER OF FUNDS	\$ 225,922	\$ 124,864	\$ 211,911	\$ 444,250	\$ 410,515	\$ 410,515	\$ 410,515
6000 - CONTINGENCIES	\$ 18,373	\$ -	\$ -	\$ 466,855	\$ 699,425	\$ 699,425	\$ 699,425
Total Expenditures	\$ 3,690,834	\$ 3,482,746	\$ 3,903,733	\$ 5,403,645	\$ 5,763,440	\$ 5,763,440	\$ 5,763,440



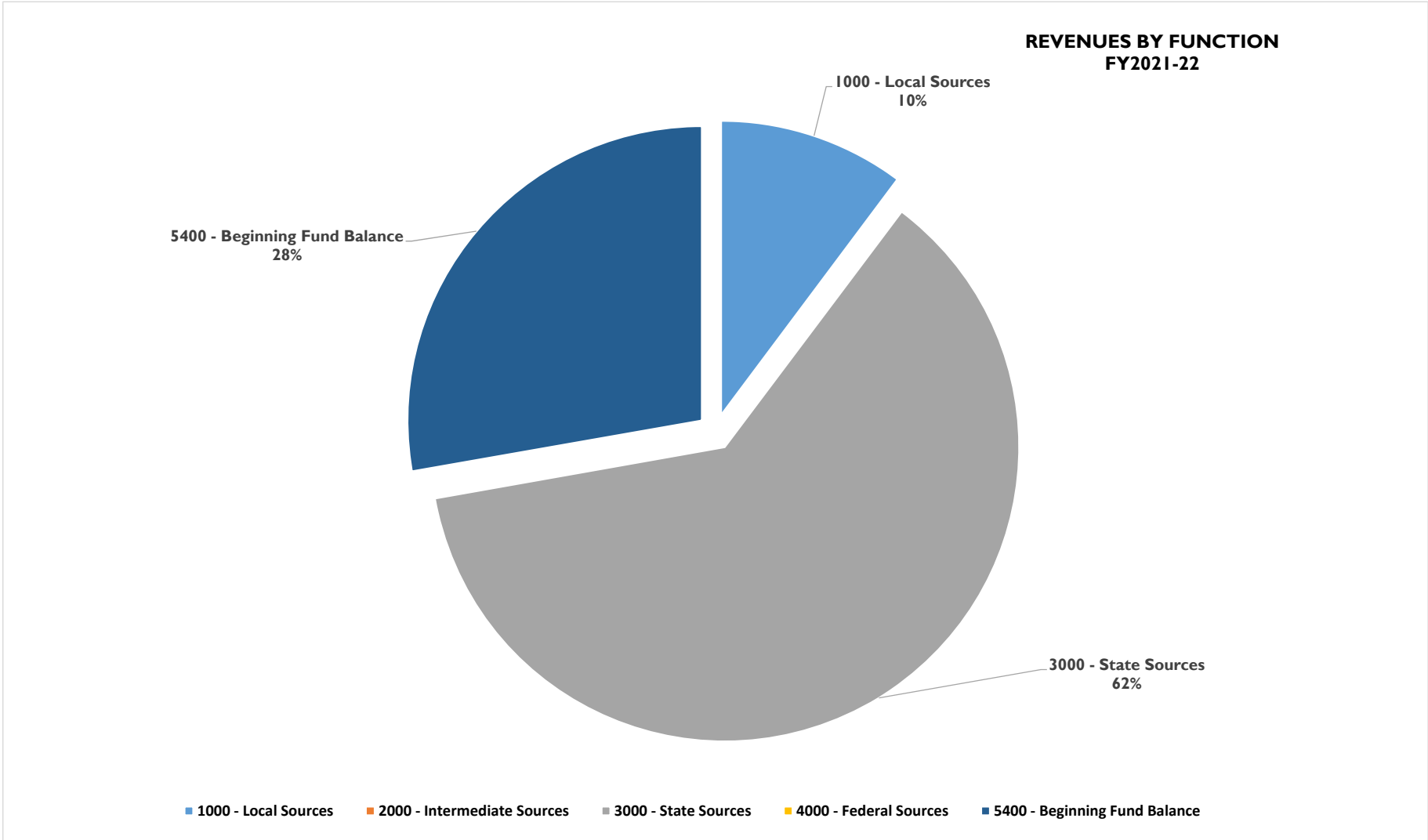
General Fund Expenditures by OBJECT (History)

Object	Actuals			Adopted	Proposed	Approved	Adopted
	FY2017-2018	FY2018-2019	FY2019-2020	Budget	Budget	Budget	Budget
Salaries	\$ 1,629,289	\$ 1,678,832	\$ 1,744,899	\$ 2,011,300	\$ 2,130,900	\$ 2,130,900	\$ 2,130,900
Associated Payroll Costs	\$ 1,052,221	\$ 976,230	\$ 1,227,298	\$ 1,594,640	\$ 1,635,230	\$ 1,635,230	\$ 1,635,230
Purchased Services	\$ 546,040	\$ 516,350	\$ 478,637	\$ 609,900	\$ 550,000	\$ 550,000	\$ 550,000
Supplies and Materials	\$ 160,119	\$ 139,673	\$ 191,030	\$ 216,300	\$ 252,600	\$ 252,600	\$ 252,600
Capital Outlay	\$ 11,500	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
Other Objects	\$ 47,370	\$ 46,797	\$ 49,957	\$ 60,400	\$ 69,770	\$ 69,770	\$ 69,770
Transfers to Other Funds	\$ 225,922	\$ 124,864	\$ 211,911	\$ 444,250	\$ 410,515	\$ 410,515	\$ 410,515
Contingency	\$ 18,373	\$ -	\$ -	\$ 466,855	\$ 699,425	\$ 699,425	\$ 699,425
Total Expenditures	\$ 3,690,834	\$ 3,482,746	\$ 3,903,733	\$ 5,403,645	\$ 5,763,440	\$ 5,763,440	\$ 5,763,440



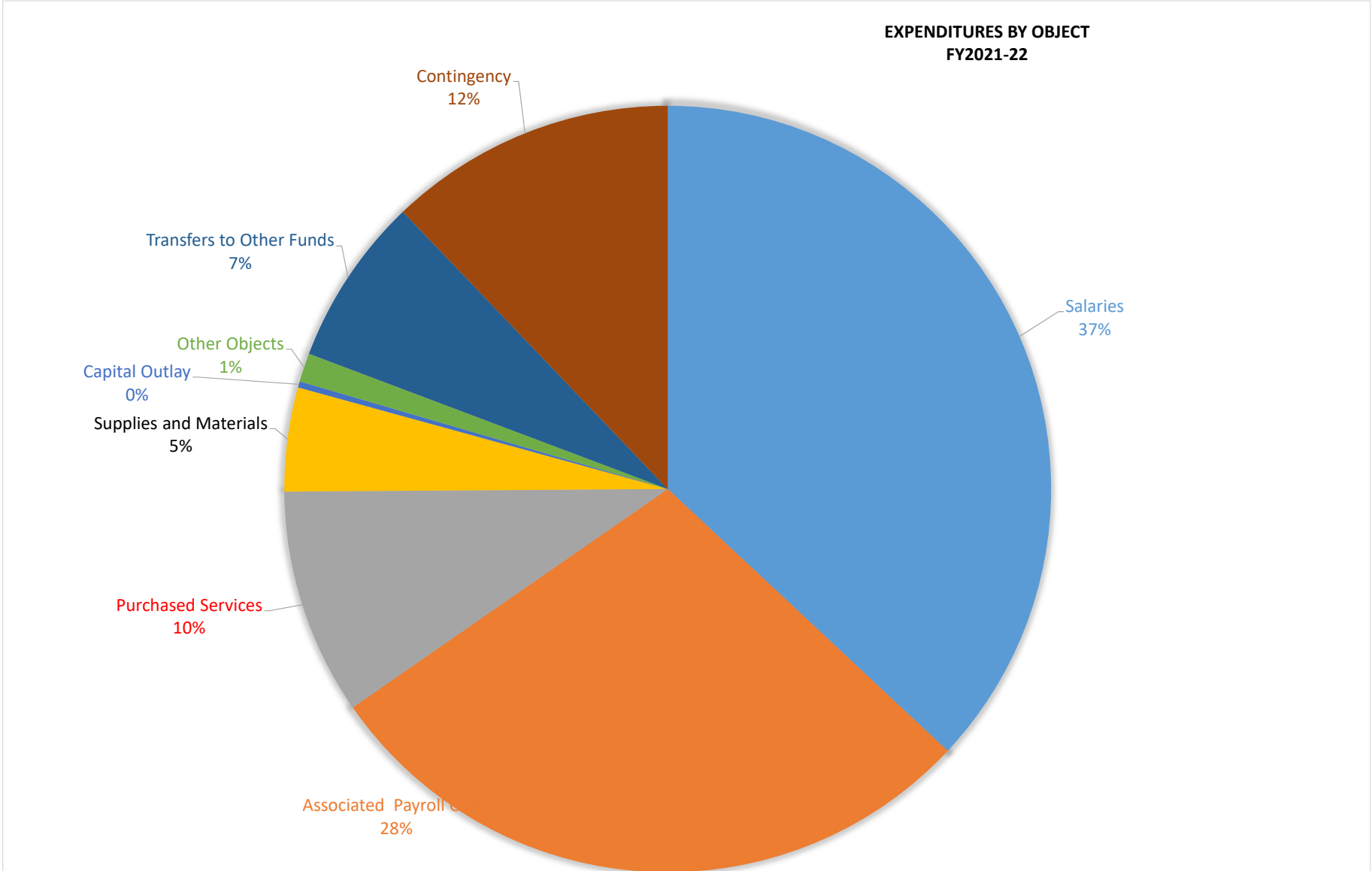
**Adopted Budget
General Fund
Revenues FY2021-2022**

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
\$ 589,024	\$ 2,000	\$ 3,570,391	\$ 2,025	-	-	\$ 1,600,000
Grand Total of General Fund						\$ 5,763,440



**Adopted Budget
General Fund
Expenditures FY2021-2022**

Salaries	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other Objects	Transfers to Other Funds	Contingency
\$ 2,130,900	\$ 1,635,230	\$ 550,000	\$ 252,600	\$ 15,000	\$ 69,770	\$ 410,515	\$ 699,425
Grand Total of General Fund							\$ 5,763,440



General Fund Summary - Function with Name

	Actuals			Adopted	Proposed	Approved	Adopted
	17-18	18-19	19-20	Budget	Budget	Budget	Budget
				20-21	21-22	21-22	21-22
1111 - Elementary Instruction	\$ 753,104	\$ 817,381	\$ 939,080	\$ 980,450	\$ 1,019,400	\$ 1,019,400	\$ 1,019,400
1113 - Elementary Extra curricular					\$ 6,410	\$ 6,410	\$ 6,410
1121 - Middle/Junior High Programs	\$ 370,013	\$ 311,597	\$ 305,330	\$ 417,500	\$ 431,400	\$ 431,400	\$ 431,400
1122 - Middle/Junior Extracurricular					\$ 2,000	\$ 2,000	\$ 2,000
1131 - High School Programs	\$ 662,706	\$ 620,958	\$ 639,330	\$ 757,150	\$ 770,500	\$ 770,500	\$ 770,500
1132 - High School Extracurricular	\$ 17,538	\$ 11,086	\$ 19,172	\$ 16,070	\$ 29,620	\$ 29,620	\$ 29,620
1210 - Programs for the Talented and Gifted	\$ -	\$ 315	\$ 4	\$ -			\$ -
1250 - Special Education Learning	\$ 378,951	\$ 424,734	\$ 459,118	\$ 596,200	\$ 613,500	\$ 613,500	\$ 613,500
1272 - Title IA/D	\$ 39,559	\$ 2,192	\$ 779	\$ 75,150	\$ 51,200	\$ 51,200	\$ 51,200
1291 - English Language Learner (ELL)	\$ 10,121	\$ 10,323	\$ 11,601	\$ 14,650	\$ 15,300	\$ 15,300	\$ 15,300
2110 - Attendance and Social Work Services	\$ 9,684	\$ 9,641	\$ 10,320	\$ 14,780	\$ 15,000	\$ 15,000	\$ 15,000
2120 - Guidance Services	\$ 59,500	\$ 75,000	\$ 80,000	\$ 87,100	\$ 87,100	\$ 87,100	\$ 87,100
2130 - Health Services	\$ 881	\$ 3,167	\$ 215	\$ 2,500	\$ 1,000	\$ 1,000	\$ 1,000
2222 - Library/Media Center	\$ 14,165	\$ 13,428	\$ 16,493	\$ 30,770	\$ 29,850	\$ 29,850	\$ 29,850
2229 - Other Educational Media Services	\$ 3,397	\$ -	\$ 30	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
2230 - Assessment and Testing	\$ -	\$ 368	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
2240 - Instructional Staff Development			\$ 724	\$ 3,000	\$ 5,500	\$ 5,500	\$ 5,500
2310 - Board of Education Services	\$ 63,320	\$ 69,272	\$ 60,713	\$ 89,800	\$ 100,270	\$ 100,270	\$ 100,270
2320 - Executive Administration Services	\$ 94,964	\$ 93,309	\$ 147,042	\$ 180,950	\$ 196,900	\$ 196,900	\$ 196,900
2410 - Office of the Principal	\$ 305,029	\$ 337,182	\$ 333,376	\$ 329,950	\$ 385,100	\$ 385,100	\$ 385,100
2520 - Fiscal Services	\$ 109,793	\$ 88,382	\$ 132,558	\$ 154,700	\$ 156,400	\$ 156,400	\$ 156,400
2540 - Operation and Maintenance	\$ 345,911	\$ 215,577	\$ 303,044	\$ 388,000	\$ 415,650	\$ 415,650	\$ 415,650
2542 - Care and Upkeep of Buildings	\$ -	\$ 83,334	\$ 75,792	\$ 106,000	\$ 91,000	\$ 91,000	\$ 91,000
2543 - Care and Upkeep of Grounds	\$ 20,737	\$ 14,789	\$ 5,312	\$ 32,000	\$ 14,000	\$ 14,000	\$ 14,000
2550 - Student Transportation Services	\$ 149,876	\$ 142,483	\$ 128,822	\$ 166,000	\$ 169,000	\$ 169,000	\$ 169,000
2640 - Staff Services	\$ -	\$ 1,628	\$ 921	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
2641 - Service Area Direction	\$ 1,562	\$ -	\$ -	\$ -			\$ -
2642 - Recruitment and Placement Services	\$ 414	\$ 543	\$ -	\$ -			\$ -
2660 - Technology Services	\$ 32,540	\$ 9,692	\$ 20,173	\$ 41,820	\$ 39,400	\$ 39,400	\$ 39,400
3200 - Other Enterprise Services	\$ 2,773	\$ 1,500	\$ 1,873	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
5200 - Transfers of Funds	\$ 225,922	\$ 124,864	\$ 211,911	\$ 444,250	\$ 410,515	\$ 410,515	\$ 410,515
6110 - Operating Contingency	\$ 18,373	\$ -	\$ -	\$ 466,855	\$ 699,425	\$ 699,425	\$ 699,425
Grand Total	\$ 3,690,834	\$ 3,482,746	\$ 3,903,733	\$ 5,403,645	\$ 5,763,440	\$ 5,763,440	\$ 5,763,440

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
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Revenues

100 - GENERAL FUND							
1000 - Local Sources							
R1111 - CURRENT YR TAXES	531,057	488,117	499,714	521,570	546,000	546,000	546,000
R1112 - PRIOR YR TAXES	18,111	13,584	8,785	15,575	13,000	13,000	13,000
R1113 - CNTY SALES/BACK TAXES	187	166	-	-	-	-	-
R1114 - PYMTS LIEU PROP TAXES	3,956	16,005	3,713	4,710	3,000	3,000	3,000
R1510 - INTEREST EARNINGS	29,498	45,159	42,654	19,000	18,500	18,500	18,500
R1740 - FEES	80	-	20	-	-	-	-
R1920 - PRIVATE CONTRIBUTIONS	2,102	(2,102)	250	-	-	-	-
R1960 - RECOV PRIOR YRS EXP	3,332	-	-	-	-	-	-
R1990 - MISCELLANEOUS	10,920	12,574	12,509	10,800	8,524	8,524	8,524
R1991 - MISC FFA REVENUE	-	379	14	-	-	-	-
1000 - Local Sources Total	599,243	573,881	567,659	571,655	589,024	589,024	589,024
2000 - Intermediate Sources							
R2101 - COUNTY SCHOOL FUNDS	-	-	-	625	-	-	-
R2102 - ESD	28,941	9,647	-	-	-	-	-
R2199 - OTHER INTERMED SRCS	-	-	-	-	2,000	2,000	2,000
2000 - Intermediate Sources Total	28,941	9,647	-	625	2,000	2,000	2,000
3000 - State Sources							
R3101 - SCHOOL SUPPORT FUND	3,070,915	3,169,452	3,449,205	3,577,559	3,519,450	3,519,450	3,519,450
R3102 - SSF-LUNCH MATCH	(894)	-	-	-	-	-	-
R3103 - COMMON SCHOOL FUND	38,509	34,540	33,407	32,075	32,942	32,942	32,942
R3104 - CNTY TIMBER ST MNGD	-	1	-	20	-	-	-
R3199 - OTHER UNRESTR GRANTS	28,431	12,509	19,205	16,501	18,000	18,000	18,000
3000 - State Sources Total	3,136,961	3,216,502	3,501,817	3,626,155	3,570,391	3,570,391	3,570,391
4000 - Federal Sources							
R4100 - US FISH & WILDLIFE/REFUGE	3,213	-	5,621	2,500	2,000	2,000	2,000
R4801 - FED FOREST FEES	26	-	22	-	25	25	25
4000 - Federal Sources Total	3,239	-	5,643	2,500	2,025	2,025	2,025
5400 - Beginning Fund Balance							
R5400 - BEG FUND BAL	1,121,520	1,115,342	1,432,626	1,202,710	1,600,000	1,600,000	1,600,000
5400 - Beginning Fund Balance Total	1,121,520	1,115,342	1,432,626	1,202,710	1,600,000	1,600,000	1,600,000
100 - GENERAL FUND Total	4,889,905	4,915,372	5,507,746	5,403,645	5,763,440	5,763,440	5,763,440

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
100 - GENERAL FUND									
1000 - INSTRUCTION									
1111 - Elementary Instruction									
100 - Salaries	422,686	487,332	518,788	526,800	10.74	544,000	544,000	544,000	10.74
200 - Associated Payroll Costs	272,878	275,674	371,680	407,450		418,000	418,000	418,000	
300 - Purchased Services	26,709	26,629	28,299	26,800		28,000	28,000	28,000	
400 - Supplies and Materials	30,831	27,745	20,313	19,400		29,400	29,400	29,400	
1111 - Elementary Instruction Total	753,104	817,381	939,080	980,450	10.74	1,019,400	1,019,400	1,019,400	10.74
1113 - Elementary Extra curricular									
100 - Salaries						4,000	4,000	4,000	0.02
200 - Associated Payroll Costs						410	410	410	
400 - Supplies and Materials						2,000	2,000	2,000	
1113 - Elementary Extra curricular Total						6,410	6,410	6,410	0.02
1121 - Middle/Junior High Programs									
100 - Salaries	213,709	185,998	162,946	218,700	3.69	231,900	231,900	231,900	3.69
200 - Associated Payroll Costs	123,918	99,375	106,702	166,300		168,000	168,000	168,000	
300 - Purchased Services	11,453	14,684	18,465	15,000		15,000	15,000	15,000	
400 - Supplies and Materials	20,934	11,540	17,217	17,300		16,300	16,300	16,300	
600 - Other Objects	-	-	-	200		200	200	200	
1121 - Middle/Junior High Programs Total	370,013	311,597	305,330	417,500	3.69	431,400	431,400	431,400	3.69
1122 - Middle/Junior Extracurricular									
400 - Supplies and Materials						2,000	2,000	2,000	
1122 - Middle/Junior Extracurricular Total						2,000	2,000	2,000	
1131 - High School Programs									
100 - Salaries	356,945	359,278	357,724	404,700	6.68	416,000	416,000	416,000	6.56
200 - Associated Payroll Costs	225,799	202,723	227,966	293,950		296,000	296,000	296,000	
300 - Purchased Services	58,120	38,099	29,437	32,000		32,000	32,000	32,000	
400 - Supplies and Materials	21,652	20,723	23,719	26,500		26,500	26,500	26,500	
600 - Other Objects	190	135	484	-		-	-	-	
1131 - High School Programs Total	662,706	620,958	639,330	757,150	6.68	770,500	770,500	770,500	6.56

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
1132 - High School Extracurricular									
100 - Salaries	11,503	7,668	11,591	10,500	0.39	18,500	18,500	18,500	0.44
200 - Associated Payroll Costs	5,941	3,382	7,486	5,070		5,620	5,620	5,620	
400 - Supplies and Materials	93	(264)	96	500		5,500	5,500	5,500	
600 - Other Objects	-	300	-	-				-	
1132 - High School Extracurricular Total	17,538	11,086	19,172	16,070	0.39	29,620	29,620	29,620	0.44
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	204,356	220,990	243,245	290,000	8.38	300,000	300,000	300,000	8.38
200 - Associated Payroll Costs	143,967	162,178	192,055	273,800		277,700	277,700	277,700	
300 - Purchased Services	16,652	32,294	3,749	19,100		7,300	7,300	7,300	
400 - Supplies and Materials	13,382	9,030	18,814	12,500		27,000	27,000	27,000	
600 - Other Objects	595	243	1,255	800		1,500	1,500	1,500	
1250 - Special Education Learning Total	378,951	424,734	459,118	596,200	8.38	613,500	613,500	613,500	8.38
1272 - Title IA/D									
100 - Salaries	19,344	-	-	41,600	0.59	28,000	28,000	28,000	0.38
200 - Associated Payroll Costs	15,209	-	-	29,950		19,600	19,600	19,600	
300 - Purchased Services	4,075	1,673	754	3,000		3,000	3,000	3,000	
400 - Supplies and Materials	931	519	25	600		600	600	600	
1272 - Title IA/D Total	39,559	2,192	779	75,150	0.59	51,200	51,200	51,200	0.38
1291 - English Language Learner (ELL)									
100 - Salaries	6,010	6,319	6,564	7,800	0.15	8,000	8,000	8,000	0.15
200 - Associated Payroll Costs	4,110	4,004	5,037	6,450		6,900	6,900	6,900	
300 - Purchased Services	-	-	-	200		200	200	200	
400 - Supplies and Materials	-	-	-	200		200	200	200	
1291 - English Language Learner (ELL) Total	10,121	10,323	11,601	14,650	0.15	15,300	15,300	15,300	0.15
1000 - INSTRUCTION Total	2,231,992	2,198,587	2,374,414	2,857,170	30.62	2,939,330	2,939,330	2,939,330	30.36

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
2000 - SUPPORT SERVICES									
2110 - Attendance and Social Work Services									
100 - Salaries	6,031	6,119	6,182	7,400	0.20	7,500	7,500	7,500	0.20
200 - Associated Payroll Costs	3,654	3,522	4,138	7,180		7,300	7,300	7,300	
400 - Supplies and Materials	-	-	-	200		200	200	200	
2110 - Attendance and Social Work Services Total	9,684	9,641	10,320	14,780	0.20	15,000	15,000	15,000	0.20
2120 - Guidance Services									
300 - Purchased Services	59,500	75,000	80,000	87,000		87,000	87,000	87,000	
400 - Supplies and Materials	-	-	-	100		100	100	100	
2120 - Guidance Services Total	59,500	75,000	80,000	87,100		87,100	87,100	87,100	
2130 - Health Services									
300 - Purchased Services	-	1,872	165	1,500		1,000	1,000	1,000	
400 - Supplies and Materials	881	1,296	50	1,000		-	-	-	
2130 - Health Services Total	881	3,167	215	2,500		1,000	1,000	1,000	
2222 - Library/Media Center									
100 - Salaries	7,655	9,153	9,581	11,500	0.50	11,000	11,000	11,000	0.50
200 - Associated Payroll Costs	3,103	3,482	4,727	14,270		13,850	13,850	13,850	
300 - Purchased Services	155	-	-	200		200	200	200	
400 - Supplies and Materials	3,252	678	2,069	4,600		4,600	4,600	4,600	
600 - Other Objects	-	115	115	200		200	200	200	
2222 - Library/Media Center Total	14,165	13,428	16,493	30,770	0.50	29,850	29,850	29,850	0.50
2229 - Other Educational Media Services									
300 - Purchased Services	-	-	-	1,000		1,000	1,000	1,000	
400 - Supplies and Materials	3,397	-	30	1,000		1,000	1,000	1,000	
2229 - Other Educational Media Services Total	3,397	-	30	2,000		2,000	2,000	2,000	
2230 - Assessment and Testing									
400 - Supplies and Materials	-	368	-	500		500	500	500	
2230 - Assessment and Testing Total	-	368	-	500		500	500	500	

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
2240 - Instructional Staff Development									
300 - Purchased Services			724	3,000		5,500	5,500	5,500	
2240 - Instructional Staff Development Total			724	3,000		5,500	5,500	5,500	
2310 - Board of Education Services									
300 - Purchased Services	24,641	33,549	18,501	37,700		41,700	41,700	41,700	
400 - Supplies and Materials	-	85	481	1,100		600	600	600	
600 - Other Objects	38,680	35,638	41,731	51,000		57,970	57,970	57,970	
2310 - Board of Education Services Total	63,320	69,272	60,713	89,800		100,270	100,270	100,270	
2320 - Executive Administration Services									
100 - Salaries	55,000	55,100	85,778	95,500	1.50	105,000	105,000	105,000	1.50
200 - Associated Payroll Costs	29,936	27,910	56,346	74,850		80,900	80,900	80,900	
300 - Purchased Services	4,138	5,232	2,647	4,500		5,000	5,000	5,000	
400 - Supplies and Materials	722	1,149	293	2,600		2,000	2,000	2,000	
600 - Other Objects	5,168	3,917	1,978	3,500		4,000	4,000	4,000	
2320 - Executive Administration Services Total	94,964	93,309	147,042	180,950	1.50	196,900	196,900	196,900	1.50
2410 - Office of the Principal									
100 - Salaries	175,624	206,780	179,611	171,100	2.80	207,000	207,000	207,000	3.05
200 - Associated Payroll Costs	107,167	105,532	127,102	133,350		148,600	148,600	148,600	
300 - Purchased Services	14,012	13,530	12,457	16,300		14,900	14,900	14,900	
400 - Supplies and Materials	7,369	10,250	12,677	8,200		13,000	13,000	13,000	
600 - Other Objects	858	1,090	1,529	1,000		1,600	1,600	1,600	
2410 - Office of the Principal Total	305,029	337,182	333,376	329,950	2.80	385,100	385,100	385,100	3.05
2520 - Fiscal Services									
100 - Salaries	60,380	50,299	60,200	76,100	1.25	77,000	77,000	77,000	1.25
200 - Associated Payroll Costs	43,739	33,358	46,792	58,600		60,000	60,000	60,000	
300 - Purchased Services	2,882	1,310	15,662	15,600		13,900	13,900	13,900	
400 - Supplies and Materials	1,326	1,075	7,486	2,900		2,900	2,900	2,900	
600 - Other Objects	1,466	2,340	2,417	1,500		2,600	2,600	2,600	
2520 - Fiscal Services Total	109,793	88,382	132,558	154,700	1.25	156,400	156,400	156,400	1.25

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
2540 - Operation and Maintenance									
100 - Salaries	81,752	79,707	98,108	135,000	3.00	158,000	158,000	158,000	3.00
200 - Associated Payroll Costs	67,795	53,610	74,921	116,200		125,550	125,550	125,550	
300 - Purchased Services	179,024	49,792	68,892	71,000		41,800	41,800	41,800	
400 - Supplies and Materials	17,339	31,478	61,088	65,000		75,000	75,000	75,000	
500 - Capital Outlay	-	-	-	-		15,000	15,000	15,000	
600 - Other Objects	-	991	35	800		300	300	300	
2540 - Operation and Maintenance Total	345,911	215,577	303,044	388,000	3.00	415,650	415,650	415,650	3.00
2542 - Care and Upkeep of Buildings									
300 - Purchased Services	-	83,334	75,792	106,000		91,000	91,000	91,000	
2542 - Care and Upkeep of Buildings Total	-	83,334	75,792	106,000		91,000	91,000	91,000	
2543 - Care and Upkeep of Grounds									
100 - Salaries	591								
200 - Associated Payroll Costs	245								
300 - Purchased Services	6,646	11,525	2,502	17,000		5,500	5,500	5,500	
400 - Supplies and Materials	1,754	3,264	2,810	15,000		8,500	8,500	8,500	
500 - Capital Outlay	11,500	-	-	-		-	-	-	
2543 - Care and Upkeep of Grounds Total	20,737	14,789	5,312	32,000		14,000	14,000	14,000	
2550 - Student Transportation Services									
300 - Purchased Services	136,033	125,525	117,978	151,000		154,000	154,000	154,000	
400 - Supplies and Materials	13,843	16,959	10,845	15,000		15,000	15,000	15,000	
2550 - Student Transportation Services Total	149,876	142,483	128,822	166,000		169,000	169,000	169,000	
2640 - Staff Services									
300 - Purchased Services	-	477	508	500		500	500	500	
400 - Supplies and Materials	-	265	-	500		500	500	500	
600 - Other Objects	-	885	413	1,000		1,000	1,000	1,000	
2640 - Staff Services Total	-	1,628	921	2,000		2,000	2,000	2,000	
2641 - Service Area Direction									
200 - Associated Payroll Costs	1,562	-	-	-		-	-	-	
2641 - Service Area Direction Total	1,562	-	-	-		-	-	-	

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
2642 - Recruitment and Placement Services									
400 - Supplies and Materials	-	20	-	-					
600 - Other Objects	414	523	-	-					
2642 - Recruitment and Placement Services Total	414	543	-	-					
2660 - Technology Services									
100 - Salaries	7,703	4,088	4,582	14,600	0.16	15,000	15,000	15,000	0.16
200 - Associated Payroll Costs	3,199	1,480	2,346	7,220		6,800	6,800	6,800	
300 - Purchased Services	500	10	600	-		-	-	-	
400 - Supplies and Materials	21,139	3,494	12,645	20,000		17,600	17,600	17,600	
600 - Other Objects	-	621	-	-					
2660 - Technology Services Total	32,540	9,692	20,173	41,820	0.16	39,400	39,400	39,400	0.16
2000 - SUPPORT SERVICES Total	1,211,774	1,157,795	1,315,535	1,631,870	9.41	1,710,670	1,710,670	1,710,670	9.66
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	1,273	-	373	1,600		1,600	1,600	1,600	
600 - Other Objects	-	-	-	400		400	400	400	
3200 - Other Enterprise Services Total	2,773	1,500	1,873	3,500		3,500	3,500	3,500	
3000 - ENTERPRISE AND COMMUNITY SERVICES Total	2,773	1,500	1,873	3,500		3,500	3,500	3,500	
5200 - TRANSFER OF FUNDS									
5200 - Transfers of Funds									
700 - Transfers	225,922	124,864	211,911	444,250		410,515	410,515	410,515	
5200 - Transfers of Funds Total	225,922	124,864	211,911	444,250		410,515	410,515	410,515	
5200 - TRANSFER OF FUNDS Total	225,922	124,864	211,911	444,250		410,515	410,515	410,515	
6000 - CONTINGENCIES									
6110 - Operating Contingency									
800 - Other Use of Funds	18,373	-	-	466,855		699,425	699,425	699,425	
6110 - Operating Contingency Total	18,373	-	-	466,855		699,425	699,425	699,425	
6000 - CONTINGENCIES Total	18,373	-	-	466,855		699,425	699,425	699,425	
100 - GENERAL FUND Total	3,690,834	3,482,746	3,903,733	5,403,645	40.03	5,763,440	5,763,440	5,763,440	40.02

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 FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
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							
	R2000 - REVENUE INTERMED SRCS	-						
	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							
	R3000 - ENTERPRISE COMM SERVICES	-						
	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							
	R4000 - REVENUE FROM FEDERAL SOUF	-						
	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 FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
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									
4190 - Other Facilities Construction									
400 - Supplies and Materials		-	-	25,000		25,000	25,000	25,000	
4190 - Other Facilities Construction 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	Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2021-2022
Revenues	201 - CARES ACT							
	4000 - Federal Sources							
	R4500 - REV FRM FED GRANTS				219,181	208,989	208,989	208,989
	4000 - Federal Sources Total				219,181	208,989	208,989	208,989
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL					-	-	-
	5400 - Beginning Fund Balance Total					-	-	-
	201 - CARES ACT Total				219,181	208,989	208,989	208,989

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
201 - CARES ACT									
1000 - INSTRUCTION									
1111 - Elementary Instruction									
400 - Supplies and Materials				53,310					-
1111 - Elementary Instruction Total				53,310					-
1121 - Middle/Junior High Programs									
400 - Supplies and Materials				15,170					-
1121 - Middle/Junior High Programs Total				15,170					-
1131 - High School Programs									
400 - Supplies and Materials				8,000					-
1131 - High School Programs Total				8,000					-
1400 - Summer School Programs									
100 - Salaries						10,050	10,050	10,050	0.50
200 - Associated Payroll Costs						1,508	1,508	1,508	
400 - Supplies and Materials						5,356	5,356	5,356	
1400 - Summer School Programs Total						16,914	16,914	16,914	0.50
1430 - Summer School Programs - High School									
100 - Salaries						5,567	5,567	5,567	0.13
200 - Associated Payroll Costs						2,280	2,280	2,280	
400 - Supplies and Materials						2,203	2,203	2,203	
1430 - Summer School Programs - High School Total						10,050	10,050	10,050	0.13
1000 - INSTRUCTION Total				76,479		26,964	26,964	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				2,280					-
2410 - Office of the Principal Total				2,280					-

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
2540 - Operation and Maintenance									
100 - Salaries						674	674	674	0.05
200 - Associated Payroll Costs						254	254	254	
400 - Supplies and Materials				37,720		40,000	40,000	40,000	
2540 - Operation and Maintenance Total				37,720		40,928	40,928	40,928	0.05
2550 - Student Transportation Services									
300 - Purchased Services						3,500	3,500	3,500	
2550 - Student Transportation Services Total						3,500	3,500	3,500	
2660 - Technology Services									
300 - Purchased Services				2,649					-
400 - Supplies and Materials				76,946					-
500 - Capital Outlay				7,500					-
2660 - Technology Services Total				87,095					-
2000 - SUPPORT SERVICES Total				142,701		44,428	44,428	44,428	0.05
3000 - ENTERPRISE AND COMMUNITY SERVICES									
3100 - Food Services									
100 - Salaries				-		1,024	1,024	1,024	0.05
200 - Associated Payroll Costs				-		388	388	388	
400 - Supplies and Materials						1,000	1,000	1,000	
3100 - Food Services Total				-		2,412	2,412	2,412	0.05
3000 - ENTERPRISE AND COMMUNITY SERVICES Total				-		2,412	2,412	2,412	0.05
4000 - FACILITIES ACQUISITION AND CONSTRUCTION									
4150 - Facilities Acquisition - Building, Construction, Improvement									
500 - Capital Outlay						135,185	135,185	135,185	
4150 - Facilities Acquisition - Building, Construction, Improvement Total						135,185	135,185	135,185	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total						135,185	135,185	135,185	
201 - CARES ACT Total				219,181		208,989	208,989	208,989	0.73

		Actuals	Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2021-2022
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 FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
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	Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2021-2022
Revenues	203 - PATHWAYS FOR RECOVERY							
	4000 - Federal Sources							
	R4508 - FEDERAL GRANTS					7,551	7,551	7,551
	4000 - Federal Sources Total					7,551	7,551	7,551
	203 - PATHWAYS FOR RECOVERY Total					7,551	7,551	7,551

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
203 - PATHWAYS FOR RECOVERY									
1000 - INSTRUCTION									
1460 - Special Programs, Summer School									
100 - Salaries									
						5,411	5,411	5,411	0.30
200 - Associated Payroll Costs									
						1,928	1,928	1,928	
400 - Supplies and Materials									
						212	212	212	
1460 - Special Programs, Summer School Total									
						7,551	7,551	7,551	0.30
1000 - INSTRUCTION Total									
						7,551	7,551	7,551	0.30
203 - PATHWAYS FOR RECOVERY Total						7,551	7,551	7,551	0.30

		Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
Revenues	204 - PRE SCHOOL GRANT							
	1000 - Local Sources							
	R1311 - INDIVIDUAL TUITION			190	16,000	16,026	16,026	16,026
	R1330 - TUITION PRE SCHOOL	15,235	17,094	14,073	-	-	-	-
	R1331 - TUITION ASAP	960	760	470	-	-	-	-
	R1740 - FEES	180	-	-	-	-	-	-
	1000 - Local Sources Total	16,375	17,854	14,733	16,000	16,026	16,026	16,026
	5200 - Interfund Transfers							
	R5201 - UNANTICIPATED REVENUE	6,480	-	-	-	-	-	-
	5200 - Interfund Transfers Total	6,480	-	-	-	-	-	-
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL	5,539	11,716	8,604	10,000	8,074	8,074	8,074
	5400 - Beginning Fund Balance Total	5,539	11,716	8,604	10,000	8,074	8,074	8,074
	204 - PRE SCHOOL GRANT Total	28,394	29,570	23,337	26,000	24,100	24,100	24,100

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
204 - PRE SCHOOL GRANT									
1000 - INSTRUCTION									
1140 - PreKindergarten Programs									
100 - Salaries						9,295	9,295	9,295	0.31
200 - Associated Payroll Costs						3,952	3,952	3,952	
300 - Purchased Services						5,000	5,000	5,000	
400 - Supplies and Materials						5,353	5,353	5,353	
600 - Other Objects						500	500	500	
1140 - PreKindergarten Programs Total						24,100	24,100	24,100	0.31
1000 - INSTRUCTION Total						24,100	24,100	24,100	0.31
3000 - ENTERPRISE AND COMMUNITY SERVICES									
3310 - Preschool Program									
100 - Salaries	11,563	14,988	7,531	16,000	0.50				
200 - Associated Payroll Costs	4,800	5,718	2,075	7,730					
300 - Purchased Services	-	-	2,789	1,800					
400 - Supplies and Materials	315	259	496	470					
3310 - Preschool Program Total	16,678	20,966	12,891	26,000	0.50				
3000 - ENTERPRISE AND COMMUNITY SERVICES Total	16,678	20,966	12,891	26,000	0.50				
204 - PRE SCHOOL GRANT Total	16,678	20,966	12,891	26,000	0.50	24,100	24,100	24,100	0.31

		Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
Revenues	205 - AFTER SCHOOL PROGRAM							
	1000 - Local Sources							
	R1331 - TUITION ASAP	6,985	8,602	-	-	-	-	-
	R1740 - FEES			4,316	7,120	8,200	8,200	8,200
	R1990 - MISCELLANEOUS	1,542	91	322	-	-	-	-
	1000 - Local Sources Total	8,528	8,693	4,638	7,120	8,200	8,200	8,200
	5200 - Interfund Transfers							
	R5201 - UNANTICIPATED REVENUE	9,826	-	-	-	-	-	-
	5200 - Interfund Transfers Total	9,826	-	-	-	-	-	-
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL	(9,826)	3,854	6,593	5,000	5,802	5,802	5,802
	5400 - Beginning Fund Balance Total	(9,826)	3,854	6,593	5,000	5,802	5,802	5,802
	205 - AFTER SCHOOL PROGRAM Total	8,528	12,547	11,231	12,120	14,002	14,002	14,002

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
205 - AFTER SCHOOL PROGRAM									
3000 - ENTERPRISE AND COMMUNITY SERVICES									
3311 - After School Program									
100 - Salaries	2,288	4,746	2,669	5,700	0.19	9,200	9,200	9,200	0.38
200 - Associated Payroll Costs	1,616	614	2,460	2,920		3,402	3,402	3,402	
300 - Purchased Services	-	-	56	500		500	500	500	
400 - Supplies and Materials	770	594	546	2,500		800	800	800	
600 - Other Objects	-	-	-	500		100	100	100	
3311 - After School Program Total	4,674	5,954	5,732	12,120	0.19	14,002	14,002	14,002	0.38
3000 - ENTERPRISE AND COMMUNITY SERVICES Total	4,674	5,954	5,732	12,120	0.19	14,002	14,002	14,002	0.38
205 - AFTER SCHOOL PROGRAM Total	4,674	5,954	5,732	12,120	0.19	14,002	14,002	14,002	0.38

		Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
Revenues	206 - ASPIRE							
	3000 - State Sources							
	R3299 - RESTR GRANTS OTHER		-	1,600	2,000	1,600	1,600	1,600
	3000 - State Sources Total		-	1,600	2,000	1,600	1,600	1,600
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL				-	1,187	1,187	1,187
	5400 - Beginning Fund Balance Total				-	1,187	1,187	1,187
	206 - ASPIRE Total		-	1,600	2,000	2,787	2,787	2,787

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
206 - ASPIRE									
1000 - INSTRUCTION									
1299 - Other Programs (Aspire)									
400 - Supplies and Materials		-	1,376	1,500		2,387	2,387	2,387	
1299 - Other Programs (Aspire) Total		-	1,376	1,500		2,387	2,387	2,387	
1000 - INSTRUCTION Total		-	1,376	1,500		2,387	2,387	2,387	
2000 - SUPPORT SERVICES									
2240 - Instructional Staff Development									
300 - Purchased Services			35	500		400	400	400	
2240 - Instructional Staff Development Total			35	500		400	400	400	
2000 - SUPPORT SERVICES Total			35	500		400	400	400	
206 - ASPIRE Total		-	1,411	2,000		2,787	2,787	2,787	

		Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
Revenues	207 - OUTDOOR SCHOOL							
	3000 - State Sources							
	R3299 - RESTR GRANTS OTHER		7,410	5,454	4,200	6,000	6,000	6,000
	3000 - State Sources Total		7,410	5,454	4,200	6,000	6,000	6,000
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL			7,410	8,800	3,900	3,900	3,900
	5400 - Beginning Fund Balance Total			7,410	8,800	3,900	3,900	3,900
	207 - OUTDOOR SCHOOL Total		7,410	12,864	13,000	9,900	9,900	9,900

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
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	1,125	0.03
200 - Associated Payroll Costs						568	568	568	
300 - Purchased Services				10,000		3,607	3,607	3,607	
400 - Supplies and Materials			3,984	1,400		3,000	3,000	3,000	
1122 - Middle/Junior Extracurricular Total			3,984	11,400		8,300	8,300	8,300	0.03
1000 - INSTRUCTION Total		-	4,072	11,400		8,300	8,300	8,300	0.03
2000 - SUPPORT SERVICES									
2550 - Student Transportation Services									
300 - Purchased Services		-	-	1,600		1,600	1,600	1,600	
2550 - Student Transportation Services Total		-	-	1,600		1,600	1,600	1,600	
2000 - SUPPORT SERVICES Total		-	-	1,600		1,600	1,600	1,600	
207 - OUTDOOR SCHOOL Total		-	4,072	13,000		9,900	9,900	9,900	0.03

		Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
Revenues	208 - IDEA							
	4000 - Federal Sources							
	R4508 - FEDERAL GRANTS	28,462	33,739	1,559	36,970	33,400	33,400	33,400
	R4573 - FED GRANT CFDA 84.173	-	-	-	800	650	650	650
	4000 - Federal Sources Total	28,462	33,739	1,559	37,770	34,050	34,050	34,050
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL	-	201	201	-	-	-	-
	5400 - Beginning Fund Balance Total	-	201	201	-	-	-	-
	208 - IDEA Total	28,462	33,940	1,759	37,770	34,050	34,050	34,050

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
208 - IDEA									
1000 - INSTRUCTION									
1250 - Special Education Learning									
100 - Salaries	15,839	19,773	18,895	16,000	0.62	15,480	15,480	15,480	0.63
200 - Associated Payroll Costs	12,422	13,967	18,187	18,270		17,920	17,920	17,920	
300 - Purchased Services	-	-	-	3,500		-	-	-	
400 - Supplies and Materials	-	-	-	-		650	650	650	
1250 - Special Education Learning Total	28,261	33,740	37,082	37,770	0.62	34,050	34,050	34,050	0.63
1000 - INSTRUCTION Total	28,261	33,740	37,082	37,770	0.62	34,050	34,050	34,050	0.63
208 - IDEA Total	28,261	33,740	37,082	37,770	0.62	34,050	34,050	34,050	0.63

		Actuals	Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2021-2022
Revenues	209 - SPR&I							
	4000 - Federal Sources							
	R4508 - FEDERAL GRANTS	328	1,229	-	1,300	-	-	-
	4000 - Federal Sources Total	328	1,229	-	1,300	-	-	-
	209 - SPR&I Total	328	1,229	-	1,300	-	-	-

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
209 - SPR&I									
1250 - Special Education Learning									
100 - Salaries	301	1,000	-	-					-
200 - Associated Payroll Costs	27	229	-	-					-
300 - Purchased Services	-	-	-	1,300					-
400 - Supplies and Materials	-	-	-	-					-
1250 - Special Education Learning Total	328	1,229	-	1,300					-
1000 - INSTRUCTION Total	328	1,229	-	1,300					-
209 - SPR&I Total	328	1,229	-	1,300					-

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
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Revenues

210 - ERATE FUND

1000 - Local Sources

R1990 - MISCELLANEOUS - 16,324 11,603 9,500 9,200 9,200 9,200

1000 - Local Sources Total - 16,324 11,603 9,500 9,200 9,200 9,200

4000 - Federal Sources

R4502 - FED GRANT CFDA 84.367 2,075 - - - - - -

4000 - Federal Sources Total 2,075 - - - - - -

5400 - Beginning Fund Balance

R5400 - BEG FUND BAL 4,223 3,660 18,592 17,000 10,500 10,500 10,500

5400 - Beginning Fund Balance Total 4,223 3,660 18,592 17,000 10,500 10,500 10,500

210 - ERATE FUND Total 6,298 19,984 30,194 26,500 19,700 19,700 19,700

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
210 - ERATE FUND									
2000 - SUPPORT SERVICES									
2229 - Other Educational Media Services									
300 - Purchased Services	2,638	-	-	-					-
400 - Supplies and Materials	-	1,392	-	-					-
2229 - Other Educational Media Services Total	2,638	1,392	-	-					-
2660 - Technology Services									
300 - Purchased Services		-	13,271	26,500		19,700	19,700	19,700	
2660 - Technology Services Total		-	13,271	26,500		19,700	19,700	19,700	
2000 - SUPPORT SERVICES Total	2,638	1,392	13,271	26,500		19,700	19,700	19,700	
210 - ERATE FUND Total	2,638	1,392	13,271	26,500		19,700	19,700	19,700	

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
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Revenues

211 - TITLE 1-A & 1-D GRANTS

4000 - Federal Sources

R4501 - FED GRANT CFDA 84.010	30,253	27,913	21,230	30,640	25,000	25,000	25,000
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4000 - Federal Sources Total	30,253	27,913	21,230	30,640	25,000	25,000	25,000
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5200 - Interfund Transfers

R5200 - INTERFUND TRANSFERS	-	-	12,706	-	-	-	-
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5200 - Interfund Transfers Total	-	-	12,706	-	-	-	-
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5400 - Beginning Fund Balance

R5400 - BEG FUND BAL	-	-	(12,706)	-	-	-	-
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5400 - Beginning Fund Balance Total	-	-	(12,706)	-	-	-	-
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211 - TITLE 1-A & 1-D GRANTS Total	30,253	27,913	21,230	30,640	25,000	25,000	25,000
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	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
211 - TITLE 1-A & 1-D GRANTS									
1000 - INSTRUCTION									
1272 - Title IA/D									
100 - Salaries	19,413	25,016	12,255	17,500	0.25	14,535	14,535	14,535	0.21
200 - Associated Payroll Costs	10,773	15,603	8,975	12,640		9,965	9,965	9,965	
400 - Supplies and Materials	67	-	-	500		500	500	500	
1272 - Title IA/D Total	30,253	40,619	21,230	30,640	0.25	25,000	25,000	25,000	0.21
1000 - INSTRUCTION Total	30,253	40,619	21,230	30,640	0.25	25,000	25,000	25,000	0.21
211 - TITLE 1-A & 1-D GRANTS Total	30,253	40,619	21,230	30,640	0.25	25,000	25,000	25,000	0.21

		Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
Revenues	213 - TITLE 2A & 2D GRANT							
	4000 - Federal Sources							
	R4502 - FED GRANT CFDA 84.367	4,828	4,468	3,177	4,500	3,300	3,300	3,300
	4000 - Federal Sources Total	4,828	4,468	3,177	4,500	3,300	3,300	3,300
	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	4,828	4,468	3,177	4,500	3,300	3,300	3,300

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
213 - TITLE 2A & 2D GRANT									
1000 - INSTRUCTION									
1272 - Title IA/D									
100 - Salaries	2,926	9,985	1,801	2,600	0.04	1,943	1,943	1,943	0.03
200 - Associated Payroll Costs	1,902	6,313	1,376	1,900		1,357	1,357	1,357	
1272 - Title IA/D Total	4,828	16,299	3,177	4,500	0.04	3,300	3,300	3,300	0.03
1000 - INSTRUCTION Total	4,828	16,299	3,177	4,500	0.04	3,300	3,300	3,300	0.03
213 - TITLE 2A & 2D GRANT Total	4,828	16,299	3,177	4,500	0.04	3,300	3,300	3,300	0.03

		Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
Revenues	214 - TITLE IV-A STUDENT SUPPRT							
	4000 - Federal Sources							
	R4502 - FED GRANT CFDA 84.367		-	20,000	-	-	-	-
	R4524 - FED GRANT CFDA 84.424	-	-	7,545	12,500	10,000	10,000	10,000
	4000 - Federal Sources Total	-	-	27,545	12,500	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	12,500	10,000	10,000	10,000

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
214 - TITLE IV-A STUDENT SUPPRT									
1000 - INSTRUCTION									
1272 - Title IA/D									
100 - Salaries	-	1,389	9,015	7,500	0.08	5,900	5,900	5,900	0.08
200 - Associated Payroll Costs	-	648	6,493	5,000		4,100	4,100	4,100	
400 - Supplies and Materials	-	10,000	-	-		-	-	-	
1272 - Title IA/D Total	-	12,037	15,508	12,500	0.08	10,000	10,000	10,000	0.08
1000 - INSTRUCTION Total	-	12,037	15,508	12,500	0.08	10,000	10,000	10,000	0.08
214 - TITLE IV-A STUDENT SUPPRT Total	-	12,037	15,508	12,500	0.08	10,000	10,000	10,000	0.08

		Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
Revenues	215 - RURAL ED GRANT							
	4000 - Federal Sources							
	R4502 - FED GRANT CFDA 84.367	-	10,856	-	41,000	-	-	-
	R4558 - FED GRANT CFDA 84.358A	18,651	-	36,411	-	37,000	37,000	37,000
	4000 - Federal Sources Total	18,651	10,856	36,411	41,000	37,000	37,000	37,000
	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	18,651	-	15,368	41,000	37,000	37,000	37,000

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
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	1,045	-	400	-				-	
1131 - High School Programs Total	1,045	-	400	-				-	
1272 - Title IA/D									
100 - Salaries	17,764	12,736	2,963	3,300	0.04	21,557	21,557	21,557	0.30
200 - Associated Payroll Costs	10,698	8,307	2,068	2,370		14,638	14,638	14,638	
400 - Supplies and Materials	-	-	9,136	35,330		805	805	805	
1272 - Title IA/D Total	28,462	21,043	14,168	41,000	0.04	37,000	37,000	37,000	0.30
1000 - INSTRUCTION Total	29,507	21,043	15,368	41,000	0.04	37,000	37,000	37,000	0.30
215 - RURAL ED GRANT Total	29,507	21,043	15,368	41,000	0.04	37,000	37,000	37,000	0.30

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
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Revenues

217 - P-3 GRANT

5400 - Beginning Fund Balance

R5400 - BEG FUND BAL

5400 - Beginning Fund Balance Total

217 - P-3 GRANT Total

12,782	9,563	9,122	-	9,122	9,122	9,122
12,782	9,563	9,122	-	9,122	9,122	9,122
12,782	9,563	9,122	-	9,122	9,122	9,122

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
217 - P-3 GRANT									
1000 - INSTRUCTION									
1111 - Elementary Instruction									
100 - Salaries	1,943	271	-	-					
200 - Associated Payroll Costs	639	23	-	-					
300 - Purchased Services	637	-	-	-					
400 - Supplies and Materials	-	147	-	-					
1111 - Elementary Instruction Total	3,219	441	-	-					
1140 - PreKindergarten Programs									
100 - Salaries						6,435	6,435	6,435	0.25
200 - Associated Payroll Costs						2,687	2,687	2,687	
1140 - PreKindergarten Programs Total						9,122	9,122	9,122	0.25
1000 - INSTRUCTION Total	3,219	441	-	-		9,122	9,122	9,122	0.25
217 - P-3 GRANT Total	3,219	441	-	-		9,122	9,122	9,122	0.25

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
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Revenues

218 - FARM TO SCHOOL

3000 - State Sources

R3299 - RESTR GRANTS OTHER	1,487	551	1,199	2,200	1,800	1,800	1,800
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3000 - State Sources Total	1,487	551	1,199	2,200	1,800	1,800	1,800
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5200 - Interfund Transfers

R5200 - INTERFUND TRANSFERS			265	-	-	-	-
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5200 - Interfund Transfers Total			265	-	-	-	-
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5400 - Beginning Fund Balance

R5400 - BEG FUND BAL	-	-	(265)	-	-	-	-
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5400 - Beginning Fund Balance Total	-	-	(265)	-	-	-	-
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218 - FARM TO SCHOOL Total	1,487	551	1,199	2,200	1,800	1,800	1,800
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	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
218 - FARM TO SCHOOL									
3000 - ENTERPRISE AND COMMUNITY SERVICES									
3100 - Food Services									
300 - Purchased Services	194	-	130	-					
400 - Supplies and Materials	1,293	816	1,069	2,200		1,800	1,800	1,800	
3100 - Food Services Total	1,487	816	1,199	2,200		1,800	1,800	1,800	
3000 - ENTERPRISE AND COMMUNITY SERVICES Total	1,487	816	1,199	2,200		1,800	1,800	1,800	
218 - FARM TO SCHOOL Total	1,487	816	1,199	2,200		1,800	1,800	1,800	

		Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
Revenues	220 - UNEMPLOYMENT FUND							
	1000 - Local Sources							
	R1510 - INTEREST EARNINGS	-	819	380	200	200	200	200
	R1990 - MISCELLANEOUS	-	-	6,524	-	-	-	-
	1000 - Local Sources Total	-	819	6,905	200	200	200	200
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL	12,069	12,069	12,888	15,000	14,500	14,500	14,500
	5400 - Beginning Fund Balance Total	12,069	12,069	12,888	15,000	14,500	14,500	14,500
	220 - UNEMPLOYMENT FUND Total	12,069	12,888	19,792	15,200	14,700	14,700	14,700

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
220 - UNEMPLOYMENT FUND									
1000 - INSTRUCTION									
1132 - High School Extracurricular									
200 - Associated Payroll Costs		-	-	13,200		14,700	14,700	14,700	
1132 - High School Extracurricular Total	-	-	-	13,200		14,700	14,700	14,700	
1000 - INSTRUCTION Total	-	-	-	13,200		14,700	14,700	14,700	
6000 - CONTINGENCIES									
6110 - Operating Contingency									
800 - Other Use of Funds	-	-	-	2,000					-
6110 - Operating Contingency Total	-	-	-	2,000					-
6000 - CONTINGENCIES Total	-	-	-	2,000					-
220 - UNEMPLOYMENT FUND Total	-	-	-	15,200		14,700	14,700	14,700	

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
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	75,000	-	27,000	195,000	155,000	155,000	155,000
R5201 - UNANTICIPATED REVENUE	-	-	-	-	-	-	-
5200 - Interfund Transfers Total	75,000	-	27,000	195,000	155,000	155,000	155,000
5400 - Beginning Fund Balance							
R5400 - BEG FUND BAL	134,157	136,640	81,505	35,000	35,000	35,000	35,000
5400 - Beginning Fund Balance Total	134,157	136,640	81,505	35,000	35,000	35,000	35,000
250 - FACILITY IMPROVEMENTS Total	209,157	136,640	178,225	230,000	190,000	190,000	190,000

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
250 - FACILITY IMPROVEMENTS									
2000 - SUPPORT SERVICES									
2542 - Care and Upkeep of Buildings									
300 - Purchased Services				130,000		-	-	-	
2542 - Care and Upkeep of Buildings Total				130,000		-	-	-	
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	130,000		-	-	-	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION									
4150 - Facilities Acquisition - Building, Construction, Improvement									
300 - Purchased Services	-	-	-	80,000		105,000	105,000	105,000	
500 - Capital Outlay	72,517	-	127,087	20,000		85,000	85,000	85,000	
4150 - Facilities Acquisition - Building, Construction, Ir	72,517	-	127,087	100,000		190,000	190,000	190,000	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total	72,517	-	127,087	100,000		190,000	190,000	190,000	
250 - FACILITY IMPROVEMENTS Total	72,517	55,135	142,525	230,000		190,000	190,000	190,000	

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
Revenues							
251 - FOOD SERVICE							
1000 - Local Sources							
R1610 - DAILY SALES - STUDENTS	45,289	42,316	33,458	47,000	-	-	-
R1612 - LUNCH	-	(40)	249	-	-	-	-
R1620 - DAILY SALES-NRP ADULTS	-	-	120	-	1,500	1,500	1,500
R1630 - SPECIAL FUNCTIONS	282	-	96	-	-	-	-
R1960 - RECOV PRIOR YRS EXP	209	-	-	-	-	-	-
R1990 - MISCELLANEOUS	-	141	622	-	-	-	-
1000 - Local Sources Total	45,781	42,417	34,545	47,000	1,500	1,500	1,500
3000 - State Sources							
R3102 - SSF-LUNCH MATCH	894	813	858	1,000	900	900	900
R3299 - RESTR GRANTS OTHER	1,628	382	1,517	1,000	400	400	400
3000 - State Sources Total	2,522	1,195	2,375	2,000	1,300	1,300	1,300
4000 - Federal Sources							
R4503 - SNP BREAKFAST REIMB	18,692	17,799	14,565	19,000	48,000	48,000	48,000
R4504 - SNP LUNCH REIMB		19,596	26,054	33,000	65,600	65,600	65,600
R4505 - FED CFDA 10.555 SNP LUNCH	32,905	11,295	-	-	-	-	-
R4900 - RV FRM FED GOVERNMENT	-	-	7,549	2,500	6,700	6,700	6,700
4000 - Federal Sources Total	51,597	48,690	48,168	54,500	120,300	120,300	120,300
5200 - Interfund Transfers							
R5200 - INTERFUND TRANSFERS	19,000	-	36,000	52,200	52,200	52,200	52,200
5200 - Interfund Transfers Total	19,000	-	36,000	52,200	52,200	52,200	52,200
5400 - Beginning Fund Balance							
R5400 - BEG FUND BAL	10,936	22,717	4,221	-	1,000	1,000	1,000
5400 - Beginning Fund Balance Total	10,936	22,717	4,221	-	1,000	1,000	1,000
251 - FOOD SERVICE Total	129,836	115,019	125,309	155,700	176,300	176,300	176,300

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
251 - FOOD SERVICE									
3000 - ENTERPRISE AND COMMUNITY SERVICES									
3100 - Food Services									
100 - Salaries	28,149	31,236	33,893	42,000	1.50	44,000	44,000	44,000	1.50
200 - Associated Payroll Costs	21,368	23,562	30,437	43,950		46,300	46,300	46,300	
300 - Purchased Services	3,945	2,716	5,213	6,300		8,500	8,500	8,500	
400 - Supplies and Materials	50,321	52,353	49,667	57,650		71,300	71,300	71,300	
500 - Capital Outlay	2,035	-	4,301	5,000		5,000	5,000	5,000	
600 - Other Objects	1,301	706	1,019	800		1,200	1,200	1,200	
3100 - Food Services Total	107,119	110,572	124,529	155,700	1.50	176,300	176,300	176,300	1.50
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	107,119	110,799	124,529	155,700	1.50	176,300	176,300	176,300	1.50
251 - FOOD SERVICE Total	107,119	110,799	124,529	155,700	1.50	176,300	176,300	176,300	1.50

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
Revenues							
252 - STUDENT ACTIVITY							
1000 - Local Sources							
R1720 - SALES	10,978	6,787	-	-	-	-	-
R1730 - STUDENT MEMBERSHIP DUES AND FEES			150	-	-	-	-
R1740 - FEES	1,885	1,348	290	-	-	-	-
R1750 - CONCESSIONS	1,484	-	-	-	-	-	-
R1760 - CLUB FUND RAISING	36,721	57,010	34,970	-	-	-	-
R1790 - EX CURRICULAR FEES	3,535	6,128	5,420	75,000	70,000	70,000	70,000
R1920 - PRIVATE CONTRIBUTIONS	850	1,941	6,885	-	-	-	-
R1990 - MISCELLANEOUS	299	691	936	-	-	-	-
1000 - Local Sources Total	55,751	73,905	48,651	75,000	70,000	70,000	70,000
5200 - Interfund Transfers							
R5202 - UNANTICIPATED REV	2,067	-	-	-	-	-	-
5200 - Interfund Transfers Total	2,067	-	-	-	-	-	-
5400 - Beginning Fund Balance							
R5400 - BEG FUND BAL	57,862	69,781	82,012	68,000	95,000	95,000	95,000
5400 - Beginning Fund Balance Total	57,862	69,781	82,012	68,000	95,000	95,000	95,000
252 - STUDENT ACTIVITY Total	115,680	143,686	130,663	143,000	165,000	165,000	165,000

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
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									
100 - Salaries	-								
300 - Purchased Services	6,614	5,901	5,667	10,000		10,000	10,000	10,000	
400 - Supplies and Materials	39,190	55,698	32,269	128,000		145,000	145,000	145,000	
600 - Other Objects	95	75	830	5,000		10,000	10,000	10,000	
1132 - High School Extracurricular Total	45,899	61,674	38,766	143,000		165,000	165,000	165,000	
1000 - INSTRUCTION Total	45,899	61,674	40,345	143,000		165,000	165,000	165,000	
252 - STUDENT ACTIVITY Total	45,899	61,674	40,345	143,000		165,000	165,000	165,000	

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
Revenues							
253 - ATHLETIC FUNDS							
1000 - Local Sources							
R1702 - GATE PROCEEDS	10,149	3,547	6,894	-	-	-	-
R1710 - ADMISSIONS	-	-	-	8,000	8,500	8,500	8,500
R1720 - SALES	6,972	16,614	12,472	-	-	-	-
R1730 - STUDENT MEMBERSHIP DUES AND FEES			240	17,500	17,000	17,000	17,000
R1740 - FEES	2,058	217	-	-	-	-	-
R1760 - CLUB FUND RAISING	4,258	180	4,163	7,000	2,000	2,000	2,000
R1790 - EX CURRICULAR FEES	9,194	1,299	890	4,150	-	-	-
R1920 - PRIVATE CONTRIBUTIONS	-	-	19,914	10,000	2,000	2,000	2,000
R1990 - MISCELLANEOUS	3,589	320	3,898	-	3,500	3,500	3,500
1000 - Local Sources Total	36,220	22,177	48,470	46,650	33,000	33,000	33,000
5200 - Interfund Transfers							
R5200 - INTERFUND TRANSFERS	114,502	106,607	102,000	155,400	155,400	155,400	155,400
5200 - Interfund Transfers Total	114,502	106,607	102,000	155,400	155,400	155,400	155,400
5400 - Beginning Fund Balance							
R5400 - BEG FUND BAL	148	7,432	302	-	1,000	1,000	1,000
5400 - Beginning Fund Balance Total	148	7,432	302	-	1,000	1,000	1,000
253 - ATHLETIC FUNDS Total	150,870	136,216	150,772	202,050	189,400	189,400	189,400

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
253 - ATHLETIC FUNDS									
1000 - INSTRUCTION									
1132 - High School Extracurricular									
100 - Salaries	60,312	65,132	54,992	88,000	1.81	84,750	84,750	84,750	1.66
200 - Associated Payroll Costs	13,905	17,414	17,849	39,950		35,600	35,600	35,600	
300 - Purchased Services	19,230	33,085	13,336	39,500		25,000	25,000	25,000	
400 - Supplies and Materials	33,145	13,187	43,146	21,600		31,600	31,600	31,600	
500 - Capital Outlay	-	-	-	5,000		2,450	2,450	2,450	
600 - Other Objects	16,846	7,097	9,864	8,000		10,000	10,000	10,000	
1132 - High School Extracurricular Total	143,438	135,914	139,187	202,050	1.81	189,400	189,400	189,400	1.66
1000 - INSTRUCTION Total	143,438	135,914	139,187	202,050	1.81	189,400	189,400	189,400	1.66
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	143,438	135,914	149,129	202,050	1.81	189,400	189,400	189,400	1.66

		Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
Revenues	254 - YEARBOOK FUND							
	1000 - Local Sources							
	R1720 - SALES	1,620	920	1,510	4,500	4,500	4,500	4,500
	R1920 - PRIVATE CONTRIBUTIONS	-	-	-	-	-	-	-
	R1990 - MISCELLANEOUS	3,150	4,125	2,600	-	-	-	-
	1000 - Local Sources Total	4,770	5,045	4,110	4,500	4,500	4,500	4,500
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL	626	2,237	3,116	6,700	2,000	2,000	2,000
	5400 - Beginning Fund Balance Total	626	2,237	3,116	6,700	2,000	2,000	2,000
	254 - YEARBOOK FUND Total	5,396	7,282	7,226	11,200	6,500	6,500	6,500

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
254 - YEARBOOK FUND									
1000 - INSTRUCTION									
1132 - High School Extracurricular									
300 - Purchased Services	-	-	-	9,200		2,300	2,300	2,300	
400 - Supplies and Materials	3,159	4,166	3,666	2,000		4,200	4,200	4,200	
1132 - High School Extracurricular Total	3,159	4,166	3,666	11,200		6,500	6,500	6,500	
1000 - INSTRUCTION Total	3,159	4,166	3,666	11,200		6,500	6,500	6,500	
254 - YEARBOOK FUND Total	3,159	4,166	3,666	11,200		6,500	6,500	6,500	

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
Revenues							
255 - FFA							
1000 - Local Sources							
R1701 - UNANTICIPATE REVENUE	-	-	-	-	-	-	-
R1760 - CLUB FUND RAISING	6,099	6,818	3,134	2,000	7,000	7,000	7,000
R1920 - PRIVATE CONTRIBUTIONS	1,442	30	1,335	3,000	500	500	500
R1991 - MISC FFA REVENUE	-	5,278	50	4,000	500	500	500
1000 - Local Sources Total	7,541	12,126	4,519	9,000	8,000	8,000	8,000
5200 - Interfund Transfers							
R5200 - INTERFUND TRANSFERS	17,420	18,257	15,700	25,250	24,425	24,425	24,425
5200 - Interfund Transfers Total	17,420	18,257	15,700	25,250	24,425	24,425	24,425
5400 - Beginning Fund Balance							
R5400 - BEG FUND BAL	3,400	3,421	437	-	1,700	1,700	1,700
5400 - Beginning Fund Balance Total	3,400	3,421	437	-	1,700	1,700	1,700
255 - FFA Total	28,362	33,804	20,656	34,250	34,125	34,125	34,125

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
255 - FFA									
1000 - INSTRUCTION									
1132 - High School Extracurricular									
100 - Salaries	10,073	10,274	9,565	11,000	0.14	11,100	11,100	11,100	0.14
200 - Associated Payroll Costs	6,588	5,787	6,584	4,750		4,525	4,525	4,525	
300 - Purchased Services	3,788	9,143	-	12,000		12,000	12,000	12,000	
400 - Supplies and Materials	4,491	6,482	2,306	2,000		2,000	2,000	2,000	
600 - Other Objects	-	1,680	680	4,500		4,500	4,500	4,500	
1132 - High School Extracurricular Total	24,940	33,367	19,135	34,250	0.14	34,125	34,125	34,125	0.14
1000 - INSTRUCTION Total	24,940	33,367	19,135	34,250	0.14	34,125	34,125	34,125	0.14
255 - FFA Total	24,940	33,367	19,135	34,250	0.14	34,125	34,125	34,125	0.14

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
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Revenues

256 - CAREER PATHWAYS

3000 - State Sources

R3299 - RESTR GRANTS OTHER

3000 - State Sources Total

256 - CAREER PATHWAYS Total

1,619	1,908	3,246	3,300	3,000	3,000	3,000
1,619	1,908	3,246	3,300	3,000	3,000	3,000
1,619	1,908	3,246	3,300	3,000	3,000	3,000

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
256 - CAREER PATHWAYS									
1000 - INSTRUCTION									
1131 - High School Programs									
300 - Purchased Services	1,619	-	-	-		-	-	-	
400 - Supplies and Materials	-	1,908	3,246	3,300		3,000	3,000	3,000	
1131 - High School Programs Total	1,619	1,908	3,246	3,300		3,000	3,000	3,000	
1000 - INSTRUCTION Total	1,619	1,908	3,246	3,300		3,000	3,000	3,000	
256 - CAREER PATHWAYS Total	1,619	1,908	3,246	3,300		3,000	3,000	3,000	

		Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
Revenues	257 - CTE REVITALIZATION GRANT							
	3000 - State Sources							
	R3299 - RESTR GRANTS OTHER	-	56,303	315,621	125,000	-	-	-
	3000 - State Sources Total	-	56,303	315,621	125,000	-	-	-
	5200 - Interfund Transfers							
	R5200 - INTERFUND TRANSFERS	-	-	6,410	-	-	-	-
	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	125,000	-	-	-

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
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	25,000		-	-	-	
500 - Capital Outlay	-	56,303	31,944	-		-	-	-	
1131 - High School Programs Total	-	59,318	118,152	25,000		-	-	-	
1000 - INSTRUCTION Total	-	59,318	118,152	25,000		-	-	-	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION									
4150 - Facilities Acquisition - Building, Construction, Improvement									
300 - Purchased Services			4,979	100,000		-	-	-	
400 - Supplies and Materials			583	-		-	-	-	
500 - Capital Outlay			195,303	-		-	-	-	
4150 - Facilities Acquisition - Building, Construction, Improvement Total			200,864	100,000		-	-	-	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total			200,864	100,000		-	-	-	
257 - CTE REVITALIZATION GRANT Total	-	59,318	319,016	125,000		-	-	-	

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
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Revenues

258 - SIA GRANT							
3000 - State Sources							
R3199 - OTHER UNRESTR GRANTS				-	-	-	-
R3299 - RESTR GRANTS OTHER				305,000	257,000	257,000	257,000
3000 - State Sources Total				305,000	257,000	257,000	257,000
258 - SIA GRANT Total				305,000	257,000	257,000	257,000

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
258 - SIA GRANT									
1000 - INSTRUCTION									
1111 - Elementary Instruction									
100 - Salaries				108,000	3.00	112,000	112,000	112,000	3.00
200 - Associated Payroll Costs				103,000		97,450	97,450	97,450	
300 - Purchased Services				11,000		-	-	-	
400 - Supplies and Materials				77,000		47,550	47,550	47,550	
1111 - Elementary Instruction Total				299,000	3.00	257,000	257,000	257,000	3.00
1000 - INSTRUCTION Total				299,000	3.00	257,000	257,000	257,000	3.00
2000 - SUPPORT SERVICES									
2240 - Instructional Staff Development									
300 - Purchased Services				6,000		-	-	-	
2240 - Instructional Staff Development Total				6,000		-	-	-	
2000 - SUPPORT SERVICES Total				6,000		-	-	-	
258 - SIA GRANT Total				305,000	3.00	257,000	257,000	257,000	3.00

		Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
Revenues	259 - SUMMER SCHOOL GRANT							
	3000 - State Sources							
	R3199 - OTHER UNRESTR GRANTS					-	-	-
	R3299 - RESTR GRANTS OTHER					130,417	130,417	130,417
	3000 - State Sources Total					130,417	130,417	130,417
	259 - SUMMER SCHOOL GRANT Total					130,417	130,417	130,417

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
259 - SUMMER SCHOOL GRANT									
1000 - INSTRUCTION									
1400 - Summer School Programs									
100 - Salaries						29,670	29,670	29,670	0.70
200 - Associated Payroll Costs						10,816	10,816	10,816	
300 - Purchased Services						1,000	1,000	1,000	
400 - Supplies and Materials						9,596	9,596	9,596	
1400 - Summer School Programs Total						51,082	51,082	51,082	0.70
1460 - Special Programs, Summer School									
100 - Salaries						4,208	4,208	4,208	0.18
200 - Associated Payroll Costs						1,500	1,500	1,500	
1460 - Special Programs, Summer School Total						5,708	5,708	5,708	0.18
1430 - Summer School Programs - High School									
100 - Salaries						16,702	16,702	16,702	0.38
200 - Associated Payroll Costs						6,841	6,841	6,841	
1430 - Summer School Programs - High School Total						23,543	23,543	23,543	0.38
1000 - INSTRUCTION Total						80,333	80,333	80,333	1.25
2000 - SUPPORT SERVICES									
2540 - Operation and Maintenance									
100 - Salaries						2,026	2,026	2,026	0.15
200 - Associated Payroll Costs						758	758	758	
2540 - Operation and Maintenance Total						2,784	2,784	2,784	0.15
2550 - Student Transportation Services									
300 - Purchased Services						8,300	8,300	8,300	
2550 - Student Transportation Services Total						8,300	8,300	8,300	
2000 - SUPPORT SERVICES Total						11,084	11,084	11,084	0.15
3000 - ENTERPRISE AND COMMUNITY SERVICES									
3100 - Food Services									
100 - Salaries						3,076	3,076	3,076	0.15
200 - Associated Payroll Costs						1,161	1,161	1,161	
400 - Supplies and Materials						-	-	-	
3100 - Food Services Total						4,237	4,237	4,237	0.15
3500 - Care of Child Services									
100 - Salaries						2,250	2,250	2,250	0.10
200 - Associated Payroll Costs						848	848	848	
300 - Purchased Services						2,500	2,500	2,500	
400 - Supplies and Materials						29,165	29,165	29,165	
3500 - Care of Child Services Total						34,763	34,763	34,763	0.10
3000 - ENTERPRISE AND COMMUNITY SERVICES Total						39,000	39,000	39,000	0.25
259 - SUMMER SCHOOL GRANT Total						130,417	130,417	130,417	1.65

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
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Revenues

260 - SB 1149 ENERGY FUND

1000 - Local Sources

R1994 - SB 1149 ENERGY REVENUE

2,407

2,894

5,000

-

-

-

1000 - Local Sources Total

2,407

2,894

5,000

-

-

-

2000 - Intermediate Sources

R2201 - SB 1149 ENERGY FUND

7,379

-

8,500

8,500

8,500

2000 - Intermediate Sources Total

7,379

-

8,500

8,500

8,500

3000 - State Sources

R3199 - OTHER UNRESTR GRANTS

7,226

5,030

-

5,000

-

-

-

3000 - State Sources Total

7,226

5,030

-

5,000

-

-

-

5400 - Beginning Fund Balance

R5400 - BEG FUND BAL

48,875

56,100

52,283

60,000

70,500

70,500

70,500

5400 - Beginning Fund Balance Total

48,875

56,100

52,283

60,000

70,500

70,500

70,500

260 - SB 1149 ENERGY FUND Total

56,100

63,537

62,556

70,000

79,000

79,000

79,000

		Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
Revenues	298 - MEASURE 98 GRANT							
	3000 - State Sources							
	R3299 - RESTR GRANTS OTHER		-	203,782	99,000	93,200	93,200	93,200
	3000 - State Sources Total	-	-	203,782	99,000	93,200	93,200	93,200
	5200 - Interfund Transfers							
	R5200 - INTERFUND TRANSFERS				16,400	23,490	23,490	23,490
	5200 - Interfund Transfers Total				16,400	23,490	23,490	23,490
	298 - MEASURE 98 GRANT Total	-	-	203,782	115,400	116,690	116,690	116,690

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
298 - MEASURE 98 GRANT									
1000 - INSTRUCTION									
1131 - High School Programs									
100 - Salaries	-	-	56,461	66,500	1.00	68,800	68,800	68,800	1.00
200 - Associated Payroll Costs	-	-	39,560	48,650		47,390	47,390	47,390	
400 - Supplies and Materials	-	-	-	250		500	500	500	
1131 - High School Programs Total	-	-	96,020	115,400	1.00	116,690	116,690	116,690	1.00
1000 - INSTRUCTION Total	-	-	96,020	115,400	1.00	116,690	116,690	116,690	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	115,400	1.00	116,690	116,690	116,690	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 FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
Revenues	300 - DEBT SERVICE FUND							
	1000 - Local Sources							
	R1111 - CURRENT YR TAXES	22,366	91,930	110,404	-	115,000	115,000	115,000
	R1112 - PRIOR YR TAXES	-	2,506	1,941	-	-	-	-
	R1510 - INTEREST EARNINGS		1,047	43	-	100	100	100
	1000 - Local Sources Total	22,366	95,483	112,387	-	115,100	115,100	115,100
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL	83,729	83,730	73,113	72,000	76,769	76,769	76,769
	5400 - Beginning Fund Balance Total	83,729	83,730	73,113	72,000	76,769	76,769	76,769
	300 - DEBT SERVICE FUND Total	106,095	179,213	185,500	72,000	191,869	191,869	191,869

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
300 - DEBT SERVICE FUND									
5100 - DEBT SERVICE									
5110 - Long-Term Debt Service									
600 - Other Objects	106,095	106,100	110,828	72,000		191,869	191,869	191,869	
5110 - Long-Term Debt Service Total	106,095	106,100	110,828	72,000		191,869	191,869	191,869	
5100 - DEBT SERVICE Total	106,095	106,100	110,828	72,000		191,869	191,869	191,869	
300 - DEBT SERVICE FUND Total	106,095	106,100	110,828	72,000		191,869	191,869	191,869	

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	Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2021-2022
Revenues	401 - CAPITAL IMPROVEMENT BOND 2020 FUND							
	1000 - Local Sources							
	R1510 - INTEREST EARNINGS				-	18,000	18,000	18,000
	1000 - Local Sources Total				-	18,000	18,000	18,000
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL					3,384,000	3,384,000	3,384,000
	5400 - Beginning Fund Balance Total					3,384,000	3,384,000	3,384,000
	5100 - Long term Debt Financing Sources							
	R5110 - BOND PROCEEDS				3,050,000	-	-	-
	R5120 - BOND PREMUIIMS				-	-	-	-
	5100 - Long term Debt Financing Sources Total				3,050,000	-	-	-
	401 - CAPITAL IMPROVEMENT BOND 2020 FUND Total				3,050,000	3,402,000	3,402,000	3,402,000

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
401 - CAPITAL IMPROVEMENT BOND 2020 FUND									
4000 - FACILITIES ACQUISTION AND CONSTRUCTION									
4150 - Facilities Acquisition - Building, Construction, Improvement									
300 - Purchased Services						350,000	350,000	350,000	
400 - Supplies and Materials						50,000	50,000	50,000	
500 - Capital Outlay				3,050,000		3,002,000	3,002,000	3,002,000	
4150 - Facilities Acquisition - Building, Construction, Improvement Total				3,050,000		3,402,000	3,402,000	3,402,000	
4000 - FACILITIES ACQUISTION AND CONSTRUCTION Total				3,050,000		3,402,000	3,402,000	3,402,000	
401 - CAPITAL IMPROVEMENT BOND 2020 FUND Total				3,050,000		3,402,000	3,402,000	3,402,000	

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022	Approved Budget FY2021-2022	Adopted Budget FY2021-2022
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Revenues

402 - CAPITAL IMPROVEMENT OSCIM GRANT FUND

3000 - State Sources

R3299 - RESTR GRANTS OTHER

3000 - State Sources Total

402 - CAPITAL IMPROVEMENT OSCIM GRANT FUND Total

				3,417,000	3,378,109	3,378,109	3,378,109
				3,417,000	3,378,109	3,378,109	3,378,109
				3,417,000	3,378,109	3,378,109	3,378,109

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
402 - CAPITAL IMPROVEMENT OSCIM GRANT FUND									
4000 - FACILITIES ACQUISTION AND CONSTRUCTION									
4150 - Facilities Acquisition - Building, Construction, Improvement									
300 - Purchased Services						350,000	350,000	350,000	
400 - Supplies and Materials						50,000	50,000	50,000	
500 - Capital Outlay				3,417,000		2,978,109	2,978,109	2,978,109	
4150 - Facilities Acquisition - Building, Construction, Improvement Total				3,417,000		3,378,109	3,378,109	3,378,109	
4000 - FACILITIES ACQUISTION AND CONSTRUCTION Total				3,417,000		3,378,109	3,378,109	3,378,109	
402 - CAPITAL IMPROVEMENT OSCIM GRANT FUND Total				3,417,000		3,378,109	3,378,109	3,378,109	

		Actuals	Actuals	Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2021-2022
Revenues	403 - SEISMIC REHABILITATION GRANT							
	3000 - State Sources							
	R3299 - RESTR GRANTS OTHER				2,342,562	2,327,434	2,327,434	2,327,434
	3000 - State Sources Total				2,342,562	2,327,434	2,327,434	2,327,434
	5400 - Beginning Fund Balance							
	R5400 - BEG FUND BAL					-	-	-
	5400 - Beginning Fund Balance Total					-	-	-
	403 - SEISMIC REHABILITATION GRANT Total				2,342,562	2,327,434	2,327,434	2,327,434

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Adopted Budget FY20-21	FTE FY20-21	Proposed Budget FY21-22	Approved Budget FY21-22	Adopted Budget FY21-22	FTE FY21-22
Expenditures									
403 - SEISMIC REHABILITATION GRANT									
4000 - FACILITIES ACQUISITION AND CONSTRUCTION									
4150 - Facilities Acquisition - Building, Construction, Improvement									
300 - Purchased Services						414,872	414,872	414,872	
500 - Capital Outlay				2,342,562		1,912,562	1,912,562	1,912,562	
4150 - Facilities Acquisition - Building, Construction, Improvement Total				2,342,562		2,327,434	2,327,434	2,327,434	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total				2,342,562		2,327,434	2,327,434	2,327,434	
403 - SEISMIC REHABILITATION GRANT Total				2,342,562		2,327,434	2,327,434	2,327,434	

Informational Section

NOTICE OF BUDGET COMMITTEE MEETINGS

Three public meetings of the Budget Committee of the Perrydale School District, Polk County, State of Oregon, will be held to discuss the budget for the fiscal year July 1, 2021 to June 30, 2022 in the month of April and May, 2021. These meetings will be held at Perrydale School District in the Middle School Gym, 7445 Perrydale Road, Amity, OR.

The first meeting will be held April 19th, 2021, at 6:00 pm. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. The second meeting is scheduled on May 3rd, 2021, at 6:00 pm. The third meeting is tentatively scheduled on May 17th, 2021, at 6:00 pm and will take place on an as needed basis.

The meetings will be available via Google Meet, and in-person. Details to access the Google Meet will be available by 1:00 pm on April 19th, 2021 at the following website: <https://www.perrydaleschool.com/>.

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, 2021 will be read during the public comment section of the meeting on April 19th, 2021. 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 with 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, 2021.

A copy of the budget document may be inspected online at <https://www.perrydaleschool.com/> or obtained by mail after April 5th, 2021, via email request to lsullivan@perrydale.k12.or.us or phone request 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.

Publish: March 24th, 2021 and April 7, 2021

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

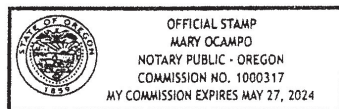
As it appeared in the regular and entire issue of said paper itself and not in a supplement thereof for a period of 1 weeks, commencing on March 24, 2021, and ending on March 24, 2021, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of \$ 80.75 is the total cost for the publication of this notice.

Scott J. Olson

Subscribed and sworn to before me on March 25, 2021.

Mary Ocampo
Notary Public in and for the State of Oregon

SS



NOTICE OF BUDGET COMMITTEE MEETINGS

Three public meetings of the Budget Committee of the Perrydale School District, Polk County, State of Oregon, will be held to discuss the budget for the fiscal year July 1, 2021 to June 30, 2022 in the months of April and May, 2021. These meetings will be held at Perrydale School District in the Elementary Gym, 7445 Perrydale Road, Amity, OR.

The first meeting will be held April 19th, 2021, at 6:00 pm. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. The second meeting is scheduled on May 3rd, 2021, at 6:00 pm. The third meeting is tentatively scheduled on May 17th, 2021, at 6:00 pm and will take place on an as needed basis.

The meetings will be available via Google Meet, and in-person. Details to access the Google Meet will be available by 1:00 pm on April 19th, 2021 at the following website: <https://www.perrydaleschool.com/>.

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, 2021 will be read during the public comment section of the meeting on April 19th, 2021. 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 with 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, 2021.

A copy of the budget document may be inspected online at <https://www.perrydaleschool.com/> or obtained by mail after April 5th, 2021, via email request to lsullivan@perrydale.k12.or.us or phone request 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.

(March 24, 2021)

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 Meetings - Perrydale School Dist.

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 7, 2021, and ending on April 7, 2021, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of \$ 80.75 is the total cost for the publication of this notice.

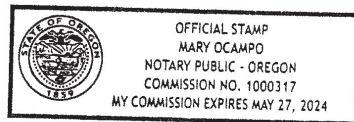
Scott J. Olson

Subscribed and sworn to before me on

April 13, 2021.

Mary Ocampo
Notary Public in and for the State of Oregon

SS



NOTICE OF BUDGET COMMITTEE MEETINGS

Three public meetings of the Budget Committee of the Perrydale School District, Polk County, State of Oregon, will be held to discuss the budget for the fiscal year July 1, 2021 to June 30, 2022 in the months of April and May, 2021. These meetings will be held at Perrydale School

District in the Elementary Gym, 7445 Perrydale Road, Amity, OR. The first meeting will be held April 19th, 2021, at 6:00 pm. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. The second meeting is scheduled on May 3rd, 2021, at 6:00 pm. The third meeting is tentatively

scheduled on May 17th, 2021, at 6:00 pm and will take place on an as needed basis. The meetings will be available via Google Meet, and in-person. Details to access the Google Meet will be available by 1:00 pm on April 19th, 2021 at the following website: <https://www.perrydaleschool.com/>. 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, 2021 will be read during the public comment section of the meeting on April 19th, 2021. 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

with 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, 2021. A copy of the budget document may be inspected online at <https://www.perrydaleschool.com/> or obtained by mail after April 5th, 2021, via email request to

lsullivan@perrydale.k12.or.us or phone request 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.

(March 24; April 7, 2021)

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 Meetings, 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 May 5, 2021, and ending on May 5, 2021, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of \$ 80.75 is the total cost for the publication of this notice.

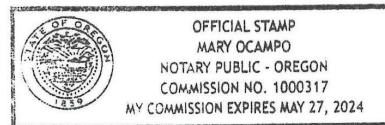
Scott J. Olson

Subscribed and sworn to before me on

May 5, 2021.

Mary Ocampo
Notary Public in and for the State of Oregon

SS



NOTICE OF BUDGET COMMITTEE MEETINGS

Three public meetings of the Budget Committee of the Perrydale School District, Polk County, State of Oregon, will be held to discuss the budget for the fiscal year July 1, 2021 to June 30, 2022 in the months of April and May, 2021. These meetings will be held at Perrydale School District in the Elementary Gym, 7445 Perrydale Road, Amity, OR.

The first meeting will be held April 19th, 2021, at 6:00 pm.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. The second meeting is scheduled on May 3rd, 2021, at 6:00 pm. The third meeting is tentatively scheduled on May 17th, 2021, at 6:00 pm and will take place on an as needed basis.

The meetings will be available via Google Meet, and in-person. Details to access the Google Meet will be available by 1:00 pm on April 19th, 2021 at the following website: <https://www.perrydaleschool.com/>.

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, 2021 will be read during the public comment section of the meeting on April 19th, 2021. 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

with 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, 2021.

A copy of the budget

document may be inspected online at <https://www.perrydaleschool.com/> or obtained by mail after April 5th, 2021, via email request to lsullivan@perrydale.k12.or.us or phone request 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.

(May 5, 2021)

NOTICE OF BUDGET COMMITTEE MEETINGS

A fourth additional public meeting of the Perrydale School District, Polk County, State of Oregon, will be held to discuss the Proposed Budget for the fiscal year July 1, 2021 to June 30, 2022 in June 2021. This meeting will be held at Perrydale School District in the Elementary Gym, 7445 Perrydale Road, Amity, OR.

The fourth meeting will be held June 1st, 2021, at 6:00 pm. The purpose of the meeting is to review the Proposed Budget, and to receive comment from the public on the budget.

The meetings will be available via Google Meet, and in-person. Details to access the Google Meet will be available by 1:00 pm on June 1, 2021 at the following website: <https://www.perrydaleschool.com/>.

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 June 1st, 2021 will be read during the public comment section of the meeting on June 1st, 2021. 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 with 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 June 1st, 2021.

A copy of the budget document may be inspected online at <https://www.perrydaleschool.com/> or obtained by mail after April 5th, 2021, via email request to lsullivan@perrydale.k12.or.us or phone request 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.

Publish: May 26th 2021

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

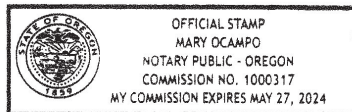
As it appeared in the regular and entire issue of said paper itself and not in a supplement thereof for a period of 1 weeks, commencing on May 26, 2021, and ending on May 26, 2021, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of \$ 76.00 is the total cost for the publication of this notice.

Scott J. Olson

Subscribed and sworn to before me on May 26, 2021.

Mary Ocampo
Notary Public in and for the State of Oregon

SS



NOTICE OF BUDGET
COMMITTEE MEETINGS

A fourth additional public meeting of the Perrydale School District, Polk County, State of Oregon, will be held to discuss the Proposed Budget for the fiscal year July 1, 2021 to June 30, 2022 in June 2021. This meeting will be held at Perrydale School District in the Elementary Gym, 7445 Perrydale Road, Amity, OR.

The fourth meeting will be held June 1st, 2021, at 6:00 pm. The purpose of the meeting is to review the Proposed Budget, and to receive comment from the public on the budget.

The meetings will be available via Google Meet, and in-person. Details to access the Google Meet will be available by 1:00 pm on June 1, 2021 at the following website: <https://www.perrydaleschool.com/>.

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 June 1st, 2021 will be read during the public comment section of the meeting on June 1st, 2021. 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 with 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 June 1st, 2021.

A copy of the budget document may be inspected online at <https://www.perrydaleschool.com/> or obtained by mail after April 5th, 2021, via email request to lsullivan@perrydale.k12.or.us or phone request 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.

(May 26, 2021)

Members Present: Trina Comerford – Board Chair, Amber Burns, Brian Kohlmeyer, Jenn Larson, Dan Jones (via Zoom), Dustin Wilfong – Budget Chair, Kirk Fast, Tim Janesofsky, Jenny Wilfong-Cribbs, and Anna Scharf (via Zoom)

Administrators Present: Superintendent – Dan Dugan

Staff Present: Business Manager – LaRae Sullivan

Visitors Present: Jessica Keene,

1. **Call to Order** by Dustin Wilfong, Committee Chair at 6:07 p.m. – Prior to starting, LaRae Sullivan stated that she will be recording

2. **Elect Chair**
Kirk Fast nominated Dustin Wilfong.
Brian Kohlmeyer seconded.

All in favor
Dustin Wilfong will remain Budget Chair

3. **Approval of Agenda**
Trina Comerford moved to approve the agenda
Amber Burns seconded.

No discussion; all in favor. Motion passed

4. **Approval of Minutes from June 1, 2020**
Trina Comerford clarified that Cindy would be taking minutes for budget meetings.

Jenn Larson moved to approve the minutes.
Trina Comerford seconded

No discussion, all in favor. Motion passed.

5. **Budget Message**

Dan Dugan read the budget message

6. Budget Presentation

LaRae Sullivan presented the budget, which included goals, SIA fund, size reduction, Measure 98, summer school and construction projects. Variables included, summer school funding; (ESSER II and State Federal Funds), ESSER II (additional CARES Act fund and Title I funding), Construction costs, food service revenue, athletics, personnel changeover, grants, beginning fund balance estimates, SSF estimates (possible change from 9,1 to 9,3 billion; no appropriation for 9.3 billion at this time)

LaRae referenced page 11 which is the assumptions page with past enrollment history.

Anna Scharf asked if questions should be asked along the way or at the end. LaRae Sullivan replied that at the end would be best to be able to get through the presentation.

LaRae Sullivan continued her presentation through the budget document.

Page 16 is a summary of funds

Page 22 General Fund with function history summary

Trina Comerford asked for a copy of the funds by name and LaRae stated that it will be added to the next document.

Page 108-109 FTE overview – general fund (40.02 FTE) and special revenue (11.63 FTE)

Suggestions/Revisions – May 3 meeting there will be a revised document including ESSER II (fund 201), Summer School, ESSER III, Other Revenue/Expenditure changes, and summary sheets that were requested.

7. Questions

Anna Scharf stated that on page 11, the enrollment assumption October numbers do not match the October profile. Where are the numbers coming from that assume the 314 total? Will there be backfill?

LaRae Sullivan clarified that the state uses the higher of two years of enrollment. Page 107 shows SSF using the extended. Enrollments will go back up and it was recommended to her that she build her budget on that.

Anna Scharf stated that we are down significantly in enrollment

Further discussion on numbers. Anna Scharf stated that she is concerned about the optics of what a more than 50/50 split for in and out of district shows.

Dan Dugan spoke to enrollment

Anna Scharf asked where the employee management contributions are.

LaRae Sullivan said that they are associated with each person in the payroll positions report with associated payroll costs. Also PERS went down slightly.

Trina Comerford asked why PERS went down and LaRae she is sure, but it is just for this biennium.

Jenn Larson asked why summer school is not shown on page 41 and LaRae clarified that page 41 is the grant that will pay for a portion of summer school. Page 37 shows more for summer school with the CARES Act revamp. The whole amount is not a part of this budget yet.

Jenny Wilfong stated that PERS went down due to SB 1049

LaRae Sullivan asked if there were any other questions.

Jenn Larson asked if they would get replacement pages or completely new documents and LaRae said yes pages.

Jenny Wilfong asked if collective bargaining is every 4 years.

LaRae stated that classified is every 2 year, certified is every 3 years and they will bargaining for classified next year.

Anna Scharf spoke about confidential bargaining assumptions.

Only admin contracts will need updated.

Tim Janesofsky asked if there is a lump sum of money for projects and how they are managing that? As a committee?

LaRae stated that how the projects are managed is not part of the budget committee.

Dan Dugan stated that there will be a bond oversight committee

Anna Scharf asked for a project list for what fund 250 would be used.

LaRae will add the sheets.

8. Recess

Dustin Wilfong recessed the meeting until the next meeting on May 3, 2021 at 7:00pm.

Members Present: Brian Kohlmeyer, Dan Jones (via Zoom), Dustin Wilfong – Budget Chair, Kirk Fast, Tim Janesofsky, Jenny Wilfong-Cribbs, and Anna Scharf

Administrators Present: Superintendent – Dan Dugan
Erin Henery – Sped Director
Christy Ford – Elementary Admin

Staff Present: Business Manager – LaRae Sullivan

Visitors Present: None

1. **Call to Order** by Dustin Wilfong, Committee Chair at 6:04 p.m

2. **Approval of Agenda**

Brian Kohlmeyer moved to approve the agenda
Anna Scharf seconded.

No discussion; all in favor. Motion passed

3. **Approval of Minutes from April 19, 2021**

Brian Kohlmeyer moved to approve the minutes from April 19, 2021
Anna Scharf seconded

No discussion, all in favor. Motion passed.

4. **Budget Presentation – Revised Budget**

LaRae Sullivan stated that the meeting is being recorded. She also announced that there is a revised budget document, which can be found online. She went through the revised document noting the changes that have been made and then will answer questions.

Changes include:

Page 11 – assumptions (beginning fund balance \$1.6 million changed contingency

Page 16 – CARES Act – FTE for summer school, Summer School Grant FTE 1.65

Page 17 Summary page

Page 18 Summary page

Page 20 – Transfers to general fund; an increase of \$50,000 to facilities and \$24,000 to food services.

Page 21 General Fund Contingency

Page 22 expenditures by function

Page 24 – Beginning fund balance \$1.6 million, up from \$1.4 million

Page 25 – shows transfer of funds

Page 26 – newly added page that includes general fund function with name

Page 27 – new beginning fund balance updated

Page 33 – updated with the increase in beginning fund balance; the change in beginning fund balance only changes the general fund. There was cash carry over clarification; it is not in the 200 funds.

Page 38-39 – Summer school

Page 39 – ESSER funds, capital projects, proposed purchase of modulars

Anna Scharf asked how much the salaries go down because the FTE went down. LaRae stated that the first budget document showed an estimate and we got less. Discussion that the FTE totals from this fund are .78 for summer school. This will be between three funds; 201, 259, and 203

Page 39 – shows change in FTE

Page 43 – special revenues reallocated and the change in fund 203.

The budget document is unchanged page 44 through page 71.

Page 72 – shows a change to fund 250 and details are listed on page 111 with a maintenance project list.

Discussion on old gym floor. It is not included in the seismic upgrade plan

Page 74 – Food service

Anna Scharf asked about the changes on page 73 and asked if none of the projects listed are for care and upkeep because they are not listed as such. As well as \$60,000 on the old document and not on the revised document.

LaRae clarified that that was for purchase services for rent of the modulars and if we purchase, we won't need it there.

Page 90 – new summer school fund in this budget.

Dan Dugan spoke about the child care requirements different from summer school. We do not have to match the 25%, but there are more strings attached.

Page 108-109 – affidavits, additions to budget.

Page 110 – original and revised changes.

Most changes happened in the special revenue section due to ESSER funds.

5. Questions – emailed prior to meeting from Anna Scharf and Jenny Wilfong-Cribbs

Anna Scharf Questions

Pg. 11 – Budget assumption enrollment numbers.

- *FY20-21 Oct. 1st Total students 316. The monthly profile presented to the School board with the October #s was 304. The current enrollment in April is 284.*

- *The ADMw last year was 464.52 this year it is projected to be 459.84 so there is already a drop with inflated numbers.*
- *How will the 316 be reached? Should that number be reached or scaled back and the budget be redone with a lower number?*

Dan Dugan stated that our enrollment number will be consistent with what we had pre-COVID. The decrease in numbers includes almost half of the senior class graduating early.

Tim Janesofsky asked if they were confident we would get the ADMw number.

LaRae Sullivan stated that the budget is built off of the higher of the two; 2020-21 ADMw and an estimate of 2021-22 ADMw. The estimate is based on an enrollment of 314

Pg. 16 – There is an additional 2.45FTE.

- *The added FTE are attached to 1 time grant money. CARES +1.81, P3 +.25, Rural Ed +.26. Are these positions being hired as temporary / limited duration?*

LaRae stated that the addition is from CARES Act. P3 we are trying to use up and the fund 217 before using fund 204 for preschool.

Pg. 20 – Transfers from the General fund (interfund transfers)

- *250 Facilities: Total budget last year \$230k. Projected cash carry over (unspent funds \$35K) Spending to date off of the monthly check registers = \$125,801. Major expenses left for the year (Monthly modular payments and removal costs – if they are not kept).*
 - *Projected budget this year of \$160k. What are the plans for that funding?*

LaRae referred to the detail listing for facilities

- *253 Athletics: Total budget last year \$202,050.*
 - *This year the projected cash carry over from that is only \$1k despite there being no full sports schedule due to COVID.*
 - *In the monthly check register I was only able to find a total of \$12,469 billed to that fund. Where did all the money go?*

LaRae Sullivan clarified that all coaches are being paid their full contract and payroll expenses are not reflected in the check register.

Tim Janesofsky asked why the budget would be less for athletics in 2021-2022 and LaRae said that part of that is less of the Athletic Director Stipend is being taken out of athletics and there was a change in athletic FTE.

Anna Scharf looked at the collective bargaining agreement for athletics and is shocked that we would be saving money.

Discussion on athletic salaries and the contract

- *255 FFA: Total budget last year was \$34,250.*
 - *The extra duty pay from that which is contractually obligated is \$15,625.*

- Year to date spending according to monthly check register is \$863.50 of which \$313.50 was to purchase cards for a fundraiser which would have an offsetting credit. So, the YTD expenses are about \$550.
- Why is there only a \$1,700 cash carry over projected
- WHY is there a \$24,425 interfund transfer?

LaRae Sullivan stated that she would rather not do a transfer if we didn't need to and have no cash carry over.

- 298 Measure 98:
 - This year the transfer is an 8% increase and this is if all of the lottery funding comes in at the projected amount. Last year the increase was also way above the collective bargaining contract limits (this fund is for 1 FTE that is not a confidential contract).
 - Why the large increase again?

Dan Dugan spoke to this program and position. This is funding from the state.

Pg. 41 – FUND 203 pathways for recovery. This appears to be a 1 time grant and it is adding a .3FTE. Is this a temporary or limited duration position?

LaRae Sullivan stated that this is a one time grant for summer school.

Pg. 42-43 FUND204 Preschool – what location is planned for this program since the district is looking at keeping the modular to meet requirements for State COVID rules, it seems counter intuitive to then use space for programs that are NOT required by the state.

Dan Dugan said that preschool would be a group decision moving forward and is always a hot topic. With an updated 3 foot distancing, he feels confident that we would have space to offer preschool.

Pg. 56 – TITLE 1A & 1D Grants – In 2019-20 an interfund transfer was done because the board was told that the fund was in the negative and that it could not stay like that. So, \$12,706 was moved to \$0 it out. Now when the actuals are done it was not in the hole in fact it had enough to cover the transfer and have a balance of \$8,524.

- Can we now take then funding back since it really was NOT needed?

This is was a yearly issue and the transfer was used to fix the negative beginning fund balance from 18-19. The beginning fund balance starts a negative, we do not get the money back.

Anna Scharf asked how we keep from this happening in the future and LaRae Sullivan responded that it is the Business Manager's responsibility. Anna Scharf stated that she was in no way blaming her, it is what happens when there are three business managers in three years.

Pg. 58 – TITLE 2A Grant – this is the same as the situation in the Title 1A&1D, but a little less extreme. More funds were transferred than actually needed

****General question – Why do salaries and payroll costs keep getting charged to these grants if they are out of funds?*

Pg. 64 – P3 Grant. I asked about this last year since the grant had ended but we still had a balance. Now it is back so I am assuming that a grant extension was permitted by ODE?

Answered previously that this will be used first for preschool.

Anna Scharf asked how long we have to use this money and it was unclear. A call would be made to find out. If we do not have preschool where will we allocate the funds?

Dan Dugan stated that we are sure and will confirm.

Further discussion on where the funds came from.

Pg. 72 – FUND251 Food Service – I fully expected this to be in the hole or have used up more of the funding since there were meal deliveries done this year. Is this accurate and is the interfund transfer really down as much as stated?

LaRae stated that the program is doing ok and that all meals are reimbursable including the delivery meals.

Pg. 86 – SIA Grant (CAT TAX). This fund has a \$52k decrease. To make up for the loss, supplies and purchased services were decrease. Were those just not needed this year or will they be picked up elsewhere in the budget? Is there a YTD estimate on what was spent this year under supplies and purchased services? I remember Eric saying last year that the supplies were curriculum and if the SIA money was short he would take the funding out of the general fund to cover the wish list for 20-21.

LaRae Sullivan stated that that is what was allocated for two instructional aides, a math specialist and half of the reading curriculum. Dan Dugan added that it was following a needs assessment required for the grant.

Anna Scharf stated that those three positions were on the approved budget last year and it was clarified that it was only if the funding came through for that. The funding was less, so the 1.0 FTE for math specialist was not added last year and has been included on this budget with the increase.

Jenny Wilfong-Cribbs emailed questions

Perrydale School District Budget 2021-22

Overall comments/questions I would make for your consideration:

- *It would help immensely if the proposed budget packet had not only the numbers included but also had narrative per the sections that helped to explain what the past year has entailed regarding programs and areas of spending (funds/revenues/expenditures) as well as moving forward what the plans are regarding the proposed budget expenditures/revenues and FTE (hiring, laying off, etc).*
- *Have reoccurring expenses that may no longer be important (or could possibly be covered by the capital construction projects and bond funding) been assessed?*
- *Hiring needs / HR changes: outlined and potential funding issues (could we do workshare, or temp or LD?)*
- *Looking at one time grants and positions that are charged to them and what is the plan? As well what would the plan be for these grants other than continuing to transfer GF to them?*
- *Is the district applying for summer school grant from the HB 5042 that just passed? Why use ESSER II for summer when there's funds available? <https://www.oregon.gov/ode/schools-anddistricts/grants/Pages/Summer%20Learning/Summer-Academic-Support-GrantsResources.aspx#:~:text=To%20address%20these%20needs%2C%20House,facing%20academic%20credit%20loss%2C%20summer>*
- *If you are planning to purchase the modulars, do you have additional maintenance budget for them? Possibly reduce sports or extra curricular activity budget?*
- *Is the purchase of the modulars included in the proposed budget?*

Other comments/questions:

Pg. 11 - Budget assumptions/considerations for state school funding budget year 2021-22:

- *Take into consideration the Co-Chairs of the Ways and Means committee guiding principles that inform their approach to the 2021-23 budgeting process. A few highlights from it that is applicable: immediate focus will be*

on the most critical programs and services, and recovery efforts; centering on Oregon's children and equitable investments; long-term budget focused on stability and sustainability; and evaluation of current programs and services.

- What SSF number is included in the GB? That number is \$9.1 billion. However, COSA and other leaders have been meeting with the Co-Chairs and legislative leadership to request a \$9.6 billion investment in the State School Fund for 2021-23, even though Current Service Level for SSA is \$8.997 billion.
- I think you used the extended ADMw from the SSF estimate from 3/1/2021 of 459.84, and there is a newer estimate dated 4/22/2021. That extended ADMw number is 465.27. Should this be updated or should we go with the lower ADMw because our current enrollment numbers are down?
- In the updated estimate the local revenue number is \$574,715.92 (instead of \$599,158 on page 11).
- Please double check but I think that in the PERS section on this page it should be 25.58% for Tier I & II, 21.74% OPSRP, and then additional 6% pickup would add to both of those numbers.
- I am a bit concerned about actual enrollment and then the reconciliation that will occur between the difference in what was budgeted/funded and actual enrollment, but I am maybe a bit less concerned about it due to the high likelihood that the SSF will receive a higher number than \$9.1 billion, so I think the basis of the budgeted number is likely low.
- Re: beginning fund balance used as a planned resource; I am not sure what the thinking is in regard to why we are using it all as a revenue resource (even given the fact that you have a planned \$480,000 reserve)? We are overspending our resources if 26% of our revenue sources are from a beginning fund balance that really are considered one time resources, bfb is a variable not a consistent revenue source. I want to understand more about this.

A note was made to include more details on where money is over and under spent

Discussion on modular units and purchasing them. Anna Scharf asked if they were a want or a need; the CARES Act money could be spent on other things like HVAC and ventilation. Dan Dugan stated that it is both. It is a need for the next couple of years for sure with construction.

It was clarified that the purchase of these units are in the revised budget.

More discussion on assumptions based on \$9.1 billion; it might go up to \$9.3, but proposed budget is based off of \$9.1.

Pg. 16 –

- What are the HR updates between the current budget and the proposed 2021-22?
- Fund 201- CARES funding- ends 12/31/2021, I see you have 1.81 FTE charged to this one time funding. What is the plan to pay for the FTE after that date?
- P-3 grant for preschool have you thought about applying for the preschool promise grant? What is the interest list for preschool right now? Is there enough to enroll a full Pprogram?
- Measure 98 grant – is this grant over? This is CTE ? What is the plan for this moving forward and the cost of the 1.00 FTE, what is the long term plan for that? Are we thinking we will pay for it with GF transfer?

Pg. 20 –

- I am assuming that the transfers from GF to the other funds listed on page 20 are not included in the proposed budget numbers on pg. 16? Or am I wrong on that?
- I understand the need for transfers from GF to things; but, what I am not sure about are the programs that are one time funded and we are continuing to fund with GF and are supporting position costs as well. I would echo what Anna is saying above regarding transfers. Could this be rethought?
- Sports budget seems really high comparatively speaking. Why do we budget so much on sports? From what I seeing we usually don't spend what we budget so why not shore it up a bit?

- Overall, I think it would be very helpful to have context to the transfer-to accounts and what the plan is for the funding going to these accounts. And most importantly, what is the longer term goal for either creating a long term plan, or cutting the program so that resources aren't hamstrung.

Pg. 23 –

- When looking at salaries and associated payroll costs across the past 4 years. The increase in expenses is not a general upward slope, they go from a + .1% in 17-18 to an 11% increase in 18-19, 17.5% increase in 19-20, and down to a 4.2% increase in 20-21.
- I think that the district could benefit from a more thoughtful approach on budgeting positions and inflation in costs of these position as well as a build in for unforeseen circumstances, it just makes the budgeting process (based on not just what you know but what you are assuming and allowing for in the near future) much easier and more sustainable in the long term. Just something to think about and I'm happy to offer suggestions and thoughts to this as well.
- Has the projected cost of the superintendent been factored into this budget? What is the plan with that hire?

Pg. 27-31 –

- within the detail of the expenditure budget areas, I see newly added 1113-elementary extracurricular +\$6,410; 1122-Middle/jr high extracurricular +\$2,000; 1132-HS extracurricular was there prior but this year increased from \$16,070 to \$29,620. Could you explain what the plan is for these funds and why it's necessary?
- Also, see an increase in the office of the principal including and additional .25 FTE, what changes are occurring there?
- See an increase in the operation and maintenance budget, context?
- As well as decreases in the case and upkeep of grounds and buildings, context on that as well?

Pg. 95-101-

- Capital Project Fund: I know that it was said in the budget committee meeting that this isn't part of the budget committee process, but I honestly don't know that I've ever seen a school budget that did not include their capital project plan as a part of their proposed budget?!
- I would encourage you to include this in the future. Things such as what the capital improvement plan is, or what the plan is to create a capital improvement committee to make these decisions in conjunction with the board and administration.
- Also, have a question on the Seismic Rehab grant, I see that it was awarded back in May, 2020 by IFA, I am assuming you were waiting for the bond and OSCIM?

There was discussion on payroll and no bargaining this year. Anna Scharf stated that two years ago when John Cruickshank was leaving the board he asked (and the budget committee and board approved) contingencies being moved to salaries to cover the summer pay and make them flush at the end of the year. This has not been done and this is the second budget since that approval.

6. Recess

Dustin Wilfong recessed the meeting until the next meeting on May 17 at 6:00pm.

Members Present: Trina Comerford – Board Chair (via Zoom), Amber Burns, Brian Kohlmeyer, Jenn Larson, Dan Jones (via Zoom), Kirk Fast, Tim Janesofsky, Jenny Wilfong-Cribbs, and Anna Scharf

Administrators Present: Superintendent – Dan Dugan
Christy Ford

Staff Present: Business Manager – LaRae Sullivan

Visitors Present: Jessica Keene

1. **Call to Order** by Brian Kohlmeyer, Vice-Chair at 6:05 p.m.

2. **Approval of Agenda**

Anna Scharf moved to adopt the agenda
Amber Burns seconded

Motion passed unanimously

3. **Approval of Minutes from May 3rd, 2021**

Anna Scharf stated that there was a discussion at the end of the previous meeting regarding John Cruickshank's final wishes as board member was for the summer month's payroll to be paid out. That was not reflected in the minutes and need to be.

Anna Scharf stated that in 2019 the budget was passed, taking money out of the contingency fund and putting in to salaries to cover the summer months payroll.

Minutes clarified that Jenn Larson was not in attendance.

The last part in the minutes that said no contracts was meant that there was not collective bargaining this year. There are contracts.

Page 6 of the minutes should say \$9.1 billion NOT \$9.3 billion. LaRae clarified that it should have said \$9.1

Amber Burns stated that those who were not present should not be voting on the minutes.

Amber Burns moved to table the May 3rd minutes until next budget committee meeting.

Trina Comerford seconded.

Anna Scharf stated that the next scheduled budget meeting is next year and that would be with new school board member and potentially new committee members. She would be a no vote.

Dan Dugan asked if they could be approved with the noted changes.

Anna Scharf said that they could if they were sent out to all of the committee members.

Trina Comerford stated that we will have another meeting for this budget.

All in favor; motion passed

4. Proposed Budget

LaRae Sullivan stated that the meeting is being recorded.

There are no changes to the budget since May 3, 2021.

Questions had been submitted prior to the meeting and she took this time to go over those questions. Those questions are attached. LaRae also sent out Forecast 5 reports showing the year-to-date spending as well as athletic spending.

Amber Burns asked if these reports showed the ending fund balances and it was clarified that these balances were remaining to use, not negative balances and would be a transfer with resolution.

Anna Scharf added that it looks like the only account that has overspent was food service.

LaRae Sullivan stated that the red line is the authority. It was not overspent. Food Service is tricky. The 21-22 beginning fund balance will be using a resolution to transfer.

Anna Scharf stated that the inter-fund transfer last year was \$52,000 and it looks like it should have been \$80,000+

LaRae Sullivan stated that the authority is \$440,000 and either we do the transfer this year or do the budget as is and do a transfer next year.

Anna Scharf said that it is frustrating. It is like the budget is meaningless and not what the committee is approving.

Trina Comerford stated that they definitely overspent in food service.

LaRae and the committee discussed that there is not as much revenue coming in. We are getting reimbursed for all meals, but not at the same rate that paid meals would be.

Discussion on why we did not use CARES Act funds for this account. Trina Comerford stated that she heard at an ODE meeting that some of those funds were allocated to lunches.

LaRae stated that she was not aware of that and we didn't choose to use the CARES Act for Food Service.

Trina Comerford asked if the fund would come from the general fund or wait and take out of contingency fund.

LaRae said out of general fund; transfer from Facilities and Athletics.

Amber Burns asked if that was reflected on the Forecast 5 reports and LaRae said that his is in the some and the Resolution for the board would have back up.

Anna Scharf stated that we forecasted \$47,000 revenue that didn't come in and the district chose not to use food money for food; the CARES Act was spent on other things.

LaRae stated that it was not planned on for food and she can research that further.

Anna Scharf stated that it was her understanding that the Federal and State administrations were to fill the holes in these programs.

Discussion on transition from NSLP to Seamless Summer Options.

Trina Comerford stated that seamless summer didn't cover enough to feed our kids and we need to cover it.

Anna Scharf asked how much of the \$47,000 did seamless summer cover and how much do we have to make up?

Trina Comerford stated that it wouldn't cover much. We went the majority of a whole year without any lunch revenue. We need to take it out of the general fund and fix it.

Discussion on continuing with the Seamless Summer options next year. We are not required to do this option, but it is better than NSLP.

Anna Scharf asked if it would, cost the district more to that and Trina Comerford stated that the we need to make sure to budget enough to stay on the Seamless Summer.

Tim Janesofsky asked how we got paid for the seamless summer program and if there is a schedule for payments.

LaRae Sullivan stated that it was based on a certain amount for breakfast and a larger amount for lunch and it is for the number you sever each day. This is the first year we have participated in this program. We may want to look at this section again at the next meeting.

Trina Comerford stated that we can revisit sales on the lunch program.

Email from Jenny Wilfong-Cribbs

Hi LaRae,

The only follow up that I would have for tonight's meeting is to recommend that the entire amount of the increase in your beginning fund balance projection go into contingencies and not both into transfer of funds and contingencies. You increased BFB by \$155,655 and put \$81,455 in contingency and \$74,200 into transfer of funds, i'm recommending that the entire \$155,655 goes into contingencies. Would make contingency balance \$717,110, and transfer balance back at \$350,515.

*Thank you for your consideration,
Jenny*

LaRae Sullivan stated that \$24,000 of the 74,000 transfer was for food service and \$50,000 was for facility. \$9.1 vs 9.3 billion there would be a resolution to contingency or reflect in the beginning fund balance. The intent is to not appropriate it anywhere.

Email from Anna Scharf

La Rae Good morning. I am copying Dustin, Budget Chair and Tring Board Chair on this. I am copying Trina specifically, because she was not at the budget meeting last week but I know she will remember this conversation that has been ongoing for years.

As I stated at the meeting, every year I was on the budget committee and on the board John Cruickshenk had 1 wish. Pull funds out of contingency and pay off the 2 months of salary that we "continue to carry".

During the budget meetings in 2019, his last budget participation before he rolled off the board, that recommendation was made again, discussed and approved by the budget committee (and the board) and included in the final budget.

If you have the 2019-2020 budget books it can be found on page 29. There were 4 produced budget books that year, and Amy Luellen left before the budget was completed and Nancy Hall had to come in and finish the year. It was LESS than optimal.

- April 22, 2019 budget book - Pg. 29 - planned reserves \$678,500. I have a note in my book that it was actually \$746,000 and that the proposal was to take out \$223-223K for summer pay to get the district to an "Actual cash carryover amount"*
- May 6, 2019 budget book - Pg. 29 - planned reserved changed to \$741,500*
- May 20, 2019 budget book - Pg. 29 - planned reserve changed to \$518,200. It was lowered by \$223,300 (I have a note in my book that this was done to accommodate the will of the committee to take care of the summer pay).*
- Approved Budget Book - Pg. 29 - planned reserve \$527,356 reflecting the deduction of the ~\$233K to summer pay.*

Also, in the minutes (notes handed out) on recommended changes at the 5/20/19 meeting it is noted that Operating contingency - planned reserve (100 6110 - 0 - 810) was to be lowered by ~\$220,000 and moved into salaries for balance of contract payoffs/ summer pay.

If we then go look at the 2020-21 budget book, the operating contingency is much lower ~\$258,768 in the proposed but in the final adopted budget it jumps up to \$466,855. The \$258k amount is much lower than the \$527,356 adopted the previous year which would lead to believe that the summer pay was done. However, the approved budget of \$466,855 would lead to believe that maybe it was not done? Either way, something is VERY off in the operating contingency fund from 2019 to present.

Therefore, I would highly suggest that an audit back to 2019 or earlier be done as to what happened to the approved budget of June of 2019. Was the summer pay done or not done, and if it was not done WILL the budget be adjusted this year to make sure that is it done?

Please let me know if you need any of my notes or budget books. Someday I will hopefully be able to get rid of the many file cabinets I have of Perrydale stuff.

Anna

LaRae stated reasons she does not want to do the July/August payroll; we are on a cash basis which means there is no liability on the books. We would have to push back expenses of PERS & OEGB. The teacher's union contract is a paid over 12 months and there is no allocation in 2020-21 and would have to go out of contingencies. Confidential contracts run July-June so this would only affect about 19 classified employees.

Trina Comerford stated that she was told the money would still be there. That it would come out past year's budget not the next year's budget. She agrees with Anna's email that there needs to be an audit to see where the money went. The contingency fund went down, so where did that money go?

LaRae stated that when she came on board, she was told the board likes to have \$400,000 in contingency.

Trina Comerford stated that the money was moved out of the contingency to the general fund and the budget documents show that the contingency fund dropped.

Anna Scharf stated that she sent the (above noted) email to the board chair and the budget chair. Amy Lieuallen was the Business Manager and then when she left before the budget was complete the district brought in Nancy. The money was taken out of the planned reserves and put in the fund 100-salaries. This was reflected in the budget and voted on by the budget committee and the board.

LaRae stated that she did not have a 19-20 budget document in front of her. She explained that when a budget document is created the numbers for beginning and ending balances are pulled from the system. If a journal entry was done, it would have shown in the system and nothing from 18-19 or 19-20 showed.

Anna Scharf went over the points from her email and stated that the approved budget in June 19-20 showed a planned reserve of \$527,356 and reflected the deduction of \$233,000 to summer pay.

LaRae stated that the budget document is not an actual transaction.

Trina Comerford asked where the money went and LaRae said that it would be in the beginning and ending fund balances.

Trina Comerford stated that it should be in salaries if it wasn't used and it does not appear to be in salaries.

LaRae clarified that they budget for actuals and anything over would go in to the ending fund balance of the general fund.

Trina Comerford said that we need to figure out where to get the money from to cover salaries and LaRae asked why. Trina Comerford put the question back on LaRae and asked her why not. She said to convince her. LaRae stated that she already gave her reasons.

Anna Scharf stated that between the May 6, 2019 and May 20, 2019 budget documents, fund 741 dropped \$500,000. If it wasn't spent, where did it get lost? It would be carried over. Her notes

indicated that they wanted to spend that money down so it couldn't be grabbed for something else.

LaRae Sullivan clarified that it went in to the beginning fund balance and Anna Scharf questioned if the SSF went down. LaRae stated that if it was moved to salaries then it went to ending fund.

Trina Comerford stated that there needs to be another meeting and she wants LaRae and Dan to take time to figure out how to make the current budget flush with summer pay or give a good reason why it is not a good idea. She would like a public statement what we did with the money.

Anna Scharf stated that the reason for doing it is that we built a nest egg that was going to be spend on something.

Jenny Wilfong added that it was dumped in to the beginning fund balance; it is the only static thing. If it were supposed to move out of contingency, it would move out of beginning fund balance. The contingency is not static so it should not get smaller, it should show growth.

Jenn Larson said that she would like LaRae to get more information.

Again, LaRae stated that she has already given reasons why we shouldn't.

Trina Comerford stated that previous business manager and temporary business manager told her it would be simple.

Discussion on benefits of moving from cash basis to modified accrual.

Trina Comerford asked if that is something LaRae would be comfortable with for next year.

LaRae stated that cash doesn't give as accurate and it shouldn't be a problem to switch as long as it was planned for. Trina asked if next year is too soon and LaRae said that the 21-22 budget is already proposed so 22-23 would be better.

Trina Comerford stated that this would be a goal for the 2022-2023 budget year.

Discussion on where money could be pulled from and suggestion of splitting what is needed between two funds rather than all from facilities.

Anna Scharf stated that the reason for spending in 2019 was because there was a lot anticipated and we would get to a point where we couldn't do huge transfers. The SIA saved our bacon in 20-21 and that piggy bank will run dry. We had the money to do the summer pay and want to honor was approved. We don't know what the next three years will look like.

LaRae stated that if on June 30th everyone were laid off, we would have the money to pay them.

Anna Scharf stated that we should do it now, because we said we would.

Jenny Wilfong added that the right thing to do is to put it in to contingency until you can do the accrual.

Trina Comerford asked if we could put it in salaries and then roll it forward. It doesn't seem that the team did a good job tracking the money. It was voted on and no one tracked. We are trying to fix what was done and we need to have something in place to track.

LaRae stated that we could move toward accrual for 22-23 and put money in the contingency fund this year.

Trina Comerford moved to schedule another meeting to look at budget.

Amber Burns seconded.

Tim Janesofsky asked if there would be clear action items for the next meeting and Trina Comerford stated that it would be to approve the budget.

Anna Scharf added that in the conversation to beef up carryover, it involved taking out of facilities and that is a concern that we are not adequately taking care of the facilities. What will we lose off page 111 wish list? Would Troy like to address this? \$60,000 is a good chunk of change out of that budget. Can it be taken elsewhere?

Trina Comerford stated that LaRae, Dan and even Troy have been given a directive and need to work at getting it done.

The motion of another meeting is passed with all in favor.

Anna Scharf stated that another meeting is one the calendar for June 21st and this is a short meeting.

There will be another meeting scheduled on June 1, 2021 at 6:00pm and LaRae will get this posted.

5. Public Comment

6. Recess

7:31pm Brian Kohlmeyer recessed the meeting until June 1, 2021 at 6:00pm.

Perrydale School District #21
Budget Adjustments
FYE June 30, 2022

	Original Proposed	Changes	Revised Proposed 06/01/2021	Approved 06/01/2021	Adopted 06/21/2021
100 General Fund					
1000 - Instruction	2,939,330		2,939,330	2,939,330	2,939,330
2000 - Support Services	1,755,670	(45,000)	1,710,670	1,710,670	1,710,670
3000 - Enterprise & Community Services	3,500		3,500	3,500	3,500
4000 - Facilities Acquisition	-		-	-	-
5200 - Transfers	350,515	60,000	410,515	410,515	410,515
6000 - Contingency	480,000	219,425	699,425	699,425	699,425
Total Appropriations	5,529,015	234,425	5,763,440	5,763,440	5,763,440
TOTAL GENERAL FUND	5,529,015	234,425	5,763,440	5,763,440	5,763,440
200 Special Revenue Fund					
1000 - Instruction	1,053,103	26,419	1,079,522	1,079,522	1,079,522
2000 - Support Services	252,635	(150,423)	102,212	102,212	102,212
3000 - Enterprise & Community Services	211,102	47,412	258,514	258,514	258,514
4000 - Facilities Acquisition	204,000	225,185	429,185	429,185	429,185
5200 - Transfers	-	-	-	-	-
6000 - Contingency	-		-	-	-
Total Appropriations	1,720,840	148,593	1,869,433	1,869,433	1,869,433
TOTAL SPECIAL REVENUE FUND	1,720,840	148,593	1,869,433	1,869,433	1,869,433
300 Debt Service Fund					
5000 - Debt Service	191,869	-	191,869	191,869	191,869
Total Appropriations	191,869	-	191,869	191,869	191,869
TOTAL DEBT SERVICE FUND	191,869	-	191,869	191,869	191,869
400 Capital Project Fund					
4000 - Facilities Acquisition	9,107,543	-	9,107,543	9,107,543	9,107,543
Total Appropriations	9,107,543	-	9,107,543	9,107,543	9,107,543
TOTAL CAPITAL PROJECT FUND	9,107,543	-	9,107,543	9,107,543	9,107,543
TOTAL APPROPRIATIONS	16,549,267	383,018	16,932,285	16,932,285	16,932,285
TOTAL DISTRICT BUDGET	16,549,267	383,018	16,932,285	16,932,285	16,932,285

Perrydale School District
Maintenance / Projects List
June 30, 2022

Planned Year to Implement	Account Code	Project	Project Date Range	Adopted Budget
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ADOPTED FY21-22 PROJECTS

FY2021-22	100.2540.000.000.000 - 590	Primex – Synchronized Clock System	07/01/2021 – 06/30/2021	\$15,000
FY2021-22	100.2540.000.000.000 - 410	Exterior Painting of District Building	07/01/2021 – 09/30/2021	\$15,000
FY2021-22	250.4150.000.000.000 - 322	Repair and Maintenance Vendor Services	07/01/2021 – 06/30/2023	\$5,000
FY2021-22	250.4150.000.000.000 - 390	Old Gym Floor replacement	07/01/2021 – 06/30/2023	\$100,000
FY2021-22	250.4150.000.000.701 - 520	Purchase of 2 Modulars	07/01/2021 – 06/30/2022	\$60,000
FY2021-22	250.4150.000.000.000 - 541	New Walk-in Freezer and Refrigerator Unit	07/01/2021 – 06/30/2021	\$25,000
FY2021-22	253.1132.000.230.000 - 410	Middle School Dugouts	07/01/2021 – 06/30/2021	\$5,400
FY2021-22	260.4150.000.000.000 - 390	Lighting for High School	07/01/2021 – 06/30/2023	\$79,000

PERRYDALE SCHOOL DISTRICT No. 21

MOTION TO APPROVE THE PROPOSED BUDGET FOR FY2021-2022

BE IT HEREBY RESOLVED:

THAT, the Budget Committee of Perrydale School District No. 21, approves the proposed budget for FY2021-2022 in the sum of \$16,932,285 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 \$115,100 for Payment of Bonded Debt

Approved at the meeting held on this 1st day of June, 2021.


Budget Committee Chair

6-1-2021
Date

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Perrydale School District hereby adopts the budget for fiscal year 2021-2022 in the total amount of \$16,932,285*
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, 2021 for the following purposes:

General Fund		Special Revenue Fund	
Instruction.....	\$ 2,939,330	Instruction.....	\$ 1,079,522
Support Services.....	\$ 1,710,670	Support Services.....	\$ 102,212
Enterprise & Community Services.....	\$ 3,500	Enterprise & Comm.....	\$ 258,514
Facilities Acquisition	\$ -	Facilities Acquisition	\$ 429,185
Transfers.....	\$ 410,515		
Debt Service	\$ -	Total.....	\$ 1,869,433
Contingency.....	\$ 699,425		
Total.....	\$ 5,763,440		
Debt Service Fund		Capital Project Fund	
Debt Service.....	\$ 191,869	Facilities Acquisition	\$ 9,107,543
		Total.....	\$ 9,107,543
Total.....	\$ 191,869		

Total APPROPRIATIONS, All Funds . . .	\$ 16,932,285
Total Unappropriated and Reserve Amounts, All Funds . . .	\$ -
TOTAL ADOPTED BUDGET . . .	\$ 16,932,285 *

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 2021-2022 :

- (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 \$ **115,100.00** 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

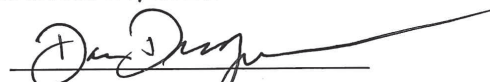
Permanent Rate Tax.....\$ 4.5657/\$1000
Local Option Tax..... \$ 0.00/\$1000

Excluded from Limitation

General Obligation Bond Debt Service.....\$ 115,100.00

The above resolution statements were approved and declared adopted on June 21, 2021.


Trina Comerford, Chair Board of Directors 6.21.21


Dan Dugan, Superintendent

ATTEST

Cindy Cruickshank, Executive Assistant

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Perrydale School District No 21 will be held on **June 21, 2021 at 6:55 pm** at <https://www.perrydaleschool.com/> via google meet, and 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, 2021 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 or 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/> 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: 503-623-2040

Email: ddugan@perrydale.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2019-2020	Adopted Budget This Year 2020-2021	Approved Budget Next Year 2021-2022
Beginning Fund Balance	\$1,732,129	\$1,500,210	\$5,320,054
Current Year Property Taxes, other than Local Option Taxes	\$624,556	\$541,855	\$677,000
Current Year Local Option Property Taxes	\$0	\$0	\$0
Other Revenue from Local Sources	\$236,557	\$274,770	\$220,750
Revenue from Intermediate Sources	\$7,379	\$25,625	\$35,500
Revenue from State Sources	\$4,104,815	\$9,958,417	\$9,795,251
Revenue from Federal Sources	\$145,002	\$428,891	\$473,215
Interfund Transfers	\$211,911	\$444,250	\$410,515
All Other Budget Resources	\$0	\$3,050,000	\$0
Total Resources	\$7,062,349	\$16,224,018	\$16,932,285

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$1,957,124	\$2,405,020	\$2,617,678
Other Associated Payroll Costs	\$1,364,528	\$1,904,956	\$1,968,066
Purchased Services	\$540,752	\$1,132,249	\$1,952,779
Supplies & Materials	\$428,342	\$870,426	\$860,577
Capital Outlay	\$476,310	\$8,847,062	\$8,135,306
Other Objects (except debt service & interfund transfers)	\$62,350	\$79,200	\$96,070
Debt Service*	\$110,828	\$72,000	\$191,869
Interfund Transfers*	\$211,911	\$444,250	\$410,515
Operating Contingency	\$0	\$468,855	\$699,425
Unappropriated Ending Fund Balance & Reserves			
Total Requirements	\$5,152,145	\$16,224,018	\$16,932,285

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$2,893,247	\$3,945,659	\$4,018,852
FTE	32.59	37.60	40.18
2000 Support Services	\$1,344,308	\$1,964,172	\$1,812,882
FTE	9.39	9.41	9.86
3000 Enterprise & Community Service	\$146,224	\$224,520	\$262,014
FTE	1.99	2.19	2.18
4000 Facility Acquisition & Construction	\$445,626	\$9,104,562	\$9,536,728
FTE	0.00	0.00	0.00
5000 Other Uses	\$0	\$0	\$0
5100 Debt Service*	\$110,828	\$72,000	\$191,869
5200 Interfund Transfers*	\$211,911	\$444,250	\$410,515
6000 Contingency	\$0	\$468,855	\$699,425
7000 Unappropriated Ending Fund Balance	\$0	\$0	\$0
Total Requirements	\$5,152,144	\$16,224,018	\$16,932,285
Total FTE	43.97	49.20	52.22

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **
Additional funding Sources for FY21-22: Fund 201 - ESSER III use for Summer School with additional FTE; Fund 250 - 60K for Modular Rentals; Fund 403 - Seismic Rehabilitation Grant for Gym and Cafeteria; Fund 402 - OSCIM grant matching with Bond proceeds from 2020 election; Fund 401 - Capital Improvement Bonds 2020. FTE additions are due to SIA program based on full funding; and FTE for Summer School. FY21-22 approved budget is based on State School Fund estimates given out on 05/21/2021 General Obligation Bond from 2000 was completed as of 06/30/2020. New General Obligation Bond 2020 passed in November 2020

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	\$106,100	\$0	\$115,100

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$3,146,299	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
Total	\$3,146,299	\$0

Affidavit of Publication

Polk County Itemizer-ObsERVER

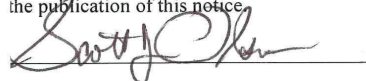
PO Box 108 – 147 SE Court St. Dallas, OR 97338

STATE OF OREGON
COUNTY OF POLK

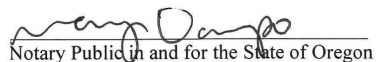
_____ Scott J. Olson _____ being first duly sworn on oath, depose and says: That he/she is the owner/publisher of the Polk County Itemizer-ObsERVER, a weekly newspaper, which has been established, published in the English language, and circulated continuously as a weekly newspaper in the city of Dallas, 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
in MD-1, Perrydale School District

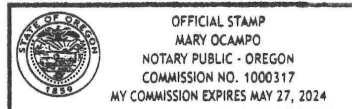
As it appeared in the regular and entire issue of said paper itself and not in a supplement thereof for a period of 1 weeks, commencing on June 16, 2021, and ending on June 16, 2021, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of \$ 178.13 is the total cost for the publication of this notice.



Subscribed and sworn to before me on June 17, 2021.


Notary Public in and for the State of Oregon

SS



FORM ED-1 NOTICE OF BUDGET HEARING			
<p>A public meeting of the Perrydale School District No 21 will be held on June 21, 2021 at 6:55 pm at https://www.perrydaleschools.com/ via google meet, and 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, 2021 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 or 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.perrydaleschools.com/. 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.</p>			
Contact: Dan Dugan, Superintendent		Telephone: 503-623-2040 Email: ddugan@perrydale.k12.or.us	
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Total Resources	\$7,062,349	\$16,224,018	\$16,932,285
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Other Associated Payroll Costs	\$1,364,528	\$1,904,956	\$1,968,066
Purchased Services	\$540,752	\$1,132,249	\$1,952,779
Supplies & Materials	\$428,342	\$870,426	\$860,577
Capital Outlay	\$476,310	\$8,847,062	\$8,135,206
Other Objects (estimated debt service & interfund transfers)	\$63,250	\$75,200	\$76,070
Debt Service*	\$110,828	\$72,000	\$191,869
Interfund Transfers*	\$211,911	\$444,250	\$410,515
Operating Contingency	\$0	\$468,855	\$699,425
Unappropriated Ending Fund Balance & Reserves	\$5,152,145	\$16,224,018	\$16,932,285
Total Requirements	\$5,152,145	\$16,224,018	\$16,932,285
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
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FTE	9.39	9.41	8.86
3000 Enterprise & Community Service	\$146,274	\$224,520	\$262,014
FTE	1.99	2.15	2.18
4000 Facility Acquisition & Construction	\$445,616	\$9,104,562	\$9,536,728
FTE	0.00	0.00	0.00
5000 Other Uses	\$0	\$0	\$0
5100 Debt Service*	\$110,828	\$72,000	\$191,869
5300 Interfund Transfers*	\$211,911	\$444,250	\$410,515
6000 Contingency	\$0	\$468,855	\$699,425
7000 Unappropriated Ending Fund Balance	\$0	\$0	\$0
Total Requirements	\$5,152,144	\$16,224,018	\$16,932,285
Total FTE	43.97	49.20	52.22
* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.			
STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING **			
Additional funding Sources for FY21-22: Fund 201 - ESSER III use for Summer School with additional FTE; Fund 250 - 60K for Modular Rentals; Fund 403 - Seismic Rehabilitation Grant for Gym and Cafeteria; Fund 402 - OSCMA grant matching with Bond proceeds from 2020 election; Fund 401 - Capital Improvement Bonds 2020. FTE additions are due to SIA program based on full funding, and FTE for Summer School. FY21-22 approved budget is based on State School Fund estimates given out on 05/21/2021. General Obligation Bond from 2000 was completed as of 06/30/2020. New General Obligation Bond 2020 passed in November 2020			
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			\$115.100
Levy For General Obligation Bonds	\$106.100	\$0	\$115.100
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds	\$3,146,299	\$0	
Other Bonds	\$0	\$0	
Other Borrowings	\$0	\$0	
Total	\$3,146,299	\$0	
(June 16, 2021)			

**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
2021-2022**

- 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 07/09/2021
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.

<input checked="" type="checkbox"/>	The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
<input type="checkbox"/>	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			\$115,100
4c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)			\$115,100

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: 5/21/2021
 To: District Business Managers
 Re: 2021-22 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:			\$4,556,902,000
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: (\$12,500,000)
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: (\$4,000,000)
327.008(10)			Skilled Nursing Facilities (pediatric nursing): (\$2,577,479)
327.531			Free Lunch program: (\$1,425,188)
Transfers/Deductions			(\$55,731,667)
State Revenue for Formula			\$4,501,170,334
District Local Revenue:			\$2,133,532,239
ESD Local Revenue:			\$144,577,663
Local Rev. for Formula (District + ESD)			\$2,278,109,902
Total Revenue For Formula			\$6,779,280,235
District Share at 95.50%			\$6,474,212,625
ESD Share at 4.50%			\$305,067,611
Other Transfers/Deductions:			327.008(11) Less High Cost Disability Grants: (\$55,000,000)
327.008(8)			Less Facility Grants: (\$3,500,000)
327.008 (12)(a)-(B)			Less share of EAF (\$8,735,125)
Districts			(\$67,235,125)
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			\$6,406,977,500
ESDs			\$295,782,486

Sources for 2021-22 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2019-20
11% Cap Waiver Basis:	2019-20
Poverty Basis:	December 2020
School District Funding Ratio:	1.945663532
Transportation Grant:	\$251,708,767.70
Estimated ADMr:	574,000
Estimated ADMw:	703,000
District Accrual per ADMw:	\$515
ESD Accrual per ADMw:	\$18
YCEP/JDEP amount per ADMw:	\$8,755

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

STATE SCHOOL FUND GRANT

2021-2022

Based on \$9.299 Billion Budget with a 49/51 split as of 5/21/2021

Polk County, Perrydale SD 21 - 2192

2021-2022 Local Revenue		2021-2022 Transportation Grant	
Property Taxes and in-lieu of property taxes from local sources =	\$559,150.00	Salaries =	N/A
Federal Forest Fees =	\$25.00	Payroll =	N/A
Common School Fund =	\$32,941.78	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 =	\$599,116.78	Non-Reimbursable =	N/A
		Net Eligible Trans Expenditures =	\$120,000.00
2021-2022 Experience Adjustment		Transportation per ADMr Rank	10%
District Average Teacher Experience =	12.01	Transportation Reimbursement Rate	70.00%
State Average Teacher Experience =	12.18	70.00% of the Net Eligible Transportation Expenditures =	
Experience Adjustment (Difference in District and State Teacher Experience) =	-0.17	the Transportation Grant	\$84,000.00

2021-2022 Extended ADMw		
2021-2022 ADMw 461.24	2020-2021 ADMw 448.18	Extended ADMw 461.24

2021-2022 General Purpose Grant
 Multiply the Teacher Experience Adjustment of -0.17 by \$25 then add \$4500 to the result = \$4,495.75
 Then multiply \$4,495.75 by the Extended ADMw 461.24 and then by the funding ratio 1.945663531549 = \$4,034,566.29

2021-2022 Total Formula Revenue
 Add the General Purpose Grant \$4,034,566.29 to the Transportation Grant \$84,000.00 = \$4,118,566.29

2021-2022 State School Fund Grant
 Subtract the Local Revenue \$599,116.78 from the Total Formula Revenue \$4,118,566.29 = \$3,519,449.51

2021-2022 Rates per ADMw
 General Purpose Grant per Extended ADMw = \$8,747 Total Formula Revenue per Extended ADMw = \$8,929
 Charter Schools Rate(ORS 338.155) = \$8,747

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

FY2021-22

General Fund Instructional Services	
	FTE
Fund 100.1111 - Grades K-5 Instruction	10.74
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	3.75
Music Teacher	0.67
PE Teacher	0.32
Fund 100.1113 - Grades K-5 Extracurricular	0.02
Artist Stipend	0.02
Fund 100.1121 - Grades 6-8 Instruction	3.69
6th Grade	1.00
7th Grade	1.00
8th Grade	1.00
Gen. EA	0.25
Music Teacher	0.17
PE Teacher	0.27
Fund 100.1131 - High School Instruction	5.71
Agriculture/CTE Teacher	1.00
IT Coordinator	0.14
Language Arts Teacher	1.00
Math Teacher	1.00
Music Teacher	0.16
PE Teacher	0.41
Science Teacher	1.00
Social Studies Teacher	1.00
Fund 100.1131.000.206.000 - 2nd Language	0.85
2nd Language Teacher	0.85
Fund 100.1132 - High School Extracurricular	0.05
Artist Stipend	0.05
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	8.38
Special Programs Director	1.00
SPED EA	6.38
SPED Teacher	1.00
Fund 100.1272.000.000.00 - Title IA/D	0.38
Title I Teacher	0.38
Fund 100.1291.000.210.000 - ELL	0.15
ELL Teacher	0.15
Total FTE General Fund - Function 1000 30.36	

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	3.00
Custodian	1.00
Custodian/Maintenance	1.00
Operation/Maintenance Manager	1.00
Fund 100.2660.000.261.000 - Technology	0.16
IT Support	0.16
Total FTE General Fund - Function 2000 9.66	

Special Revenue Fund	
	FTE
Fund 201.1400.000.000.912 - ESSER III	0.73
Teachers - Summer School Program	0.10
EA's - Summer School Program	0.13
Camp Support - Summer School Program	0.40
Food Service - Summer School Program	0.05
Custodial Help - Summer School Program	0.05
Fund 203.1460.000.320.000 - Pathway of Recovery Grant	0.30
SPED Teacher - Summer School Program	0.11
SPED EA - Summer School Program	0.19
Fund 204.1140 - Pre School Program	0.31
Pre School Coordinator	0.31
Fund 205.3311 - After School Program	0.38
After School Program Coordinator	0.38
Fund 207.1111 - Outdoor School Stipend	0.03
Outdoor School Stipend	0.03
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 213.1272 - Title II Instruction	0.03
Title II Teacher	0.03
Fund 214.1272 - Title IV-A Instruction	0.08
Title IV-A Teacher	0.08
Fund 215.1272 - Rural Ed Grant	0.30
Title II Teacher	0.30
Fund 217.1140 - Pre School Program - (P-3) Grant	0.25
Pre School Coordinator	0.25
Fund 251.3100 - Food Service Program	1.50
Food Service Assistant	0.50
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	1.00
General Education EA's	2.00
Fund 259. - Summer School Grant Program	1.65
Teachers - Summer School Program	0.70
EA's - Summer School Program	0.38
Food Service - Summer School Program	0.15
Custodial Help - Summer School Program	0.15
Child Care Help - Summer Program	0.10
SPED EA - Summer School Program	0.18
Fund 298.1131 - M98 High School Success	1.00
High School Success Coordinator	1.00
Total FTE Special Revenue Fund 10.53	

FTE Staffing Report

FY2021-22

Athletic Services

	FTE
Fund 253.1132.000.050.000 - Athletics Extra Duty	1.66
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
Softball MS - Head Coach	0.04
Softball MS - Assistant Coach	0.04
Total FTE General Fund - Athletics	1.66

PERRYDALE SCHOOL DISTRICT

"Where Excellence in Education is Treasured"

CLASSIFIED CALENDAR 2021-2022

JULY				
M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19/B	20	21	22	23
26	27	28	29	30

AUGUST - 2				
M	T	W	T	F
2/R	3/R	4	5	6
9	10	11	12	13
16/B	17	18	19	20
23	24	25	26	27
30/I	31/I			

SEPTEMBER - 19				
M	T	W	T	F
		1/I	2/I	3
6/H	7	8	9	10/S
13	14	15	16	17
20/B	21	22	23	24
27	28	29	30	

OCTOBER - 16				
M	T	W	T	F
				1
4	5	6	7	8
11	12	13	14	15
18/B	19	20	21	22
25	26	27	28	29

NOVEMBER - 17				
M	T	W	T	F
1	2	3	4	5
8	9	10	11/H	12/S
15/B	16	17	18	19
22/C	23/C	24/V	25/H	26/H
29	30			

DECEMBER - 11				
M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20/B	21/V	22/V	23/V	24/H
27/V	28/V	29/V	30/V	31/H

JANUARY - 18				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17/V	18/B	19	20	21/S
24	25	26	27	28
31				

FEBRUARY - 16				
M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21/V	22/B	23	24	25/S
28				

MARCH - 15				
M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21/B	22/V	23/V	24/V	25
28	29	30	31	

APRIL - 16				
M	T	W	T	F
				1
4	5	6	7	10
11	12	13	14	15
18/B	19	20	21	22
25	26	27	28	29

MAY - 17				
M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16/B	17	18	19	20/I
23	24	25	26	27
30/H	31			

JUNE - 11				
M	T	W	T	F
		1	2	3/S
6	7	8	9	10
13	14	15	16	17
20/B	21	22	23	24
27	28	29	30	

I (In-service for all)
S Student Contact Days
B (Board Meeting Days) **R** (Registration)
H (Holidays)
V (Vacation)
S (School Day)

157 Days

PERRYDALE SCHOOL DISTRICT

"Where Excellence in Education is Treasured"

CERTIFIED CALENDAR 2021-2022

JULY				
M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19/B	20	21	22	23
26	27	28	29	30

MS/HS - 2 AUGUST Elem - 2				
M	T	W	T	F
2/R	3/R	4	5	6
9	10	11	12	13
16/B	17	18	19	20
23	24	25	26	27
30/I	31/I			

MS/HS - 20 SEPTEMBER Elem - 20				
M	T	W	T	F
		1/I	2/I	3/I
6/H	7/C (K-8)	8	9	10/S
13	14	15	16	17
20/B	21	22	23	24
27	28	29	30	

MS/HS - 17 OCTOBER Elem - 18				
M	T	W	T	F
				1
4	5	6	7	8/I
11	12	13	14	15
18/B	19	20	21	22/E-I
25	26	27	28	29

MS/HS - 19 NOVEMBER Elem - 19				
M	T	W	T	F
1	2	3	4	5/A
8	9	10	11/H	12/S
15/B	16	17	18	19
22/C	23/C	24/V	25/V	26/V
29	30			

MS/HS - 12 DECEMBER Elem - 12				
M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20/B	21/V	22/V	23/V	24/H
27/V	28/V	29/V	30/V	31/H

MS/HS - 17 JANUARY Elem - 17				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17/V	18/B	19	20	21/S
24	25	26	27	28
31				

MS/HS - 17 FEBRUARY Elem - 16				
M	T	W	T	F
	1	2	3	4/MS- HS/A
7	8	9	10	11
14	15	16	17	18
21/V	22/B	23	24	25/S
28				

MS/HS - 16 MARCH Elem - 16				
M	T	W	T	F
	1	2	3	4/E - A MS/HS -
7	8	9	10	11
14	15	16	17	18
21/B	22/V	23/V	24/V	25
28	29	30	31	

MS/HS - 17 APRIL Elem - 17				
M	T	W	T	F
				1
4	5	6	7	MS/HS - E - I
11	12	13	14	15
18/B	19	20	21	22
25	26	27	28	29

MS/HS - 19 MAY Elem - 19				
M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16/B	17	18	19	20/I
23	24	25	26	27
30/H	31			

MS/HS - 12 JUNE Elem - 12				
M	T	W	T	F
		1	2	3/S
6	7	8	9	10
13	14	15	16	17/A
20/B	21	22	23	24
27	28	29	30	

MS/HS - I (Middle/High School In-service)	I (In-service for all)
MS/HS - A (Middle/High School Assessment)	Student Contact Days
E-I (Elementary In-service)	B (Board Meeting Days)
E-A (Elementary Assessment)	H (Holidays)
A (Assessment for All)	V (Vacation)
S (School Day)	R (Registration Day)

MS/HS - 168 Days

Elementary - 168 Days

PERRYDALE SCHOOL DISTRICT CALENDAR
SORTED BY MONTH

JULY

July 4 Independence Day
July 19 School Board meeting

AUGUST

August 2 & 3 Registration
August 16 School Board meeting
Aug. 30 – Sept. 3 In-Service

SEPTEMBER

September 6 Labor Day Holiday
September 7 First Day of School 9-12
September 7 Conferences K-8
September 8 First Day of School K-8
September 10 Friday School day
September 20 School Board meeting
September 24 In-Service

OCTOBER

October 8 Statewide In-Service Day
October 18 School Board Meeting
October 22 Elementary In-Service

NOVEMBER

November 4 End of 1st Quarter
November 5 Assessment Day – All Grades
November 11 Veteran’s Day Holiday
November 12 Friday School day
November 15 School Board meeting
November 29 Elementary Assessment day
November 22 & 23 Conferences (No School)
November 24 Vacation (No School)
November 25 Thanksgiving Holiday

DECEMBER

December 16 Last day before Winter Break
December 20 School Board meeting
December 20-31 Christmas Break
December 24 Christmas Eve
December 25 Christmas Day

JANUARY

January 1 New Year’s Holiday
January 3 School Resumes
January 17 MLK Day (No School)
January 18 School Board Meeting
January 21 Friday School day

FEBRUARY

February 3 End of 2nd Quarter (Sem. 1)
February 4 MS/HS Assessment Day
February 21 President’s Day (No School)
February 22 School Board meeting
February 25 Friday School day

MARCH

March 4 Elementary Assessment day
March 4 MS/HS In-service
March 21 School Board meeting
March 21-24 Spring Break

APRIL

April 7 End of 3rd quarter
April 8 MS/HS Assessment day
April 8 Elementary In-service Day
April 18 School Board meeting

MAY

May 17 School Board meeting
May 20 All Staff In-Service Day
May 30 Memorial Day (no school)

JUNE

June 3 Friday School day
June 16 Last day of school
June 16 End of 4th quarter (Sem. 2)
June 17 E/MS/HS Assessment day

Glossary

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.

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.

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

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.

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.