



**Perrydale Pirates**

# Perrydale

SCHOOL DISTRICT

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"Where Excellence in Education is Treasured"

## **FY 2021 – 2022 PROPOSED 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 PROPOSED BUDGET

**Dan Dugan, Superintendent**  
**LaRae Sullivan, Business Manager**

April 5th, 2021

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## Mission and Vision

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***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.*

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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

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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**

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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



Dan Jones



Trina Comerford

Board Chair



Brian Kohlmeier

Vice Chair



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 <b>6/30/2021</b>
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 <b>6/30/2021</b>
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 <b>6/30/2021</b>
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 <b>06/30/2023</b>
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 <b>06/30/2023</b>
Budget Committee Member	Dustin	Wilfong	FY18-19 (07/01/2018-06/30/2019)	FY19-20 (07/01/2019-06/30/2020)	FY20-21 <b>06/30/2021</b>	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 <b>06/30/2021</b>	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 <b>06/30/2022</b>	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 <b>06/30/2021</b>	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 <b>06/30/2022</b>	Position 5

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	<b>Deadline end of business day to accept budget committee applications</b> (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  <b>Appoints New Budget Committee Members for Vacant Positions; send introductory letter to Budget Committee Members</b>
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 <sup>st</sup> notice and at least 5 days prior to the meeting) <b>Proposed Document Due</b>
Monday, April 19, 2021	<b>Budget Committee Training Session if needed prior to regular meeting, 5:30 P.M.</b> Initial Budget Committee Public Meeting, 6:00 P.M. <ol style="list-style-type: none"> <li>1) Elect presiding officer</li> <li>2) Receive Budget Message by Superintendent/Budget Officer</li> <li>3) Review proposed budget document gather input</li> <li>4) Consider citizen recommendations</li> <li>5) Announce subsequent budget committee meeting(s)</li> </ol> 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"> <li>1) Review proposed budget</li> <li>2) Consider citizens recommendations</li> <li>3) Announce subsequent budget committee meetings if required <b>or Approve the Superintendent's 2021-22 Proposed Budget and rate of property taxes to be imposed</b></li> </ol>
Monday, May 17, 2021	Final Budget Committee Meeting, 6:00 P.M. <b>Only if needed</b>  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	<b>Budget Hearing before Regular Board Meeting, 6:55 – 7:00 P.M.</b>

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

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## Budget Message

FY 2021-2022

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**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.

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## Budget Message

### FY 2021-2022

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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.

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## Budget Message

FY 2021-2022

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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 Actuals	FY15-16 Actuals	FY16-17 Actuals	FY17-18 Actuals	FY 18-19 Actuals	FY 19-20 Actuals	FY20-21 October 1st Enrollment	FY21-22 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
<b>Total Students</b>	<b>304</b>	<b>314</b>	<b>315</b>	<b>313</b>	<b>312</b>	<b>315</b>	<b>316</b>	<b>314</b>

Extended ADMw 459.84

<b>Extended ADMw</b>	<b>459.84</b>
<b>State School Fund (SSF)</b>	<b>9.1 Billion (49/51 Split)</b>
<b>Perrydale School District Share of SSF</b>	<b>\$4,039,796</b>
<b>Property Taxes and Local Revenue</b>	<b>Included in SSF at \$599,158</b>
<b>Beginning General Fund Balance</b>	<b>\$1,444,345 used as a resource (26% of budget)</b>
<b>Contingency General Fund Balance</b>	<b>\$480,000 used as planned reserve</b>
<b>Salaries</b>	<b>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.</b>
<b>Other Payroll Expenditure Anticipated</b>	<b>Paid Family Leave. Contributions start 01/2022. Required Oregon Wage and Hour Laws.</b>
<b>PERS</b>	<b>26.83% Teir I &amp; II, 23.72% OPSRP and 6.00% employer pickup for a total of 33.83% and 29.72%, respectively.</b>
<b>Health Insurance</b>	<b>Cap of \$1,459 monthly, includes the higher of (\$190 H.S.A or \$127 VEBA monthly). New for FY20-21 &amp; FY21-22: Health benefit package for Classified .50 FTE or higher.</b>



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# 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.

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# 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.

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# 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

<b>Fund Number and Title</b>	<b>Proposed Budget FY2021-22</b>	<b>Proposed Budget FTE</b>
100 - GENERAL FUND	\$ 5,529,015	40.02
200 - BUDGET AUTHORITY	\$ 100,000	
201 - CARES ACT	\$ 230,000	1.81
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	\$ 1,600	
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	\$ 160,000	
251 - FOOD SERVICE	\$ 168,300	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
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	
<b>Grand Total</b>	<b>\$ 16,549,267</b>	<b>51.65</b>

**Perrydale School District**  
**Summary of All Funds**  
Revenue and Expenditures by Function / Expenditures by Object  
**Proposed Budget**  
FY2021-2022

**Revenue Summary for All Funds**

Sum of Proposed Budget FY21-22	Column Labels				
Row Labels	100 - General Fund	200 - Special Revenues	300 - Debt Service	400 - Capital Projects	Grand Total
1000 - Local Sources	\$ 589,024	\$ 220,126	\$ 115,100	\$ 18,000	\$ 942,250
2000 - Intermediate Sources	\$ 2,000	\$ 33,500			\$ 35,500
3000 - State Sources	\$ 3,491,621	\$ 395,400		\$ 5,705,543	\$ 9,592,564
4000 - Federal Sources	\$ 2,025	\$ 391,401			\$ 393,426
5200 - Interfund Transfers		\$ 350,515			\$ 350,515
5400 - Beginning Fund Balance	\$ 1,444,345	\$ 329,898	\$ 76,769	\$ 3,384,000	\$ 5,235,012
<b>Grand Total</b>	<b>\$ 5,529,015</b>	<b>\$ 1,720,840</b>	<b>\$ 191,869</b>	<b>\$ 9,107,543</b>	<b>\$ 16,549,267</b>

**Expenditure Summary by Function**

Sum of Proposed Budget - 21-22	Column Labels				
Row Labels	100 - General Fund	200 - Special Revenues	300 - Debt Service	400 - Capital Projects	Grand Total
1000 - INSTRUCTION	\$ 2,939,330	\$ 1,053,103			\$ 3,992,433
2000 - SUPPORT SERVICES	\$ 1,755,670	\$ 252,635			\$ 2,008,305
3000 - ENTERPRISE AND COMMUNITY SERVICES	\$ 3,500	\$ 211,102			\$ 214,602
4000 - FACILITIES ACQUISITION AND CONSTRUCTION		\$ 204,000		\$ 9,107,543	\$ 9,311,543
5100 - DEBT SERVICE			\$ 191,869		\$ 191,869
5200 - TRANSFER OF FUNDS	\$ 350,515				\$ 350,515
6000 - CONTINGENCIES	\$ 480,000	\$ -	\$ -		\$ 480,000
<b>Grand Total</b>	<b>\$ 5,529,015</b>	<b>\$ 1,720,840</b>	<b>\$ 191,869</b>	<b>\$ 9,107,543</b>	<b>\$ 16,549,267</b>

**Expenditure Summary by Object Classification**

Sum of Proposed Budget - 21-22	Column Labels				
Row Labels	100 - General Fund	200 - Special Revenues	300 - Debt Service	400 - Capital Projects	Grand Total
100 - Salaries	\$ 2,130,900	\$ 469,518			\$ 2,600,418
200 - Associated Payroll Costs	\$ 1,635,230	\$ 330,683			\$ 1,965,913
300 - Purchased Services	\$ 595,000	\$ 307,607		\$ 1,114,872	\$ 2,017,479
400 - Supplies and Materials	\$ 252,600	\$ 559,282		\$ 100,000	\$ 911,882
500 - Capital Outlay	\$ 15,000	\$ 27,450		\$ 7,892,671	\$ 7,935,121
600 - Other Objects	\$ 69,770	\$ 26,300	\$ 191,869		\$ 287,939
700 - Transfers	\$ 350,515				\$ 350,515
800 - Other Use of Funds	\$ 480,000	\$ -	\$ -		\$ 480,000
<b>Grand Total</b>	<b>\$ 5,529,015</b>	<b>\$ 1,720,840</b>	<b>\$ 191,869</b>	<b>\$ 9,107,543</b>	<b>\$ 16,549,267</b>

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

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
<b>REVENUES</b>					
Local sources	589,024	220,126	115,100	18,000	942,250
Intermediate sources	2,000	33,500	-	-	35,500
State sources	3,491,621	395,400	-	5,705,543	9,592,564
Federal sources	2,025	391,401	-	-	393,426
<b>TOTAL REVENUE</b>	<b>4,084,670</b>	<b>1,040,427</b>	<b>115,100</b>	<b>5,723,543</b>	<b>10,963,740</b>
<b>EXPENDITURES</b>					
Instruction	2,939,330	1,053,103	-	-	3,992,433
Support services	1,755,670	252,635	-	-	2,008,305
Enterprise and community services	3,500	211,102	-	-	214,602
Facilities acquisition and construction	-	204,000	-	9,107,543	9,311,543
Debt service	-	-	191,869	-	191,869
Contingency	480,000	-	-	-	480,000
<b>TOTAL EXPENDITURES</b>	<b>5,178,500</b>	<b>1,720,840</b>	<b>191,869</b>	<b>9,107,543</b>	<b>16,198,752</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,093,830)</b>	<b>(680,413)</b>	<b>(76,769)</b>	<b>(3,384,000)</b>	<b>(5,235,012)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	-	350,515	-	-	350,515
Operating transfers out	(350,515)	-	-	-	(350,515)
Gain (loss) on sale of capital assets	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(350,515)</b>	<b>350,515</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUE &amp; OTHER SOURCES OVER (UNDER) EXPENDITURES &amp; OTHER USES</b>	<b>(1,444,345)</b>	<b>(329,898)</b>	<b>(76,769)</b>	<b>(3,384,000)</b>	<b>(5,235,012)</b>
<b>FUND BALANCE, JULY 1</b>	<b>1,444,345</b>	<b>329,898</b>	<b>76,769</b>	<b>3,384,000</b>	<b>5,235,012</b>
<b>FUND BALANCE, JUNE 30 2022</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# 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:**

<b>FUND</b>	<b>FY17-18 Actuals</b>	<b>FY18-19 Actuals</b>	<b>FY19-20 Actuals</b>	<b>Adopted Budget FY2020-2021</b>	<b>Proposed Budget FY2021-2022</b>
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	\$ 125,000
251 - FOOD SERVICE	\$ 19,000	\$ -	\$ 36,000	\$ 52,200	\$ 28,000
253 - ATHLETIC FUNDS	\$ 114,502	\$ 106,607	\$ 102,000	\$ 155,400	\$ 155,400
255 - FFA	\$ 17,420	\$ 18,257	\$ 15,700	\$ 25,250	\$ 24,425
257 - CTE REVILIZATION GRANT	\$ -	\$ -	\$ 6,410	\$ -	\$ -
298 - MEASURE 98 GRANT	\$ -	\$ -	\$ -	\$ 16,400	\$ 17,690
<b>Total General Fund Transfers</b>	<b>225,922</b>	<b>124,864</b>	<b>211,911</b>	<b>444,250</b>	<b>350,515</b>

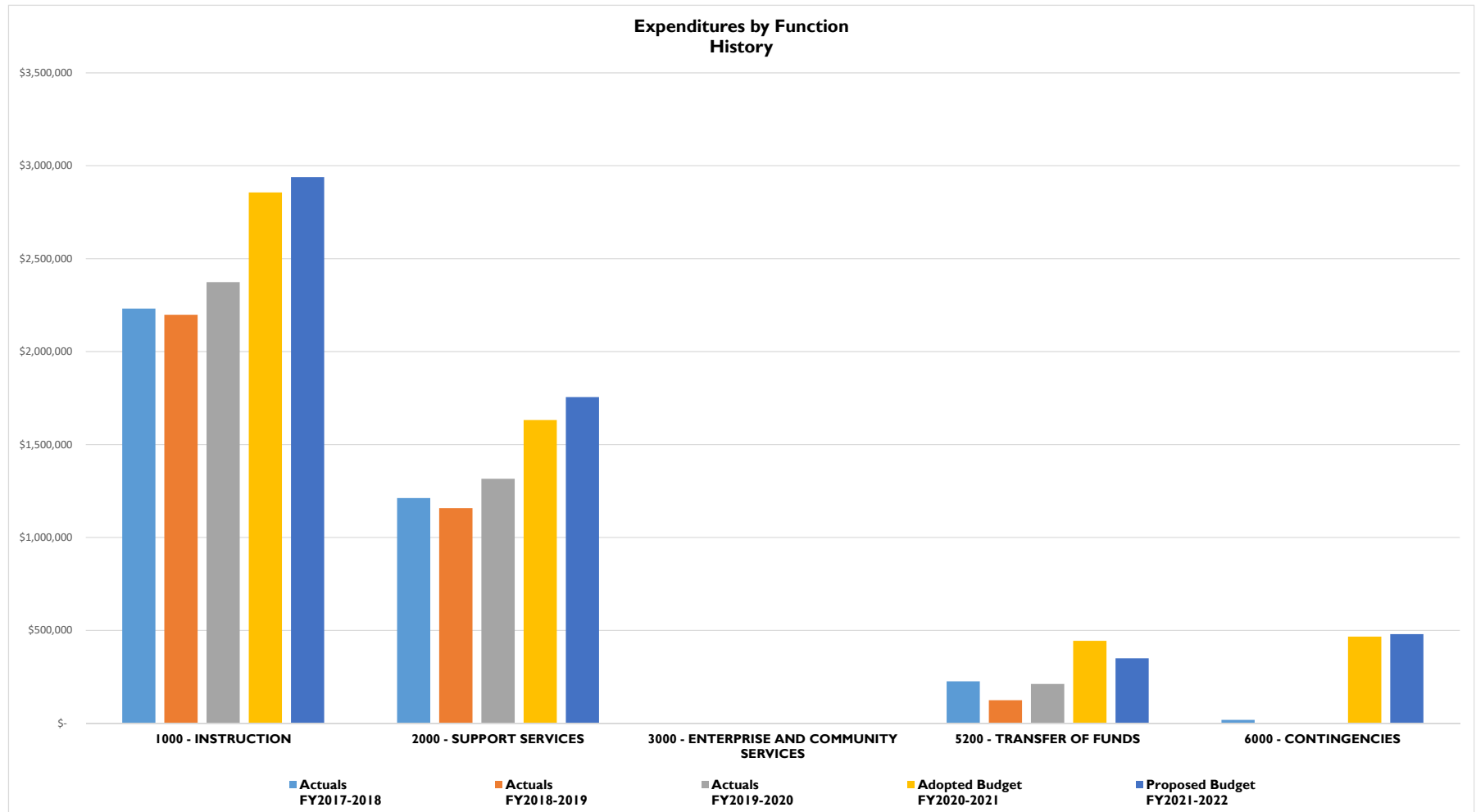
**Perrydale School District #21**  
**General Fund Contingency History Trend**  
**FYE JUNE 30, 2022**

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<b>FUND</b>	<b>FY17-18 Budget</b>	<b>FY17-18 Actuals</b>	<b>FY18-19 Budget</b>	<b>FY18-19 Actuals</b>	<b>FY19-20 Budget</b>	<b>FY19-20 Actuals</b>	<b>Adopted Budget FY2020-2021</b>	<b>Proposed Budget FY2021-2022</b>
100 - General Fund	\$ 210,491	\$ 18,373	\$ 485,829	\$ -	\$ 527,356	\$ -	\$ 466,855	\$ 480,000
<b>Percentage of Use</b>		<b>8.73%</b>		<b>0.00%</b>		<b>0.00%</b>	<b>\$ 466,855</b>	<b>\$ 480,000</b>

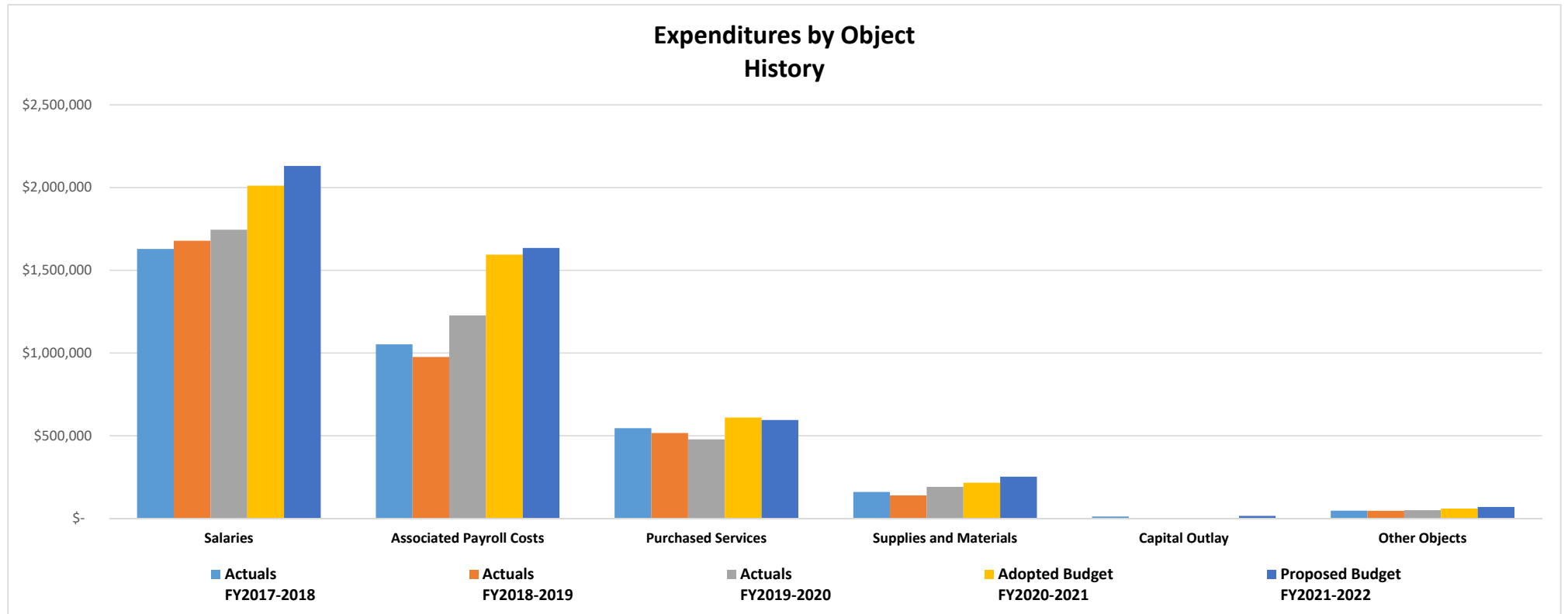
**General Fund  
Expenditures by FUNCTION**

Function	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022
1000 - INSTRUCTION \$	2,231,992 \$	2,198,587 \$	2,374,414 \$	2,857,170 \$	2,939,330
2000 - SUPPORT SERVICES \$	1,211,774 \$	1,157,795 \$	1,315,535 \$	1,631,870 \$	1,755,670
3000 - ENTERPRISE AND COMMUNITY SERVICES \$	2,773 \$	1,500 \$	1,873 \$	3,500 \$	3,500
5200 - TRANSFER OF FUNDS \$	225,922 \$	124,864 \$	211,911 \$	444,250 \$	350,515
6000 - CONTINGENCIES \$	18,373 \$	- \$	- \$	466,855 \$	480,000
<b>Total Expenditures</b>	<b>\$ 3,690,834</b>	<b>\$ 3,482,746</b>	<b>\$ 3,903,733</b>	<b>\$ 5,403,645</b>	<b>\$ 5,529,015</b>



## General Fund Expenditures by OBJECT

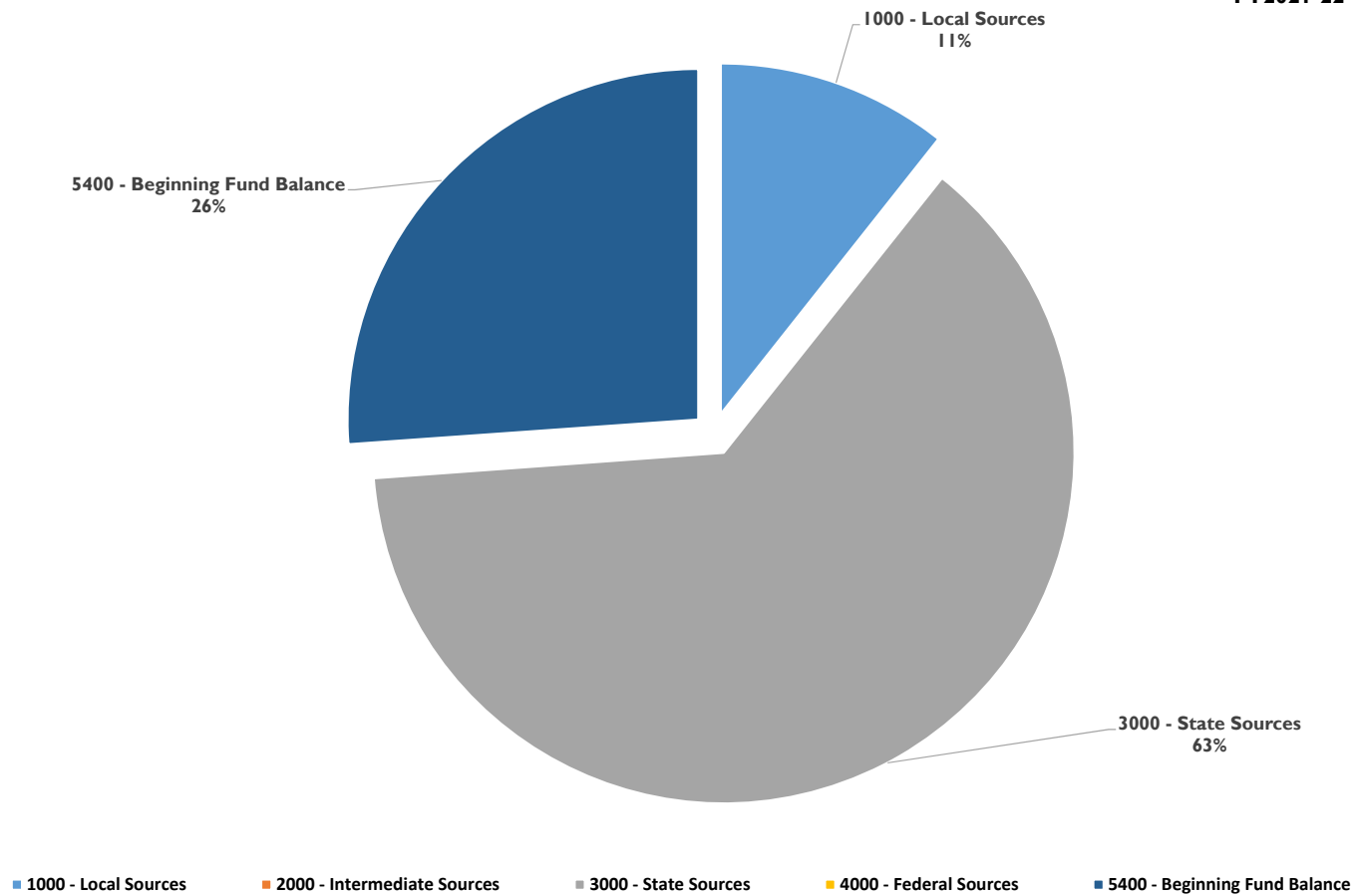
Object	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022
Salaries \$	1,629,289	\$ 1,678,832	\$ 1,744,899	\$ 2,011,300	\$ 2,130,900
Associated Payroll Costs \$	1,052,221	\$ 976,230	\$ 1,227,298	\$ 1,594,640	\$ 1,635,230
Purchased Services \$	546,040	\$ 516,350	\$ 478,637	\$ 609,900	\$ 595,000
Supplies and Materials \$	160,119	\$ 139,673	\$ 191,030	\$ 216,300	\$ 252,600
Capital Outlay \$	11,500	\$ -	\$ -	\$ -	\$ 15,000
Other Objects \$	47,370	\$ 46,797	\$ 49,957	\$ 60,400	\$ 69,770
Transfers to Other Funds \$	225,922	\$ 124,864	\$ 211,911	\$ 444,250	\$ 350,515
Contingency \$	18,373	\$ -	\$ -	\$ 466,855	\$ 480,000
<b>Total Expenditures \$</b>	<b>3,690,834</b>	<b>\$ 3,482,746</b>	<b>\$ 3,903,733</b>	<b>\$ 5,403,645</b>	<b>\$ 5,529,015</b>



**Proposed 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	\$ 3,491,621	\$ 2,025	\$ -	\$ -	\$ 1,444,345
<b>Grand Total of General Fund</b>						<b>\$ 5,529,015</b>

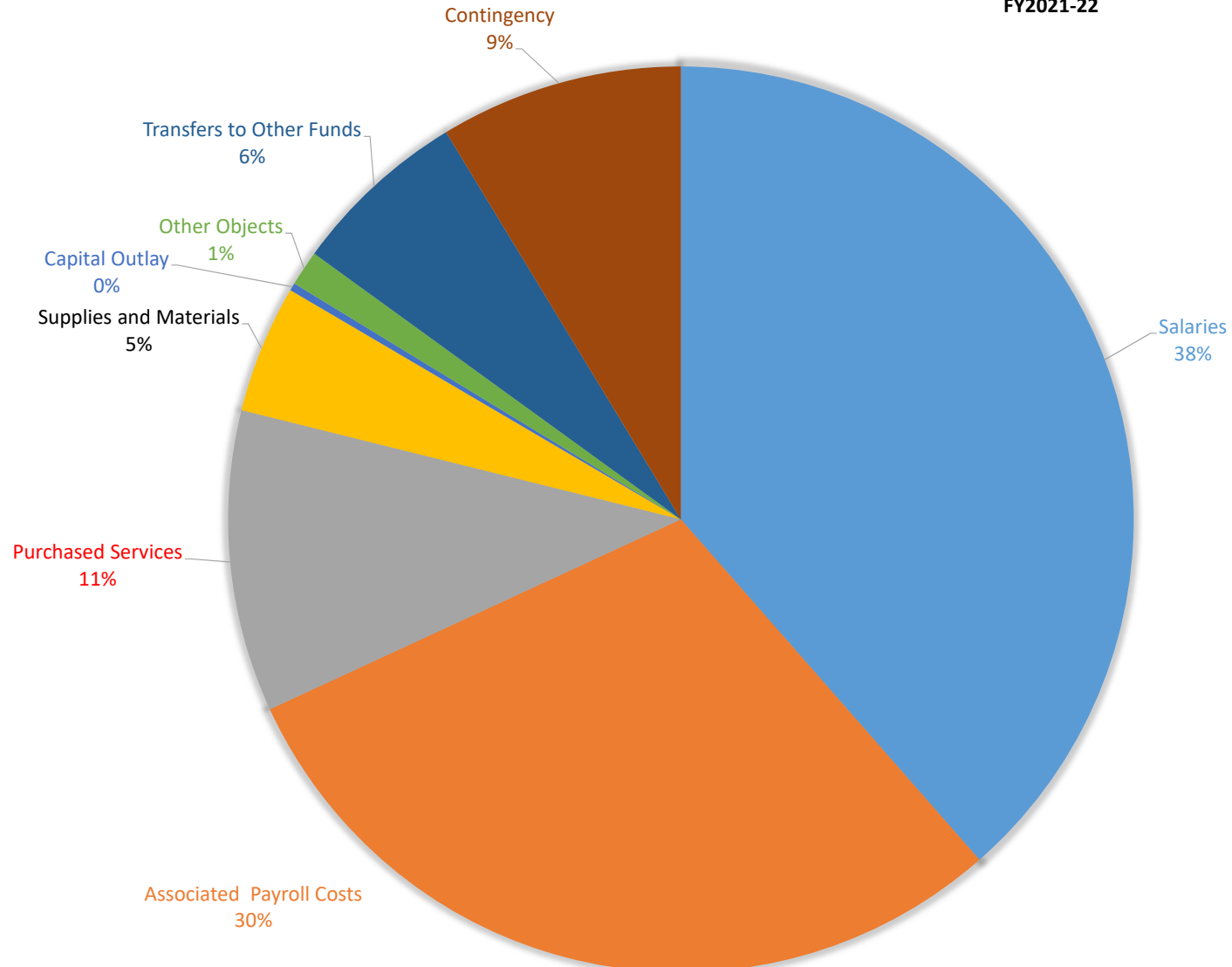
**REVENUES BY FUNCTION  
FY2021-22**



**Proposed 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	\$ 595,000	\$ 252,600	\$ 15,000	\$ 69,770	\$ 350,515	\$ 480,000
<b>Grand Total of General Fund</b>							<b>\$ 5,529,015</b>

**EXPENDITURES BY OBJECT  
FY2021-22**



	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022
<b>Revenues</b>					
100 - GENERAL FUND					
1000 - Local Sources					
R1111 - CURRENT YR TAXES	531,057	488,117	499,714	521,570	546,000
R1112 - PRIOR YR TAXES	18,111	13,584	8,785	15,575	13,000
R1113 - CNTY SALES/BACK TAXES	187	166	-	-	-
R1114 - PYMTS LIEU PROP TAXES	3,956	16,005	3,713	4,710	3,000
R1510 - INTEREST EARNINGS	29,498	45,159	42,654	19,000	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
R1991 - MISC FFA REVENUE	-	379	14	-	-
<b>1000 - Local Sources Total</b>	<b>599,243</b>	<b>573,881</b>	<b>567,659</b>	<b>571,655</b>	<b>589,024</b>
2000 - Intermediate Sources					
R2101 - COUNTY SCHOOL FUNDS	-	-	-	625	-
R2102 - ESD	28,941	9,647	-	-	-
R2199 - OTHER INTERMED SRCS				-	2,000
<b>2000 - Intermediate Sources Total</b>	<b>28,941</b>	<b>9,647</b>	<b>-</b>	<b>625</b>	<b>2,000</b>
3000 - State Sources					
R3101 - SCHOOL SUPPORT FUND	3,070,915	3,169,452	3,449,205	3,577,559	3,440,638
R3102 - SSF-LUNCH MATCH	(894)	-	-	-	-
R3103 - COMMON SCHOOL FUND	38,509	34,540	33,407	32,075	32,983
R3104 - CNTY TIMBER ST MNGD	-	1	-	20	-
R3199 - OTHER UNRESTR GRANTS	28,431	12,509	19,205	16,501	18,000
<b>3000 - State Sources Total</b>	<b>3,136,961</b>	<b>3,216,502</b>	<b>3,501,817</b>	<b>3,626,155</b>	<b>3,491,621</b>
4000 - Federal Sources					
R4100 - US FISH & WILDLIFE/REFUGE	3,213	-	5,621	2,500	2,000
R4801 - FED FOREST FEES	26	-	22	-	25
<b>4000 - Federal Sources Total</b>	<b>3,239</b>	<b>-</b>	<b>5,643</b>	<b>2,500</b>	<b>2,025</b>
5400 - Beginning Fund Balance					
R5400 - BEG FUND BAL	1,121,520	1,115,342	1,432,626	1,202,710	1,444,345
<b>5400 - Beginning Fund Balance Total</b>	<b>1,121,520</b>	<b>1,115,342</b>	<b>1,432,626</b>	<b>1,202,710</b>	<b>1,444,345</b>
<b>100 - GENERAL FUND Total</b>	<b>4,889,905</b>	<b>4,915,372</b>	<b>5,507,746</b>	<b>5,403,645</b>	<b>5,529,015</b>

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
100 - GENERAL FUND							
1000 - INSTRUCTION							
1111 - Elementary Instruction							
100 - Salaries	422,686	487,332	518,788	526,800	10.74	544,000	10.74
200 - Associated Payroll Costs	272,878	275,674	371,680	407,450		418,000	
300 - Purchased Services	26,709	26,629	28,299	26,800		28,000	
400 - Supplies and Materials	30,831	27,745	20,313	19,400		29,400	
<b>1111 - Elementary Instruction Total</b>	<b>753,104</b>	<b>817,381</b>	<b>939,080</b>	<b>980,450</b>	<b>10.74</b>	<b>1,019,400</b>	<b>10.74</b>
1113 - Elementary Extra curricular							
100 - Salaries						4,000	0.02
200 - Associated Payroll Costs						410	
400 - Supplies and Materials						2,000	
<b>1113 - Elementary Extra curricular Total</b>						<b>6,410</b>	<b>0.02</b>
1121 - Middle/Junior High Programs							
100 - Salaries	213,709	185,998	162,946	218,700	3.69	231,900	3.69
200 - Associated Payroll Costs	123,918	99,375	106,702	166,300		168,000	
300 - Purchased Services	11,453	14,684	18,465	15,000		15,000	
400 - Supplies and Materials	20,934	11,540	17,217	17,300		16,300	
600 - Other Objects	-	-	-	200		200	
<b>1121 - Middle/Junior High Programs Total</b>	<b>370,013</b>	<b>311,597</b>	<b>305,330</b>	<b>417,500</b>	<b>3.69</b>	<b>431,400</b>	<b>3.69</b>
1122 - Middle/Junior Extracurricular							
400 - Supplies and Materials						2,000	
<b>1122 - Middle/Junior Extracurricular Total</b>						<b>2,000</b>	
1131 - High School Programs							
100 - Salaries	356,945	359,278	357,724	404,700	6.68	416,000	6.56
200 - Associated Payroll Costs	225,799	202,723	227,966	293,950		296,000	
300 - Purchased Services	58,120	38,099	29,437	32,000		32,000	
400 - Supplies and Materials	21,652	20,723	23,719	26,500		26,500	
600 - Other Objects	190	135	484	-		-	
<b>1131 - High School Programs Total</b>	<b>662,706</b>	<b>620,958</b>	<b>639,330</b>	<b>757,150</b>	<b>6.68</b>	<b>770,500</b>	<b>6.56</b>



	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
1132 - High School Extracurricular							
100 - Salaries	11,503	7,668	11,591	10,500	0.39	18,500	0.44
200 - Associated Payroll Costs	5,941	3,382	7,486	5,070		5,620	
400 - Supplies and Materials	93	(264)	96	500		5,500	
600 - Other Objects	-	300	-	-			
<b>1132 - High School Extracurricular Total</b>	<b>17,538</b>	<b>11,086</b>	<b>19,172</b>	<b>16,070</b>	<b>0.39</b>	<b>29,620</b>	<b>0.44</b>
1210 - Programs for the Talented and Gifted							
300 - Purchased Services	-	315	4	-			
<b>1210 - Programs for the Talented and Gifted Total</b>	<b>-</b>	<b>315</b>	<b>4</b>	<b>-</b>			
1250 - Special Education Learning							
100 - Salaries	204,356	220,990	243,245	290,000	8.38	300,000	8.38
200 - Associated Payroll Costs	143,967	162,178	192,055	273,800		277,700	
300 - Purchased Services	16,652	32,294	3,749	19,100		7,300	
400 - Supplies and Materials	13,382	9,030	18,814	12,500		27,000	
600 - Other Objects	595	243	1,255	800		1,500	
<b>1250 - Special Education Learning Total</b>	<b>378,951</b>	<b>424,734</b>	<b>459,118</b>	<b>596,200</b>	<b>8.38</b>	<b>613,500</b>	<b>8.38</b>
1272 - Title IA/D							
100 - Salaries	19,344	-	-	41,600	0.59	28,000	0.38
200 - Associated Payroll Costs	15,209	-	-	29,950		19,600	
300 - Purchased Services	4,075	1,673	754	3,000		3,000	
400 - Supplies and Materials	931	519	25	600		600	
<b>1272 - Title IA/D Total</b>	<b>39,559</b>	<b>2,192</b>	<b>779</b>	<b>75,150</b>	<b>0.59</b>	<b>51,200</b>	<b>0.38</b>
1291 - English Language Learner (ELL)							
100 - Salaries	6,010	6,319	6,564	7,800	0.15	8,000	0.15
200 - Associated Payroll Costs	4,110	4,004	5,037	6,450		6,900	
300 - Purchased Services	-	-	-	200		200	
400 - Supplies and Materials	-	-	-	200		200	
<b>1291 - English Language Learner (ELL) Total</b>	<b>10,121</b>	<b>10,323</b>	<b>11,601</b>	<b>14,650</b>	<b>0.15</b>	<b>15,300</b>	<b>0.15</b>
<b>1000 - INSTRUCTION Total</b>	<b>2,231,992</b>	<b>2,198,587</b>	<b>2,374,414</b>	<b>2,857,170</b>	<b>30.62</b>	<b>2,939,330</b>	<b>30.36</b>

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
2000 - SUPPORT SERVICES							
2110 - Attendance and Social Work Services							
100 - Salaries	6,031	6,119	6,182	7,400	0.20	7,500	0.20
200 - Associated Payroll Costs	3,654	3,522	4,138	7,180		7,300	
400 - Supplies and Materials	-	-	-	200		200	
<b>2110 - Attendance and Social Work Services Total</b>	<b>9,684</b>	<b>9,641</b>	<b>10,320</b>	<b>14,780</b>	<b>0.20</b>	<b>15,000</b>	<b>0.20</b>
2120 - Guidance Services							
300 - Purchased Services	59,500	75,000	80,000	87,000		87,000	
400 - Supplies and Materials	-	-	-	100		100	
<b>2120 - Guidance Services Total</b>	<b>59,500</b>	<b>75,000</b>	<b>80,000</b>	<b>87,100</b>		<b>87,100</b>	
2130 - Health Services							
300 - Purchased Services	-	1,872	165	1,500		1,000	
400 - Supplies and Materials	881	1,296	50	1,000		-	
<b>2130 - Health Services Total</b>	<b>881</b>	<b>3,167</b>	<b>215</b>	<b>2,500</b>		<b>1,000</b>	
2222 - Library/Media Center							
100 - Salaries	7,655	9,153	9,581	11,500	0.50	11,000	0.50
200 - Associated Payroll Costs	3,103	3,482	4,727	14,270		13,850	
300 - Purchased Services	155	-	-	200		200	
400 - Supplies and Materials	3,252	678	2,069	4,600		4,600	
600 - Other Objects	-	115	115	200		200	
<b>2222 - Library/Media Center Total</b>	<b>14,165</b>	<b>13,428</b>	<b>16,493</b>	<b>30,770</b>	<b>0.50</b>	<b>29,850</b>	<b>0.50</b>
2229 - Other Educational Media Services							
300 - Purchased Services	-	-	-	1,000		1,000	
400 - Supplies and Materials	3,397	-	30	1,000		1,000	
<b>2229 - Other Educational Media Services Total</b>	<b>3,397</b>	<b>-</b>	<b>30</b>	<b>2,000</b>		<b>2,000</b>	
2230 - Assessment and Testing							
400 - Supplies and Materials	-	368	-	500		500	
<b>2230 - Assessment and Testing Total</b>	<b>-</b>	<b>368</b>	<b>-</b>	<b>500</b>		<b>500</b>	
2240 - Instructional Staff Development							
300 - Purchased Services			724	3,000		5,500	
<b>2240 - Instructional Staff Development Total</b>			<b>724</b>	<b>3,000</b>		<b>5,500</b>	

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
2310 - Board of Education Services							
300 - Purchased Services	24,641	33,549	18,501	37,700		41,700	
400 - Supplies and Materials	-	85	481	1,100		600	
600 - Other Objects	38,680	35,638	41,731	51,000		57,970	
<b>2310 - Board of Education Services Total</b>	<b>63,320</b>	<b>69,272</b>	<b>60,713</b>	<b>89,800</b>		<b>100,270</b>	
2320 - Executive Administration Services							
100 - Salaries	55,000	55,100	85,778	95,500	1.50	105,000	1.50
200 - Associated Payroll Costs	29,936	27,910	56,346	74,850		80,900	
300 - Purchased Services	4,138	5,232	2,647	4,500		5,000	
400 - Supplies and Materials	722	1,149	293	2,600		2,000	
600 - Other Objects	5,168	3,917	1,978	3,500		4,000	
<b>2320 - Executive Administration Services Total</b>	<b>94,964</b>	<b>93,309</b>	<b>147,042</b>	<b>180,950</b>	<b>1.50</b>	<b>196,900</b>	<b>1.50</b>
2410 - Office of the Principal							
100 - Salaries	175,624	206,780	179,611	171,100	2.80	207,000	3.05
200 - Associated Payroll Costs	107,167	105,532	127,102	133,350		148,600	
300 - Purchased Services	14,012	13,530	12,457	16,300		14,900	
400 - Supplies and Materials	7,369	10,250	12,677	8,200		13,000	
600 - Other Objects	858	1,090	1,529	1,000		1,600	
<b>2410 - Office of the Principal Total</b>	<b>305,029</b>	<b>337,182</b>	<b>333,376</b>	<b>329,950</b>	<b>2.80</b>	<b>385,100</b>	<b>3.05</b>
2520 - Fiscal Services							
100 - Salaries	60,380	50,299	60,200	76,100	1.25	77,000	1.25
200 - Associated Payroll Costs	43,739	33,358	46,792	58,600		60,000	
300 - Purchased Services	2,882	1,310	15,662	15,600		13,900	
400 - Supplies and Materials	1,326	1,075	7,486	2,900		2,900	
600 - Other Objects	1,466	2,340	2,417	1,500		2,600	
<b>2520 - Fiscal Services Total</b>	<b>109,793</b>	<b>88,382</b>	<b>132,558</b>	<b>154,700</b>	<b>1.25</b>	<b>156,400</b>	<b>1.25</b>
2540 - Operation and Maintenance							
100 - Salaries	81,752	79,707	98,108	135,000	3.00	158,000	3.00
200 - Associated Payroll Costs	67,795	53,610	74,921	116,200		125,550	
300 - Purchased Services	179,024	49,792	68,892	71,000		86,800	
400 - Supplies and Materials	17,339	31,478	61,088	65,000		75,000	
500 - Capital Outlay	-	-	-	-		15,000	
600 - Other Objects	-	991	35	800		300	
<b>2540 - Operation and Maintenance Total</b>	<b>345,911</b>	<b>215,577</b>	<b>303,044</b>	<b>388,000</b>	<b>3.00</b>	<b>460,650</b>	<b>3.00</b>

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
2542 - Care and Upkeep of Buildings							
300 - Purchased Services	-	83,334	75,792	106,000		91,000	
<b>2542 - Care and Upkeep of Buildings Total</b>	<b>-</b>	<b>83,334</b>	<b>75,792</b>	<b>106,000</b>		<b>91,000</b>	
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	
400 - Supplies and Materials	1,754	3,264	2,810	15,000		8,500	
500 - Capital Outlay	11,500	-	-	-		-	
<b>2543 - Care and Upkeep of Grounds Total</b>	<b>20,737</b>	<b>14,789</b>	<b>5,312</b>	<b>32,000</b>		<b>14,000</b>	
2550 - Student Transportation Services							
300 - Purchased Services	136,033	125,525	117,978	151,000		154,000	
400 - Supplies and Materials	13,843	16,959	10,845	15,000		15,000	
<b>2550 - Student Transportation Services Total</b>	<b>149,876</b>	<b>142,483</b>	<b>128,822</b>	<b>166,000</b>		<b>169,000</b>	
2640 - Staff Services							
300 - Purchased Services	-	477	508	500		500	
400 - Supplies and Materials	-	265	-	500		500	
600 - Other Objects	-	885	413	1,000		1,000	
<b>2640 - Staff Services Total</b>	<b>-</b>	<b>1,628</b>	<b>921</b>	<b>2,000</b>		<b>2,000</b>	
2641 - Service Area Direction							
200 - Associated Payroll Costs	1,562	-	-	-			
<b>2641 - Service Area Direction Total</b>	<b>1,562</b>	<b>-</b>	<b>-</b>	<b>-</b>			
2642 - Recruitment and Placement Services							
400 - Supplies and Materials	-	20	-	-			
600 - Other Objects	414	523	-	-			
<b>2642 - Recruitment and Placement Services Total</b>	<b>414</b>	<b>543</b>	<b>-</b>	<b>-</b>			

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
2660 - Technology Services							
100 - Salaries	7,703	4,088	4,582	14,600	0.16	15,000	0.16
200 - Associated Payroll Costs	3,199	1,480	2,346	7,220		6,800	
300 - Purchased Services	500	10	600	-		-	
400 - Supplies and Materials	21,139	3,494	12,645	20,000		17,600	
600 - Other Objects	-	621	-	-			
<b>2660 - Technology Services Total</b>	<b>32,540</b>	<b>9,692</b>	<b>20,173</b>	<b>41,820</b>	<b>0.16</b>	<b>39,400</b>	<b>0.16</b>
<b>2000 - SUPPORT SERVICES Total</b>	<b>1,211,774</b>	<b>1,157,795</b>	<b>1,315,535</b>	<b>1,631,870</b>	<b>9.41</b>	<b>1,755,670</b>	<b>9.66</b>
3000 - ENTERPRISE AND COMMUNITY SERVICES							
3200 - Other Enterprise Services							
300 - Purchased Services	1,500	1,500	1,500	1,500		1,500	
400 - Supplies and Materials	1,273	-	373	1,600		1,600	
600 - Other Objects	-	-	-	400		400	
<b>3200 - Other Enterprise Services Total</b>	<b>2,773</b>	<b>1,500</b>	<b>1,873</b>	<b>3,500</b>		<b>3,500</b>	
<b>3000 - ENTERPRISE AND COMMUNITY SERVICES Total</b>	<b>2,773</b>	<b>1,500</b>	<b>1,873</b>	<b>3,500</b>		<b>3,500</b>	
5200 - TRANSFER OF FUNDS							
5200 - Transfers of Funds							
700 - Transfers	225,922	124,864	211,911	444,250		350,515	
<b>5200 - Transfers of Funds Total</b>	<b>225,922</b>	<b>124,864</b>	<b>211,911</b>	<b>444,250</b>		<b>350,515</b>	
<b>5200 - TRANSFER OF FUNDS Total</b>	<b>225,922</b>	<b>124,864</b>	<b>211,911</b>	<b>444,250</b>		<b>350,515</b>	
6000 - CONTINGENCIES							
6110 - Operating Contingency							
800 - Other Use of Funds	18,373	-	-	466,855		480,000	
<b>6110 - Operating Contingency Total</b>	<b>18,373</b>	<b>-</b>	<b>-</b>	<b>466,855</b>		<b>480,000</b>	
<b>6000 - CONTINGENCIES Total</b>	<b>18,373</b>	<b>-</b>	<b>-</b>	<b>466,855</b>		<b>480,000</b>	
<b>100 - GENERAL FUND Total</b>	<b>3,690,834</b>	<b>3,482,746</b>	<b>3,903,733</b>	<b>5,403,645</b>	<b>40.03</b>	<b>5,529,015</b>	<b>40.02</b>

# 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
<b>Revenues</b>	200 - BUDGET AUTHORITY					
	1000 - Local Sources					
	R1700 - STUDENT		-	-	25,000	25,000
	<b>1000 - Local Sources Total</b>		-	-	<b>25,000</b>	<b>25,000</b>
	2000 - Intermediate Sources					
	R2200 - RESTRICTED REVENUE		-	-	25,000	25,000
	<b>2000 - Intermediate Sources Total</b>	-	-	-	<b>25,000</b>	<b>25,000</b>
	3000 - State Sources					
	R3199 - OTHER UNRESTR GRANTS	-	-	-	25,000	25,000
	<b>3000 - State Sources Total</b>	-	-	-	<b>25,000</b>	<b>25,000</b>
	4000 - Federal Sources					
	R4100 - US FISH & WILDLIFE/REFUGE	-	-	-	25,000	25,000
	<b>4000 - Federal Sources Total</b>	-	-	-	<b>25,000</b>	<b>25,000</b>
	<b>200 - BUDGET AUTHORITY Total</b>	-	-	-	<b>100,000</b>	<b>100,000</b>

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
200 - BUDGET AUTHORITY							
1000 - INSTRUCTION							
1111 - Elementary Instruction							
400 - Supplies and Materials		-	-	25,000		25,000	
1111 - Elementary Instruction Total		-	-	25,000		25,000	
1000 - INSTRUCTION Total		-	-	25,000		25,000	
2000 - SUPPORT SERVICES							
2110 - Attendance and Social Work Services							
400 - Supplies and Materials		-	-	25,000		25,000	
2110 - Attendance and Social Work Services Total		-	-	25,000		25,000	
2000 - SUPPORT SERVICES Total		-	-	25,000		25,000	
3000 - ENTERPRISE AND COMMUNITY SERVICES							
3100 - Food Services							
400 - Supplies and Materials		-	-	25,000		25,000	
3100 - Food Services Total		-	-	25,000		25,000	
3000 - ENTERPRISE AND COMMUNITY SERVICES Total		-	-	25,000		25,000	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION							
4190 - Other Facilities Construction							
400 - Supplies and Materials		-	-	25,000		25,000	
4190 - Other Facilities Construction Total		-	-	25,000		25,000	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total		-	-	25,000		25,000	
200 - BUDGET AUTHORITY Total		-	-	100,000		100,000	



		Actuals	Actuals	Actuals	Adopted Budget	Proposed Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022
Revenues	201 - CARES ACT					
	4000 - Federal Sources					
	R4500 - REV FRM FED GRANTS				219,181	190,000
	4000 - Federal Sources Total				219,181	190,000
	5400 - Beginning Fund Balance					
	R5400 - BEG FUND BAL					40,000
	5400 - Beginning Fund Balance Total					40,000
	201 - CARES ACT Total				219,181	230,000

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
201 - CARES ACT							
1000 - INSTRUCTION							
1111 - Elementary Instruction							
400 - Supplies and Materials				11,784			
<b>1111 - Elementary Instruction Total</b>				<b>11,784</b>			
1121 - Middle/Junior High Programs							
400 - Supplies and Materials				15,170			
<b>1121 - Middle/Junior High Programs Total</b>				<b>15,170</b>			
1131 - High School Programs							
400 - Supplies and Materials				8,000			
<b>1131 - High School Programs Total</b>				<b>8,000</b>			
1400 - Summer School Programs							
100 - Salaries						58,060	1.81
200 - Associated Payroll Costs						24,005	
<b>1400 - Summer School Programs Total</b>						<b>82,065</b>	<b>1.81</b>
<b>1000 - INSTRUCTION Total</b>				<b>34,954</b>		<b>82,065</b>	<b>1.81</b>
2000 - SUPPORT SERVICES							
2240 - Instructional Staff Development							
100 - Salaries				9,620			
200 - Associated Payroll Costs				5,986			
<b>2240 - Instructional Staff Development Total</b>				<b>15,606</b>			
2410 - Office of the Principal							
400 - Supplies and Materials				2,280			
<b>2410 - Office of the Principal Total</b>				<b>2,280</b>			
2540 - Operation and Maintenance							
400 - Supplies and Materials				4,000		145,935	
<b>2540 - Operation and Maintenance Total</b>				<b>4,000</b>		<b>145,935</b>	
2660 - Technology Services							
300 - Purchased Services				2,649			
400 - Supplies and Materials				76,946			
500 - Capital Outlay				7,500			
<b>2660 - Technology Services Total</b>				<b>87,095</b>			
<b>2000 - SUPPORT SERVICES Total</b>				<b>108,981</b>		<b>145,935</b>	
3000 - ENTERPRISE AND COMMUNITY SERVICES							
3100 - Food Services							
400 - Supplies and Materials						2,000	
<b>3100 - Food Services Total</b>				-		<b>2,000</b>	
<b>3000 - ENTERPRISE AND COMMUNITY SERVICES Total</b>				-		<b>2,000</b>	
<b>201 - CARES ACT Total</b>				<b>143,936</b>		<b>230,000</b>	<b>1.81</b>

		Actuals	Actuals	Actuals	Adopted Budget	Proposed Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	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 FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
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
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022
Revenues	203 - PATHWAYS FOR RECOVERY					
	4000 - Federal Sources					
	R4508 - FEDERAL GRANTS					7,551
	4000 - Federal Sources Total					7,551
	203 - PATHWAYS FOR RECOVERY Total					7,551

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
203 - PATHWAYS FOR RECOVERY							
1000 - INSTRUCTION							
1460 - Special Programs, Summer School							
100 - Salaries						5,338	0.30
200 - Associated Payroll Costs						2,124	
400 - Supplies and Materials						89	
1460 - Special Programs, Summer School Total						7,551	0.30
1000 - INSTRUCTION Total						7,551	0.30
203 - PATHWAYS FOR RECOVERY Total						7,551	0.30

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

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
204 - PRE SCHOOL GRANT							
1000 - INSTRUCTION							
1140 - PreKindergarten Programs							
100 - Salaries						9,295	0.31
200 - Associated Payroll Costs						3,952	
300 - Purchased Services						5,000	
400 - Supplies and Materials						5,353	
600 - Other Objects						500	
1140 - PreKindergarten Programs Total						24,100	0.31
1000 - INSTRUCTION Total						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	0.31



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

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
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	0.38
200 - Associated Payroll Costs	1,616	614	2,460	2,920		3,402	
300 - Purchased Services	-	-	56	500		500	
400 - Supplies and Materials	770	594	546	2,500		800	
600 - Other Objects	-	-	-	500		100	
3311 - After School Program Total	4,674	5,954	5,732	12,120	0.19	14,002	0.38
3000 - ENTERPRISE AND COMMUNITY SERVICES Total	4,674	5,954	5,732	12,120	0.19	14,002	0.38
<b>205 - AFTER SCHOOL PROGRAM Total</b>	<b>4,674</b>	<b>5,954</b>	<b>5,732</b>	<b>12,120</b>	<b>0.19</b>	<b>14,002</b>	<b>0.38</b>

		Actuals	Actuals	Actuals	Adopted Budget	Proposed Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022
Revenues	206 - ASPIRE					
	3000 - State Sources					
	R3299 - RESTR GRANTS OTHER		-	1,600	2,000	1,600
	3000 - State Sources Total		-	1,600	2,000	1,600
	206 - ASPIRE Total		-	1,600	2,000	1,600

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
206 - ASPIRE							
1000 - INSTRUCTION							
1299 - Other Programs (Aspire)							
400 - Supplies and Materials		-	1,376	1,500		1,200	
1299 - Other Programs (Aspire) Total		-	1,376	1,500		1,200	
1000 - INSTRUCTION Total		-	1,376	1,500		1,200	
2000 - SUPPORT SERVICES							
2240 - Instructional Staff Development							
300 - Purchased Services			35	500		400	
2240 - Instructional Staff Development Total			35	500		400	
2000 - SUPPORT SERVICES Total			35	500		400	
206 - ASPIRE Total		-	1,411	2,000		1,600	

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

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
207 - OUTDOOR SCHOOL							
1000 - INSTRUCTION							
1111 - Elementary Instruction							
400 - Supplies and Materials		-	89	-			
<b>1111 - Elementary Instruction Total</b>		-	<b>89</b>	-			
1122 - Middle/Junior Extracurricular							
100 - Salaries						1,125	0.03
200 - Associated Payroll Costs						568	
300 - Purchased Services				10,000		3,607	
400 - Supplies and Materials			3,984	1,400		3,000	
<b>1122 - Middle/Junior Extracurricular Total</b>			<b>3,984</b>	<b>11,400</b>		<b>8,300</b>	<b>0.03</b>
<b>1000 - INSTRUCTION Total</b>		-	<b>4,072</b>	<b>11,400</b>		<b>8,300</b>	<b>0.03</b>
2000 - SUPPORT SERVICES							
2550 - Student Transportation Services							
300 - Purchased Services		-	-	1,600		1,600	
<b>2550 - Student Transportation Services Total</b>		-	-	<b>1,600</b>		<b>1,600</b>	
<b>2000 - SUPPORT SERVICES Total</b>		-	-	<b>1,600</b>		<b>1,600</b>	
<b>207 - OUTDOOR SCHOOL Total</b>		-	<b>4,072</b>	<b>13,000</b>		<b>9,900</b>	<b>0.03</b>

		Actuals	Actuals	Actuals	Adopted Budget	Proposed Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022
Revenues	208 - IDEA					
	4000 - Federal Sources					
	R4508 - FEDERAL GRANTS	28,462	33,739	1,559	36,970	33,400
	R4573 - FED GRANT CFDA 84.173	-	-	-	800	650
	4000 - Federal Sources Total	28,462	33,739	1,559	37,770	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

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
208 - IDEA							
1000 - INSTRUCTION							
1250 - Special Education Learning							
100 - Salaries	15,839	19,773	18,895	16,000	0.62	15,480	0.63
200 - Associated Payroll Costs	12,422	13,967	18,187	18,270		17,920	
300 - Purchased Services	-	-	-	3,500		-	
400 - Supplies and Materials	-	-	-	-		650	
1250 - Special Education Learning Total	28,261	33,740	37,082	37,770	0.62	34,050	0.63
1000 - INSTRUCTION Total	28,261	33,740	37,082	37,770	0.62	34,050	0.63
208 - IDEA Total	28,261	33,740	37,082	37,770	0.62	34,050	0.63



		Actuals	Actuals	Actuals	Adopted Budget	Proposed Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	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 FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
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	-	-	-	-			
<b>1250 - Special Education Learning Total</b>	<b>328</b>	<b>1,229</b>	<b>-</b>	<b>1,300</b>			
<b>1000 - INSTRUCTION Total</b>	<b>328</b>	<b>1,229</b>	<b>-</b>	<b>1,300</b>			
<b>209 - SPR&amp;I Total</b>	<b>328</b>	<b>1,229</b>	<b>-</b>	<b>1,300</b>			

		Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022
<b>Revenues</b>	210 - ERATE FUND					
	1000 - Local Sources					
	R1990 - MISCELLANEOUS	-	16,324	11,603	9,500	9,200
	<b>1000 - Local Sources Total</b>	<b>-</b>	<b>16,324</b>	<b>11,603</b>	<b>9,500</b>	<b>9,200</b>
	4000 - Federal Sources					
	R4502 - FED GRANT CFDA 84.367	2,075	-	-	-	-
	<b>4000 - Federal Sources Total</b>	<b>2,075</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	5400 - Beginning Fund Balance					
	R5400 - BEG FUND BAL	4,223	3,660	18,592	17,000	10,500
	<b>5400 - Beginning Fund Balance Total</b>	<b>4,223</b>	<b>3,660</b>	<b>18,592</b>	<b>17,000</b>	<b>10,500</b>
	<b>210 - ERATE FUND Total</b>	<b>6,298</b>	<b>19,984</b>	<b>30,194</b>	<b>26,500</b>	<b>19,700</b>

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
210 - ERATE FUND							
2000 - SUPPORT SERVICES							
2229 - Other Educational Media Services							
300 - Purchased Services	2,638	-	-	-	-		
400 - Supplies and Materials	-	1,392	-	-	-		
<b>2229 - Other Educational Media Services Total</b>	<b>2,638</b>	<b>1,392</b>	<b>-</b>	<b>-</b>	<b>-</b>		
2660 - Technology Services							
300 - Purchased Services		-	13,271	26,500		19,700	
<b>2660 - Technology Services Total</b>		<b>-</b>	<b>13,271</b>	<b>26,500</b>		<b>19,700</b>	
<b>2000 - SUPPORT SERVICES Total</b>	<b>2,638</b>	<b>1,392</b>	<b>13,271</b>	<b>26,500</b>		<b>19,700</b>	
<b>210 - ERATE FUND Total</b>	<b>2,638</b>	<b>1,392</b>	<b>13,271</b>	<b>26,500</b>		<b>19,700</b>	

		Actuals	Actuals	Actuals	Adopted Budget	Proposed Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022
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
	4000 - Federal Sources Total	30,253	27,913	21,230	30,640	25,000
	5200 - Interfund Transfers					
	R5200 - INTERFUND TRANSFERS	-	-	12,706	-	-
	5200 - Interfund Transfers Total	-	-	12,706	-	-
	5400 - Beginning Fund Balance					
	R5400 - BEG FUND BAL	-	-	(12,706)	-	-
	5400 - Beginning Fund Balance Total	-	-	(12,706)	-	-
	211 - TITLE 1-A & 1-D GRANTS Total	30,253	27,913	21,230	30,640	25,000

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
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	0.21
200 - Associated Payroll Costs	10,773	15,603	8,975	12,640		9,965	
400 - Supplies and Materials	67	-	-	500		500	
1272 - Title IA/D Total	30,253	40,619	21,230	30,640	0.25	25,000	0.21
1000 - INSTRUCTION Total	30,253	40,619	21,230	30,640	0.25	25,000	0.21
211 - TITLE 1-A & 1-D GRANTS Total	30,253	40,619	21,230	30,640	0.25	25,000	0.21

		Actuals	Actuals	Actuals	Adopted Budget	Proposed Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	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
	4000 - Federal Sources Total	4,828	4,468	3,177	4,500	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

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
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	0.03
200 - Associated Payroll Costs	1,902	6,313	1,376	1,900		1,357	
1272 - Title IA/D Total	4,828	16,299	3,177	4,500	0.04	3,300	0.03
1000 - INSTRUCTION Total	4,828	16,299	3,177	4,500	0.04	3,300	0.03
213 - TITLE 2A & 2D GRANT Total	4,828	16,299	3,177	4,500	0.04	3,300	0.03



		Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022
<b>Revenues</b>	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
	<b>4000 - Federal Sources Total</b>	-	-	<b>27,545</b>	<b>12,500</b>	<b>10,000</b>
	5400 - Beginning Fund Balance					
	R5400 - BEG FUND BAL	-	-	(12,037)	-	-
	<b>5400 - Beginning Fund Balance Total</b>	-	-	<b>(12,037)</b>	-	-
	<b>214 - TITLE IV-A STUDENT SUPPRT Total</b>	-	-	<b>15,508</b>	<b>12,500</b>	<b>10,000</b>

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
214 - TITLE IV-A STUDENT SUPPRT							
1000 - INSTRUCTION							
1272 - Title IA/D							
100 - Salaries	-	1,389	9,015	7,500	0.08	5,900	0.08
200 - Associated Payroll Costs	-	648	6,493	5,000		4,100	
400 - Supplies and Materials	-	10,000	-	-		-	
1272 - Title IA/D Total	-	12,037	15,508	12,500	0.08	10,000	0.08
1000 - INSTRUCTION Total	-	12,037	15,508	12,500	0.08	10,000	0.08
214 - TITLE IV-A STUDENT SUPPRT Total	-	12,037	15,508	12,500	0.08	10,000	0.08

		Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022
<b>Revenues</b>	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
	<b>4000 - Federal Sources Total</b>	<b>18,651</b>	<b>10,856</b>	<b>36,411</b>	<b>41,000</b>	<b>37,000</b>
	5400 - Beginning Fund Balance					
	R5400 - BEG FUND BAL	-	(10,856)	(21,043)	-	-
	<b>5400 - Beginning Fund Balance Total</b>	<b>-</b>	<b>(10,856)</b>	<b>(21,043)</b>	<b>-</b>	<b>-</b>
	<b>215 - RURAL ED GRANT Total</b>	<b>18,651</b>	<b>-</b>	<b>15,368</b>	<b>41,000</b>	<b>37,000</b>

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
215 - RURAL ED GRANT							
1000 - INSTRUCTION							
1111 - Elementary Instruction							
300 - Purchased Services	-	-	400	-			
<b>1111 - Elementary Instruction Total</b>	<b>-</b>	<b>-</b>	<b>400</b>	<b>-</b>			
1121 - Middle/Junior High Programs							
300 - Purchased Services	-	-	400	-			
<b>1121 - Middle/Junior High Programs Total</b>	<b>-</b>	<b>-</b>	<b>400</b>	<b>-</b>			
1131 - High School Programs							
300 - Purchased Services	1,045	-	400	-			
<b>1131 - High School Programs Total</b>	<b>1,045</b>	<b>-</b>	<b>400</b>	<b>-</b>			
1272 - Title IA/D							
100 - Salaries	17,764	12,736	2,963	3,300	0.04	21,557	0.30
200 - Associated Payroll Costs	10,698	8,307	2,068	2,370		14,638	
400 - Supplies and Materials	-	-	9,136	35,330		805	
<b>1272 - Title IA/D Total</b>	<b>28,462</b>	<b>21,043</b>	<b>14,168</b>	<b>41,000</b>	<b>0.04</b>	<b>37,000</b>	<b>0.30</b>
<b>1000 - INSTRUCTION Total</b>	<b>29,507</b>	<b>21,043</b>	<b>15,368</b>	<b>41,000</b>	<b>0.04</b>	<b>37,000</b>	<b>0.30</b>
<b>215 - RURAL ED GRANT Total</b>	<b>29,507</b>	<b>21,043</b>	<b>15,368</b>	<b>41,000</b>	<b>0.04</b>	<b>37,000</b>	<b>0.30</b>

		Actuals	Actuals	Actuals	Adopted Budget	Proposed Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022
Revenues	217 - P-3 GRANT					
	5400 - Beginning Fund Balance					
	R5400 - BEG FUND BAL	12,782	9,563	9,122	-	9,122
	5400 - Beginning Fund Balance Total	12,782	9,563	9,122	-	9,122
	217 - P-3 GRANT Total	12,782	9,563	9,122	-	9,122

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
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	-	-			
<b>1111 - Elementary Instruction Total</b>	<b>3,219</b>	<b>441</b>	<b>-</b>	<b>-</b>			
1140 - PreKindergarten Programs							
100 - Salaries						6,435	0.25
200 - Associated Payroll Costs						2,687	
<b>1140 - PreKindergarten Programs Total</b>						<b>9,122</b>	<b>0.25</b>
<b>1000 - INSTRUCTION Total</b>	<b>3,219</b>	<b>441</b>	<b>-</b>	<b>-</b>		<b>9,122</b>	<b>0.25</b>
<b>217 - P-3 GRANT Total</b>	<b>3,219</b>	<b>441</b>	<b>-</b>	<b>-</b>		<b>9,122</b>	<b>0.25</b>

		Actuals	Actuals	Actuals	Adopted Budget	Proposed Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022
Revenues	218 - FARM TO SCHOOL					
	3000 - State Sources					
	R3299 - RESTR GRANTS OTHER	1,487	551	1,199	2,200	1,800
	3000 - State Sources Total	1,487	551	1,199	2,200	1,800
	5200 - Interfund Transfers					
	R5200 - INTERFUND TRANSFERS			265	-	-
	5200 - Interfund Transfers Total			265	-	-
	5400 - Beginning Fund Balance					
	R5400 - BEG FUND BAL	-	-	(265)	-	-
	5400 - Beginning Fund Balance Total	-	-	(265)	-	-
	218 - FARM TO SCHOOL Total	1,487	551	1,199	2,200	1,800

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
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	
<b>3100 - Food Services Total</b>	<b>1,487</b>	<b>816</b>	<b>1,199</b>	<b>2,200</b>		<b>1,800</b>	
<b>3000 - ENTERPRISE AND COMMUNITY SERVICES Total</b>	<b>1,487</b>	<b>816</b>	<b>1,199</b>	<b>2,200</b>		<b>1,800</b>	
<b>218 - FARM TO SCHOOL Total</b>	<b>1,487</b>	<b>816</b>	<b>1,199</b>	<b>2,200</b>		<b>1,800</b>	



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

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
220 - UNEMPLOYMENT FUND							
1000 - INSTRUCTION							
1132 - High School Extracurricular							
200 - Associated Payroll Costs		-	-	13,200		14,700	
1132 - High School Extracurricular Total	-	-	-	13,200		14,700	
1000 - INSTRUCTION Total	-	-	-	13,200		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	

		Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022
<b>Revenues</b>	250 - FACILITY IMPROVEMENTS					
	3000 - State Sources					
	R3299 - RESTR GRANTS OTHER		-	69,720	-	-
	<b>3000 - State Sources Total</b>		-	<b>69,720</b>	-	-
	5200 - Interfund Transfers					
	R5200 - INTERFUND TRANSFERS	75,000	-	27,000	195,000	125,000
	<b>5200 - Interfund Transfers Total</b>	<b>75,000</b>	-	<b>27,000</b>	<b>195,000</b>	<b>125,000</b>
	5400 - Beginning Fund Balance					
	R5400 - BEG FUND BAL	134,157	136,640	81,505	35,000	35,000
	<b>5400 - Beginning Fund Balance Total</b>	<b>134,157</b>	<b>136,640</b>	<b>81,505</b>	<b>35,000</b>	<b>35,000</b>
	<b>250 - FACILITY IMPROVEMENTS Total</b>	<b>209,157</b>	<b>136,640</b>	<b>178,225</b>	<b>230,000</b>	<b>160,000</b>

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
250 - FACILITY IMPROVEMENTS							
2000 - SUPPORT SERVICES							
2542 - Care and Upkeep of Buildings							
300 - Purchased Services				130,000		60,000	
<b>2542 - Care and Upkeep of Buildings Total</b>				<b>130,000</b>		<b>60,000</b>	
2549 - Other Operation and Maintenance							
300 - Purchased Services		55,135	15,438	-		-	
<b>2549 - Other Operation and Maintenance Total</b>		<b>55,135</b>	<b>15,438</b>	<b>-</b>		<b>-</b>	
<b>2000 - SUPPORT SERVICES Total</b>		<b>55,135</b>	<b>15,438</b>	<b>130,000</b>		<b>60,000</b>	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION							
4150 - Facilities Acquisition - Building, Construction, Improvement							
300 - Purchased Services	-	-	-	80,000		80,000	
500 - Capital Outlay	72,517	-	127,087	20,000		20,000	
<b>4150 - Facilities Acquisition - Building, Construction, Improvement Total</b>	<b>72,517</b>	<b>-</b>	<b>127,087</b>	<b>100,000</b>		<b>100,000</b>	
<b>4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total</b>	<b>72,517</b>	<b>-</b>	<b>127,087</b>	<b>100,000</b>		<b>100,000</b>	
<b>250 - FACILITY IMPROVEMENTS Total</b>	<b>72,517</b>	<b>55,135</b>	<b>142,525</b>	<b>230,000</b>		<b>160,000</b>	

		Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022
<b>Revenues</b>	251 - FOOD SERVICE					
	1000 - Local Sources					
	R1610 - DAILY SALES - STUDENTS	45,289	42,316	33,458	47,000	46,000
	R1612 - LUNCH	-	(40)	249	-	-
	R1620 - DAILY SALES-NRP ADULTS	-	-	120	-	-
	R1630 - SPECIAL FUNCTIONS	282	-	96	-	-
	R1960 - RECOV PRIOR YRS EXP	209	-	-	-	-
	R1990 - MISCELLANEOUS	-	141	622	-	-
	<b>1000 - Local Sources Total</b>	<b>45,781</b>	<b>42,417</b>	<b>34,545</b>	<b>47,000</b>	<b>46,000</b>
	3000 - State Sources					
	R3102 - SSF-LUNCH MATCH	894	813	858	1,000	1,000
	R3299 - RESTR GRANTS OTHER	1,628	382	1,517	1,000	1,000
	<b>3000 - State Sources Total</b>	<b>2,522</b>	<b>1,195</b>	<b>2,375</b>	<b>2,000</b>	<b>2,000</b>
	4000 - Federal Sources					
	R4503 - SNP BREAKFAST REIMB	18,692	17,799	14,565	19,000	19,000
	R4504 - SNP LUNCH REIMB		19,596	26,054	33,000	33,000
	R4505 - FED CFDA 10.555 SNP LUNCH	32,905	11,295	-	-	-
	R4900 - RV FRM FED GOVERNMENT	-	-	7,549	2,500	7,500
	<b>4000 - Federal Sources Total</b>	<b>51,597</b>	<b>48,690</b>	<b>48,168</b>	<b>54,500</b>	<b>59,500</b>
	5200 - Interfund Transfers					
	R5200 - INTERFUND TRANSFERS	19,000	-	36,000	52,200	28,000
	<b>5200 - Interfund Transfers Total</b>	<b>19,000</b>	<b>-</b>	<b>36,000</b>	<b>52,200</b>	<b>28,000</b>
	5400 - Beginning Fund Balance					
	R5400 - BEG FUND BAL	10,936	22,717	4,221	-	32,800
	<b>5400 - Beginning Fund Balance Total</b>	<b>10,936</b>	<b>22,717</b>	<b>4,221</b>	<b>-</b>	<b>32,800</b>
	<b>251 - FOOD SERVICE Total</b>	<b>129,836</b>	<b>115,019</b>	<b>125,309</b>	<b>155,700</b>	<b>168,300</b>

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
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	1.50
200 - Associated Payroll Costs	21,368	23,562	30,437	43,950		46,300	
300 - Purchased Services	3,945	2,716	5,213	6,300		8,500	
400 - Supplies and Materials	50,321	52,353	49,667	57,650		63,300	
500 - Capital Outlay	2,035	-	4,301	5,000		5,000	
600 - Other Objects	1,301	706	1,019	800		1,200	
<b>3100 - Food Services Total</b>	<b>107,119</b>	<b>110,572</b>	<b>124,529</b>	<b>155,700</b>	<b>1.50</b>	<b>168,300</b>	<b>1.50</b>
3120 - Food Preparation and Dispensing Services							
400 - Supplies and Materials	-	226	-	-		-	
<b>3120 - Food Preparation and Dispensing Services Total</b>	<b>-</b>	<b>226</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>3000 - ENTERPRISE AND COMMUNITY SERVICES Total</b>	<b>107,119</b>	<b>110,799</b>	<b>124,529</b>	<b>155,700</b>	<b>1.50</b>	<b>168,300</b>	<b>1.50</b>
<b>251 - FOOD SERVICE Total</b>	<b>107,119</b>	<b>110,799</b>	<b>124,529</b>	<b>155,700</b>	<b>1.50</b>	<b>168,300</b>	<b>1.50</b>

		Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022
<b>Revenues</b>	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
	R1920 - PRIVATE CONTRIBUTIONS	850	1,941	6,885	-	-
	R1990 - MISCELLANEOUS	299	691	936	-	-
	<b>1000 - Local Sources Total</b>	<b>55,751</b>	<b>73,905</b>	<b>48,651</b>	<b>75,000</b>	<b>70,000</b>
	5200 - Interfund Transfers					
	R5202 - UNANTICIPATED REV	2,067	-	-	-	-
	<b>5200 - Interfund Transfers Total</b>	<b>2,067</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	5400 - Beginning Fund Balance					
	R5400 - BEG FUND BAL	57,862	69,781	82,012	68,000	95,000
	<b>5400 - Beginning Fund Balance Total</b>	<b>57,862</b>	<b>69,781</b>	<b>82,012</b>	<b>68,000</b>	<b>95,000</b>
	<b>252 - STUDENT ACTIVITY Total</b>	<b>115,680</b>	<b>143,686</b>	<b>130,663</b>	<b>143,000</b>	<b>165,000</b>

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
252 - STUDENT ACTIVITY							
1000 - INSTRUCTION							
1122 - Middle/Junior Extracurricular							
400 - Supplies and Materials		-	1,579	-			
<b>1122 - Middle/Junior Extracurricular Total</b>		-	<b>1,579</b>	-			
1132 - High School Extracurricular							
300 - Purchased Services	6,614	5,901	5,667	10,000		10,000	
400 - Supplies and Materials	39,190	55,698	32,269	128,000		145,000	
600 - Other Objects	95	75	830	5,000		10,000	
<b>1132 - High School Extracurricular Total</b>	<b>45,899</b>	<b>61,674</b>	<b>38,766</b>	<b>143,000</b>		<b>165,000</b>	
<b>1000 - INSTRUCTION Total</b>	<b>45,899</b>	<b>61,674</b>	<b>40,345</b>	<b>143,000</b>		<b>165,000</b>	
<b>252 - STUDENT ACTIVITY Total</b>	<b>45,899</b>	<b>61,674</b>	<b>40,345</b>	<b>143,000</b>		<b>165,000</b>	



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

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
253 - ATHLETIC FUNDS							
1000 - INSTRUCTION							
1132 - High School Extracurricular							
100 - Salaries	60,312	65,132	54,992	88,000	1.81	84,750	1.66
200 - Associated Payroll Costs	13,905	17,414	17,849	39,950		35,600	
300 - Purchased Services	19,230	33,085	13,336	39,500		25,000	
400 - Supplies and Materials	33,145	13,187	43,146	21,600		31,600	
500 - Capital Outlay	-	-	-	5,000		2,450	
600 - Other Objects	16,846	7,097	9,864	8,000		10,000	
<b>1132 - High School Extracurricular Total</b>	<b>143,438</b>	<b>135,914</b>	<b>139,187</b>	<b>202,050</b>	<b>1.81</b>	<b>189,400</b>	<b>1.66</b>
<b>1000 - INSTRUCTION Total</b>	<b>143,438</b>	<b>135,914</b>	<b>139,187</b>	<b>202,050</b>	<b>1.81</b>	<b>189,400</b>	<b>1.66</b>
4000 - FACILITIES ACQUISITION AND CONSTRUCTION							
4150 - Facilities Acquisition - Building, Construction, Improvement							
500 - Capital Outlay			9,942	-		-	
<b>4150 - Facilities Acquisition - Building, Construction, Improvement Total</b>			<b>9,942</b>	<b>-</b>		<b>-</b>	
<b>4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total</b>			<b>9,942</b>	<b>-</b>		<b>-</b>	
<b>253 - ATHLETIC FUNDS Total</b>	<b>143,438</b>	<b>135,914</b>	<b>149,129</b>	<b>202,050</b>	<b>1.81</b>	<b>189,400</b>	<b>1.66</b>

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

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
254 - YEARBOOK FUND							
1000 - INSTRUCTION							
1132 - High School Extracurricular							
300 - Purchased Services	-	-	-	9,200		2,300	
400 - Supplies and Materials	3,159	4,166	3,666	2,000		4,200	
1132 - High School Extracurricular Total	3,159	4,166	3,666	11,200		6,500	
1000 - INSTRUCTION Total	3,159	4,166	3,666	11,200		6,500	
254 - YEARBOOK FUND Total	3,159	4,166	3,666	11,200		6,500	

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

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
255 - FFA							
1000 - INSTRUCTION							
1132 - High School Extracurricular							
100 - Salaries	10,073	10,274	9,565	11,000	0.14	11,100	0.14
200 - Associated Payroll Costs	6,588	5,787	6,584	4,750		4,525	
300 - Purchased Services	3,788	9,143	-	12,000		12,000	
400 - Supplies and Materials	4,491	6,482	2,306	2,000		2,000	
600 - Other Objects	-	1,680	680	4,500		4,500	
1132 - High School Extracurricular Total	24,940	33,367	19,135	34,250	0.14	34,125	0.14
1000 - INSTRUCTION Total	24,940	33,367	19,135	34,250	0.14	34,125	0.14
<b>255 - FFA Total</b>	<b>24,940</b>	<b>33,367</b>	<b>19,135</b>	<b>34,250</b>	<b>0.14</b>	<b>34,125</b>	<b>0.14</b>

		Actuals	Actuals	Actuals	Adopted Budget	Proposed Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022
Revenues	256 - CAREER PATHWAYS					
	3000 - State Sources					
	R3299 - RESTR GRANTS OTHER	1,619	1,908	3,246	3,300	3,000
	3000 - State Sources Total	1,619	1,908	3,246	3,300	3,000
	256 - CAREER PATHWAYS Total	1,619	1,908	3,246	3,300	3,000

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
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	
1131 - High School Programs Total	1,619	1,908	3,246	3,300		3,000	
1000 - INSTRUCTION Total	1,619	1,908	3,246	3,300		3,000	
256 - CAREER PATHWAYS Total	1,619	1,908	3,246	3,300		3,000	



		Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022
<b>Revenues</b>	257 - CTE REVITALIZATION GRANT					
	3000 - State Sources					
	R3299 - RESTR GRANTS OTHER	-	56,303	315,621	125,000	-
	<b>3000 - State Sources Total</b>	-	<b>56,303</b>	<b>315,621</b>	<b>125,000</b>	-
	5200 - Interfund Transfers					
	R5200 - INTERFUND TRANSFERS	-	-	6,410	-	-
	<b>5200 - Interfund Transfers Total</b>	-	-	<b>6,410</b>	-	-
	5400 - Beginning Fund Balance					
	R5400 - BEG FUND BAL	-	-	(3,015)	-	-
	<b>5400 - Beginning Fund Balance Total</b>	-	-	<b>(3,015)</b>	-	-
	<b>257 - CTE REVITALIZATION GRANT Total</b>	-	<b>56,303</b>	<b>319,016</b>	<b>125,000</b>	-

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
257 - CTE REVITALIZATION GRANT							
1000 - INSTRUCTION							
1131 - High School Programs							
100 - Salaries			1,289	-	-		
200 - Associated Payroll Costs			793	-	-		
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	Actuals	Actuals	Adopted Budget	Proposed Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022
Revenues	258 - SIA GRANT					
	3000 - State Sources					
	R3299 - RESTR GRANTS OTHER				305,000	257,000
	3000 - State Sources Total				305,000	257,000
	258 - SIA GRANT Total				305,000	257,000

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
258 - SIA GRANT							
1000 - INSTRUCTION							
1111 - Elementary Instruction							
100 - Salaries				108,000	3.00	112,000	3.00
200 - Associated Payroll Costs				103,000		97,450	
300 - Purchased Services				11,000		-	
400 - Supplies and Materials				77,000		47,550	
1111 - Elementary Instruction Total				299,000	3.00	257,000	3.00
1000 - INSTRUCTION Total				299,000	3.00	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	3.00

		Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-2020	Adopted Budget FY2020-2021	Proposed Budget FY2021-2022
<b>Revenues</b>	260 - SB 1149 ENERGY FUND					
	1000 - Local Sources					
	R1994 - SB 1149 ENERGY REVENUE		2,407	2,894	5,000	-
	<b>1000 - Local Sources Total</b>		<b>2,407</b>	<b>2,894</b>	<b>5,000</b>	<b>-</b>
	2000 - Intermediate Sources					
	R2201 - SB 1149 ENERGY FUND			7,379	-	8,500
	<b>2000 - Intermediate Sources Total</b>			<b>7,379</b>	<b>-</b>	<b>8,500</b>
	3000 - State Sources					
	R3199 - OTHER UNRESTR GRANTS	7,226	5,030	-	5,000	-
	<b>3000 - State Sources Total</b>	<b>7,226</b>	<b>5,030</b>	<b>-</b>	<b>5,000</b>	<b>-</b>
	5400 - Beginning Fund Balance					
	R5400 - BEG FUND BAL	48,875	56,100	52,283	60,000	70,500
	<b>5400 - Beginning Fund Balance Total</b>	<b>48,875</b>	<b>56,100</b>	<b>52,283</b>	<b>60,000</b>	<b>70,500</b>
	<b>260 - SB 1149 ENERGY FUND Total</b>	<b>56,100</b>	<b>63,537</b>	<b>62,556</b>	<b>70,000</b>	<b>79,000</b>

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
260 - SB 1149 ENERGY FUND							
2000 - SUPPORT SERVICES							
2549 - Other Operation and Maintenance							
300 - Purchased Services		11,253					
2549 - Other Operation and Maintenance Total		11,253					
2000 - SUPPORT SERVICES Total	-	11,253	-	-	-	-	-
4000 - FACILITIES ACQUISITION AND CONSTRUCTION							
4150 - Facilities Acquisition - Building, Construction, Improvement							
300 - Purchased Services	-	-	-	70,000		79,000	
4150 - Facilities Acquisition - Building, Construction, Improvement Total	-	-	-	70,000		79,000	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total	-	-	-	70,000		79,000	
260 - SB 1149 ENERGY FUND Total	-	11,253	-	70,000		79,000	

		Actuals	Actuals	Actuals	Adopted Budget	Proposed Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022
Revenues	298 - MEASURE 98 GRANT					
	3000 - State Sources					
	R3299 - RESTR GRANTS OTHER		-	203,782	99,000	99,000
	3000 - State Sources Total	-	-	203,782	99,000	99,000
	5200 - Interfund Transfers					
	R5200 - INTERFUND TRANSFERS				16,400	17,690
	5200 - Interfund Transfers Total				16,400	17,690
	298 - MEASURE 98 GRANT Total	-	-	203,782	115,400	116,690

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
298 - MEASURE 98 GRANT							
1000 - INSTRUCTION							
1131 - High School Programs							
100 - Salaries	-	-	56,461	66,500	1.00	68,800	1.00
200 - Associated Payroll Costs	-	-	39,560	48,650		47,390	
400 - Supplies and Materials	-	-	-	250		500	
<b>1131 - High School Programs Total</b>	<b>-</b>	<b>-</b>	<b>96,020</b>	<b>115,400</b>	<b>1.00</b>	<b>116,690</b>	<b>1.00</b>
<b>1000 - INSTRUCTION Total</b>	<b>-</b>	<b>-</b>	<b>96,020</b>	<b>115,400</b>	<b>1.00</b>	<b>116,690</b>	<b>1.00</b>
2000 - SUPPORT SERVICES							
2120 - Guidance Services							
400 - Supplies and Materials	-	-	29	-			
<b>2120 - Guidance Services Total</b>	<b>-</b>	<b>-</b>	<b>29</b>	<b>-</b>			
<b>2000 - SUPPORT SERVICES Total</b>	<b>-</b>	<b>-</b>	<b>29</b>	<b>-</b>			
4000 - FACILITIES ACQUISITION AND CONSTRUCTION							
4150 - Facilities Acquisition - Building, Construction, Improvement							
500 - Capital Outlay			107,733	-			
<b>4150 - Facilities Acquisition - Building, Construction, Improvement Total</b>			<b>107,733</b>	<b>-</b>			
<b>4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total</b>			<b>107,733</b>	<b>-</b>			
<b>298 - MEASURE 98 GRANT Total</b>	<b>-</b>	<b>-</b>	<b>203,782</b>	<b>115,400</b>	<b>1.00</b>	<b>116,690</b>	<b>1.00</b>



# 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
<b>Revenues</b>	300 - DEBT SERVICE FUND					
	1000 - Local Sources					
	R1111 - CURRENT YR TAXES	22,366	91,930	110,404	-	115,000
	R1112 - PRIOR YR TAXES	-	2,506	1,941	-	-
	R1510 - INTEREST EARNINGS		1,047	43	-	100
	<b>1000 - Local Sources Total</b>	<b>22,366</b>	<b>95,483</b>	<b>112,387</b>	<b>-</b>	<b>115,100</b>
	5400 - Beginning Fund Balance					
	R5400 - BEG FUND BAL	83,729	83,730	73,113	72,000	76,769
	<b>5400 - Beginning Fund Balance Total</b>	<b>83,729</b>	<b>83,730</b>	<b>73,113</b>	<b>72,000</b>	<b>76,769</b>
	<b>300 - DEBT SERVICE FUND Total</b>	<b>106,095</b>	<b>179,213</b>	<b>185,500</b>	<b>72,000</b>	<b>191,869</b>

		Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>								
	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	
	5110 - Long-Term Debt Service Total	106,095	106,100	110,828	72,000		191,869	
	5100 - DEBT SERVICE Total	106,095	106,100	110,828	72,000		191,869	
	300 - DEBT SERVICE FUND Total	106,095	106,100	110,828	72,000		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
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022
<b>Revenues</b>	401 - CAPITAL IMPROVEMENT BOND 2020 FUND					
	1000 - Local Sources					
	R1510 - INTEREST EARNINGS				-	18,000
	<b>1000 - Local Sources Total</b>				-	<b>18,000</b>
	5400 - Beginning Fund Balance					
	R5400 - BEG FUND BAL					3,384,000
	<b>5400 - Beginning Fund Balance Total</b>					<b>3,384,000</b>
	5100 - Long term Debt Financing Sources					
	R5110 - BOND PROCEEDS				3,050,000	-
	<b>5100 - Long term Debt Financing Sources Total</b>				<b>3,050,000</b>	<b>-</b>
	<b>401 - CAPITAL IMPROVEMENT BOND 2020 FUND Total</b>				<b>3,050,000</b>	<b>3,402,000</b>

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
401 - CAPITAL IMPROVEMENT BOND 2020 FUND							
4000 - FACILITIES ACQUISITION AND CONSTRUCTION							
4150 - Facilities Acquisition - Building, Construction, Improvement							
300 - Purchased Services						350,000	
400 - Supplies and Materials						50,000	
500 - Capital Outlay				3,050,000		3,002,000	
4150 - Facilities Acquisition - Building, Construction, Improvement Total				3,050,000		3,402,000	
4000 - FACILITIES ACQUISITION AND CONSTRUCTION Total				3,050,000		3,402,000	
401 - CAPITAL IMPROVEMENT BOND 2020 FUND Total				3,050,000		3,402,000	

		Actuals	Actuals	Actuals	Adopted Budget	Proposed Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022
Revenues	402 - CAPITAL IMPROVEMENT OSCIM GRANT FUND					
	3000 - State Sources					
	R3299 - RESTR GRANTS OTHER				3,417,000	3,378,109
	3000 - State Sources Total				3,417,000	3,378,109
	402 - CAPITAL IMPROVEMENT OSCIM GRANT FUND Total				3,417,000	3,378,109

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
402 - CAPITAL IMPROVEMENT OSCIM GRANT FUND							
4000 - FACILITIES ACQUISTION AND CONSTRUCTION							
4150 - Facilities Acquisition - Building, Construction, Improvement							
300 - Purchased Services						350,000	
400 - Supplies and Materials						50,000	
500 - Capital Outlay				3,417,000		2,978,109	
4150 - Facilities Acquisition - Building, Construction, Improvement Total				3,417,000		3,378,109	
4000 - FACILITIES ACQUISTION AND CONSTRUCTION Total				3,417,000		3,378,109	
402 - CAPITAL IMPROVEMENT OSCIM GRANT FUND Total				3,417,000		3,378,109	



		Actuals	Actuals	Actuals	Adopted Budget	Proposed Budget
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022
Revenues	403 - SEISMIC REHABILITATION GRANT					
	3000 - State Sources					
	R3299 - RESTR GRANTS OTHER				2,342,562	2,327,434
	3000 - State Sources Total				2,342,562	2,327,434
	403 - SEISMIC REHABILITATION GRANT Total				2,342,562	2,327,434

	Actuals FY2017-2018	Actuals FY2018-2019	Actuals FY2019-20	Adopted Budget FY2020-2021	FTE FY2020-2021	Proposed Budget FY2021-2022	FTE FY2021-2022
<b>Expenditures</b>							
403 - SEISMIC REHABILITATION GRANT							
4000 - FACILITIES ACQUISTION AND CONSTRUCTION							
4150 - Facilities Acquisition - Building, Construction, Improvement							
300 - Purchased Services						414,872	
500 - Capital Outlay				2,342,562		1,912,562	
4150 - Facilities Acquisition - Building, Construction, Improvement Total				2,342,562		2,327,434	
4000 - FACILITIES ACQUISTION AND CONSTRUCTION Total				2,342,562		2,327,434	
403 - SEISMIC REHABILITATION GRANT Total				2,342,562		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 19<sup>th</sup>, 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 3<sup>rd</sup>, 2021, at 6:00 pm. The third meeting is tentatively scheduled on May 17<sup>th</sup>, 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 19<sup>th</sup>, 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 19<sup>th</sup>, 2021 will be read during the public comment section of the meeting on April 19<sup>th</sup>, 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](mailto:lsullivan@perrydale.k12.or.us) Public comment must be scheduled no later than 1:00 pm on April 19<sup>th</sup>, 2021.

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

**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 \$16,549,267 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 17th day of May, 2021.

\_\_\_\_\_  
Budget Committee Chair

\_\_\_\_\_  
Date

**PERRYDALE SCHOOL DISTRICT #21**

**RESOLUTION NO. 21-XX**

**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 **\$16,549,267\***  
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:

<b>General Fund</b>		<b>Special Revenue Fund</b>	
Instruction.....	\$ 2,939,330	Instruction.....	\$ 1,053,103
Support Services.....	\$ 1,755,670	Support Services.....	\$ 252,635
Enterprise & Community Services.....	\$ 3,500	Enterprise & Comm.....	\$ 211,102
Facilities Acquisition .....	\$ -	Facilities Acquisition .....	\$ 204,000
Transfers.....	\$ 350,515		
Debt Service .....	\$ -	<b>Total.....</b>	<b>\$ 1,720,840</b>
Contingency.....	\$ 480,000		
<b>Total.....</b>	<b>\$ 5,529,015</b>		
<b>Debt Service Fund</b>		<b>Capital Project Fund</b>	
Debt Service.....	\$ 191,869	Facilities Acquisition .....	\$ 9,107,543
<b>Total.....</b>	<b>\$ 191,869</b>	<b>Total.....</b>	<b>\$ 9,107,543</b>

<b>Total APPROPRIATIONS, All Funds . . .</b>	<b>\$ 16,549,267</b>
Total Unappropriated and Reserve Amounts, All Funds . . .	\$ -
<b>TOTAL ADOPTED BUDGET . . .</b>	<b>\$ 16,549,267 *</b>

**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

\_\_\_\_\_  
Dan Dugan, Superintendent

ATTEST

\_\_\_\_\_  
Cindy Cruickshank, Executive Assistant

**Date:** 2/26/2021  
**To:** District Business Managers  
**Re:** 2021-22 State School Fund Estimates

	2021 - 22	2022 - 23	2021-23 Biennium
	\$4,459,000,000	\$4,641,000,000	\$9,100,000,000
<b>2020-21 Budget Appropriation for school districts &amp; ESDs:</b>			<b>\$4,459,000,000</b>
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)
<b>State Revenue for Formula</b>			<b>\$4,403,268,334</b>
District Local Revenue:			\$2,124,707,904
ESD Local Revenue:			\$144,577,663
<b>Local Rev. for Formula (District + ESD)</b>			<b>\$2,269,285,566</b>
<b>Total Revenue For Formula</b>			<b>\$6,672,553,900</b>
District Share at 95.50%			\$6,372,288,974
ESD Share at 4.50%			\$300,264,925
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)
<b>Districts</b>			<b>(\$67,235,125)</b>
327.008(14)		Less ESD testing contract:	(\$550,000)
327.008(12)(a)-(C)		Less share of EAF	(\$8,735,125)
<b>ESDs</b>			<b>(\$9,285,125)</b>
<b>Formula Revenue for Distribution</b>			
<b>School Districts</b>			<b>\$6,305,053,849</b>
<b>ESDs</b>			<b>\$290,979,800</b>

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:	2018-19
Poverty Basis:	December 2020
School District Funding Ratio:	1.91263378
Transportation Grant:	\$251,601,161.70
Estimated ADMr:	574,000
Estimated ADMw:	703,000
District Accrual per ADMw:	\$504
ESD Accrual per ADMw:	\$18
YCEP/JDEP amount per ADMw:	\$8,607

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

## STATE SCHOOL FUND GRANT

**2021-2022**

Based on \$9.1 Billion Budget with a 49/51 split as of 3/1/2021

**Polk County, Perrydale SD 21 - 2192****2021-2022 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources	=	\$559,150.00
Federal Forest Fees	=	\$25.00
Common School Fund	=	\$32,982.99
County School Fund	=	\$0.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$7,000.00
Revenue Adjustments	=	\$0.00
<b>Sum of Local Revenue</b>	<b>=</b>	<b>\$599,157.99</b>

**2021-2022 Experience Adjustment**

District Average Teacher Experience	=	12.01
State Average Teacher Experience	=	12.18
Experience Adjustment (Difference in District and State Teacher Experience)	=	<b>-0.09</b>

**2021-2022 Transportation Grant**

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$120,000.00
Transportation per ADMr Rank		10%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$84,000.00		

**2021-2022 Extended ADMw****2021-2022 ADMw** 459.84**2020-2021 ADMw** 446.78**Extended ADMw** 459.84**2021-2022 General Purpose Grant**

Multiply the Teacher Experience Adjustment of -0.09 by \$25 then add \$4500 to the result = \$4,497.75  
 Then multiply \$4,497.75 by the Extended ADMw 459.84 and then by the funding ratio 1.912633780323 = \$3,955,795.94

**2021-2022 Total Formula Revenue**

Add the General Purpose Grant \$3,955,795.94 to the Transportation Grant \$84,000.00 = \$4,039,795.94

**2021-2022 State School Fund Grant**

Subtract the Local Revenue \$599,157.99 from the Total Formula Revenue \$4,039,795.94 = \$3,440,637.96

**2021-2022 Rates per ADMw**

General Purpose Grant per Extended ADMw = \$8,603

Total Formula Revenue per Extended ADMw = \$8,785

Charter Schools Rate( ORS 338.155 ) = \$8,603

**Payments**

SSF Total Paid To Date  
 Small HS Grant Total Paid To Date  
 Facility Grant Total Paid To Date

SSF Estimated Remaining Balance Due  
 Small HS Grant Estimated Remaining Balance Due  
 Facility Grant Estimated Remaining Balance Due  
 High Cost Disability Estimated Remaining Balance Due



# FTE Staffing Report

FY2021-22

## General Fund Instructional Services

	FTE
<b>Fund 100.1111 - Grades K-5 Instruction</b>	<b>10.74</b>
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
<b>Fund 100.1113 - Grades K-5 Extracurricular</b>	<b>0.02</b>
Artist Stipend	0.02
<b>Fund 100.1121 - Grades 6-8 Instruction</b>	<b>3.69</b>
6th Grade	1.00
7th Grade	1.00
8th Grade	1.00
Gen. EA	0.25
Music Teacher	0.17
PE Teacher	0.27
<b>Fund 100.1131 - High School Instruction</b>	<b>5.71</b>
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
<b>Fund 100.1131.000.206.000 - 2nd Language</b>	<b>0.85</b>
2nd Language Teacher	0.85
<b>Fund 100.1132 - High School Extracurricular</b>	<b>0.05</b>
Artist Stipend	0.05
<b>Fund 100.1132.000.050.000 - Academic Extra Duty</b>	<b>0.39</b>
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
<b>Fund 100.1250.000.320.00 - Special Education</b>	<b>8.38</b>
Special Programs Director	1.00
SPED EA	6.38
SPED Teacher	1.00
<b>Fund 100.1272.000.000.00 - Title IA/D</b>	<b>0.38</b>
Title I Teacher	0.38
<b>Fund 100.1291.000.210.000 - ELL</b>	<b>0.15</b>
ELL Teacher	0.15

**Total FTE General Fund - Function 1000 30.36**

## General Fund Support Services

	FTE
<b>Fund 100.2110 - Attendance and Social Work</b>	<b>0.20</b>
Secretary	0.20
<b>Fund 100.2222 - Library/Media Center</b>	<b>0.50</b>
Library Assistant	0.50
<b>Fund 100.2320 - Executive Administration</b>	<b>1.50</b>
Executive Secretary	1.00
Superintendent	0.50
<b>Fund 100.2410 - Office of the Principal</b>	<b>3.05</b>
Elementary Principal	0.75
Middle School Principal	0.25
High School Principal	0.50
Secretary	1.55
<b>Fund 100.2520 - Fiscal Services</b>	<b>1.25</b>
Business Manager	1.00
Secretary	0.25
<b>Fund 100.2540 - Maintenance and Operations</b>	<b>3.00</b>
Custodian	1.00
Custodian/Maintenance	1.00
Operation/Maintenance Manager	1.00
<b>Fund 100.2660.000.261.000 - Technology</b>	<b>0.16</b>
IT Support	0.16

**Total FTE General Fund - Function 2000 9.66**

## Special Revenue Fund

	FTE
<b>Fund 201.1400.000.000.911 - ESSER II</b>	<b>1.81</b>
Teachers - Summer School Program	0.56
EA's - Summer School Program	1.07
Food Service - Summer School Program	0.18
<b>Fund 203.1460.000.320.000 - Pathway of Recovery Grant</b>	<b>0.30</b>
SPED Teacher - Summer School Program	0.11
SPED EA - Summer School Program	0.19
<b>Fund 204.1140 - Pre School Program</b>	<b>0.31</b>
Pre School Coordinator	0.31
<b>Fund 205.3311 - After School Program</b>	<b>0.38</b>
After School Program Coordinator	0.38
<b>Fund 207.1111 - Outdoor School Stipend</b>	<b>0.03</b>
Outdoor School Stipend	0.03
<b>Fund 208.1250 - IDEA Part B, Sec. 611 Instruction</b>	<b>0.63</b>
SPED EA - IDEA	0.62
SPED - IDEA Extended Assessment Stipend	0.01
<b>Fund 211.1272 - Title I Instruction</b>	<b>0.21</b>
Title I Teacher	0.21
<b>Fund 213.1272 - Title II Instruction</b>	<b>0.03</b>
Title II Teacher	0.03
<b>Fund 214.1272 - Title IV-A Instruction</b>	<b>0.08</b>
Title IV-A Teacher	0.08
<b>Fund 215.1272 - Rural Ed Grant</b>	<b>0.30</b>
Title II Teacher	0.30
<b>Fund 217.1140 - Pre School Program - (P-3) Grant</b>	<b>0.25</b>
Pre School Coordinator	0.25
<b>Fund 251.3100 - Food Service Program</b>	<b>1.50</b>
Food Service Assistant	0.50
Food Service Manager	1.00
<b>Fund 255.1132.000.050.000 - FFA Academic Extra Duty</b>	<b>0.14</b>
FFA Advisor	0.14
<b>Fund 258.1111 - SIA Program</b>	<b>3.00</b>
Certified Teacher	1.00
General Education EA's	2.00
<b>Fund 298.1131 - M98 High School Success</b>	<b>1.00</b>
High School Success Coordinator	1.00

**Total FTE Special Revenue Fund - Function 1000 8.09**

**Total FTE Special Revenue Fund - Function 3000 1.88**

**Total FTE - Including Athletics 51.65**

# FTE Staffing Report

FY2021-22

## Athletic Services

	FTE
<b>Fund 253.1132.000.050.000 - Athletics Extra Duty</b>	<b>1.66</b>
Athletic Director	0.06
Timekeeper	0.02
<b><u>Fall Sports</u></b>	
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
<b><u>Winter Sports</u></b>	
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
<b><u>Spring Sports</u></b>	
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
<b>Total FTE General Fund - Athletics</b>	<b>1.66</b>

# 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)  
 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/H	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)  
 MS/HS – A (Middle/High School Assessment)  
 E-I (Elementary In-service)  
 E-A (Elementary Assessment)  
 A (Assessment for All)  
 S (School Day)

I (In-service for all)  
 Student Contact Days  
 B (Board Meeting Days)  
 H (Holidays)  
 V (Vacation)  
 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 1 <sup>st</sup> 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 2 <sup>nd</sup> 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 3 <sup>rd</sup> 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 4 <sup>th</sup> 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 PDSD 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.