

# 2021-2022 ADOPTED BUDGET



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**BUDGET MESSAGE**  
**2021-2022**  
**David Douglas School District**

I present to you the recommended operating budget for the David Douglas School District for fiscal year beginning July 1, 2021 and ending June 30, 2022. As required by Oregon Budget Law, the proposed budget is balanced between total resources and requirements. We based our 2021-22 budget on a proposed budget allocating \$9.35 billion to the State School Fund Budget. This message and accompanying documents are presented in compliance with Revised Statutes Chapter 294, ORS 294.403, 294.408, and 294.426.

**Budget Message Background:**

As we meet tonight, we are not meeting together in a room engaging with one another, but rather virtually practicing social distancing as we all try our best to cope with the COVID-19 pandemic. A year later, we find ourselves just reopening our schools in hybrid format, and we are learning how to engage our students and families in new ways.

We bring this budget to you as part of our compliance in following local budget law. One thing we know for certain – there will be changes, and we will need to modify the 2021-22 budget. Please note that this budget was based on a projected increase to the State School Fund for the next biennium. The Governor’s Proposed Budget as well as the Co-chair’s budget both have funded the State School Fund at \$9.1 billion which is inadequate and below what we prepared this budget on. The state did not increase the projected roll up from the same perspective as it has in the past, from a 49/51 yearly split. We anticipate the Legislature to increase funding to the adequate current service level which is why we are budgeting at a higher State allocation.

Federal stimulus packages have been approved, and we are still waiting to hear how the latest stimulus package will be implemented, and what may be allocated to the District. A projected amount for each funding stream is included in this budget under the Grants Fund. Much of the stimulus funding will be used to purchase personal protective equipment (masks, shields, gowns, barriers) and HVAC/air purifier filters, cleaning supplies, to hire custodians to help with keeping our buildings clean and safe, as well as to complete HVAC improvements, and build an online virtual academy.

We also know that the state will present a new revenue forecast at the end of May which may impact this proposed budget. However, to be able to digest the information, discuss impact and potential changes, prepare a budget, hold a budget committee meeting, and a budget hearing prior to June 30 would not be feasible.

Last year at this time we anticipated a significant revenue decline due to the pandemic, however because of the influx of stimulus funding, the impact has not been as deep or widespread as anticipated. The expectation is that the pandemic’s impact will reach into the two biennia.

The State's forecast assumed a local revenue increase of just under 3.0% statewide. This amount has fluctuated for our District from around 0.25% to about 3.5% over the last several years. The percentage of the State's budget funding K-12 has decreased over the past 16 years. The District expects to receive just about \$5.6 million over the biennium in support of high school success including career technical educational programs, college readiness and dropout prevention (Measure 98) if the measure continues to be fully funded.

Additional funding through the Student Success Act (SSA), passed during the 2019 Legislative Session is supported by a corporate activity tax. At this time, there is not a reduction to SIA funding projected. The District expected to receive \$8.8 million from the Student Investment Account (SIA) in 20-21, however it only received \$2.8 million due to anticipated revenue declines. The District expects to see about \$6.7 million for the 21-22 fiscal year.

The Student Investment Account focus was to address students' mental health or behavioral health needs and the academic achievement including students of color, students experiencing disabilities, emerging bilinguals, students in poverty, students experiencing homelessness, living in foster care and other historically underserved students. The SIA allows us to maintain existing programs in the areas of instructional time, addressing student health and safety, maintaining class sizes and caseloads, and providing a well-rounded education. Because we are not planning any changes to what was in our initial plan, other than fewer programs being provided, the District did not need to reengage the community or submit a new or revised plan to the ODE.

Our SIA plan was based on community engagement and input and can be found on the District website at <https://www.ddouglas.k12.or.us/departments/business-services/grants/student-success-act/>. A summary of what will be funded in the plan is below.

The District maintained its investments in early childhood education including preschool programs, full day kindergarten, as well as music and physical education programs throughout the K-12 system over the years. This past year we were able to expand preschool and offer a bilingual preschool program at Lincoln Park Elementary School. The District received funding through the Portland Children's Levy to fund this program.

The District plans to offer a full complement of athletic and other co-curricular activities, as well as advanced placement and college courses. In developing this budget, we strived to keep to our commitment of providing educational opportunities that will allow students to learn, grow, and thrive. However, due to enrollment decline and in turn revenue decline, there simply is not adequate funding to fund every need, and without the Student Investment Account, many programs and services would have been eliminated or reduced.

The District has been working and planning for balancing this budget since the beginning of the 2020-21 school year. We currently are bargaining with all our employee groups which may impact the budget once agreements are reached.

Our District has experienced a decrease in students over the past six years, and as we project forward, we are planning for another enrollment decline as the chart below demonstrates. During the last five years our District has seen a significant decline in enrollment.

	2015-16	2016-17	2017-18	2018-19	2019-20*	2020-21*	2021-22*
Kindergarten-5	4,926	4,804	4,612	4,401	4,270	3,912	3,617
Middle School	2,450	2,389	2,421	2,368	2,351	2,289	2,170
High School/Fir Ridge/CTP	3,245	3,223	3,189	3,086	2,941	2,941	3,032
<b>Total Enrollment as of October</b>	<b>10,621</b>	<b>10,416</b>	<b>10,222</b>	<b>9,855</b>	<b>9,562</b>	<b>9,142</b>	<b>8,819</b>
<b>ADMw</b>	<b>13,876</b>	<b>13,579</b>	<b>13,323</b>	<b>12,746</b>	<b>12,256</b>	<b>11,717</b>	<b>11,205</b>
<b>Increase/(Decrease)</b>	<b>296</b>	<b>(297)</b>	<b>(256)</b>	<b>(577)</b>	<b>(490)</b>	<b>(539)</b>	<b>(512)</b>
<b>Poverty ADMw</b>	<b>825.00</b>	<b>664.20</b>	<b>661.41</b>	<b>599.06</b>	<b>495.76</b>	<b>492.25</b>	<b>392.25</b>
<b>Increase/(Decrease)</b>	<b>(56)</b>	<b>(161)</b>	<b>(3)</b>	<b>(62)</b>	<b>(103)</b>	<b>(4)</b>	<b>(100)</b>
General Purpose Grant per ADMw	7,027	7,223	7,815	7,949	8,407	8,728	8,659
<b>Revenue gain/(loss) due to ADMw change</b>	<b>2,077,322</b>	<b>(2,143,497)</b>	<b>(2,000,718)</b>	<b>(4,589,196)</b>	<b>(4,119,514)</b>	<b>(4,701,686)</b>	<b>(4,437,391)</b>
<b>*ADMw and GP Grant numbers are estimates for 2019-20, 2020-21, and 2021-22. Enrollment is projected for 21-22.</b>							

In looking at our October enrollments, from October 2015 to present our elementary school enrollment has declined by about 1,014 students, our middle school enrollment has declined by about 161 students, and our high school programs enrollment has declined by 304 students.

Our ADMw (average daily membership weighted) has also been affected by a decline in poverty. David Douglas School District saw a decline from nearly 880 ADMw for poverty in 2014-15 to the 2020-21 ADMw of 492.25, a decline of 387.75 ADMw. The 2021-222 budget anticipates an additional decline in ADMr (Average Daily Membership resident) and a small reduction in poverty ADMw. This decline alone would be an estimated \$4.4 million to the District. Our ADMw has declined by just over 2,100; if we had this today we would be seeing an additional \$18 million in our General Fund Budget. Because the State School Fund formula tries to mitigate a sudden change in funding, our ADMw for the State School Funding for 2021-22 will be based on the projected 2020-21 ending ADMw. We anticipate that we will continue to see our resources decline along with our enrollment and ADMw in years to come. Until our ADMw plateaus or increases, we will continue to need to reduce our requirements to meet the diminishing resources.

The District's 2021-22 proposed budget is \$236,317,339 with the General Fund being \$138,321,633. The General Fund budget attempts to take reductions in areas without creating a reduction in force or compromising our operations such as maintenance and transportation

while taking into account prioritized programs. **We do expect this to change and a reduction in force may be necessary due to the financial volatility we face.** The budget reallocates funding to some areas which represent additions while taking reductions in other areas. The General Fund ending balance has increased due to reduced spending due to the pandemic.

Some budget highlights:

- Add back of 6.0 licensed elementary teacher FTE (Function 1111)
- Addition of 1.29 licensed elementary music teacher FTE due to anticipated reduction in Arts tax funding (Function 1111)
- A net increase of \$1,737,000 for elementary English Language Arts curriculum adoption (Function 1111) (note that the elementary social studies adoption was not completed in 2020-21 and will need to be budgeted again later)
- Add back of 3.75 licensed teachers due to reduced funding in the Student Investment Account (SIA)
- Addition of \$344,000 for middle school English Language Arts curriculum adoption (Function 1121)
- Addition of \$863,000 for high school English Language Arts curriculum adoption (Function 1131)
- Addition of health assistants to middle schools and increases to four hour health assistant position to make them six hours (Function 2130)
- Addition of 1.0 FTE equity TOSA and 2.0 FTE family outreach specialists (Function 2490)
- Addition of 1.0 FTE custodial supervisor (Function 2542)
- Addition of \$200,000 for replacement vehicles (Function 2544)
- Addition of \$420,000 for replacement busses to bring the fleet into compliance by 2025 (Function 2552)
- Addition of 1.0 FTE Director of Diversity, Equity, and Inclusion (Function 2640)

The Student Investment Account (budgeted as part of the Grants Fund) will provide for us to maintain the following:

- 19.39 FTE Elementary teachers
- 21.75 FTE elementary instructional assistants
- 14.5 FTE counselors
- 4.33 FTE middle school health teachers
- Community sports and community recreation programs (elementary and middle school extracurricular activities)
- SUN programming

The proposed budget is balanced assuming a contingency at five percent.

**The David Douglas School District budget was constructed with the following objectives:**

\*Looking for options to control spending during the 2020-21 school year. We have furloughed many staff this year due to lack of work which increased our ending fund balance.

\*Ensuring that we maintain health and safety standards to assure a proper learning environment for when students return.

\*Focusing on minimizing staff and budget reductions based on the district's focus on student performance.

\*Continuing to focus on student achievement goals.

I would like to thank all staff for their efforts in preparing the 2021-22 budget, as well as the Budget Committee for volunteering their time and efforts in the budget process. In addition, all bargaining units have worked diligently with the district and their members to maximize efficiencies, preserve staffing and programs, and to make a positive difference for our children.

We have scrutinized the budget to make adjustments to minimize the loss of educational opportunities for our children, protect the instructional goals of the district, maintain health and safety standards in our buildings and grounds, and provide reserves for an uncertain financial future. The staff stands ready to assist the budget committee in the process of approving the 2021-22 school year budget.

We thank the School Board and Budget Committee for your volunteer service to the students of the David Douglas School District. You are making a positive difference in the lives of children in our community to ensure they Learn, Grow and Thrive.

Sincerely,

A handwritten signature in black ink, appearing to read "Ken Richardson", with a stylized, flowing script.

Ken Richardson  
Superintendent



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## Introduction to the 2021-2022 Budget

This proposed budget is a tentative document, subject to change by your action as members of the Budget Committee and to final approval by the School Board.

The budget is divided into sections:

**Fund Summaries – Includes summaries of all funds.**

**General Fund – Includes detailed budget information for the district's main operating fund – General Fund.**

This section is organized by service area with a narrative explanation of each section, actual expenditures for the prior two years 2018/2019 and 2019/2020, adopted budget figures for 2020/2021, and the proposed, approved, and adopted budget expenditures of 2021/2022.

**Each fund below has its own detailed budget information:**

*Debt Service Funds:*

General Obligation Bond Debt Service / PERS UAL Debt Service

*Special Revenue Funds:*

Energy Conservation Projects / Grants / Nutrition Services / Student Body / Technology/ Transportation Equipment Fund

*Internal Service Fund:*

Insurance Fund / Reprographics and Postal Services

*Capital Project Funds:*

Capital Projects / Capital Reserve / Construction Excise Tax

**Statistics and Terms – Includes documents pertaining to this budget including:**

This section will include Staff FTE Recap and Salary Schedule, Textbooks, Terminology and Acronyms, and Accounting Definitions.

The district has complied with government generally accepted accounting principles (GAAP). The audit report for 2019/20 has received the Certificate of Excellence from ASBO; the district submitted the 19/20 audit and has not yet heard from GFOA. The award is based on financial reports judged to substantially conform to program standards.

Special acknowledgment is given to Business Office staff that assisted in preparing and assembling the budget document.

Patt Komar  
Director of Administrative Services

## Budget Calendar for Developing the 2021-2022 Fiscal Year Budget

October 2020							November 2020							December 2020						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3	1	2	3	4	5	6	7			1	2	3	4	5
4	5	6	7	8	9	10	8	9	10	11	12	13	14	6	7	8	9	10	11	12
11	12	13	14	15	16	17	15	16	17	18	19	20	21	13	14	15	16	17	18	19
18	19	20	21	22	23	24	22	23	24	25	26	27	28	20	21	22	23	24	25	26
25	26	27	28	29	30	31	29	30						27	28	29	30	31		
January 2021							February 2021							March 2021						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1	2		1	2	3	4	5	6		1	2	3	4	5	6
3	4	5	6	7	8	9	7	8	9	10	11	12	13	7	8	9	10	11	12	13
10	11	12	13	14	15	16	14	15	16	17	18	19	20	14	15	16	17	18	19	20
17	18	19	20	21	22	23	21	22	23	24	25	26	27	21	22	23	24	25	26	27
24	25	26	27	28	29	30	28							28	29	30	31			
31																				
April 2021							May 2021							June 2021						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3							1			1	2	3	4	5
4	5	6	7	8	9	10	2	<b>3</b>	4	5	<b>6</b>	7	8	6	7	8	9	10	11	12
11	12	13	14	15	16	17	9	10	11	12	13	14	15	13	14	15	16	<b>17</b>	18	19
18	19	20	21	22	23	24	16	17	18	19	20	21	22	20	21	22	23	24	25	26
25	<b>26</b>	27	28	<b>29</b>	30		23	24	25	26	27	28	29	27	28	29	30			
							30	31												

**Note: Dates indicated are an election date, budget committee workshop or budget committee meeting.**

<u>Day</u>	<u>Date</u>	<u>Description</u>
1)	10/2020	Begin budget process for 2021/2022 school year. Director of Administrative Services to update 20/21 fiscal year forecast.
2)	10/2020	Gather input from staff and community (through 02/2021).
3)	11/2020	Discussion of general budget parameters by administrative staff.
4)	11/01/20 – 03/01/21	Cabinet discussion of budget.

	<u>Day</u>	<u>Date</u>	<u>Description</u>
5)	F	01/29/21	Final date for administrators to submit school budget requests.
6)	F	01/29/21	Business Office staff begins compilation of initial budget and computer format – <b>Draft</b>
7)	F	03/05/21	Receive final budget decisions from Superintendent.
8)	F	03/12/21	Send first Budget Committee meeting notice for website to Special Projects (To be posted on District web site until Budget Meetings are over).
9)	Th	04/01/21	Post first Budget Committee meeting notice on website.
10)	Th	04/01/21	Prepare budget workshop presentation - Cabinet
11	F	04/02/21	Send newspaper advertisement for Budget Committee Meeting to The Portland Tribune for publication on 04/15/21 (must be sent at least one week in advance of run date).
12)	F	04/02/21	Business Office completes final proposed budget.
13)	M	04/05/21	Budget message received from Superintendent.
14)	F	04/09/21	Send proposed budget for 21/22 to Production for completion by 04/16/21.
15)	T	04/15/21	<i>Newspaper publication of notice of first budget committee meeting at which time the budget message and budget will be presented. (ORS 294.175(5) Publish twice, 5 to 30 days prior to first meeting. Once in newspaper and once on district's website.)</i>
16)	Th	04/15/21	Budget workshop (if determined necessary)
17)	M	04/26/21	Make list of public improvements budgeted and send to the commission of labor.
18)	M	04/26/21	<b>First Budget Committee Meeting</b> —in Boardroom, 6:30 p.m. Budget message and proposed budget will be presented. Interested citizens may discuss, with the budget committee, their views of the budget. – Superintendent and Director of Administrative Services.
19)	T	04/29/21	<b>Possible Second Budget Committee Meeting (if necessary).</b>
20)	M	05/03/21	<b>Possible Third Budget Committee Meeting (if necessary).</b>
21)	T	05/06/21	<b>Possible Fourth Budget Committee Meeting (if necessary).</b>
22)	Th	05/13/21	Send newspaper advertisement for Budget Hearing to The Portland Tribune for publication on 05/20/21.
23)	Th	05/20/21	Publication of Budget Hearing—The Portland Tribune. (ORS 294-421 (6); 5-30 days prior to hearing; no earlier than 5/11/2021 and no later than 6/05/2021.)
24)	Th	06/17/21	<b>Budget Hearing – 7:00 p.m.</b> Board Meeting. Adopt resolution to adopt the budget, make appropriations, and levy taxes.
25)	W	06/30/21	File with TSCC: Budget, Adopting resolution / ED-50 File with Assessor: ED-50, Adopting resolution File with DOE: Budget File with MESD: Budget

**Board/Budget Committee Members  
2021/2022**

<b><u>Position</u></b>	<b><u>Board Members</u></b>	<b><u>Committee Appointees</u></b>
1	Ms. Donna Barber 14410 SE Ellis St Portland, OR 97236 Term Expires: 6/21	Mr. Tory Campbell 2084 SE 102nd Ave Portland, OR 97216 Term Expires: 6/21
2	Ms. Stephanie D. Stevens 12536 NE Couch Portland, OR 97230 Term Expires: 6/21	Juan Mayoral 12538 SE Ellis St Portland, OR 97236 Term Expires: 6/22
3	Ms. Christine Larsen 555 NE 127 <sup>th</sup> Avenue Portland, OR 97230 Term Expires: 6/21	Mr. Christopher Piekarski 1012 SE 128 <sup>th</sup> Ave. Portland, OR 97233 Term Expires: 6/22
4	Ms. Sahar Muranovic 13933 SE Oak Ct. Portland, OR 97233 Term Expires: 6/23 Board Vice Chair	Ms. Katrina Whittle 12647 SE Mill Court Portland, OR 97233 Term Expires: 6/23
5	Mr. Aaron Barrow 11324 SE Yamhill St. Portland, OR 97216 Term Expires: 6/23	Ms. Mitzi Stone 808 SE 113th Ave. Portland, OR 97216 Term Expires: 6/23
6	Ms. Andrea Valderrama 13632 SE Mill St. Portland, OR 97233 Term Expires: 6/21 Board Chair	Ms. Adriana Govea 11200 SE Holgate Blvd., #10 Portland, OR 97266 Term Expires: 6/21
7	Ms. Frieda Christopher 13311 SE Sherman Street Portland, OR 97233 Term Expires: 6/23	Ms. Kerri Fry 10636 SE Malden St. Portland, OR 97266 Term Expires: 6/23

## **Board Policy / Local Budget Law Concerning District Budget**

### **6100 Budget planning**

The school district budget shall be prepared and authorized in full compliance with local budget law. The superintendent or his/her designee shall be the budget officer. ORS 294.305-565

### **6140 Public hearing and adoption**

1. The school board shall provide for a public hearing on the budget in accordance with ORS 294.453 after the budget document has been approved by the budget committee. Consideration shall be given to matters discussed at the public hearing. ORS 294.453
2. After the public hearing the board shall adopt the budget, establish appropriations, and levy property taxes. ORS 294.456

### **6160 Budget Committee**

#### **6160.1 Membership**

The budget committee shall consist of the members of the board and a number, equal to the number of members of the board, of qualified electors\* of the school district appointed by the board. ORS 294.414

#### **6160.2 Term of office**

The members of the committee shall be appointed for terms of three years. The terms shall be staggered so that one-third, or approximately one-third of the terms, of the appointive members end each year. ORS 294.414

#### **6160.3 Duties**

The budget committee shall:

1. Elect a presiding officer among its members at the first meeting.
2. Meet to hear the budget message.
3. Deliberate, considering the needs of the district in relation to estimated resources and estimated requirements.
4. Approve and, if necessary, revise the proposed budget.
5. Establish and approve the amount and/or rate of property taxes to be imposed. ORS 294.414-428

*\*Residents of the school district / but cannot be officers, agents or employees of the district.*

## Budget Development Process

### **Proposed/approved budget process**

1. Budget officer appointed (June/July board meeting).
2. Budget calendar adopted by the board.
3. Basic guidelines are developed.
4. Building principals, directors and other supervisors seek staff input and develop budget requests.
5. Budget officer reviews and compiles data.
6. Budget officer publishes notice of budget committee meeting.
7. Budget committee meets, officers are elected and budget message is presented. Budget committee reviews, and may revise, proposed sections of the budget.
8. Budget committee holds as many meetings as desired. All meetings are open to the public and testimony may be given during designated times.
9. Budget committee approves the budget / property tax rate / levy.

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### **Budget hearing**

10. Budget summary and notice of budget hearing are published.

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### **Adopted budget**

11. Budget hearing is held by a quorum of the governing body. Patrons may attend.
12. Budget is adopted by the board. (The board may change expenditures up to the greater of \$5,000 or ten percent in each fund.) The appropriations are made and tax levy is declared. Adoptions must occur prior to July 1<sup>st</sup>.
13. Tax levy certified by the county assessor.

## Budget Assumptions 2021-22

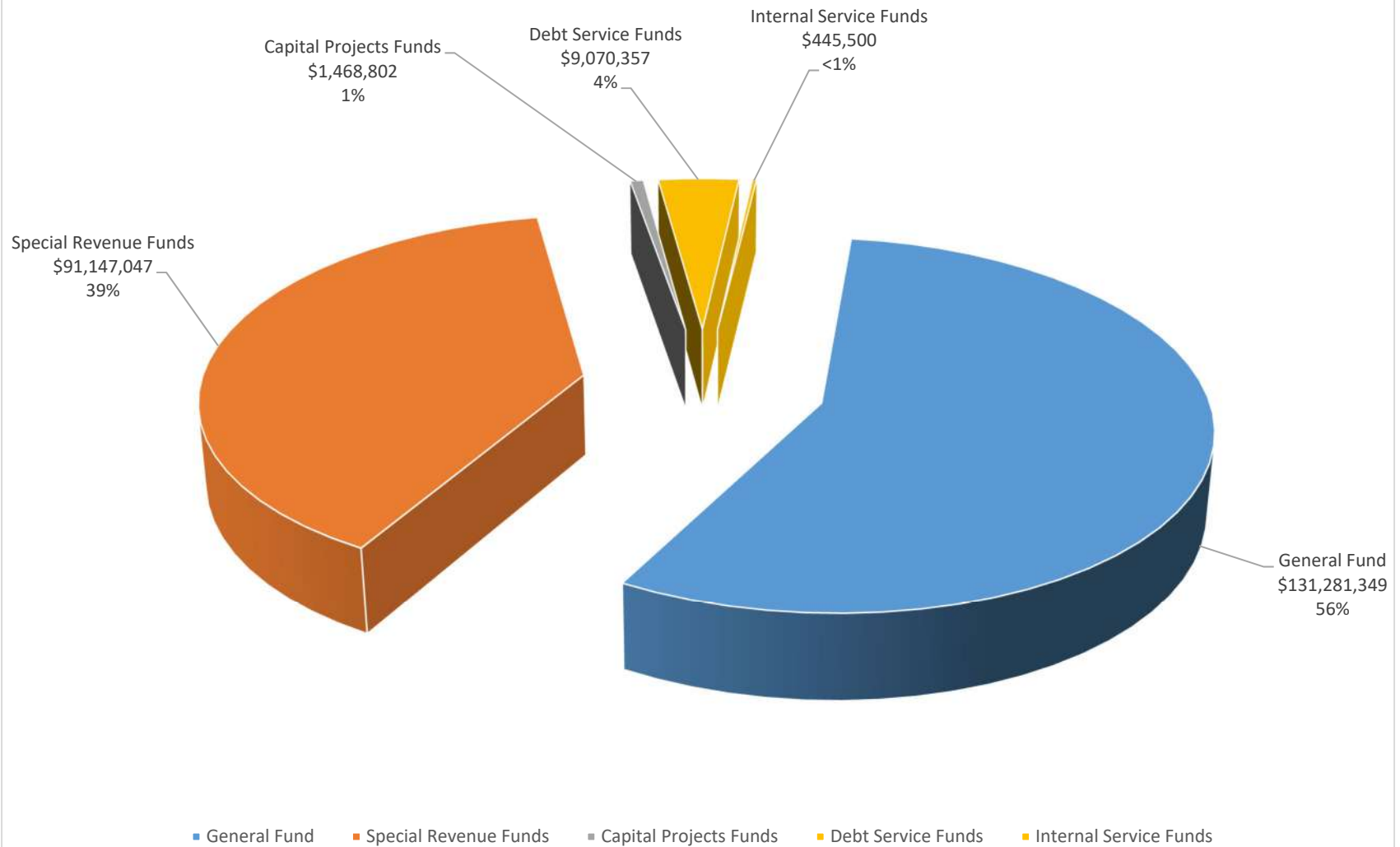
Salary Assumptions:	2020-21	2021-22 Proposed	21-22 Adopted
Cost of Living Adjustment for Administrators	1%	0%	3.50%
Cost of Living Adjustment for Classified	2%	0%	2.50%
Cost of Living Adjustment for Licensed	1%	0%	3.50%
<b>Associated Payroll Costs</b>			
UAL PERS	4.05%	4.25%	4.25%
PERS: Budgeted at the employee's rate of either Tier I/II or OPSRP	28.45% / 23.00%	23.36%/20.25%	23.36%/20.25%
PERS pickup (Employer paid pickup)	0	6.00%	6.00%
Note the Adopted Budget was modified as PERS Pickup was not negotiated.	0	0.00%	0.00%
Social Security	7.65%	7.65%	7.65%
Workers compensation: Rates vary depending on the employee's position.	Range of 0.50% to 2.45%	Range of 0.34% to 3.3%	Range of 0.34% to 3.3%
Unemployment compensation	0.10%	10.00%	0.10%
Paid Family Medical Leave Insurance (new starting January 2022)	0.00%	0.20%	0.20%
Health benefits:			
Two Party Maximum for 1 FTE	see below	see below	see below
Family Maximum for 1 FTE	see below	see below	see below
Classified Health Benefits (monthly District cap):			
Single	1272	1272	1272
Two Party	1515	1567	1551
Family	1734	1793	1775
Licensed Health Benefits:			
Single	1272	1272	1272
Two Party	1515	1645	1629
Family	1734	1937	1918
* Note both Licensed and Classified Bargaining units are piloting an insurance pool. Details can be found in the collective bargaining agreements on the District Website under "Employees."			
Contingency	4.50%	5.00%	5.00%



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## 2021-22 DISTRICT BUDGET - FINANCIAL SUMMARY

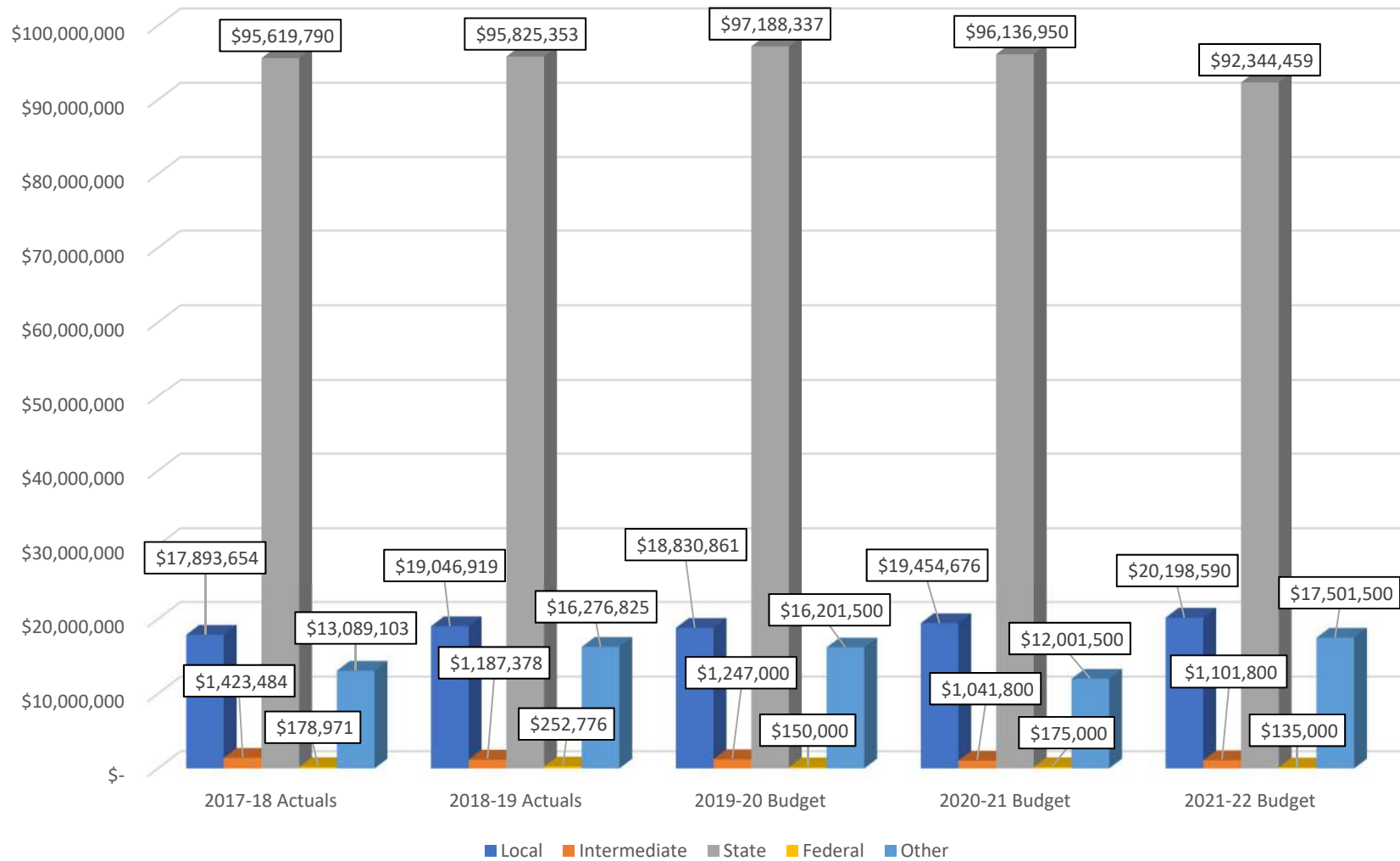
**TOTAL: \$233,413,055**



## FINANCIAL SUMMARY - ALL FUNDS

Fund	2020-21 Adopted	2021-22 Adopted
<b>General Fund</b>	<b>\$128,809,926</b>	<b>\$131,281,349</b>
<b>Special Revenue Funds</b>		
Energy Conservation Projects Fund	362,297	452,221
Grants Funds	60,236,904	83,654,150
Nutrition Services Fund	6,775,092	6,544,237
Student Body Fund	168,530	197,248
Technology Fund	322,741	57,000
Transportation Replacement Fund	208,079	242,191
<b>Subtotal:</b>	<b>68,073,643</b>	<b>91,147,047</b>
<b>Capital Projects Funds</b>		
Capital Projects Fund	0	0
Capital Reserve Fund	203,113	197,794
Construction Excise Tax Fund	1,389,274	1,271,008
<b>Subtotal:</b>	<b>1,592,387</b>	<b>1,468,802</b>
<b>Internal Service Funds</b>		
Insurance Fund	81,500	20,000
Reprographics and Postal Services Fund	450,500	425,500
<b>Subtotal:</b>	<b>532,000</b>	<b>445,500</b>
<b>Debt Service Funds</b>		
General Obligation Bonds Fund	5,238,838	5,358,038
PERS UAL Debt Fund	3,580,612	3,712,319
<b>Subtotal:</b>	<b>8,819,450</b>	<b>9,070,357</b>
<b>Total All Funds:</b>	<b>\$207,827,406</b>	<b>\$233,413,055</b>

### General Fund Resources by Source (Five Years)

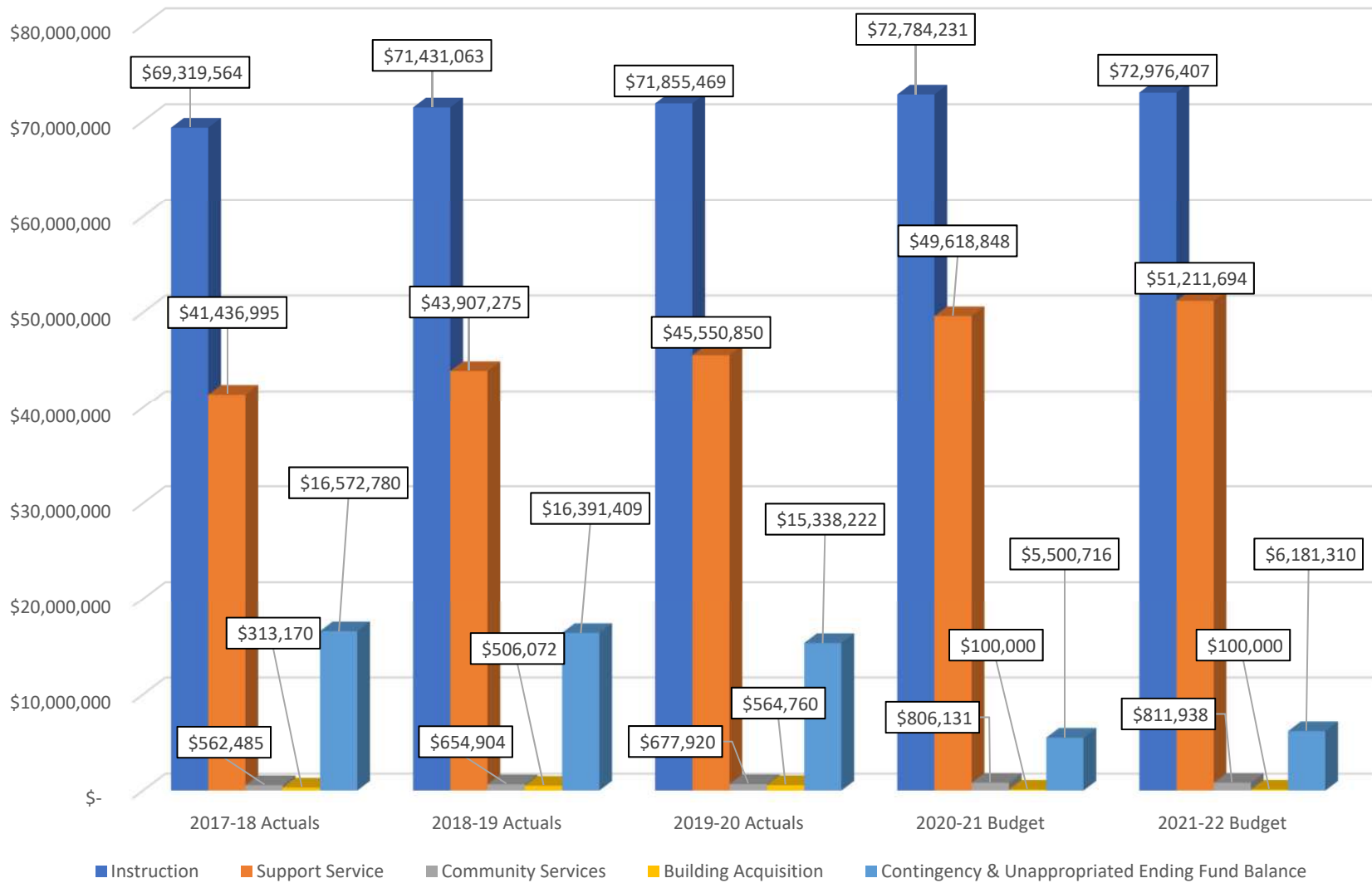


**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

**General Fund**

	Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 100 General Fund Resources</b>									
1111 Current year's taxes	14,993,361	15,370,776	0.00	15,493,876	0.00	16,549,540	16,549,540	0.00	16,549,540
1112 Prior year's taxes	598,818	213,854	0.00	230,000	0.00	200,000	200,000	0.00	200,000
1190 Penalties & interest on tax	15,717	19,278	0.00	7,500	0.00	8,750	8,750	0.00	8,750
1312 Tuition from other dist w/stu	31,100	16,461	0.00	20,000	0.00	0	0	0.00	0
1341 Driver's education tuition	35,375	14,400	0.00	38,000	0.00	38,000	38,000	0.00	38,000
1411 Transportation fees	14,198	12,259	0.00	30,000	0.00	0	0	0.00	0
1510 Interest on investments	848,007	640,696	0.00	650,000	0.00	275,000	275,000	0.00	275,000
1700 Extracurricular activities	262,128	196,957	0.00	230,000	0.00	200,000	200,000	0.00	200,000
1911 Rental of buildings	135,021	56,291	0.00	138,000	0.00	95,000	95,000	0.00	95,000
1920 Private Contributions/donations	3,995	247	0.00	0	0.00	0	0	0.00	0
1960 Recovery of prior year expense	29,987	58,064	0.00	45,000	0.00	55,000	55,000	0.00	55,000
1980 Fees charged to grants	1,589,152	1,500,943	0.00	2,025,000	0.00	2,200,000	2,200,000	0.00	2,250,000
1990 Miscellaneous Revenues	495,570	417,463	0.00	547,300	0.00	527,300	527,300	0.00	527,300
<b>1000 Revenue From Local Sources</b>	<b>19,052,428</b>	<b>18,517,690</b>	<b>0.00</b>	<b>19,454,676</b>	<b>0.00</b>	<b>20,148,590</b>	<b>20,148,590</b>	<b>0.00</b>	<b>20,198,590</b>
2101 County School Funds	0	3,162	0.00	1,800	0.00	1,800	1,800	0.00	1,800
2200 Restricted revenue	1,187,378	1,533,043	0.00	1,040,000	0.00	1,100,000	1,100,000	0.00	1,100,000
<b>2000 Revenue from Intermediate Sources</b>	<b>1,187,378</b>	<b>1,536,204</b>	<b>0.00</b>	<b>1,041,800</b>	<b>0.00</b>	<b>1,101,800</b>	<b>1,101,800</b>	<b>0.00</b>	<b>1,101,800</b>
3101 State school fund	93,708,272	95,307,199	0.00	94,288,950	0.00	96,011,743	96,011,743	0.00	89,971,459
3103 Common school fund	1,183,233	1,038,921	0.00	975,000	0.00	1,100,000	1,100,000	0.00	1,100,000
3199 Other unrestricted grants	812,422	976,387	0.00	800,000	0.00	1,200,000	1,200,000	0.00	1,200,000
3204 Driver education	70,610	42,772	0.00	41,000	0.00	41,000	41,000	0.00	41,000
3299 Other restricted grants	50,816	(1)	0.00	32,000	0.00	32,000	32,000	0.00	32,000
<b>3000 Revenue from State Sources</b>	<b>95,825,353</b>	<b>97,365,277</b>	<b>0.00</b>	<b>96,136,950</b>	<b>0.00</b>	<b>98,384,743</b>	<b>98,384,743</b>	<b>0.00</b>	<b>92,344,459</b>
4200 Unrestricted Revenue - Federal through	221,378	167,683	0.00	175,000	0.00	160,000	160,000	0.00	135,000
4500 Federal restricted from fed	31,398	0	0.00	0	0.00	0	0	0.00	0
4700 Federal from Intermediate Agency	0	8,672	0.00	0	0.00	0	0	0.00	0
<b>4000 Revenue from Federal Sources</b>	<b>252,776</b>	<b>176,355</b>	<b>0.00</b>	<b>175,000</b>	<b>0.00</b>	<b>160,000</b>	<b>160,000</b>	<b>0.00</b>	<b>135,000</b>
5300 Sale of fixed assets	0	285	0.00	1,500	0.00	1,500	1,500	0.00	1,500
5400 Beginning Fund Balance	16,572,788	16,391,409	0.00	12,000,000	0.00	18,525,000	18,525,000	0.00	17,500,000
<b>5000 Other Sources</b>	<b>16,572,788</b>	<b>16,391,694</b>	<b>0.00</b>	<b>12,001,500</b>	<b>0.00</b>	<b>18,526,500</b>	<b>18,526,500</b>	<b>0.00</b>	<b>17,501,500</b>
<b>Total Fund 100 General Fund</b>	<b>132,890,723</b>	<b>133,987,220</b>	<b>0.00</b>	<b>128,809,926</b>	<b>0.00</b>	<b>138,321,633</b>	<b>138,321,633</b>	<b>0.00</b>	<b>131,281,349</b>

### General Fund Requirements (Five Years)



**David Douglas School District #40, Portland, OR 97233**  
**Budget Requirements Detail by Object**  
 Budget Year: 07/01/21 - 06/30/22

**General Fund**

		<b>Actuals for 2018-19</b>	<b>Actuals for 2019-20</b>	<b>Adopted FTE 2020-21</b>	<b>Adopted Budget 2020-21</b>	<b>Proposed FTE 2021-22</b>	<b>Proposed Budget 2021-22</b>	<b>Adopted FTE 2021-22</b>	<b>Adopted Budget 2021-22</b>
<b>ESTIMATED REQUIREMENTS</b>									
<b>100 Salaries and Wages</b>									
111	Licensed salaries	\$39,343,540	\$38,909,627	503.29	\$36,921,374	516.13	\$38,240,445	514.63	\$39,083,833
112	Classified salaries	14,664,092	15,386,287	447.45	16,843,193	448.07	16,639,090	449.82	17,220,387
113	Administrative salaries	4,480,039	4,548,237	33.60	4,666,451	33.60	4,691,891	32.60	4,703,025
114	Managerial-classified salaries	1,582,943	1,642,344	20.85	1,710,279	21.85	1,801,162	21.85	1,857,287
116	Retirement stipend	194,200	118,400		155,800		155,800		155,800
121	Substitutes - licensed	111,035	89,137		182,851		170,414		170,832
122	Substitute - classified	151,543	111,932		85,500		85,500		85,500
123	Temporary - licensed salaries	7,358	60,025		11,479		11,479		11,479
124	Temporary - classified	346,840	348,233		351,677		348,877		348,877
130	Additional salary	1,860,270	1,767,100		1,860,000		1,860,856		1,918,232
<b>Total Salaries and Wages</b>		<b>62,741,860</b>	<b>62,981,322</b>	<b>1,005.19</b>	<b>62,788,604</b>	<b>1,019.65</b>	<b>64,005,514</b>	<b>1,018.90</b>	<b>65,555,252</b>
<b>200 Associated Payroll Costs</b>									
210	Public Employees Retirement System	14,889,985	18,033,067		18,349,868		20,492,537		17,072,868
220	Social security	4,700,367	4,735,270		4,805,801		4,897,248		5,012,976
230	Other required payroll costs	552,937	422,321		500,557		600,170		610,697
240	Contractual employee benefits	17,219,046	18,090,424		18,315,145		19,093,809		18,597,566
<b>Total Associated Payroll Costs</b>		<b>37,362,335</b>	<b>41,281,081</b>		<b>41,971,371</b>		<b>45,083,764</b>		<b>41,294,107</b>
<b>300 Purchased Services</b>									
310	Instructional, prof. & technical serv.	1,741,036	1,241,594		1,509,190		1,433,094		1,448,945
320	Property services	3,035,257	2,838,655		3,296,458		3,490,458		3,490,458
330	Student transportation services	645,461	535,331		575,400		560,400		560,400
340	Travel	137,827	98,703		204,556		204,056		204,056
350	Communication	597,178	546,469		703,817		709,785		709,785
360	Charter school payments	1,138,760	1,230,155		1,325,570		1,344,570		1,344,570
371	Tuition to other Oregon districts	1,316,647	1,559,898		755,195		755,195		755,195
373	Tuition to private schools	1,549,759	881,269		2,264,059		2,264,059		2,264,059
374	Other tuition	22,140	36,707		0		0		0
380	Non-instruction prof & tech	1,117,527	987,196		1,367,491		1,366,432		1,367,546
390	Other general prof/tech svcs	87,621	48,146		162,700		162,700		162,700
<b>Total Purchased Services</b>		<b>\$11,389,213</b>	<b>\$10,004,121</b>		<b>\$12,164,436</b>		<b>\$12,290,749</b>		<b>\$12,307,714</b>

**David Douglas School District #40, Portland, OR 97233**  
**Budget Requirements Detail by Object**  
 Budget Year: 07/01/21 - 06/30/22

**General Fund**

		<b>Actuals for 2018-19</b>	<b>Actuals for 2019-20</b>	<b>Adopted FTE 2020-21</b>	<b>Adopted Budget 2020-21</b>	<b>Proposed FTE 2021-22</b>	<b>Proposed Budget 2021-22</b>	<b>Adopted FTE 2021-22</b>	<b>Adopted Budget 2021-22</b>
<b>400</b>	<b>Supplies and Materials</b>								
411	Consumable supplies	1,503,533	1,145,832		1,903,195		1,903,695		1,903,695
420	Textbooks	538,266	134,797		1,008,819		3,887,760		236,760
430	Library supplies and repairs	80,669	75,082		81,700		81,700		81,700
440	Periodicals	40,896	60,957		69,550		69,550		69,550
460	Non-consumable supplies (Non-Tech)	404,653	328,264		628,028		677,528		677,528
470	Computer software	550,443	678,549		711,816		746,373		746,373
480	Computer hardware	718,097	782,393		817,038		817,038		817,038
	<b>Total Supplies and Materials</b>	<b>3,836,557</b>	<b>3,205,873</b>		<b>5,220,146</b>		<b>8,183,644</b>		<b>4,532,644</b>
<b>500</b>	<b>Capital Outlay</b>								
520	Building acquisition	470,137	563,435		64,000		64,000		64,000
540	Depreciable equipment	25,366	52,615		117,900		317,900		252,900
560	Depreciable transportation	100,000	0		100,000		520,000		100,000
	<b>Total Capital Outlay</b>	<b>595,503</b>	<b>616,049</b>		<b>281,900</b>		<b>901,900</b>		<b>416,900</b>
<b>600</b>	<b>Other</b>								
640	Dues and fees	164,488	134,722		245,045		245,045		245,045
650	Insurance and judgments	397,654	418,027		627,368		738,037		738,037
670	Taxes and licenses	11,704	7,802		10,340		10,340		10,340
	<b>Total Other</b>	<b>573,846</b>	<b>560,551</b>		<b>882,753</b>		<b>993,422</b>		<b>993,422</b>
<b>800</b>	<b>Other Uses of Funds</b>								
810	Planned reserve	0	0		5,500,716		6,572,951		6,181,310
820	Reserved for next year	16,391,409	15,338,222		0		0		0
	<b>Total Other Uses of Funds</b>	<b>16,391,409</b>	<b>15,338,222</b>		<b>5,500,716</b>		<b>6,572,951</b>		<b>6,181,310</b>
<b>TOTAL REQUIREMENTS BY OBJECT</b>		<b>\$132,890,723</b>	<b>\$133,987,220</b>	<b>1,005.19</b>	<b>\$128,809,926</b>	<b>1,019.65</b>	<b>\$138,031,944</b>	<b>1,018.90</b>	<b>\$131,281,349</b>



The District's budget is appropriated by fund and major functional category as per Oregon State Revised Statutes. The major functional categories, or program areas, are defined by the National Center for Educational Statistics and adopted by the Oregon Department of Education in the Oregon Program Budgeting and Accounting Manual (PBAM). In 1997 the legislature enacted House Bill 3636 which directed the Oregon Department of Education to review, modify, update and improve the existing chart of accounts to promote consistency of accounting across school districts in Oregon. The PBAM provides for more consistency in reporting of school district and education service district financial activities so that comparisons can be made across districts. Under Oregon Budget Law the PBAM also provides the framework for developing and reporting budgets and appropriations. The major function categories are defined below:

<b>Function</b>	<b>Function Title</b>	<b>Function Description</b>
<b>1000</b>	<b>INSTRUCTION</b>	<p>Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities.</p> <p>Instruction may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.</p>
<b>2000</b>	<b>SUPPORT SERVICES</b>	Supporting services provide administrative, technical, personal (such as guidance and health) services and logistical support to facilitate and enhance instruction.
<b>3000</b>	<b>ENTERPRISE AND COMMUNITY SERVICES</b>	Community Services are activities not directly related to the provision of education for students in a district. These include services provided by the district for the community as a whole or in part. Included in this program area are the operations of the swimming pool and the after school and community sports program along with the running of the district's childcare center.
<b>4000</b>	<b>FACILITIES ACQUISITION AND CONSTRUCTION</b>	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. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here. Maintenance and upkeep of buildings are charged under a 2000 – Support Services program.
<b>5000</b>	<b>OTHER USES</b>	<p>Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.</p> <p><b>Note: Debt Service (5100) and Transfers of Funds (5200) must be appropriated separately to comply with local budget law under ORS 294.435.</b></p>
<b>6000</b>	<b>CONTINGENCIES (FOR BUDGET ONLY)</b>	Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. The school board authorizes a transfer from the contingency budget to the correct function for the unanticipated expense.
<b>7000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

### **1100 INSTRUCTION – Regular Programs**

Instructional activities designed primarily to prepare students for activities as citizens, family members, and workers as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. Regular programs include: Elementary, K-5; Middle School, 6-8; and High School, 9-12.

## 1111 Elementary, K-5

Elementary K-5 programs in David Douglas School District provide learning experiences as they are concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students to enhance their awareness of life, culture and the world of work as it relates to the elementary years. David Douglas School District operates a regular elementary school program in nine elementary buildings throughout the District. Regular elementary instructional costs do not include administration, special education, English Language Learners (ELL), guidance or media; these are budgeted under different programs. It does include costs for activities dealing directly with the teaching of pupils – or the interaction between the elementary teacher and the pupil – including music and physical education specialists.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	112.10	65.64	0.00	177.74	\$10,453,585	\$7,093,773	\$504,178	\$903,686	\$0	\$0	\$18,955,222
Estimated salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	122,767	193,858	0	0	0	0	19,271,847
Add 1.29 FTE for music teachers salaries and associated payroll costs due to reduction in Arts Tax funding.	1.29	0.00	0.00	1.29	87,856	59,543	0	0	0	0	19,419,246
Add 6.0 FTE licensed teachers salaries and associated payroll costs not funded by SIA.	6.00	0.00	0.00	6.00	317,931	248,797	0	0	0	0	19,985,974
Addition for Elementary English Language Arts Adoption.	0.00	0.00	0.00	0.00	0	0	0	2,337,000	0	0	22,322,974
Reduction for World Language Adoption (not was not completed in 2020-21 and will need to to later.)	0.00	0.00	0.00	0.00	0	0	0	-600,000	0	0	21,722,974
Addition for one time supplemental materials per Equity Policy.	0.00	0.00	0.00	0.00	0	0	0	43,000	0	0	21,765,974
Reduction to 310 - Instructional professional services for contracted substitutes.	0.00	0.00	0.00	0.00	0	0	-59,201	0	0	0	21,706,773
Adjustments to licensed and classified salaries, additional earnings, and associated payroll costs due to bargaining.	0.00	0.00	0.00	0.00	198,802	-675,151	0	0	0	0	21,230,424
Adjustment to 310 - professional services for contracted substitutes negotiations and state rate update.	0.00	0.00	0.00	0.00	418	137	4,279	0	0	0	21,235,258
Reduce 420 - textbooks for one time supplemental materials per Equity Policy moved to Grant Funds.	0.00	0.00	0.00	0.00	0	0	0	-43,000	0	0	21,192,258
Reduce 420 - textbooks for Elementary English Language Arts Adoption moved to Grants	0.00	0.00	0.00	0.00	0	0	0	-2,337,000	0	0	18,855,258
<b>2021-22 Adopted Budget</b>	<b>119.39</b>	<b>65.64</b>	<b>0.00</b>	<b>185.03</b>	<b>\$11,181,359</b>	<b>\$6,920,957</b>	<b>\$449,256</b>	<b>\$303,686</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,855,258</b>
<b>Grant Funded Positions:</b>											
2020-21 Title I (1272 function)	10.00	0.00	0.00	10.00							
2021-22 Title I (1272 function) addit	0.50	0.00	0.00	0.50							
2020-21 Student Investment Account (SIA)	28.39	30.00	0.00	58.39							
21-22 SIA adjustment	-9.00	-8.25	0.00	-17.25							
2020-21 Arts Tax teachers	9.00	0.00	0.00	9.00							
21-22 Arts Tax adjustment	-1.29	0.00	0.00	-1.29							
<b>Total 2021-22 Grant FTE</b>	<b>37.60</b>	<b>21.75</b>	<b>0.00</b>	<b>59.35</b>							

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

<b>General Fund</b>										
		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 100</b>	<b>General Fund Requirements</b>									
<b>Function 1111</b>	<b>Primary, K-5</b>									
111	Licensed salaries	11,504,337	11,165,127	112.10	8,324,791	119.39	8,889,360	8,889,360	119.39	9,053,526
112	Classified salaries	2,010,180	2,178,683	65.64	1,813,925	65.64	1,794,864	1,794,864	65.64	1,812,890
121	Substitutes - licensed	28,623	21,537	0.00	45,581	0.00	33,144	33,144	0.00	33,562
122	Substitute - classified	14,810	9,565	0.00	0	0.00	0	0	0.00	0
124	Temporary - classified	67,595	85,427	0.00	142,310	0.00	142,310	142,310	0.00	142,310
130	Additional salary	133,166	135,818	0.00	126,978	0.00	122,461	122,461	0.00	139,071
<b>100</b>	<b>Salaries and Wages</b>	<b>13,758,712</b>	<b>13,596,157</b>	<b>177.74</b>	<b>10,453,585</b>	<b>185.03</b>	<b>10,982,139</b>	<b>10,982,139</b>	<b>185.03</b>	<b>11,181,359</b>
210	Public Employees Retirement System	3,300,434	3,895,084	0.00	3,090,295	0.00	3,341,452	3,341,452	0.00	2,741,081
220	Social security	1,036,603	1,024,733	0.00	804,503	0.00	840,132	840,132	0.00	855,376
230	Other Required Payroll Costs	95,193	68,251	0.00	63,109	0.00	71,985	71,985	0.00	71,740
240	Contractual Employee Benefits	3,885,605	4,033,725	0.00	3,135,866	0.00	3,342,402	3,342,402	0.00	3,252,760
<b>200</b>	<b>Associated Payroll Costs</b>	<b>8,317,834</b>	<b>9,021,793</b>	<b>0.00</b>	<b>7,093,773</b>	<b>0.00</b>	<b>7,595,971</b>	<b>7,595,971</b>	<b>0.00</b>	<b>6,920,957</b>
310	Instructional, Prof. & Technical Serv.	389,643	312,360	0.00	388,746	0.00	329,545	329,545	0.00	333,824
320	Property Services	1,664	480	0.00	2,000	0.00	2,000	2,000	0.00	2,000
340	Travel	0	0	0.00	250	0.00	250	250	0.00	250
350	Communication	130,451	104,136	0.00	113,182	0.00	113,182	113,182	0.00	113,182
<b>300</b>	<b>Purchased Services</b>	<b>521,759</b>	<b>416,976</b>	<b>0.00</b>	<b>504,178</b>	<b>0.00</b>	<b>444,977</b>	<b>444,977</b>	<b>0.00</b>	<b>449,256</b>
411	Consumable supplies	77,882	86,299	0.00	133,024	0.00	133,024	133,024	0.00	133,024
420	Textbooks	1,305	13,304	0.00	660,000	0.00	2,440,000	2,440,000	0.00	60,000
440	Periodicals	35,736	35,312	0.00	42,750	0.00	42,750	42,750	0.00	42,750
460	Non-consumable supplies	13,493	16,357	0.00	51,912	0.00	51,912	51,912	0.00	51,912
470	Computer software	543	1,197	0.00	11,000	0.00	11,000	11,000	0.00	11,000
480	Computer hardware	0	0	0.00	5,000	0.00	5,000	5,000	0.00	5,000
<b>400</b>	<b>Supplies and Materials</b>	<b>128,959</b>	<b>152,469</b>	<b>0.00</b>	<b>903,686</b>	<b>0.00</b>	<b>2,683,686</b>	<b>2,683,686</b>	<b>0.00</b>	<b>303,686</b>
<b>Total Function 1111</b>	<b>Primary, K-5</b>	<b>22,727,264</b>	<b>23,187,395</b>	<b>177.74</b>	<b>18,955,222</b>	<b>185.03</b>	<b>21,706,773</b>	<b>21,706,773</b>	<b>185.03</b>	<b>18,855,258</b>

### 1113 Elementary Extracurricular

School sponsored activities, under the guidance and supervision of District staff, are budgeted here. Extracurricular activities are meant to provide students such experiences as motivation, enjoyment, and improvement of skills.

This budget provides for elementary sports coordinators for football, girls basketball, boys basketball, and volleyball. Student fees, budgeted under the Grants Fund, cover the other costs relating to these elementary athletic programs.

This program also provides for afterschool activities through our SUN partnership.

These programs are being reduced and have been retained through the Student Investment Account (SIA). See the Grants Fund.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated payroll Costs	Purchases Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	0.00	0.00	0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Retain program with SIA funding (See Grants Fund)	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0
<b>2021-22 Adopted Budget</b>	0.00	0.00	0.00	0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0

## David Douglas School District #40, Portland, OR 97220

## Budget Detail by Fund/Function/Object

Budget Year: 07/01/2021 - 06/30/2022

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	1113	Elementary Extracurricular									
	124	Temporary - classified	0	1,750	0.00	0	0.00	0	0	0.00	0
	130	Additional salary	14,000	13,636	0.00	0	0.00	0	0	0.00	0
100		Salaries and Wages	14,000	15,386	0.00	0	0.00	0	0	0.00	0
	210	Public Employees Retirement System	2,857	4,213	0.00	0	0.00	0	0	0.00	0
	220	Social security	1,071	1,177	0.00	0	0.00	0	0	0.00	0
	230	Other Required Payroll Costs	99	49	0.00	0	0.00	0	0	0.00	0
200		Associated Payroll Costs	4,026	5,439	0.00	0	0.00	0	0	0.00	0
	310	Instructional, Prof. & Technical Serv.	151,936	152,236	0.00	0	0.00	0	0	0.00	0
300		Purchased Services	151,936	152,236	0.00	0	0.00	0	0	0.00	0
Total Function	1113	Elementary Extracurricular	169,962	173,061	0.00	0	0.00	0	0	0.00	0

### 1121 Middle School Programs

Middle schools provide learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics believed to be needed by all students to understand themselves and their relationships with society and career areas that may be achieved during the middle school years. There are three middle schools in the David Douglas School District (Alice Ott, Floyd Light and Ron Russell). Middle school costs are tracked by curricular area.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	99.72	17.65	0.00	117.37	\$8,098,773	\$5,074,846	\$321,720	\$188,138	\$0	\$0	\$13,683,477
Estimated salary and associated payroll cost changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	-41,012	161,056	0	0	0	0	13,803,521
Add 3.75 licensed FTE not funded by SIA and addition to 310 - instructional professional services for substitutes.	3.75	0.00	0.00	3.75	148,507	139,852	1,296	0	0	0	14,093,176
Addition for English Language Arts Adoption.	0.00	0.00	0.00	0.00	0	0	0	344,000	0	0	14,437,176
Addition for supplemental materials per racial equity committee recommendations. One time expense.	0.00	0.00	0.00	0.00	0	0	0	27,000	0	0	14,464,176
Reduction to 420 - textbooks - English Language Arts Adoption moved to Grants Fund.	0.00	0.00	0.00	0.00	0	0	0	-344,000	0	0	14,120,176
Reduction to 420 - textbooks. Addition for supplemental materials per racial equity committee recommendations. One time expense moved to Grants Fund.	0.00	0.00	0.00	0.00	0	0	0	-27,000	0	0	14,093,176
Adjustment to 310 - purchased services for contracted substitute services negotiations and state rate update.	0.00	0.00	0.00	0.00	0	0	3,509	0	0	0	14,096,685
Adjustment for licensed and classified salaries, additional salaries and associated payroll costs due to bargaining.	0.00	0.00	0.00	0.00	127,203	-491,746	0	0	0	0	13,732,142
<b>2021-22 Adopted Budget</b>	<b>103.47</b>	<b>17.65</b>	<b>0.00</b>	<b>121.12</b>	<b>\$8,333,471</b>	<b>\$4,884,008</b>	<b>\$326,525</b>	<b>\$188,138</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,732,142</b>
<b>Grant Funded Positions:</b>											
2020-21 Title I Teachers (1272 Function)	7.50	0.00	0.00	7.50							
2020-21 Title I Teachers (1272 Function) Reduction in 20-21	-1.00	0.00	0.00	-1.00							
Student Investment Account (health teachers)	7.33	0.00	0.00	7.33							
Student Investment Account reduction	-3.00	0.00	0.00	-3.00							
<b>Total 2021-22 Grant FTE</b>	<b>10.83</b>	<b>0.00</b>	<b>0.00</b>	<b>10.83</b>							

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	1121	Middle School Programs									
	111	Licensed salaries	7,147,533	6,962,995	99.72	7,494,266	103.47	7,624,406	7,624,406	103.47	7,728,421
	112	Classified salaries	399,256	437,247	17.65	499,922	17.65	488,823	488,823	17.65	500,980
	121	Substitutes - licensed	19,426	14,969	0.00	11,000	0.00	11,000	11,000	0.00	11,000
	124	Temporary - classified	4,424	19,410	0.00	0	0.00	0	0	0.00	0
	130	Additional salary	75,748	54,644	0.00	93,585	0.00	82,039	82,039	0.00	93,070
100		Salaries and Wages	7,646,387	7,489,266	117.37	8,098,773	121.12	8,206,268	8,206,268	121.12	8,333,471
	210	Public Employees Retirement System	1,862,090	2,182,152	0.00	2,399,125	0.00	2,626,155	2,626,155	0.00	2,167,525
	220	Social security	574,178	563,805	0.00	619,556	0.00	627,782	627,782	0.00	637,511
	230	Other Required Payroll Costs	52,460	37,569	0.00	48,595	0.00	52,520	52,520	0.00	53,335
	240	Contractual Employee Benefits	1,711,917	1,857,023	0.00	2,007,570	0.00	2,069,297	2,069,297	0.00	2,025,637
200		Associated Payroll Costs	4,200,645	4,640,549	0.00	5,074,846	0.00	5,375,754	5,375,754	0.00	4,884,008
	310	Instructional, Prof. & Technical Serv.	202,202	146,750	0.00	245,624	0.00	246,920	246,920	0.00	250,429
	320	Property Services	4,861	11,655	0.00	4,800	0.00	4,800	4,800	0.00	4,800
	340	Travel	125	205	0.00	1,000	0.00	1,000	1,000	0.00	1,000
	350	Communication	57,300	48,389	0.00	70,296	0.00	70,296	70,296	0.00	70,296
300		Purchased Services	264,488	206,999	0.00	321,720	0.00	323,016	323,016	0.00	326,525
	411	Consumable supplies	50,939	51,713	0.00	85,667	0.00	85,667	85,667	0.00	85,667
	420	Textbooks	185,763	54,224	0.00	49,880	0.00	420,880	420,880	0.00	49,880
	440	Periodicals	183	20,491	0.00	20,000	0.00	20,000	20,000	0.00	20,000
	460	Non-consumable supplies	6,675	6,278	0.00	12,999	0.00	12,999	12,999	0.00	12,999
	470	Computer software	7,332	7,996	0.00	19,592	0.00	19,592	19,592	0.00	19,592
400		Supplies and Materials	250,891	140,701	0.00	188,138	0.00	559,138	559,138	0.00	188,138
Total Function	1121	Middle School Programs	12,362,411	12,477,516	117.37	13,683,477	121.12	14,464,176	14,464,176	121.12	13,732,142



### 1122 Middle School Extracurricular

School-sponsored activities, under the guidance and supervision of District staff, are budgeted here. Extracurricular activities are meant to provide students such experiences as motivation, enjoyment, and improvement of skills.

Middle schools provide wrestling, track, basketball, football, and volleyball for students. This program also provides for afterschool activities for middle school students through our SUN partnership.

These programs are being reduced and have been retained through the Student Investment Account (SIA). See the Grants Fund.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated payroll Costs	Purchases Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	0.00	0.00	0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Retain program with Student Investment Account (SIA) Funding (See Grants Fund)	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0</b>

## David Douglas School District #40, Portland, OR 97220

## Budget Detail by Fund/Function/Object

Budget Year: 07/01/2021 - 06/30/2022

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	1122	Middle Sch Extracurricular									
	123	Temporary Licensed Salaries	7,000	7,000	0.00	0	0.00	0	0	0.00	0
	124	Temporary - classified	27,800	39,750	0.00	0	0.00	0	0	0.00	0
	130	Additional salary	102,477	96,567	0.00	0	0.00	0	0	0.00	0
100		Salaries and Wages	137,277	143,317	0.00	0	0.00	0	0	0.00	0
	210	Public Employees Retirement System	28,548	35,668	0.00	0	0.00	0	0	0.00	0
	220	Social security	10,473	10,924	0.00	0	0.00	0	0	0.00	0
	230	Other Required Payroll Costs	1,014	511	0.00	0	0.00	0	0	0.00	0
200		Associated Payroll Costs	40,035	47,103	0.00	0	0.00	0	0	0.00	0
	310	Instructional, Prof. & Technical Serv.	76,264	75,153	0.00	0	0.00	0	0	0.00	0
	320	Property Services	0	5,148	0.00	0	0.00	0	0	0.00	0
	330	Student Transportation Services	2,630	0	0.00	0	0.00	0	0	0.00	0
300		Purchased Services	78,894	80,301	0.00	0	0.00	0	0	0.00	0
	411	Consumable supplies	21,049	5,380	0.00	0	0.00	0	0	0.00	0
	460	Non-consumable supplies	0	698	0.00	0	0.00	0	0	0.00	0
	470	Computer software	0	9	0.00	0	0.00	0	0	0.00	0
	480	Computer hardware	0	897	0.00	0	0.00	0	0	0.00	0
400		Supplies and Materials	21,049	6,985	0.00	0	0.00	0	0	0.00	0
	640	Dues and fees	3,586	1,718	0.00	0	0.00	0	0	0.00	0
600		Other	3,586	1,718	0.00	0	0.00	0	0	0.00	0
Total Function	1122	Middle Sch Extracurricular	280,841	279,424	0.00	0	0.00	0	0	0.00	0

### 1131 High School Programs

Learning experiences concerned with knowledge, skills appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they work to achieve graduation requirements.

David Douglas High School supports students in grades 9-12 with an estimated enrollment of approximately 2,800 students for the 2019-2020 school year. David Douglas students might travel between seven different buildings that house a comprehensive high school program offering a variety of courses that include a rigorous core academic program and an elective program that includes fine arts, performing arts and professional technical offerings. High school costs are required to be tracked by curricular area.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	118.60	11.31	0.00	129.91	\$9,096,878	\$5,677,898	\$621,134	\$509,666	\$18,000	\$69,319	\$15,992,895
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	124,554	528,334	0	0	0	0	16,645,783
Addition to 420 - textbooks for English Language Arts Adoption.	0.00	0.00	0.00	0.00	0	0	0	863,000	0	0	17,508,783
Addition to 420 - textbooks for supplemental materials per racial equity committee recommendation. One time only.	0.00	0.00	0.00	0.00	0	0	0	37,000	0	0	17,545,783
Reduction to 420 - textbooks for world language adoption completed in 2020-21.	0.00	0.00	0.00	0.00	0	0	0	-172,059	0	0	17,373,724
Reduction to 310 - instructional professional services for contracted substitutes.	0.00	0.00	0.00	0.00	0	0	-4,984	0	0	0	17,368,740
Reduction to 420 - textbooks for English Language Arts Adoption. Moved to Grants Fund.	0.00	0.00	0.00	0.00	0	0	0	-863,000	0	0	16,505,740
Reduction to 420 - textbooks for supplemental materials per racial equity committee recommendation. One time only. Moved to Grants Fund.	0.00	0.00	0.00	0.00	0	0	0	-37,000	0	0	16,468,740
Adjustment to licensed and classified salaries, additional earnings and associated payroll costs due to bargaining.	0.00	0.00	0.00	0.00	324,220	-492,371	0	0	0	0	16,300,589
Adjustment to 310 - purchased services for contracted substitutes negotiations and state rate update.	0.00	0.00	0.00	0.00	0	0	4,065	0	0	0	16,304,654
<b>2021-22 Adopted Budget</b>	<b>118.60</b>	<b>11.31</b>	<b>0.00</b>	<b>129.91</b>	<b>\$9,545,652</b>	<b>\$5,713,861</b>	<b>\$620,215</b>	<b>\$337,607</b>	<b>\$18,000</b>	<b>\$69,319</b>	<b>\$16,304,654</b>
<b>Grant Funded Positions:</b>											
20-21 Measure 98 (High School College and Career Readiness Act)	2.67	0.00	0.00	2.67							
21-22 Add 1.99 Licensed FTE Measure 98	1.99	0.00	0.00	1.99							
<b>Total 2021-22 Grants</b>	<b>4.66</b>	<b>0.00</b>	<b>0.00</b>	<b>4.66</b>							
<b>Total FTE</b>	<b>123.26</b>	<b>11.31</b>	<b>0.00</b>	<b>134.57</b>							

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

		<b>General Fund</b>								
		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 100</b>	<b>General Fund Requirements</b>									
<b>Function 1131</b>	<b>High School Programs</b>									
111	Licensed salaries	7,761,529	7,834,705	118.60	8,567,964	118.60	8,720,202	8,720,202	118.60	9,024,030
112	Classified salaries	353,847	332,940	11.31	365,398	11.31	339,290	339,290	11.31	347,755
121	Substitutes - licensed	13,769	12,447	0.00	0	0.00	0	0	0.00	0
122	Substitute - classified	0	1,310	0.00	0	0.00	0	0	0.00	0
124	Temporary - classified	0	0	0.00	15,300	0.00	15,300	15,300	0.00	15,300
130	Additional salary	130,542	122,275	0.00	148,216	0.00	146,640	146,640	0.00	158,567
<b>100</b>	<b>Salaries and Wages</b>	<b>8,259,686</b>	<b>8,303,676</b>	<b>129.91</b>	<b>9,096,878</b>	<b>129.91</b>	<b>9,221,432</b>	<b>9,221,432</b>	<b>129.91</b>	<b>9,545,652</b>
210	Public Employees Retirement System	1,982,562	2,392,786	0.00	2,648,795	0.00	2,971,582	2,971,582	0.00	2,503,352
220	Social security	618,477	623,868	0.00	695,987	0.00	705,437	705,437	0.00	730,244
230	Other Required Payroll Costs	56,714	41,714	0.00	54,581	0.00	59,232	59,232	0.00	61,101
240	Contractual Employee Benefits	1,961,867	2,077,305	0.00	2,278,535	0.00	2,469,981	2,469,981	0.00	2,419,164
<b>200</b>	<b>Associated Payroll Costs</b>	<b>4,619,620</b>	<b>5,135,672</b>	<b>0.00</b>	<b>5,677,898</b>	<b>0.00</b>	<b>6,206,232</b>	<b>6,206,232</b>	<b>0.00</b>	<b>5,713,861</b>
310	Instructional, Prof. & Technical Serv.	473,954	200,109	0.00	359,645	0.00	354,661	354,661	0.00	358,726
320	Property Services	63,496	97,103	0.00	68,350	0.00	68,350	68,350	0.00	68,350
340	Travel	411	623	0.00	500	0.00	500	500	0.00	500
350	Communication	63,642	45,940	0.00	65,764	0.00	65,764	65,764	0.00	65,764
371	Tuition to other Oregon districts	68,409	81,052	0.00	126,875	0.00	126,875	126,875	0.00	126,875
380	Non-instruction prof & tech	0	4,365	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>	<b>669,912</b>	<b>429,191</b>	<b>0.00</b>	<b>621,134</b>	<b>0.00</b>	<b>616,150</b>	<b>616,150</b>	<b>0.00</b>	<b>620,215</b>
411	Consumable supplies	155,961	103,748	0.00	200,386	0.00	200,386	200,386	0.00	200,386
420	Textbooks	298,868	35,260	0.00	256,939	0.00	984,880	984,880	0.00	84,880
460	Non-consumable supplies	46,878	18,629	0.00	34,241	0.00	34,241	34,241	0.00	34,241
470	Computer software	18,942	17,640	0.00	18,100	0.00	18,100	18,100	0.00	18,100
480	Computer hardware	10,508	0	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>	<b>531,157</b>	<b>175,277</b>	<b>0.00</b>	<b>509,666</b>	<b>0.00</b>	<b>1,237,607</b>	<b>1,237,607</b>	<b>0.00</b>	<b>337,607</b>
540	Depreciable equipment	0	0	0.00	18,000	0.00	18,000	18,000	0.00	18,000
<b>500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>18,000</b>	<b>0.00</b>	<b>18,000</b>	<b>18,000</b>	<b>0.00</b>	<b>18,000</b>
640	Dues and fees	30,827	18,206	0.00	67,250	0.00	67,250	67,250	0.00	67,250

David Douglas School District #40, Portland, OR 97220

Budget Detail by Fund/Function/Object

Budget Year: 07/01/2021 - 06/30/2022

			General Fund									
			Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22	
Fund	100	General Fund Requirements										
Function	1131	High School Programs										
	650	Insurance and Judgments		2,476	2,063	0.00	2,069	0.00	2,069	2,069	0.00	2,069
	600	Other		33,303	20,269	0.00	69,319	0.00	69,319	69,319	0.00	69,319
Total Function		1131	High School Programs	14,113,677	14,064,085	129.91	15,992,895	129.91	17,368,740	17,368,740	129.91	16,304,654

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### 1132 High School Extracurricular

School-sponsored activities, under the guidance and supervision of district staff, are budgeted here. Extracurricular activities are meant to provide students such experiences as motivation, enjoyment, and improvement of skills. Funds budgeted in this account are for the athletic director and extra duty stipends for coaches, medical attendants and officials for sports events, related supplies and materials, and club advisors. There are over 1,400 students who participate in extracurricular activities at the high school. Student athletes pay a participation fee of \$100.00/sport, musicians pay \$65.00/year and performing artists pay \$65.00/production.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	1.00	0.00	0.00	1.00	\$480,477	\$193,215	\$75,000	\$65,000	\$0	\$30,500	\$844,192
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	1,032	14,304	0	0	0	0	859,528
Adjustment to licensed salaries and associated payroll costs due to final bargaining.	0.00	0.00	0.00	0.00	3,657	-28,261	0	0	0	0	834,924
<b>2021-22 Adopted Budget</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>\$485,166</b>	<b>\$179,258</b>	<b>\$75,000</b>	<b>\$65,000</b>	<b>\$0</b>	<b>\$30,500</b>	<b>\$834,924</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	1132	High School Extracurricular									
	111	Licensed salaries	95,859	102,468	1.00	103,493	1.00	104,525	104,525	1.00	108,182
	121	Substitutes - licensed	2,088	1,059	0.00	2,500	0.00	2,500	2,500	0.00	2,500
	123	Temporary Licensed Salaries	0	0	0.00	10,000	0.00	10,000	10,000	0.00	10,000
	124	Temporary - classified	49,804	38,988	0.00	50,000	0.00	50,000	50,000	0.00	50,000
	130	Additional salary	311,003	321,794	0.00	314,484	0.00	314,484	314,484	0.00	314,484
100		Salaries and Wages	458,754	464,308	1.00	480,477	1.00	481,509	481,509	1.00	485,166
	210	Public Employees Retirement System	103,793	124,361	0.00	135,610	0.00	150,111	150,111	0.00	122,230
	220	Social security	34,989	35,515	0.00	36,756	0.00	36,835	36,835	0.00	37,115
	230	Other Required Payroll Costs	3,167	1,826	0.00	2,882	0.00	3,080	3,080	0.00	3,104
	240	Contractual Employee Benefits	13,595	17,375	0.00	17,967	0.00	17,493	17,493	0.00	16,809
200		Associated Payroll Costs	155,545	179,077	0.00	193,215	0.00	207,519	207,519	0.00	179,258
	310	Instructional, Prof. & Technical Serv.	54,734	48,980	0.00	45,000	0.00	45,000	45,000	0.00	45,000
	320	Property Services	1,082	336	0.00	7,000	0.00	7,000	7,000	0.00	7,000
	340	Travel	7,797	14,841	0.00	15,000	0.00	15,000	15,000	0.00	15,000
	350	Communication	6,995	5,159	0.00	8,000	0.00	8,000	8,000	0.00	8,000
300		Purchased Services	70,607	69,315	0.00	75,000	0.00	75,000	75,000	0.00	75,000
	411	Consumable supplies	59,865	58,045	0.00	60,000	0.00	60,000	60,000	0.00	60,000
	460	Non-consumable supplies	2,969	2,294	0.00	5,000	0.00	5,000	5,000	0.00	5,000
	480	Computer hardware	576	0	0.00	0	0.00	0	0	0.00	0
400		Supplies and Materials	63,411	60,339	0.00	65,000	0.00	65,000	65,000	0.00	65,000
	640	Dues and fees	25,400	10,091	0.00	27,500	0.00	27,500	27,500	0.00	27,500
	650	Insurance and Judgments	2,723	2,398	0.00	3,000	0.00	3,000	3,000	0.00	3,000
600		Other	28,123	12,488	0.00	30,500	0.00	30,500	30,500	0.00	30,500
Total Function	1132	High School Extracurricular	776,440	785,528	1.00	844,192	1.00	859,528	859,528	1.00	834,924



### 1140 Pre-Kindergarten Programs

Pre-Kindergarten programs are instructional activities designed for the education and training of children who are enrolled in Pre-Kindergarten programs. Programs funded here are located at Cherry Park Elementary School. Cherry Park also receives funding from the Early Childhood Special Education grant. Mill Park and Earl Boyles pre-kindergarten are funded through the Pre-K Promise grant under the Grants budget in special revenue funds. Earl Boyles and Lincoln Park also receive funding from Mt. Hood Community College Head Start. The Children's Levy funded a bilingual preschool at Lincoln Park that started in 2020-21.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	2.00	4.51	0.00	6.51	\$261,148	\$202,991	\$14,640	\$5,850	\$0	\$3,540	\$488,169
Estimated salary and associated payroll cost changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	-1,341	2,042	0	0	0	0	488,870
Reduction of 1.0 licensed FTE and 3.63 classified fte salaries and associated payroll costs, purchased services and supplies due to receiving grant to cover costs of Earl Boyles preschool program.	-1.00	-3.63	0.00	-4.63	-171,672	-134,522	-10,856	-1,500	0	0	-318,550
Adjustment for licensed and classified salaries, additional salaries, and associated payroll costs due to bargaining.	0.00	0.00	0.00	0.00	2,795	-5,200	0	0	0	0	-320,955
Adjustment to 310 - professional services for contracted substitutes negotiations and state rate update.	0.00	0.00	0.00	0.00	0	0	62	0	0	0	-320,893
<b>2021-22 Adopted Budget</b>	<b>1.00</b>	<b>0.88</b>	<b>0.00</b>	<b>1.88</b>	<b>\$90,930</b>	<b>\$65,311</b>	<b>\$3,846</b>	<b>\$4,350</b>	<b>\$0</b>	<b>\$3,540</b>	<b>\$167,977</b>
<b>Grant Funded Positions:</b>											
2020-21 Mt Hood Head Start (EB Preschool)	1.00	0.91	0.00	1.91							
2021-22 Mt Hood Head Start (EB Preschool) adjustment	0.20	1.32	0.00	1.52							
2021-22 PreK Promise (Mill Park Preschool)	2.00	3.50	0.00	5.50							
2020-21 PreK Promise Earl Boyles	0.00	0.88	0.00	0.88							
2021-22 PreK Promise (Request for Lincoln Park)	1.80	3.02	0.00	4.82							
2021-22 Childrens Levy Grant	1.00	0.88	0.00	1.88							
<b>Total 2021-22 Grant FTE</b>	<b>6.00</b>	<b>10.51</b>	<b>0.00</b>	<b>16.51</b>							

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

		<b>General Fund</b>								
		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 100</b>	<b>General Fund Requirements</b>									
<b>Function 1140</b>	<b>Pre-Kindergarten Programs</b>									
111	Licensed salaries	116,874	122,137	2.00	128,668	1.00	59,725	59,725	1.00	61,816
112	Classified salaries	85,835	107,914	4.51	124,714	0.88	26,802	26,802	0.88	27,466
124	Temporary - classified	0	0	0.00	2,800	0.00	0	0	0.00	0
130	Additional salary	3,088	3,262	0.00	4,966	0.00	1,608	1,608	0.00	1,648
<b>100</b>	<b>Salaries and Wages</b>	<b>205,797</b>	<b>233,313</b>	<b>6.51</b>	<b>261,148</b>	<b>1.88</b>	<b>88,135</b>	<b>88,135</b>	<b>1.88</b>	<b>90,930</b>
210	Public Employees Retirement System	47,038	64,686	0.00	72,188	0.00	27,765	27,765	0.00	23,184
220	Social security	15,706	17,733	0.00	19,978	0.00	6,742	6,742	0.00	6,956
230	Other Required Payroll Costs	1,811	1,125	0.00	1,566	0.00	564	564	0.00	582
240	Contractual Employee Benefits	83,639	97,732	0.00	109,259	0.00	35,440	35,440	0.00	34,589
<b>200</b>	<b>Associated Payroll Costs</b>	<b>148,195</b>	<b>181,275</b>	<b>0.00</b>	<b>202,991</b>	<b>0.00</b>	<b>70,511</b>	<b>70,511</b>	<b>0.00</b>	<b>65,311</b>
310	Instructional, Prof. & Technical Serv.	9,490	16,911	0.00	12,890	0.00	3,534	3,534	0.00	3,596
340	Travel	22	0	0.00	500	0.00	0	0	0.00	0
350	Communication	0	0	0.00	1,250	0.00	250	250	0.00	250
<b>300</b>	<b>Purchased Services</b>	<b>9,512</b>	<b>16,911</b>	<b>0.00</b>	<b>14,640</b>	<b>0.00</b>	<b>3,784</b>	<b>3,784</b>	<b>0.00</b>	<b>3,846</b>
411	Consumable supplies	3,172	703	0.00	3,100	0.00	2,100	2,100	0.00	2,100
460	Non-consumable supplies	0	0	0.00	2,750	0.00	2,250	2,250	0.00	2,250
<b>400</b>	<b>Supplies and Materials</b>	<b>3,172</b>	<b>703</b>	<b>0.00</b>	<b>5,850</b>	<b>0.00</b>	<b>4,350</b>	<b>4,350</b>	<b>0.00</b>	<b>4,350</b>
640	Dues and fees	0	0	0.00	3,000	0.00	3,000	3,000	0.00	3,000
670	Taxes and licenses	0	102	0.00	540	0.00	540	540	0.00	540
<b>600</b>	<b>Other</b>	<b>0</b>	<b>102</b>	<b>0.00</b>	<b>3,540</b>	<b>0.00</b>	<b>3,540</b>	<b>3,540</b>	<b>0.00</b>	<b>3,540</b>
<b>Total Function 1140</b>	<b>Pre-Kindergarten Programs</b>	<b>366,676</b>	<b>432,304</b>	<b>6.51</b>	<b>488,169</b>	<b>1.88</b>	<b>170,320</b>	<b>170,320</b>	<b>1.88</b>	<b>167,977</b>

### 1200 INSTRUCTION – SPECIAL PROGRAMS

Special Programs. Instructional activities designed primarily to deal with students having special needs. The Special Program service area includes the following: (1) talented and gifted; (2) children with disabilities; (3) disadvantaged children; and (4) special programs for other student populations.

#### 1210 Programs for Talented & Gifted

Special learning experiences for students identified as gifted or talented. Learning needs of academically and intellectually gifted students K-12 are met through appropriate levels and pace in the regular classroom and enrichment classes. Support is provided to TAG staff, classroom teachers and principals working on program development, student identification, grade advancement, and numerous other activities. Related materials, supplies and fees are also provided.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	1.00	0.00	0.00	1.00	\$69,465	\$42,765	\$4,460	\$7,500	\$0	\$0	\$124,190
Estimated salary and associated payroll cost changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	-1,089	1,251	0	0	0	0	124,352
Reduction to 310 - instructional professional services for contracted substitutes.	0.00	0.00	0.00	0.00	0	0	-40	0	0	0	124,312
Adjustments for licensed salaries and associated payroll costs due to bargaining.	0.00	0.00	0.00	0.00	2,213	-4,060	0	0	0	0	122,465
Adjustment to 310 - professional services for contracted substitutes negotiations and state rate update.	0.00	0.00	0.00	0.00	0	0	42	0	0	0	122,507
<b>2021-22 Adopted Budget</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>\$70,589</b>	<b>\$39,956</b>	<b>\$4,462</b>	<b>\$7,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$122,507</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			<b>General Fund</b>							
		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 100</b>	<b>General Fund Requirements</b>									
<b>Function 1210</b>	<b>Programs for Talented &amp; Gifted</b>									
111	Licensed salaries	62,941	62,400	1.00	64,365	1.00	63,276	63,276	1.00	65,489
130	Additional salary	2,285	2,405	0.00	5,100	0.00	5,100	5,100	0.00	5,100
<b>100</b>	<b>Salaries and Wages</b>	<b>65,226</b>	<b>64,805</b>	<b>1.00</b>	<b>69,465</b>	<b>1.00</b>	<b>68,376</b>	<b>68,376</b>	<b>1.00</b>	<b>70,589</b>
210	Public Employees Retirement System	14,538	17,576	0.00	19,068	0.00	20,855	20,855	0.00	17,295
220	Social security	4,990	4,958	0.00	5,314	0.00	5,231	5,231	0.00	5,400
230	Other Required Payroll Costs	449	322	0.00	416	0.00	437	437	0.00	452
240	Contractual Employee Benefits	16,658	17,375	0.00	17,967	0.00	17,493	17,493	0.00	16,809
<b>200</b>	<b>Associated Payroll Costs</b>	<b>36,635</b>	<b>40,231</b>	<b>0.00</b>	<b>42,765</b>	<b>0.00</b>	<b>44,016</b>	<b>44,016</b>	<b>0.00</b>	<b>39,956</b>
310	Instructional, Prof. & Technical Serv.	1,050	710	0.00	2,960	0.00	2,920	2,920	0.00	2,962
340	Travel	0	0	0.00	500	0.00	500	500	0.00	500
350	Communication	230	170	0.00	1,000	0.00	1,000	1,000	0.00	1,000
<b>300</b>	<b>Purchased Services</b>	<b>1,280</b>	<b>880</b>	<b>0.00</b>	<b>4,460</b>	<b>0.00</b>	<b>4,420</b>	<b>4,420</b>	<b>0.00</b>	<b>4,462</b>
411	Consumable supplies	602	477	0.00	3,500	0.00	3,500	3,500	0.00	3,500
460	Non-consumable supplies	49	0	0.00	1,500	0.00	1,500	1,500	0.00	1,500
470	Computer software	2,475	1,800	0.00	2,500	0.00	2,500	2,500	0.00	2,500
480	Computer hardware	434	0	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>	<b>3,560</b>	<b>2,277</b>	<b>0.00</b>	<b>7,500</b>	<b>0.00</b>	<b>7,500</b>	<b>7,500</b>	<b>0.00</b>	<b>7,500</b>
<b>Total Function 1210</b>	<b>Programs for Talented &amp; Gifted</b>	<b>106,701</b>	<b>108,193</b>	<b>1.00</b>	<b>124,190</b>	<b>1.00</b>	<b>124,312</b>	<b>124,312</b>	<b>1.00</b>	<b>122,507</b>

### 1221 Learning Centers – Structured Learning Programs – Academic and Behavioral (SLP A/B)

Special learning experiences for students with disabilities who spend half or most of their time in a restricted setting. All schools have resource rooms that serve students with disabilities. Additional special programs are also delivered at Cherry Park, Earl Boyles, Menlo Park, Ventura Park, Ron Russell and the High School.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	19.00	46.89	0.00	65.89	\$2,538,462	\$1,923,803	\$142,372	\$59,750	\$0	\$0	\$4,664,387
Estimated salary and associated payroll cost increases due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	23,971	134,778	0	0	0	0	4,823,136
Increase for 310 - Instructional professional services for contracted substitutes.	0.00	0.00	0.00	0.00	0	0	1,639	0	0	0	4,824,775
Adjustment to licensed and classified salaries, additional salaries, and associated payroll costs due to bargaining.	0.00	0.00	0.00	0.00	76,715	-156,173	0	0	0	0	4,745,317
Adjustment to 310 - professional services for contracted substitutes negotiations and state rate update.	0.00	0.00	0.00	0.00	0	0	661	0	0	0	4,745,978
<b>2021-22 Adopted Budget</b>	<b>19.00</b>	<b>46.89</b>	<b>0.00</b>	<b>65.89</b>	<b>\$2,639,148</b>	<b>\$1,902,408</b>	<b>\$144,672</b>	<b>\$59,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,745,978</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	1221	Learning Centers									
	111	Licensed salaries	1,153,723	1,115,142	19.00	1,188,405	19.00	1,231,021	1,231,021	19.00	1,274,093
	112	Classified salaries	1,011,455	1,083,608	46.89	1,270,533	46.89	1,242,499	1,242,499	46.89	1,273,525
	121	Substitutes - licensed	2,783	1,687	0.00	0	0.00	0	0	0.00	0
	122	Substitute - classified	0	4,449	0.00	0	0.00	0	0	0.00	0
	124	Temporary - classified	67,105	27,353	0.00	14,916	0.00	14,916	14,916	0.00	14,916
	130	Additional salary	63,270	53,780	0.00	64,608	0.00	73,997	73,997	0.00	76,614
100		Salaries and Wages	2,298,337	2,286,019	65.89	2,538,462	65.89	2,562,433	2,562,433	65.89	2,639,148
	210	Public Employees Retirement System	493,671	588,969	0.00	711,973	0.00	781,542	781,542	0.00	646,592
	220	Social security	174,014	174,139	0.00	194,191	0.00	196,026	196,026	0.00	201,895
	230	Other Required Payroll Costs	16,253	11,143	0.00	15,230	0.00	16,402	16,402	0.00	16,890
	240	Contractual Employee Benefits	925,424	934,233	0.00	1,002,409	0.00	1,064,611	1,064,611	0.00	1,037,031
200		Associated Payroll Costs	1,609,364	1,708,484	0.00	1,923,803	0.00	2,058,581	2,058,581	0.00	1,902,408
	310	Instructional, Prof. & Technical Serv.	138,219	88,084	0.00	142,372	0.00	144,011	144,011	0.00	144,672
	340	Travel	7	0	0.00	0	0.00	0	0	0.00	0
	350	Communication	7	126	0.00	0	0.00	0	0	0.00	0
300		Purchased Services	138,232	88,210	0.00	142,372	0.00	144,011	144,011	0.00	144,672
	411	Consumable supplies	9,316	3,591	0.00	22,350	0.00	22,350	22,350	0.00	22,350
	420	Textbooks	4,672	2,508	0.00	17,000	0.00	17,000	17,000	0.00	17,000
	460	Non-consumable supplies	4,980	6,138	0.00	10,400	0.00	10,400	10,400	0.00	10,400
	470	Computer software	8,462	807	0.00	10,000	0.00	10,000	10,000	0.00	10,000
400		Supplies and Materials	27,431	13,044	0.00	59,750	0.00	59,750	59,750	0.00	59,750
Total Function	1221	Learning Centers	4,073,363	4,095,757	65.89	4,664,387	65.89	4,824,775	4,824,775	65.89	4,745,978

### 1225 Out of District Programs

Budgeted tuition to outside providers for approximately 140 students with significant behavioral, emotional, or social concerns. Annual per student costs range from approximately \$12,000 to \$116,000 depending on the type of placement. Contractors include Serendipity, Oregon School for the Deaf, and Columbia Regional Deaf/Hard of Hearing.

In addition, approximately 40 students with disabilities are served by Multnomah Education Service District (MESD) via resolution services. Budgeted is the second basic charge which districts pay in addition to resolution credits.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	0.00	0.00	0.00	\$0	\$0	\$2,065,500	\$0	\$0	\$0	\$2,065,500
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,065,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,065,500</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			General Fund								
			Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	1225	Out of District Programs									
	371	Tuition to other Oregon districts	1,177,713	1,390,764	0.00	510,000	0.00	510,000	510,000	0.00	510,000
	373	Tuition to private schools	705,997	393,044	0.00	1,555,500	0.00	1,555,500	1,555,500	0.00	1,555,500
	300	Purchased Services	1,883,710	1,783,808	0.00	2,065,500	0.00	2,065,500	2,065,500	0.00	2,065,500
Total Function	1225	Out of District Programs	1,883,710	1,783,808	0.00	2,065,500	0.00	2,065,500	2,065,500	0.00	2,065,500



### 1226 Home Instruction

Special learning experiences for students with disabilities who need services provided by a home tutor due to medical, behavioral, or other educational needs for a limited period of time. The District provides educational services at all grade levels for those students with individual educational plans.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	0.00	0.00	0.00	\$20,579	\$7,264	\$800	\$0	\$0	\$0	\$28,643
Estimated salary and associated payroll costs due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	0	718	0	0	0	0	29,361
Adjustment as collective bargaining did not result in the PERS pickup being added.	0.00	0.00	0.00	0.00	0	-1,234					28,127
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$20,579</b>	<b>\$6,748</b>	<b>\$800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28,127</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	1226	Home Instruction									
	121	Substitutes - licensed	10,994	10,922	0.00	20,579	0.00	20,579	20,579	0.00	20,579
	130	Additional salary	0	53	0.00	0	0.00	0	0	0.00	0
100		Salaries and Wages	10,994	10,975	0.00	20,579	0.00	20,579	20,579	0.00	20,579
	210	Public Employees Retirement System	1,185	2,135	0.00	5,566	0.00	6,276	6,276	0.00	5,042
	220	Social security	839	836	0.00	1,574	0.00	1,574	1,574	0.00	1,574
	230	Other Required Payroll Costs	78	57	0.00	124	0.00	132	132	0.00	132
200		Associated Payroll Costs	2,102	3,028	0.00	7,264	0.00	7,982	7,982	0.00	6,748
	340	Travel	821	502	0.00	800	0.00	800	800	0.00	800
300		Purchased Services	821	502	0.00	800	0.00	800	800	0.00	800
	411	Consumable supplies	0	279	0.00	0	0.00	0	0	0.00	0
400		Supplies and Materials	0	279	0.00	0	0.00	0	0	0.00	0
Total Function	1226	Home Instruction	13,917	14,784	0.00	28,643	0.00	29,361	29,361	0.00	28,127

### 1227 Extended School Year Programs

Extended school year services must be provided by the school district if the student's individual educational plan team determines, on an individual basis, that the services are necessary for the provision of an appropriate public education for the student. Services are provided via contract with various providers for approximately five students.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	0.00	0.00	0.00	\$0	\$0	\$31,000	\$0	\$0	\$0	\$31,000
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,000</b>

David Douglas School District #40, Portland, OR 97220

Budget Detail by Fund/Function/Object

Budget Year: 07/01/2021 - 06/30/2022

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22	
Fund	100	General Fund Requirements										
Function	1227	Extended School Year Programs										
	310	Instructional, Prof. & Technical Serv.		15,310	30,884	0.00	31,000	0.00	31,000	31,000	0.00	31,000
	300	Purchased Services		15,310	30,884	0.00	31,000	0.00	31,000	31,000	0.00	31,000
Total Function	1227	Extended School Year Programs		15,310	30,884	0.00	31,000	0.00	31,000	31,000	0.00	31,000

### 1250 Resource Rooms – Educational Resource Centers (ERC)

Special learning experiences for students with disabilities. These learning experiences include, but are not limited to, such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive specially designed instruction in specific subject areas as indicated in their Individualized Educational Plan (IEP).

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	24.00	16.50	0.00	40.50	\$2,193,268	\$1,447,735	\$59,489	\$12,000	\$0	\$0	\$3,712,492
Estimated salary and associated payroll cost increases due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	81,227	108,298	0	0	0	0	3,902,017
Decrease for 310 - Instructional professional services for contracted substitutes.	0.00	0.00	0.00	0.00	0	0	-794	0	0	0	3,901,223
Adjustment for licensed and classified salaries, additional salaries, and benefits due to bargaining.	0.00	0.00	0.00	0.00	75,421	-128,519	0	0	0	0	3,848,125
Adjustment to 310 - professional services for contracted substitutes due to contract negotiations and state rate update.	0.00	0.00	0.00	0.00	0	0	837	0	0	0	3,848,962
<b>2021-22 Adopted Budget</b>	<b>24.00</b>	<b>16.50</b>	<b>0.00</b>	<b>40.50</b>	<b>\$2,349,916</b>	<b>\$1,427,514</b>	<b>\$59,532</b>	<b>\$12,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,848,962</b>
<b>Grant Funded Positions:</b>											
2020-21 IDEA	1.00	0.75	0.00	1.75							
2021-22 IDEA reduction	0.00	-0.75	0.00	-0.75							
<b>Total 2021-22 Grant FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>							
<b>Total FTE</b>	<b>25.00</b>	<b>16.50</b>	<b>0.00</b>	<b>41.50</b>							

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	1250	Resource Rooms									
	111	Licensed salaries	1,609,416	1,593,617	24.00	1,678,745	24.00	1,761,572	1,761,572	24.00	1,823,213
	112	Classified salaries	335,875	382,786	16.50	448,571	16.50	445,030	445,030	16.50	456,121
	121	Substitutes - licensed	2,758	2,373	0.00	3,348	0.00	3,348	3,348	0.00	3,348
	124	Temporary - classified	5,598	17,470	0.00	0	0.00	0	0	0.00	0
	130	Additional salary	53,245	54,652	0.00	62,604	0.00	64,545	64,545	0.00	67,234
100		Salaries and Wages	2,006,891	2,050,898	40.50	2,193,268	40.50	2,274,495	2,274,495	40.50	2,349,916
	210	Public Employees Retirement System	464,245	565,712	0.00	629,954	0.00	712,586	712,586	0.00	595,254
	220	Social security	149,920	154,327	0.00	167,783	0.00	173,999	173,999	0.00	179,766
	230	Other Required Payroll Costs	13,910	10,173	0.00	13,160	0.00	14,557	14,557	0.00	15,039
	240	Contractual Employee Benefits	604,627	593,034	0.00	636,838	0.00	654,891	654,891	0.00	637,455
200		Associated Payroll Costs	1,232,701	1,323,246	0.00	1,447,735	0.00	1,556,033	1,556,033	0.00	1,427,514
	310	Instructional, Prof. & Technical Serv.	36,712	21,290	0.00	59,189	0.00	58,395	58,395	0.00	59,232
	340	Travel	0	0	0.00	100	0.00	100	100	0.00	100
	350	Communication	46	120	0.00	200	0.00	200	200	0.00	200
300		Purchased Services	36,757	21,410	0.00	59,489	0.00	58,695	58,695	0.00	59,532
	411	Consumable supplies	1,237	1,148	0.00	2,000	0.00	2,000	2,000	0.00	2,000
	420	Textbooks	7,846	1,582	0.00	5,000	0.00	5,000	5,000	0.00	5,000
	460	Non-consumable supplies	0	0	0.00	2,000	0.00	2,000	2,000	0.00	2,000
	470	Computer software	300	0	0.00	700	0.00	700	700	0.00	700
	480	Computer hardware	0	0	0.00	2,300	0.00	2,300	2,300	0.00	2,300
400		Supplies and Materials	9,384	2,729	0.00	12,000	0.00	12,000	12,000	0.00	12,000
Total Function	1250	Resource Rooms	3,285,734	3,398,283	40.50	3,712,492	40.50	3,901,223	3,901,223	40.50	3,848,962

### 1251 Community Transition Program

This program is designed to meet the needs of 18-21 year-olds who have graduated with an alternative diploma and are entitled to services under IDEA. Special education and related services will be designed to meet students' individual needs and prepare them for employment and independent living. The program will provide academic, social and personal skill development, supported work experiences, and help navigating community resources for approximately 50 students.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	3.00	10.13	0.00	13.13	\$511,649	\$372,103	\$27,162	\$9,800	\$0	\$0	\$920,714
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	-5,410	7,857	0	0	0	0	923,161
Decrease to 310 - instructional professional services.	0.00	0.00	0.00	0.00	0	0	-281	0	0	0	922,880
Adjustment to licensed and classified salaries, additional salary, and associated payroll costs due to bargaining.	0.00	0.00	0	0.00	14,848	-31,627	0	0	0	0	906,101
Adjustment to 310 - professional services for contracted substitutes due to contract negotiations and and state rate update.	0.00	0.00	0.00	0.00	0	0	484	0	0	0	906,585
<b>2021-22 Adopted Budget</b>	<b>3.00</b>	<b>10.13</b>	<b>0.00</b>	<b>13.13</b>	<b>\$521,087</b>	<b>\$348,333</b>	<b>\$27,365</b>	<b>\$9,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$906,585</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	1251	Community Transition Program									
	111	Licensed salaries	216,108	206,814	3.00	215,255	3.00	219,347	219,347	3.00	227,022
	112	Classified salaries	255,522	239,089	10.13	273,724	10.13	262,053	262,053	10.13	268,597
	121	Substitutes - licensed	42	166	0.00	0	0.00	0	0	0.00	0
	124	Temporary - classified	3,630	2,000	0.00	13,000	0.00	13,000	13,000	0.00	13,000
	130	Additional salary	12,218	10,163	0.00	9,670	0.00	11,839	11,839	0.00	12,468
100		Salaries and Wages	487,520	458,232	13.13	511,649	13.13	506,239	506,239	13.13	521,087
	210	Public Employees Retirement System	107,946	116,707	0.00	147,614	0.00	159,581	159,581	0.00	133,041
	220	Social security	37,223	35,044	0.00	39,141	0.00	38,727	38,727	0.00	39,863
	230	Other Required Payroll Costs	3,450	2,210	0.00	3,070	0.00	3,240	3,240	0.00	3,335
	240	Contractual Employee Benefits	153,137	147,158	0.00	182,278	0.00	178,412	178,412	0.00	172,094
200		Associated Payroll Costs	301,755	301,119	0.00	372,103	0.00	379,960	379,960	0.00	348,333
	310	Instructional, Prof. & Technical Serv.	19,150	44,139	0.00	22,780	0.00	22,499	22,499	0.00	22,983
	320	Property Services	1,682	1,752	0.00	1,682	0.00	1,682	1,682	0.00	1,682
	340	Travel	908	440	0.00	1,200	0.00	1,200	1,200	0.00	1,200
	350	Communication	819	609	0.00	1,500	0.00	1,500	1,500	0.00	1,500
300		Purchased Services	22,559	46,940	0.00	27,162	0.00	26,881	26,881	0.00	27,365
	411	Consumable supplies	5,342	3,203	0.00	7,500	0.00	7,500	7,500	0.00	7,500
	420	Textbooks	360	0	0.00	500	0.00	500	500	0.00	500
	460	Non-consumable supplies	87	2,000	0.00	1,800	0.00	1,800	1,800	0.00	1,800
	470	Computer software	0	49	0.00	0	0.00	0	0	0.00	0
	480	Computer hardware	0	1,027	0.00	0	0.00	0	0	0.00	0
400		Supplies and Materials	5,789	6,279	0.00	9,800	0.00	9,800	9,800	0.00	9,800
Total Function	1251	Community Transition Program	817,623	812,570	13.13	920,714	13.13	922,880	922,880	13.13	906,585



### 1271 Remediation (Summer School/Night School)

Remediation consists of instructional activities designed to improve achievement of regular education students who are not meeting state performance standards. Activities take place in a specialized classroom, or outside regular class time (before or after school or during the summer).

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	0.00	0.00	0.00	\$83,183	\$29,362	\$0	\$57,112	\$0	\$0	\$169,657
Estimated salary and associated payroll changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	787	3,209	0	0	0	0	173,653
Inflationary increase for 470 - computer software.	0.00	0.00	0	0.00	0	0	0	6,964	0	0	180,617
Adjustment to additional salary and associated payroll costs due to bargaining.	0.00	0.00	0	0.00	2,580	-4,192	0	0	0	0	179,005
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$86,550</b>	<b>\$28,379</b>	<b>\$0</b>	<b>\$64,076</b>	<b>\$0</b>	<b>\$0</b>	<b>\$179,005</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	1271	Remediation (Summer/Night Sch)									
	130	Additional salary	74,347	38,166	0.00	83,183	0.00	83,970	83,970	0.00	86,550
100		Salaries and Wages	74,347	38,166	0.00	83,183	0.00	83,970	83,970	0.00	86,550
	210	Public Employees Retirement System	20,154	11,862	0.00	22,500	0.00	25,611	25,611	0.00	21,204
	220	Social security	5,651	2,919	0.00	6,364	0.00	6,423	6,423	0.00	6,620
	230	Other Required Payroll Costs	510	154	0.00	498	0.00	537	537	0.00	555
200		Associated Payroll Costs	26,314	14,935	0.00	29,362	0.00	32,571	32,571	0.00	28,379
	350	Communication	87	34	0.00	0	0.00	0	0	0.00	0
300		Purchased Services	87	34	0.00	0	0.00	0	0	0.00	0
	470	Computer software	57,112	59,968	0.00	57,112	0.00	64,076	64,076	0.00	64,076
400		Supplies and Materials	57,112	59,968	0.00	57,112	0.00	64,076	64,076	0.00	64,076
Total Function	1271	Remediation (Summer/Night Sch)	157,860	113,102	0.00	169,657	0.00	180,617	180,617	0.00	179,005

### 1282 Other Alternative Education

Alternative learning experiences provided via outside placement. This budget provides for tuition for students who do not have an individualized education plan, and thus are not categorized as special education.

The District has contracted with Youth Progress, Portland Youth Builders, Rosemary Anderson School, Open School (formerly Open Meadows). The total number of students served is approximately 100.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	0.00	0.00	0.00	\$0	\$0	\$826,879	\$0	\$0	\$0	\$826,879
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$826,879</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$826,879</b>

**David Douglas School District #40, Portland, OR 97220**

**Budget Detail by Fund/Function/Object**

**Budget Year: 07/01/2021 - 06/30/2022**

			General Fund								
			Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund 100	General Fund Requirements										
Function 1282	Other Alternative Education										
310	Instructional, Prof. & Technical Serv.		2,505	0	0.00	0	0.00	0	0	0.00	0
371	Tuition to other Oregon districts		70,525	88,082	0.00	118,320	0.00	118,320	118,320	0.00	118,320
373	Tuition to private schools		843,762	488,225	0.00	708,559	0.00	708,559	708,559	0.00	708,559
374	Other tuition		22,140	36,707	0.00	0	0.00	0	0	0.00	0
300	Purchased Services		938,932	613,014	0.00	826,879	0.00	826,879	826,879	0.00	826,879
Total Function 1282	Other Alternative Education		938,932	613,014	0.00	826,879	0.00	826,879	826,879	0.00	826,879

### 1283 Fir Ridge Campus

Fir Ridge Campus is the District's alternative high school. Its budgeted enrollment is approximately 176 students in grades 9-12. Fir Ridge provides a variety of programs for students wishing to complete their high school diploma, study for their GED, or enhance their academic skills through independent study. Students attending Fir Ridge Campus achieve credits toward Oregon diploma standards.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	13.50	1.63	0.00	15.13	\$1,069,689	\$660,047	\$56,261	\$17,000	\$0	\$0	\$1,802,997
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	-9,204	20,532	0	0	0	0	1,814,325
Adjustment to licensed and classified salaries and associated payroll costs due to bargaining.	0.00	0.00	0.00	0.00	37,394	-56,062	0	0	0	0	1,795,657
<b>2021-22 Adopted Budget</b>	<b>13.50</b>	<b>1.63</b>	<b>0.00</b>	<b>15.13</b>	<b>\$1,097,879</b>	<b>\$624,517</b>	<b>\$56,261</b>	<b>\$17,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,795,657</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	1283	Fir Ridge Campus									
	111	Licensed salaries	925,389	886,692	13.50	1,007,597	13.50	1,002,254	1,002,254	13.50	1,037,329
	112	Classified salaries	46,732	50,140	1.63	55,032	1.63	51,381	51,381	1.63	52,665
	121	Substitutes - licensed	2,316	559	0.00	0	0.00	0	0	0.00	0
	130	Additional salary	6,230	6,019	0.00	7,060	0.00	6,850	6,850	0.00	7,885
100		Salaries and Wages	980,667	943,411	15.13	1,069,689	15.13	1,060,485	1,060,485	15.13	1,097,879
	210	Public Employees Retirement System	243,983	281,524	0.00	318,162	0.00	338,608	338,608	0.00	284,869
	220	Social security	73,339	70,491	0.00	81,831	0.00	81,127	81,127	0.00	83,988
	230	Other Required Payroll Costs	6,727	4,726	0.00	6,419	0.00	6,786	6,786	0.00	7,025
	240	Contractual Employee Benefits	242,117	216,657	0.00	253,635	0.00	254,058	254,058	0.00	248,635
200		Associated Payroll Costs	566,167	573,398	0.00	660,047	0.00	680,579	680,579	0.00	624,517
	310	Instructional, Prof. & Technical Serv.	30,407	21,054	0.00	49,561	0.00	49,561	49,561	0.00	49,561
	320	Property Services	1,330	0	0.00	1,500	0.00	1,500	1,500	0.00	1,500
	340	Travel	16	0	0.00	200	0.00	200	200	0.00	200
	350	Communication	4,310	2,488	0.00	5,000	0.00	5,000	5,000	0.00	5,000
300		Purchased Services	36,064	23,542	0.00	56,261	0.00	56,261	56,261	0.00	56,261
	411	Consumable supplies	7,243	3,235	0.00	10,000	0.00	10,000	10,000	0.00	10,000
	420	Textbooks	21,378	59	0.00	6,000	0.00	6,000	6,000	0.00	6,000
	440	Periodicals	0	220	0.00	0	0.00	0	0	0.00	0
	460	Non-consumable supplies	1,687	4,680	0.00	1,000	0.00	1,000	1,000	0.00	1,000
	470	Computer software	40	0	0.00	0	0.00	0	0	0.00	0
400		Supplies and Materials	30,349	8,194	0.00	17,000	0.00	17,000	17,000	0.00	17,000
Total Function	1283	Fir Ridge Campus	1,613,246	1,548,545	15.13	1,802,997	15.13	1,814,325	1,814,325	15.13	1,795,657

### 1285 Home Tutors

Alternative learning experiences for students who need services provided by a home tutor due to medical, behavioral, or other educational needs for a limited period of time. These services are for students who do not have an individualized education plan and thus are not categorized as special education.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	1.00	0.00	0.00	1.00	\$115,208	\$58,073	\$12,267	\$0	\$0	\$0	\$185,548
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	852	-1,744	0	0	0	0	184,656
Adjustment for licensed salaries, additional salaries, and associated payroll costs due to collective bargaining.	0.00	0.00	0.00	0.00	3,268	-6,099	0	0	0	0	181,825
<b>2021-22 Adopted Budget</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>\$119,328</b>	<b>\$50,230</b>	<b>\$12,267</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$181,825</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	1285	Home Tutors									
	111	Licensed salaries	83,518	82,800	1.00	85,408	1.00	86,260	86,260	1.00	89,278
	121	Substitutes - licensed	5,135	5,856	0.00	29,300	0.00	29,300	29,300	0.00	29,300
	130	Additional salary	500	619	0.00	500	0.00	500	500	0.00	750
100		Salaries and Wages	89,153	89,275	1.00	115,208	1.00	116,060	116,060	1.00	119,328
	210	Public Employees Retirement System	23,884	27,906	0.00	37,443	0.00	35,398	35,398	0.00	29,235
	220	Social security	6,820	6,829	0.00	8,813	0.00	8,879	8,879	0.00	9,129
	230	Other Required Payroll Costs	609	446	0.00	691	0.00	743	743	0.00	764
	240	Contractual Employee Benefits	10,391	10,759	0.00	11,126	0.00	11,309	11,309	0.00	11,102
200		Associated Payroll Costs	41,705	45,940	0.00	58,073	0.00	56,329	56,329	0.00	50,230
	310	Instructional, Prof. & Technical Serv.	2,701	1,657	0.00	11,467	0.00	11,467	11,467	0.00	11,467
	340	Travel	0	0	0.00	800	0.00	800	800	0.00	800
300		Purchased Services	2,701	1,657	0.00	12,267	0.00	12,267	12,267	0.00	12,267
	411	Consumable supplies	0	3	0.00	0	0.00	0	0	0.00	0
400		Supplies and Materials	0	3	0.00	0	0.00	0	0	0.00	0
Total Function	1285	Home Tutors	133,559	136,876	1.00	185,548	1.00	184,656	184,656	1.00	181,825



### 1288 Charter School

Expenditures related to district-sponsored charter schools and Arthur Academy. Expected costs are as follows:

#### Arthur Academy

Budgeted ADM:	170.00
Weighted ADM:	24.10
Budgeted ADMw:	194.10
Estimated per student reimbursement (80%)	\$6,927.20
<b>Budgeted payments to Arthur Academy</b>	<b>\$1,344,570 *</b>

\*Rounded.

Note that in the Grants Fund there are allocations for the Arthur Academy charter school for Arts Tax as well as Student Investment Account pass-through. Arthur Academy will also be eligible to receive pass-through federal stimulus funds.

David Douglas School District #40, Portland, OR 97220

Budget Detail by Fund/Function/Object

Budget Year: 07/01/2021 - 06/30/2022

			General Fund								
			Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	1288	Charter Schools									
	360	Charter school payments	1,138,760	1,230,155	0.00	1,325,570	0.00	1,344,570	1,344,570	0.00	1,344,570
	300	Purchased Services	1,138,760	1,230,155	0.00	1,325,570	0.00	1,344,570	1,344,570	0.00	1,344,570
Total Function	1288	Charter Schools	1,138,760	1,230,155	0.00	1,325,570	0.00	1,344,570	1,344,570	0.00	1,344,570

## 1290 DESIGNATED PROGRAMS

Designated Programs. Special learning experiences for other students with special needs; such as English as a second language students, teen parents and migrant education.

### 1291 English as a Second Language (ESL)

Instructional activities designed to improve English skills of students who do not speak English as their native language. Emphasis of the program is to enable these students to become competent in the comprehension, speaking, reading, and composition of the English language. The goal is achieved by a combination of pullout and in-classroom support that emphasizes understanding of the English language. Students are also given support in various curriculum content areas to ensure their success in all areas of the curriculum.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	57.40	0.00	0.00	57.40	\$4,226,312	\$2,565,931	\$137,956	\$32,500	\$0	\$0	\$6,962,699
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	52,608	193,878	0	0	0	0	7,209,185
Reduction of 1.20 licensed fte salaries and associated payroll costs and 310 - instructional professional services for contracted substitutes due to realignment and reduction in students.	-1.20	0.00	0.00	-1.20	-56,479	-42,576	-4,375	0	0	0	7,105,755
Adjustment to licensed salaries, additional salaries, and associated payroll costs due to collective bargaining.	0.00	0.00	0.00	0.00	117,983	-220,793	0	0	0	0	7,002,945
Adjustment to 310 - purchased services for contracted substitutes due to negotiations and state rate update.	0.00	0.00	0.00	0.00	0	0	1,912	0	0	0	7,004,857
<b>2021-22 Adopted Budget</b>	<b>56.20</b>	<b>0.00</b>	<b>0.00</b>	<b>56.20</b>	<b>\$4,340,424</b>	<b>\$2,496,440</b>	<b>\$135,493</b>	<b>\$32,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,004,857</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	1291	English Second Language Prog									
	111	Licensed salaries	4,017,440	3,997,641	57.40	4,186,636	56.20	4,181,915	4,181,915	56.20	4,296,373
	121	Substitutes - licensed	17,819	14,808	0.00	0	0.00	0	0	0.00	0
	130	Additional salary	17,067	14,535	0.00	39,676	0.00	40,526	40,526	0.00	44,051
100		Salaries and Wages	4,052,326	4,026,984	57.40	4,226,312	56.20	4,222,441	4,222,441	56.20	4,340,424
	210	Public Employees Retirement System	1,008,590	1,195,678	0.00	1,264,844	0.00	1,346,564	1,346,564	0.00	1,124,241
	220	Social security	304,447	302,274	0.00	323,290	0.00	323,017	323,017	0.00	332,043
	230	Other Required Payroll Costs	27,734	20,235	0.00	25,357	0.00	27,000	27,000	0.00	27,750
	240	Contractual Employee Benefits	878,127	914,907	0.00	952,440	0.00	1,020,652	1,020,652	0.00	1,012,406
200		Associated Payroll Costs	2,218,899	2,433,094	0.00	2,565,931	0.00	2,717,233	2,717,233	0.00	2,496,440
	310	Instructional, Prof. & Technical Serv.	135,506	81,276	0.00	137,956	0.00	133,581	133,581	0.00	135,493
	350	Communication	411	556	0.00	0	0.00	0	0	0.00	0
300		Purchased Services	135,918	81,832	0.00	137,956	0.00	133,581	133,581	0.00	135,493
	411	Consumable supplies	590	276	0.00	19,000	0.00	19,000	19,000	0.00	19,000
	420	Textbooks	0	0	0.00	13,500	0.00	13,500	13,500	0.00	13,500
	480	Computer hardware	6,380	0	0.00	0	0.00	0	0	0.00	0
400		Supplies and Materials	6,970	276	0.00	32,500	0.00	32,500	32,500	0.00	32,500
Total Function	1291	English Second Language Prog	6,414,113	6,542,187	57.40	6,962,699	56.20	7,105,755	7,105,755	56.20	7,004,857

### 1400 Summer School

Instructional activities as defined under 1100 Regular Programs carried on during the period between the end of the regular school term and the beginning of the next regular school term; this does not include the summer term of a 12-month school year.

This budget includes the following high school summer programs: Writing Camp, Math Camp, Physical Education, and Read 180. Summer credit recovery is budgeted under 1271 – Remediation. Security for summer school is budgeted under 2115, clerical assistance is budgeted under 2410, and counseling services are budgeted under 2120.

Additional funding for high school summer school programs comes from the 21<sup>st</sup> Century Grant and Title III.

Other summer learning for K-12 are funded through State of Oregon summer learning grants, and federal stimulus funds. See the Grants Fund.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	0.00	0.00	0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reduce program. Retain with Student Investment Account. (See Grants Fund)	0.00	0.00	0.00	0.00	0	0	0	0	0	0	\$0
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	1400	Summer School Regular									
	130	Additional salary	28,546	20,010	0.00	0	0.00	0	0	0.00	0
	100	Salaries and Wages	28,546	20,010	0.00	0	0.00	0	0	0.00	0
	210	Public Employees Retirement System	7,095	5,766	0.00	0	0.00	0	0	0.00	0
	220	Social security	2,184	1,531	0.00	0	0.00	0	0	0.00	0
	230	Other Required Payroll Costs	231	61	0.00	0	0.00	0	0	0.00	0
	200	Associated Payroll Costs	9,510	7,358	0.00	0	0.00	0	0	0.00	0
	310	Instructional, Prof. & Technical Serv.	1,252	0	0.00	0	0.00	0	0	0.00	0
	300	Purchased Services	1,252	0	0.00	0	0.00	0	0	0.00	0
	411	Consumable supplies	1,657	630	0.00	0	0.00	0	0	0.00	0
	400	Supplies and Materials	1,657	630	0.00	0	0.00	0	0	0.00	0
Total Function	1400	Summer School Regular	40,965	27,999	0.00	0	0.00	0	0	0.00	0
Total Instruction			71,431,063	71,855,469	626.58	72,784,231	631.79	77,925,390	77,925,390	631.79	72,976,407

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## **2000 SUPPORT SERVICES**

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

### **2100 SUPPORT SERVICES – STUDENTS**

Activities designed to assess and improve the well-being of students and/or supplement the teaching process.



### 2110 Attendance and Social Work Services

Activities which are designed to improve student attendance at school and which attempt to prevent or solve students' problems involving home, the school and/or the community.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	4.00	1.50	0.00	5.50	\$375,480	\$252,953	\$23,400	\$1,500	\$0	\$0	\$653,333
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	20,738	688	0	0	0	0	674,759
Adjustment to licensed and classified salaries, additional salaries, and associated payroll costs due to collective bargaining.	0.00	0.00	0.00	0.00	13,304	-22,143	0	0	0	0	665,920
<b>2021-22 Adopted Budget</b>	<b>4.00</b>	<b>1.50</b>	<b>0.00</b>	<b>5.50</b>	<b>\$409,522</b>	<b>\$231,498</b>	<b>\$23,400</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$665,920</b>
<b>Grant Funded Positions:</b>											
2021-22 Early Childhood Special Education Grant	4.00	0.00	0.00	4.00							
2021-22 Student Investment Account - EIECSE	5.00	0.00	0.00	5.00							
2021-22 Student Investment Account - EIECSE adjustment	-5.00	0.00	0.00	-5.00							
2020-21 Measure 98	2.00	5.50	0.00	7.50							
2021-22 Measure 98 adjustment	0.00	3.00	0.00	3.00							
2021-22 Title I for homeless liaison.	0.00	0.00	0.40	0.40							
<b>Total 2021-22 Grant FTE</b>	<b>6.00</b>	<b>8.50</b>	<b>0.40</b>	<b>14.90</b>							
<b>Total FTE</b>	<b>10.00</b>	<b>10.00</b>	<b>0.40</b>	<b>20.40</b>							

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	2110	Attendance & Social Work									
	111	Licensed salaries	302,668	299,102	4.00	309,232	4.00	316,428	316,428	4.00	327,500
	112	Classified salaries	58,138	60,011	1.50	65,248	1.50	79,290	79,290	1.50	81,272
	130	Additional salary	1,731	1,217	0.00	1,000	0.00	500	500	0.00	750
100		Salaries and Wages	362,536	360,331	5.50	375,480	5.50	396,218	396,218	5.50	409,522
	210	Public Employees Retirement System	94,406	106,713	0.00	110,619	0.00	126,064	126,064	0.00	105,740
	220	Social security	27,860	27,560	0.00	28,724	0.00	30,311	30,311	0.00	31,328
	230	Other Required Payroll Costs	2,499	1,796	0.00	2,252	0.00	2,536	2,536	0.00	2,622
	240	Contractual Employee Benefits	85,474	93,556	0.00	111,358	0.00	94,730	94,730	0.00	91,808
200		Associated Payroll Costs	210,240	229,625	0.00	252,953	0.00	253,641	253,641	0.00	231,498
	340	Travel	1,249	704	0.00	1,500	0.00	1,500	1,500	0.00	1,500
	350	Communication	815	689	0.00	1,900	0.00	1,900	1,900	0.00	1,900
	380	Non-instruction prof & tech	0	1,286	0.00	20,000	0.00	20,000	20,000	0.00	20,000
300		Purchased Services	2,064	2,679	0.00	23,400	0.00	23,400	23,400	0.00	23,400
	411	Consumable supplies	0	0	0.00	1,500	0.00	1,500	1,500	0.00	1,500
400		Supplies and Materials	0	0	0.00	1,500	0.00	1,500	1,500	0.00	1,500
Total Function	2110	Attendance & Social Work	574,840	592,635	5.50	653,333	5.50	674,759	674,759	5.50	665,920

## 2115 Student Safety

Activities associated with elementary safety patrol, middle school campus monitors, high school campus security, and the direct expenses related to providing safety and security for our students on our school campuses are budgeted here.

Expenses for one Portland Police school resource officers are paid by the City and are not included in this budget. Expenses related to the security of buildings are budgeted within function 2546.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	10.26	0.00	10.26	\$421,378	\$350,860	\$87,683	\$32,926	\$0	\$100	\$892,947
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	1,445	17,388	0	0	0	0	911,780
Increase to 350 - Communications for radio services.	0.00	0.00	0	0.00	0	0	6,968	0	0	0	918,748
Adjustment to classified salaries, additional salaries, and associated payroll costs due to bargaining.	0.00	0.00	0	0.00	840	-24,931	0	0	0	0	894,657
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>10.26</b>	<b>0.00</b>	<b>10.26</b>	<b>\$423,663</b>	<b>\$343,317</b>	<b>\$94,651</b>	<b>\$32,926</b>	<b>\$0</b>	<b>\$100</b>	<b>\$894,657</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

		<b>General Fund</b>								
		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 100</b>	<b>General Fund Requirements</b>									
<b>Function 2115</b>	<b>Student Safety</b>									
112	Classified salaries	321,804	334,093	10.26	385,617	10.26	386,311	386,311	10.26	386,835
122	Substitute - classified	2,439	5,767	0.00	0	0.00	0	0	0.00	0
124	Temporary - classified	16,066	2,055	0.00	12,485	0.00	12,485	12,485	0.00	12,485
130	Additional salary	24,548	19,024	0.00	23,276	0.00	24,027	24,027	0.00	24,343
<b>100</b>	<b>Salaries and Wages</b>	<b>364,857</b>	<b>360,938</b>	<b>10.26</b>	<b>421,378</b>	<b>10.26</b>	<b>422,823</b>	<b>422,823</b>	<b>10.26</b>	<b>423,663</b>
210	Public Employees Retirement System	70,519	94,852	0.00	138,114	0.00	150,457	150,457	0.00	125,626
220	Social security	27,294	28,071	0.00	31,756	0.00	32,346	32,346	0.00	32,411
230	Other Required Payroll Costs	5,761	5,028	0.00	7,330	0.00	11,167	11,167	0.00	11,188
240	Contractual Employee Benefits	154,392	161,737	0.00	173,660	0.00	174,278	174,278	0.00	174,092
<b>200</b>	<b>Associated Payroll Costs</b>	<b>257,968</b>	<b>289,689</b>	<b>0.00</b>	<b>350,860</b>	<b>0.00</b>	<b>368,248</b>	<b>368,248</b>	<b>0.00</b>	<b>343,317</b>
320	Property Services	2,203	870	0.00	2,000	0.00	2,000	2,000	0.00	2,000
340	Travel	2,520	435	0.00	1,500	0.00	1,500	1,500	0.00	1,500
350	Communication	29,940	40,585	0.00	51,983	0.00	58,951	58,951	0.00	58,951
380	Non-instruction prof & tech	95	18,200	0.00	15,000	0.00	15,000	15,000	0.00	15,000
390	Other general prof/tech svcs	17,335	12,773	0.00	17,200	0.00	17,200	17,200	0.00	17,200
<b>300</b>	<b>Purchased Services</b>	<b>52,094</b>	<b>72,863</b>	<b>0.00</b>	<b>87,683</b>	<b>0.00</b>	<b>94,651</b>	<b>94,651</b>	<b>0.00</b>	<b>94,651</b>
411	Consumable supplies	48,145	3,869	0.00	5,500	0.00	5,500	5,500	0.00	5,500
460	Non-consumable supplies	19,355	17,829	0.00	27,426	0.00	27,426	27,426	0.00	27,426
<b>400</b>	<b>Supplies and Materials</b>	<b>67,501</b>	<b>21,698</b>	<b>0.00</b>	<b>32,926</b>	<b>0.00</b>	<b>32,926</b>	<b>32,926</b>	<b>0.00</b>	<b>32,926</b>
640	Dues and fees	830	586	0.00	0	0.00	0	0	0.00	0
670	Taxes and licenses	0	0	0.00	100	0.00	100	100	0.00	100
<b>600</b>	<b>Other</b>	<b>830</b>	<b>586</b>	<b>0.00</b>	<b>100</b>	<b>0.00</b>	<b>100</b>	<b>100</b>	<b>0.00</b>	<b>100</b>
<b>Total Function 2115</b>	<b>Student Safety</b>	<b>743,249</b>	<b>745,774</b>	<b>10.26</b>	<b>892,947</b>	<b>10.26</b>	<b>918,748</b>	<b>918,748</b>	<b>10.26</b>	<b>894,657</b>

### 2120 Guidance Services

Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referrals; and working with other staff members in planning and conducting guidance programs for students.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	9.00	10.75	0.00	19.75	\$1,085,329	\$727,378	\$1,600	\$12,750	\$0	\$4,100	\$1,831,157
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	42,421	45,944	0	0	0	0	1,919,522
Add 1.50 licensed FTE counselor salaries and associated payroll costs.	1.50	0.00	0.00	1.50	125,905	74,517	0	0	0	0	2,119,944
Adjustment to licensed and classified salaries, additional salary and associated payroll costs due to collective bargaining.	0.00	0.00	0.00	0.00	30,242	-84,494	0	0	0	0	2,065,692
Reduction of 1.50 licensed FTE and salaries (positions were budgeted in General Fund and Grants Fund. Grant was funded for 2021-22.	-1.50	0.00	0	-1.50	-125,905	-74,517	0	0	0	0	1,865,270
<b>2021-22 Adopted Budget</b>	<b>9.00</b>	<b>10.75</b>	<b>0.00</b>	<b>19.75</b>	<b>\$1,157,992</b>	<b>\$688,828</b>	<b>\$1,600</b>	<b>\$12,750</b>	<b>\$0</b>	<b>\$4,100</b>	<b>\$1,865,270</b>
<b>Grant Funded Positions:</b>											
2021-22 Title I	9.00	0.00	0.00	9.00							
2021-22 IDEA vocational assistants	0.00	1.00	0.00	1.00							
2020-21 Measure 98 (High School and Career Readiness)	2.00	0.13	0.00	2.13							
Student Investment Account	14.50	0.00	0.00	14.50							
<b>Total 2021-22 Grant FTE</b>	<b>25.50</b>	<b>1.13</b>	<b>0.00</b>	<b>26.63</b>							
<b>Total FTE</b>	<b>34.50</b>	<b>11.88</b>	<b>0.00</b>	<b>46.38</b>							

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

		<b>General Fund</b>								
		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 100</b>	<b>General Fund Requirements</b>									
<b>Function 2120</b>	<b>Guidance Services</b>									
111	Licensed salaries	1,596,627	1,634,753	9.00	624,757	10.50	778,404	778,404	9.00	675,335
112	Classified salaries	256,749	348,682	10.75	406,551	10.75	421,974	421,974	10.75	432,549
121	Substitutes - licensed	306	0	0.00	10,000	0.00	10,000	10,000	0.00	10,000
122	Substitute - classified	0	8,772	0.00	0	0.00	0	0	0.00	0
130	Additional salary	79,475	84,762	0.00	44,021	0.00	43,277	43,277	0.00	40,108
<b>100</b>	<b>Salaries and Wages</b>	<b>1,933,156</b>	<b>2,076,969</b>	<b>19.75</b>	<b>1,085,329</b>	<b>21.25</b>	<b>1,253,655</b>	<b>1,253,655</b>	<b>19.75</b>	<b>1,157,992</b>
210	Public Employees Retirement System	460,994	596,375	0.00	321,044	0.00	390,084	390,084	0.00	288,875
220	Social security	144,839	154,209	0.00	83,028	0.00	95,906	95,906	0.00	88,587
230	Other Required Payroll Costs	13,334	10,354	0.00	6,509	0.00	8,023	8,023	0.00	7,412
240	Contractual Employee Benefits	463,782	509,527	0.00	316,797	0.00	353,826	353,826	0.00	303,954
<b>200</b>	<b>Associated Payroll Costs</b>	<b>1,082,949</b>	<b>1,270,464</b>	<b>0.00</b>	<b>727,378</b>	<b>0.00</b>	<b>847,839</b>	<b>847,839</b>	<b>0.00</b>	<b>688,828</b>
340	Travel	3,257	233	0.00	1,000	0.00	1,000	1,000	0.00	1,000
350	Communication	3,796	4,408	0.00	600	0.00	600	600	0.00	600
380	Non-instruction prof & tech	40,822	17,457	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>	<b>47,874</b>	<b>22,097</b>	<b>0.00</b>	<b>1,600</b>	<b>0.00</b>	<b>1,600</b>	<b>1,600</b>	<b>0.00</b>	<b>1,600</b>
411	Consumable supplies	5,457	2,141	0.00	6,150	0.00	6,150	6,150	0.00	6,150
420	Textbooks	18,074	27,860	0.00	0	0.00	0	0	0.00	0
440	Periodicals	0	209	0.00	0	0.00	0	0	0.00	0
470	Computer software	6,720	6,720	0.00	6,600	0.00	6,600	6,600	0.00	6,600
<b>400</b>	<b>Supplies and Materials</b>	<b>30,251</b>	<b>36,930</b>	<b>0.00</b>	<b>12,750</b>	<b>0.00</b>	<b>12,750</b>	<b>12,750</b>	<b>0.00</b>	<b>12,750</b>
640	Dues and fees	349	300	0.00	4,100	0.00	4,100	4,100	0.00	4,100
<b>600</b>	<b>Other</b>	<b>349</b>	<b>300</b>	<b>0.00</b>	<b>4,100</b>	<b>0.00</b>	<b>4,100</b>	<b>4,100</b>	<b>0.00</b>	<b>4,100</b>
<b>Total Function 2120</b>	<b>Guidance Services</b>	<b>3,094,580</b>	<b>3,406,760</b>	<b>19.75</b>	<b>1,831,157</b>	<b>21.25</b>	<b>2,119,944</b>	<b>2,119,944</b>	<b>19.75</b>	<b>1,865,270</b>

### 2130 Health Services

Physical and mental health services that are not direct instruction. Included are activities that provide students with appropriate medical, dental and nursing services.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	6.75	0.00	6.75	\$203,344	\$193,311	\$271,600	\$10,300	\$0	\$0	\$678,555
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	-4,381	11,059	0	0	0	0	6,678
Add 2.25 classified FTE health assistants salaries and associated payroll costs for middle school.	0.00	2.25	0	2.25	53,235	69,462	0	0	0	0	129,375
Add \$1000 to 320 - Property services for additional cleaning at health clinic.	0.00	0.00	0	0.00	0	0	1,000	0	0	0	130,375
Increase 4 hour health assistants to 6 hours. Increase salaries and associated payroll costs.	0.00	1.50	0.00	1.50	42,785	16,860	0	0	0	0	190,020
Adjustment to classified salaries, additional salaries, and associated payroll costs due to bargaining.	0.00	0.00	0.00	0.00	7,899	-21,091	0	0	0	0	176,828
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>10.50</b>	<b>0.00</b>	<b>10.50</b>	<b>\$302,882</b>	<b>\$269,601</b>	<b>\$272,600</b>	<b>\$10,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$855,383</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	2130	Health Services									
	112	Classified salaries	166,216	175,802	6.75	195,830	10.50	287,081	287,081	10.50	294,287
	122	Substitute - classified	1,688	2,068	0.00	0	0.00	0	0	0.00	0
	130	Additional salary	8,025	7,926	0.00	7,514	0.00	7,902	7,902	0.00	8,595
100		Salaries and Wages	175,928	185,796	6.75	203,344	10.50	294,983	294,983	10.50	302,882
	210	Public Employees Retirement System	36,741	49,590	0.00	55,925	0.00	90,833	90,833	0.00	74,993
	220	Social security	13,337	14,094	0.00	15,555	0.00	22,565	22,565	0.00	23,172
	230	Other Required Payroll Costs	1,274	885	0.00	1,221	0.00	1,885	1,885	0.00	1,941
	240	Contractual Employee Benefits	95,116	126,082	0.00	120,610	0.00	175,409	175,409	0.00	169,495
200		Associated Payroll Costs	146,468	190,652	0.00	193,311	0.00	290,692	290,692	0.00	269,601
	320	Property Services	1,110	692	0.00	500	0.00	1,500	1,500	0.00	1,500
	350	Communication	541	426	0.00	1,100	0.00	1,100	1,100	0.00	1,100
	380	Non-instruction prof & tech	235,103	89,196	0.00	270,000	0.00	270,000	270,000	0.00	270,000
300		Purchased Services	236,754	90,314	0.00	271,600	0.00	272,600	272,600	0.00	272,600
	411	Consumable supplies	9,348	5,516	0.00	9,800	0.00	9,800	9,800	0.00	9,800
	460	Non-consumable supplies	1,089	0	0.00	500	0.00	500	500	0.00	500
400		Supplies and Materials	10,437	5,516	0.00	10,300	0.00	10,300	10,300	0.00	10,300
Total Function	2130	Health Services	569,587	472,277	6.75	678,555	10.50	868,575	868,575	10.50	855,383



## 2140 Psychological Services

Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing program of psychological services, including psychological counseling for students, staff and parents. Services are provided from the District's student evaluation center located at South Powellhurst.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	1.00	1.50	0.00	2.50	\$160,201	\$117,707	\$286,664	\$16,000	\$0	\$0	\$580,572
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	3,131	-13,054	0	0	0	0	570,649
Transfer 1.0 FTE licensed salaries and associated payroll costs to program 2190.	-1.00	0.00	0.00	-1.00	-92,943	-42,811	0	0	0	0	434,895
Adjustment to classified salaries, additional salary, and associated payroll costs due to collective bargaining. Negative adjustment to salaries due to attrition.	0.00	0.00	0.00	0.00	-1,448	-5,177	0	0	0	0	428,270
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>1.50</b>	<b>0.00</b>	<b>1.50</b>	<b>\$68,941</b>	<b>\$56,665</b>	<b>\$286,664</b>	<b>\$16,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$428,270</b>
<b>Grant Funded Positions:</b>											
2020-21 IDEA staffing	3.00	0.00	0.00	3.00							
2021-22 IDEA staffing adjustment	1.00	0.00	0.00	1.00							
<b>Total 2021-22 Grant FTE</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>							
<b>Total FTE</b>	<b>4.00</b>	<b>1.50</b>	<b>0.00</b>	<b>5.50</b>							

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	2140	Psychological Services									
	111	Licensed salaries	136,905	105,577	1.00	82,794	0.00	0	0	0.00	0
	112	Classified salaries	59,869	60,126	1.50	66,408	1.50	66,404	66,404	1.50	68,070
	130	Additional salary	5,100	4,342	0.00	10,999	0.00	3,985	3,985	0.00	871
100		Salaries and Wages	201,874	170,045	2.50	160,201	1.50	70,389	70,389	1.50	68,941
	210	Public Employees Retirement System	51,840	53,229	0.00	51,087	0.00	23,191	23,191	0.00	18,556
	220	Social security	14,205	11,988	0.00	12,256	0.00	5,385	5,385	0.00	5,274
	230	Other Required Payroll Costs	1,397	770	0.00	961	0.00	450	450	0.00	441
	240	Contractual Employee Benefits	63,407	59,963	0.00	53,403	0.00	32,816	32,816	0.00	32,394
200		Associated Payroll Costs	130,849	125,950	0.00	117,707	0.00	61,842	61,842	0.00	56,665
	320	Property Services	1,657	1,657	0.00	1,660	0.00	1,660	1,660	0.00	1,660
	340	Travel	2,584	1,763	0.00	5,300	0.00	5,300	5,300	0.00	5,300
	350	Communication	1,545	976	0.00	1,600	0.00	1,600	1,600	0.00	1,600
	380	Non-instruction prof & tech	239,588	231,470	0.00	278,104	0.00	278,104	278,104	0.00	278,104
300		Purchased Services	245,373	235,865	0.00	286,664	0.00	286,664	286,664	0.00	286,664
	411	Consumable supplies	8,684	3,849	0.00	15,000	0.00	15,000	15,000	0.00	15,000
	430	Library Books	0	0	0.00	500	0.00	500	500	0.00	500
	440	Periodicals	197	0	0.00	0	0.00	0	0	0.00	0
	470	Computer software	425	13,182	0.00	500	0.00	500	500	0.00	500
400		Supplies and Materials	9,306	17,032	0.00	16,000	0.00	16,000	16,000	0.00	16,000
Total Function	2140	Psychological Services	587,402	548,892	2.50	580,572	1.50	434,895	434,895	1.50	428,270

## 2150 Speech Pathology and Audiology Services

Activities that have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing and language.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	14.75	4.50	0.00	19.25	\$1,311,135	\$783,091	\$42,700	\$7,750	\$0	\$5,700	\$2,150,376
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	21,152	77,541	0	0	0	0	2,249,069
Transfer 0.55 licensed FTE to 2190 program salaries and associated payroll costs.	-0.55	0.00	0.00	-0.55	-47,000	-22,514	0	0	0	0	2,179,555
Adjustment to licensed and classified salaries, additional salaries, and associated payroll costs due	0.00	0.00	0.00	0.00	44,159	-73,959	0	0	0	0	2,149,755
<b>2021-22 Adopted Budget</b>	<b>14.20</b>	<b>4.50</b>	<b>0.00</b>	<b>18.70</b>	<b>\$1,329,446</b>	<b>\$764,159</b>	<b>\$42,700</b>	<b>\$7,750</b>	<b>\$0</b>	<b>\$5,700</b>	<b>\$2,149,755</b>
<b>Grant Funded Positions:</b>											
2021-22 IDEA	3.10	0.00	0.00	3.10							
2020-21 Columbia Regional IDEA	1.45	0.00	0.00	1.45							
2021-22 Columbia Regional IDEA - see program 2190	-1.45	0.00	0.00	(1.45)							
2020-21 Columbia Regional for Early Childhood Programs	2.00	0.00	0.00	2.00							
2021-22 Columbia Regional for Early Childhood Programs adjustment	-0.30	0.00	0.00	(0.30)							
2020-21 Early Childhood Special Education Grant	58.00	3.50	0.00	61.50							
2021-22 Early Childhood Special Education Grant adjustment	0.30	-1.75	0.00	(1.45)							
2020-21 Student Investment Account - EIECSE	18.00	0.00	0.00	18.00							
2021-22 Student Investment Account - EIECSE adjustment	6.00	0.00	0.00	6.00							
2021-22 Early Intervention Evaluations	3.65	0.00	0.00	3.65							
2021-22 Medicaid for Early Intervention Evaluations.	0.35	0.00	0.00	0.35							
<b>Total 2021-22 Grant FTE</b>	<b>91.10</b>	<b>1.75</b>	<b>0.00</b>	<b>92.85</b>							
<b>Total FTE</b>	<b>105.30</b>	<b>6.25</b>	<b>0.00</b>	<b>111.55</b>							

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	2150	Speech, Pathology & Audiology									
	111	Licensed salaries	997,303	1,004,297	14.75	1,074,181	14.20	1,044,440	1,044,440	14.20	1,080,993
	112	Classified salaries	167,720	179,651	4.50	189,309	4.50	199,926	199,926	4.50	204,919
	121	Substitutes - licensed	86	0	0.00	540	0.00	540	540	0.00	540
	130	Additional salary	36,569	40,210	0.00	47,105	0.00	40,381	40,381	0.00	42,994
100		Salaries and Wages	1,201,678	1,224,159	19.25	1,311,135	18.70	1,285,287	1,285,287	18.70	1,329,446
	210	Public Employees Retirement System	289,927	349,290	0.00	379,480	0.00	406,037	406,037	0.00	340,236
	220	Social security	90,335	91,798	0.00	100,302	0.00	98,324	98,324	0.00	101,703
	230	Other Required Payroll Costs	9,395	6,094	0.00	7,867	0.00	8,226	8,226	0.00	8,508
	240	Contractual Employee Benefits	295,976	300,406	0.00	295,442	0.00	325,531	325,531	0.00	313,712
200		Associated Payroll Costs	685,633	747,588	0.00	783,091	0.00	838,118	838,118	0.00	764,159
	320	Property Services	813	1,056	0.00	1,500	0.00	1,500	1,500	0.00	1,500
	340	Travel	1,746	1,175	0.00	2,000	0.00	2,000	2,000	0.00	2,000
	350	Communication	444	256	0.00	250	0.00	250	250	0.00	250
	380	Non-instruction prof & tech	8,753	30,493	0.00	38,950	0.00	38,950	38,950	0.00	38,950
300		Purchased Services	11,755	32,980	0.00	42,700	0.00	42,700	42,700	0.00	42,700
	411	Consumable supplies	2,813	1,203	0.00	5,000	0.00	5,000	5,000	0.00	5,000
	460	Non-consumable supplies	0	1,336	0.00	0	0.00	0	0	0.00	0
	470	Computer software	2,675	2,516	0.00	1,750	0.00	1,750	1,750	0.00	1,750
	480	Computer hardware	0	0	0.00	1,000	0.00	1,000	1,000	0.00	1,000
400		Supplies and Materials	5,488	5,055	0.00	7,750	0.00	7,750	7,750	0.00	7,750
	640	Dues and fees	4,500	4,430	0.00	5,700	0.00	5,700	5,700	0.00	5,700
600		Other	4,500	4,430	0.00	5,700	0.00	5,700	5,700	0.00	5,700
Total Function	2150	Speech, Pathology & Audiology	1,909,053	2,014,212	19.25	2,150,376	18.70	2,179,555	2,179,555	18.70	2,149,755

## 2160 Other Student Treatment Services

Activities associated with providing services such as occupational therapy and physical therapy.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	2.00	1.00	0.00	3.00	\$185,741	\$123,427	\$3,000	\$3,500	\$0	\$0	\$315,668
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	5,482	28,543	0	0	0	0	349,693
Adjustment to licensed and classified salaries, addition	0.00	0.00	0.00	0.00	6,234	-29,120	0	0	0	0	326,807
<b>2021-22 Adopted Budget</b>	<b>2.00</b>	<b>1.00</b>	<b>0.00</b>	<b>3.00</b>	<b>\$197,457</b>	<b>\$122,850</b>	<b>\$3,000</b>	<b>\$3,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$326,807</b>
<b>Grant Funded Positions:</b>											
2020-21 IDEA staffing	2.00	0.25	0.00	2.25							
2021-22 IDEA staffing adjustments	-0.20	-0.15	0.00	-0.35							
2020-21 Early Childhood Special Education Grant	25.10	1.40	0.00	26.50							
2020-21 Early Childhood Special Education Grant adjustment	-0.70	0.00	0.00	-0.70							
2020-21 Early Intervention Evaluations	0.40			0.40							
2020-21 Student Investment Act - EIECSE	8.00	0.00	0.00	8.00							
2021-22 Student Investment Act - EIECSE adjustment	2.00	0.00	0.00	2.00							
<b>Total 2021-22 Grant FTE</b>	<b>36.60</b>	<b>1.50</b>	<b>0.00</b>	<b>38.10</b>							
<b>Total FTE</b>	<b>38.60</b>	<b>2.50</b>	<b>0.00</b>	<b>41.10</b>							

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	2160	Other Student Treatment Svcs									
	111	Licensed salaries	134,214	115,503	2.00	135,722	2.00	142,129	142,129	2.00	147,102
	112	Classified salaries	38,996	40,581	1.00	42,049	1.00	42,824	42,824	1.00	43,891
	130	Additional salary	6,406	5,470	0.00	7,970	0.00	6,270	6,270	0.00	6,464
100		Salaries and Wages	179,616	161,553	3.00	185,741	3.00	191,223	191,223	3.00	197,457
	210	Public Employees Retirement System	41,151	43,990	0.00	50,301	0.00	59,070	59,070	0.00	49,143
	220	Social security	12,874	11,920	0.00	14,209	0.00	14,629	14,629	0.00	15,105
	230	Other Required Payroll Costs	1,235	792	0.00	1,115	0.00	1,224	1,224	0.00	1,263
	240	Contractual Employee Benefits	57,653	58,686	0.00	57,802	0.00	77,047	77,047	0.00	57,339
200		Associated Payroll Costs	112,914	115,387	0.00	123,427	0.00	151,970	151,970	0.00	122,850
	340	Travel	3,182	2,476	0.00	3,000	0.00	3,000	3,000	0.00	3,000
	350	Communication	352	1	0.00	0	0.00	0	0	0.00	0
300		Purchased Services	3,534	2,477	0.00	3,000	0.00	3,000	3,000	0.00	3,000
	411	Consumable supplies	4,780	864	0.00	3,000	0.00	3,000	3,000	0.00	3,000
	460	Non-consumable supplies	0	0	0.00	500	0.00	500	500	0.00	500
	470	Computer software	0	48	0.00	0	0.00	0	0	0.00	0
400		Supplies and Materials	4,780	912	0.00	3,500	0.00	3,500	3,500	0.00	3,500
Total Function	2160	Other Student Treatment Svcs	300,844	280,329	3.00	315,668	3.00	349,693	349,693	3.00	326,807

### 2190 Service Direction Support, Student Support Services

Activities concerned with direction and management of student support services, (e.g., special education and alternative programs). Expenditures for the special education director, student services coordinators, special education assistant administrators, and secretary are budgeted here as well as the ESL and Equity Director.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	1.00	1.68	3.60	6.28	\$685,016	\$412,154	\$9,344	\$7,800	\$0	\$3,250	\$1,117,564
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	-1,506	61,696	0	0	0	0	1,177,754
Transfer 1.0 licensed FTE from program 2140 salaries and associated payroll costs for TOSA.	1.00	0.00	0.00	1.00	92,943	42,811	0	0	0	0	1,313,508
Transfer 0.55 licensed FTE from program 2150 salaries and associated payroll costs for TOSA.	0.55	0.00	0.00	0.55	47,000	22,514	0	0	0	0	1,383,022
Adjustments to licensed and classified salaries, additional salaries, and associated payroll costs due to collective bargaining.	0.00	0.00	0.00	0.00	27,216	-68,830	0	0	0	0	1,341,408
<b>2021-22 Adopted Budget</b>	<b>2.55</b>	<b>1.68</b>	<b>3.60</b>	<b>7.83</b>	<b>\$850,669</b>	<b>\$470,345</b>	<b>\$9,344</b>	<b>\$7,800</b>	<b>\$0</b>	<b>\$3,250</b>	<b>\$1,341,408</b>
<b>Grant Funded Positions:</b>											
2020-21 IDEA staffing	1.00	1.13	0.00	2.13							
2021-22 IDEA adjustments	-0.60	0.00	0.00	-0.60							
2020-21 Early Childhood Special Education Grant	1.00	12.70	6.90	20.60							
2021-21 Early Childhood Special Education Grant adjustments	5.00	-1.50	2.00	5.50							
2020-21 Early Intervention Evaluations	0.00	0.00	0.10	0.10							
2021-22 Columbia Regional IDEA grant	1.05	0.00	0.00	1.05							
<b>Total 2021-22 Grant FTE</b>	<b>7.45</b>	<b>12.33</b>	<b>9.00</b>	<b>28.78</b>							
<b>Total FTE</b>	<b>10.00</b>	<b>14.01</b>	<b>12.60</b>	<b>36.61</b>							

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
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			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	2190	Student Support (Special Ed)									
	111	Licensed salaries	83,518	146,321	1.00	85,408	2.55	208,015	208,015	2.55	215,293
	112	Classified salaries	76,828	81,461	1.68	87,974	1.68	88,925	88,925	1.68	91,133
	113	Administrative salaries	430,682	465,397	3.60	485,521	3.60	501,156	501,156	3.60	518,696
	124	Temporary - classified	2,500	0	0.00	0	0.00	0	0	0.00	0
	130	Additional salary	25,186	26,419	0.00	26,113	0.00	25,357	25,357	0.00	25,547
100		Salaries and Wages	618,714	719,598	6.28	685,016	7.83	823,453	823,453	7.83	850,669
	210	Public Employees Retirement System	167,528	229,070	0.00	221,039	0.00	274,419	274,419	0.00	231,403
	220	Social security	46,677	53,323	0.00	52,404	0.00	62,994	62,994	0.00	65,076
	230	Other Required Payroll Costs	4,309	3,179	0.00	4,110	0.00	5,270	5,270	0.00	5,444
	240	Contractual Employee Benefits	108,828	134,834	0.00	134,601	0.00	196,492	196,492	0.00	168,422
200		Associated Payroll Costs	327,341	420,406	0.00	412,154	0.00	539,175	539,175	0.00	470,345
	320	Property Services	2,713	2,655	0.00	2,660	0.00	2,660	2,660	0.00	2,660
	340	Travel	5,466	3,297	0.00	3,684	0.00	3,684	3,684	0.00	3,684
	350	Communication	5,982	6,857	0.00	3,000	0.00	3,000	3,000	0.00	3,000
	380	Non-instruction prof & tech	5,813	3,087	0.00	0	0.00	0	0	0.00	0
300		Purchased Services	19,974	15,897	0.00	9,344	0.00	9,344	9,344	0.00	9,344
	411	Consumable supplies	2,028	1,999	0.00	4,700	0.00	4,700	4,700	0.00	4,700
	440	Periodicals	100	100	0.00	1,000	0.00	1,000	1,000	0.00	1,000
	460	Non-consumable supplies	204	0	0.00	2,100	0.00	2,100	2,100	0.00	2,100
400		Supplies and Materials	2,332	2,099	0.00	7,800	0.00	7,800	7,800	0.00	7,800
	640	Dues and fees	2,380	2,380	0.00	3,250	0.00	3,250	3,250	0.00	3,250
600		Other	2,380	2,380	0.00	3,250	0.00	3,250	3,250	0.00	3,250
Total Function	2190	Student Support (Special Ed)	970,741	1,160,380	6.28	1,117,564	7.83	1,383,022	1,383,022	7.83	1,341,408



## 2210 Improvement of Instruction Services

Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	14.00	1.00	1.00	16.00	\$1,375,148	\$795,496	\$90,079	\$8,100	\$0	\$2,700	\$2,271,523
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	16,550	32,570	0	0	0	0	2,320,643
Add 1.0 FTE Licensed social studies TOSA salary and associated payroll costs.	1.00	0.00	0.00	1.00	86,259	52,112	0	0	0	0	2,459,014
Reduction to 380 - noninstructional professional services for contracted substitutes.	0.00	0.00	0.00	0.00	0	0	-1,026	0	0	0	2,457,988
Adjustments to licensed, classified, administrative salaries, additional salaries, and associated payroll costs due to collective bargaining.	0.00	0.00	0.00	0.00	33,586	-82,504	0	0	0	0	2,409,070
Adjustment to 380 - noninstructional professional services for contracted substitutes due to negotiations and state rate update.	0.00	0.00	0.00	0.00	0	0	1,079	0	0	0	2,410,149
<b>2021-22 Adopted Budget</b>	<b>15.00</b>	<b>1.00</b>	<b>1.00</b>	<b>17.00</b>	<b>\$1,511,543</b>	<b>\$797,674</b>	<b>\$90,132</b>	<b>\$8,100</b>	<b>\$0</b>	<b>\$2,700</b>	<b>\$2,410,149</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	2210	Improvement of Instruction									
	111	Licensed salaries	1,056,347	1,048,710	14.00	1,128,216	15.00	1,240,960	1,240,960	15.00	1,268,706
	112	Classified salaries	51,626	53,906	1.00	56,512	1.00	44,662	44,662	1.00	45,769
	113	Administrative salaries	141,647	143,621	1.00	147,305	1.00	149,520	149,520	1.00	154,753
	121	Substitutes - licensed	2,321	626	0.00	0	0.00	0	0	0.00	0
	130	Additional salary	48,398	31,865	0.00	43,115	0.00	42,815	42,815	0.00	42,315
100		Salaries and Wages	1,300,339	1,278,727	16.00	1,375,148	17.00	1,477,957	1,477,957	17.00	1,511,543
	210	Public Employees Retirement System	308,179	386,362	0.00	415,642	0.00	476,286	476,286	0.00	395,500
	220	Social security	97,136	95,197	0.00	105,200	0.00	113,063	113,063	0.00	115,634
	230	Other Required Payroll Costs	8,952	6,220	0.00	8,250	0.00	9,461	9,461	0.00	9,676
	240	Contractual Employee Benefits	225,885	235,037	0.00	266,404	0.00	281,368	281,368	0.00	276,864
200		Associated Payroll Costs	640,153	722,817	0.00	795,496	0.00	880,178	880,178	0.00	797,674
	320	Property Services	4,496	4,786	0.00	4,500	0.00	4,500	4,500	0.00	4,500
	340	Travel	1,334	388	0.00	2,624	0.00	2,624	2,624	0.00	2,624
	350	Communication	9,927	10,615	0.00	6,500	0.00	6,500	6,500	0.00	6,500
	380	Non-instruction prof & tech	37,169	14,088	0.00	76,455	0.00	75,429	75,429	0.00	76,508
300		Purchased Services	52,926	29,877	0.00	90,079	0.00	89,053	89,053	0.00	90,132
	411	Consumable supplies	1,502	1,126	0.00	5,900	0.00	5,900	5,900	0.00	5,900
	430	Library Books	0	81	0.00	200	0.00	200	200	0.00	200
	460	Non-consumable supplies	395	2,040	0.00	500	0.00	500	500	0.00	500
	470	Computer software	0	439	0.00	500	0.00	500	500	0.00	500
	480	Computer hardware	0	0	0.00	1,000	0.00	1,000	1,000	0.00	1,000
400		Supplies and Materials	1,897	3,687	0.00	8,100	0.00	8,100	8,100	0.00	8,100
	640	Dues and fees	2,167	2,147	0.00	2,700	0.00	2,700	2,700	0.00	2,700
600		Other	2,167	2,147	0.00	2,700	0.00	2,700	2,700	0.00	2,700
Total Function	2210	Improvement of Instruction	1,997,482	2,037,255	16.00	2,271,523	17.00	2,457,988	2,457,988	17.00	2,410,149

### 2220 Educational Media Services

Activities concerned with the use of all teaching and learning resources including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	1.00	11.75	0.00	12.75	\$474,616	\$382,876	\$4,466	\$107,975	\$0	\$275	\$970,208
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	5,658	38,813	0	0	0	0	1,014,679
Increase to 380 - non-instructional professional services for contracted substitutes.	0.00	0.00	0.00	0.00	0	0	-33	0	0	0	1,014,646
Adjustment to licensed and classified salaries, additional salaries, and associated payroll costs due to collective bargaining.	0.00	0.00	0.00	0.00	12,464	-46,038	0	0	0	0	981,072
Adjustment to 380 - Noninstructional professional services for contracted substitutes due to negotiations and state rate update.	0.00	0.00	0.00	0.00	0	0	35	0	0	0	981,107
<b>2021-22 Adopted Budget</b>	<b>1.00</b>	<b>11.75</b>	<b>0.00</b>	<b>12.75</b>	<b>\$492,738</b>	<b>\$375,651</b>	<b>\$4,468</b>	<b>\$107,975</b>	<b>\$0</b>	<b>\$275</b>	<b>\$981,107</b>
<b>Grant Funded Positions:</b>											
2021-22 Measure 98 (High School College and Career Readiness Act).	1.00	0.00	0.00	1.00							
<b>Total 2021-22 Grant FTE</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>							
<b>Total FTE</b>	<b>2.00</b>	<b>11.75</b>	<b>0.00</b>	<b>13.75</b>							

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
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			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund 100	General Fund Requirements										
Function 2220	Educational Media Services										
111	Licensed salaries		83,518	84,562	1.00	85,408	1.00	84,940	84,940	1.00	87,912
112	Classified salaries		347,004	337,433	11.75	365,908	11.75	373,647	373,647	11.75	382,986
121	Substitutes - licensed		481	341	0.00	0	0.00	0	0	0.00	0
124	Temporary - classified		0	0	0.00	5,100	0.00	5,100	5,100	0.00	5,100
130	Additional salary		16,227	12,993	0.00	18,200	0.00	16,587	16,587	0.00	16,740
100	Salaries and Wages		447,230	435,329	12.75	474,616	12.75	480,274	480,274	12.75	492,738
210	Public Employees Retirement System		105,541	118,030	0.00	136,096	0.00	148,207	148,207	0.00	122,486
220	Social security		33,930	33,182	0.00	36,308	0.00	36,741	36,741	0.00	37,693
230	Other Required Payroll Costs		3,174	2,093	0.00	2,848	0.00	3,072	3,072	0.00	3,151
240	Contractual Employee Benefits		190,693	192,169	0.00	207,624	0.00	233,669	233,669	0.00	212,321
200	Associated Payroll Costs		333,338	345,474	0.00	382,876	0.00	421,689	421,689	0.00	375,651
340	Travel		100	464	0.00	1,000	0.00	1,000	1,000	0.00	1,000
350	Communication		398	312	0.00	1,000	0.00	1,000	1,000	0.00	1,000
380	Non-instruction prof & tech		1,908	474	0.00	2,466	0.00	2,433	2,433	0.00	2,468
300	Purchased Services		2,407	1,250	0.00	4,466	0.00	4,433	4,433	0.00	4,468
411	Consumable supplies		10	27	0.00	2,975	0.00	2,975	2,975	0.00	2,975
430	Library Books		80,669	74,893	0.00	81,000	0.00	81,000	81,000	0.00	81,000
440	Periodicals		4,301	4,245	0.00	5,000	0.00	5,000	5,000	0.00	5,000
460	Non-consumable supplies		718	129	0.00	500	0.00	500	500	0.00	500
470	Computer software		14,289	14,289	0.00	15,000	0.00	15,000	15,000	0.00	15,000
480	Computer hardware		0	0	0.00	3,500	0.00	3,500	3,500	0.00	3,500
400	Supplies and Materials		99,987	93,584	0.00	107,975	0.00	107,975	107,975	0.00	107,975
640	Dues and fees		120	255	0.00	275	0.00	275	275	0.00	275
600	Other		120	255	0.00	275	0.00	275	275	0.00	275
Total Function 2220	Educational Media Services		883,081	875,893	12.75	970,208	12.75	1,014,646	1,014,646	12.75	981,107

### 2230 Assessment and Testing

Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	0.00	1.00	1.00	\$166,916	\$96,357	\$6,200	\$0	\$0	\$1,000	\$270,473
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	2,715	2,605	0	0	0	0	275,793
Adjustment to administrative salaries and associated payroll costs due to bargaining.	0.00	0.00	0.00	0.00	5,233	-9,379	0	0	0	0	271,647
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>\$174,864</b>	<b>\$89,583</b>	<b>\$6,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$271,647</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	2230	Assessment & Testing									
	113	Administrative salaries	141,647	142,456	1.00	147,305	1.00	149,520	149,520	1.00	154,753
	121	Substitutes - licensed	0	0	0.00	14,211	0.00	14,211	14,211	0.00	14,211
	130	Additional salary	7,588	8,696	0.00	5,400	0.00	5,900	5,900	0.00	5,900
100		Salaries and Wages	149,235	151,152	1.00	166,916	1.00	169,631	169,631	1.00	174,864
	210	Public Employees Retirement System	40,877	49,205	0.00	53,475	0.00	56,572	56,572	0.00	47,838
	220	Social security	10,266	10,424	0.00	12,769	0.00	12,977	12,977	0.00	13,377
	230	Other Required Payroll Costs	1,006	623	0.00	1,002	0.00	1,085	1,085	0.00	1,119
	240	Contractual Employee Benefits	25,241	27,943	0.00	29,111	0.00	28,328	28,328	0.00	27,249
200		Associated Payroll Costs	77,390	88,195	0.00	96,357	0.00	98,962	98,962	0.00	89,583
	350	Communication	2,271	54	0.00	4,700	0.00	4,700	4,700	0.00	4,700
	390	Other general prof/tech svcs	0	0	0.00	1,500	0.00	1,500	1,500	0.00	1,500
300		Purchased Services	2,271	54	0.00	6,200	0.00	6,200	6,200	0.00	6,200
	470	Computer software	666	260	0.00	0	0.00	0	0	0.00	0
400		Supplies and Materials	666	260	0.00	0	0.00	0	0	0.00	0
	640	Dues and fees	595	595	0.00	1,000	0.00	1,000	1,000	0.00	1,000
600		Other	595	595	0.00	1,000	0.00	1,000	1,000	0.00	1,000
Total Function	2230	Assessment & Testing	230,156	240,257	1.00	270,473	1.00	275,793	275,793	1.00	271,647

## 2240 Instructional Staff Development

Activities specifically designed for licensed staff to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance. These include contractually required professional growth funds and monies designated for curriculum days allocated directly to the schools and also for various special projects managed by the curriculum department.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	3.50	0.00	0.00	3.50	\$441,663	\$239,128	\$228,256	\$25,457	\$0	\$0	\$934,504
Estimated salary and associated payroll costs due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	1,278	10,351	0	0	0	0	946,133
Adjustment to licensed salaries, additional salaries, and associated payroll costs due to collective bargaining.	0.00	0.00	0.00	0.00	4,777	-20,892	0	0	0	0	930,018
<b>2021-22 Adopted Budget</b>	<b>3.50</b>	<b>0.00</b>	<b>0.00</b>	<b>3.50</b>	<b>\$447,718</b>	<b>\$228,587</b>	<b>\$228,256</b>	<b>\$25,457</b>	<b>\$0</b>	<b>\$0</b>	<b>\$930,018</b>
<b>Grant Funded Positions:</b>											
2021-22 Title I	1.00	0.00	0.00	1.00							
2021-22 Title II	1.50	0.50	0.00	2.00							
2021-22 Title III	1.00	0.00	0.00	1.00							
2020-21 Measure 98 (High School Career and Readiness Grant)	1.00	0.00	0.00	1.00							
<b>Total 2021-22 Grant FTE</b>	<b>4.50</b>	<b>0.50</b>	<b>0.00</b>	<b>5.00</b>							
<b>Total FTE</b>	<b>8.00</b>	<b>0.50</b>	<b>0.00</b>	<b>8.50</b>							

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	2240	Instructional Staff Developmnt									
	111	Licensed salaries	205,302	286,209	3.50	296,314	3.50	297,592	297,592	3.50	302,119
	121	Substitutes - licensed	1,993	1,718	0.00	45,792	0.00	45,792	45,792	0.00	45,792
	123	Temporary Licensed Salaries	358	0	0.00	0	0.00	0	0	0.00	0
	130	Additional salary	38,294	29,349	0.00	99,557	0.00	99,557	99,557	0.00	99,807
100		Salaries and Wages	245,947	317,275	3.50	441,663	3.50	442,941	442,941	3.50	447,718
	210	Public Employees Retirement System	64,569	95,863	0.00	128,828	0.00	136,666	136,666	0.00	121,484
	220	Social security	18,745	24,049	0.00	33,795	0.00	33,892	33,892	0.00	34,258
	230	Other Required Payroll Costs	2,340	1,677	0.00	2,664	0.00	2,760	2,760	0.00	2,791
	240	Contractual Employee Benefits	40,660	94,082	0.00	73,841	0.00	76,161	76,161	0.00	70,054
200		Associated Payroll Costs	126,314	215,671	0.00	239,128	0.00	249,479	249,479	0.00	228,587
	340	Travel	56,160	43,983	0.00	73,610	0.00	73,610	73,610	0.00	73,610
	350	Communication	0	0	0.00	1,000	0.00	1,000	1,000	0.00	1,000
	380	Non-instruction prof & tech	60,392	85,173	0.00	153,646	0.00	153,646	153,646	0.00	153,646
300		Purchased Services	116,553	129,156	0.00	228,256	0.00	228,256	228,256	0.00	228,256
	411	Consumable supplies	5,805	3,922	0.00	25,457	0.00	25,457	25,457	0.00	25,457
	470	Computer software	110	0	0.00	0	0.00	0	0	0.00	0
400		Supplies and Materials	5,915	3,922	0.00	25,457	0.00	25,457	25,457	0.00	25,457
	640	Dues and fees	135	280	0.00	0	0.00	0	0	0.00	0
600		Other	135	280	0.00	0	0.00	0	0	0.00	0
Total Function	2240	Instructional Staff Developmnt	494,863	666,303	3.50	934,504	3.50	946,133	946,133	3.50	930,018



### 2300 SUPPORT SERVICES – GENERAL ADMINISTRATION

Activities concerned with establishing and administering policy in connection with operating the district.

#### 2310 Board of Education Services

Activities of the legally elected or appointed body vested with the responsibility of educational planning and policymaking. Additional salary (special duty wages) is for clerical support for the Board.

Amounts budgeted include audit, legal, negotiation and election services, and liability / errors and omissions insurance policies.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	0.00	0.00	0.00	\$3,329	\$1,357	\$307,890	\$4,700	\$0	\$241,371	\$558,647
Change to associated payroll costs for updated rates.	0.00	0.00	0.00	0.00	0	38	0	0	0	0	558,685
Inflationary increase to 650 - Insurance for general liability insurance.	0.00	0.00	0.00	0.00	0	0	0	0	0	10,669	569,354
Adjustment to 210 - Public Employees Retirement System as PERS pickup not negotiated.	0.00	0.00	0.00	0.00	0	-200	0	0	0	0	569,154
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$3,329</b>	<b>\$1,195</b>	<b>\$307,890</b>	<b>\$4,700</b>	<b>\$0</b>	<b>\$252,040</b>	<b>\$569,154</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	2310	Board of Education									
	124	Temporary - classified	417	181	0.00	0	0.00	0	0	0.00	0
	130	Additional salary	3,952	1,800	0.00	3,329	0.00	3,329	3,329	0.00	3,329
100		Salaries and Wages	4,369	1,982	0.00	3,329	0.00	3,329	3,329	0.00	3,329
	210	Public Employees Retirement System	1,113	591	0.00	1,082	0.00	1,119	1,119	0.00	919
	220	Social security	343	152	0.00	255	0.00	255	255	0.00	255
	230	Other Required Payroll Costs	30	6	0.00	20	0.00	21	21	0.00	21
200		Associated Payroll Costs	1,487	749	0.00	1,357	0.00	1,395	1,395	0.00	1,195
	340	Travel	11,311	4,578	0.00	22,500	0.00	22,500	22,500	0.00	22,500
	350	Communication	289	157	0.00	800	0.00	800	800	0.00	800
	380	Non-instruction prof & tech	161,374	126,237	0.00	284,590	0.00	284,590	284,590	0.00	284,590
300		Purchased Services	172,974	130,972	0.00	307,890	0.00	307,890	307,890	0.00	307,890
	411	Consumable supplies	3,248	1,733	0.00	4,700	0.00	4,700	4,700	0.00	4,700
	440	Periodicals	295	295	0.00	0	0.00	0	0	0.00	0
	470	Computer software	0	55	0.00	0	0.00	0	0	0.00	0
400		Supplies and Materials	3,543	2,083	0.00	4,700	0.00	4,700	4,700	0.00	4,700
	640	Dues and fees	21,633	22,307	0.00	28,000	0.00	28,000	28,000	0.00	28,000
	650	Insurance and Judgments	144,093	155,396	0.00	213,371	0.00	224,040	224,040	0.00	224,040
	670	Taxes and licenses	760	878	0.00	0	0.00	0	0	0.00	0
600		Other	166,486	178,581	0.00	241,371	0.00	252,040	252,040	0.00	252,040
Total Function	2310	Board of Education	348,859	314,366	0.00	558,647	0.00	569,354	569,354	0.00	569,154

### 2320 Executive Administration Services

Activities associated with the overall general administrative or executive responsibility for the entire district. Responsibilities of the superintendent and assistant superintendent include the general direction and management of all affairs of the district.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	0.00	4.00	4.00	\$593,415	\$291,875	\$17,084	\$22,700	\$0	\$20,500	\$945,574
Estimated salary and associated payroll costs due to inflation.	0.00	0.00	0.00	0.00	-22,076	20,228	0	0	0	0	943,726
Adjustment to salaries and associated payroll costs due to bargaining.	0.00	0.00	0.00	0.00	5,019	-34,012	0	0	0	0	914,733
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>	<b>4.00</b>	<b>\$576,358</b>	<b>\$278,091</b>	<b>\$17,084</b>	<b>\$22,700</b>	<b>\$0</b>	<b>\$20,500</b>	<b>\$914,733</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	2320	Executive Administration									
	113	Administrative salaries	398,183	402,860	2.00	406,649	2.00	410,437	410,437	2.00	410,437
	114	Managerial-classified salaries	136,684	138,908	2.00	144,270	2.00	143,406	143,406	2.00	148,425
	130	Additional salary	25,774	27,095	0.00	42,496	0.00	17,496	17,496	0.00	17,496
100		Salaries and Wages	560,641	568,864	4.00	593,415	4.00	571,339	571,339	4.00	576,358
	210	Public Employees Retirement System	153,561	185,215	0.00	172,675	0.00	192,027	192,027	0.00	159,132
	220	Social security	32,913	33,942	0.00	43,484	0.00	43,707	43,707	0.00	44,091
	230	Other Required Payroll Costs	3,779	2,406	0.00	3,410	0.00	3,657	3,657	0.00	3,689
	240	Contractual Employee Benefits	62,972	69,279	0.00	72,306	0.00	72,712	72,712	0.00	71,179
200		Associated Payroll Costs	253,225	290,843	0.00	291,875	0.00	312,103	312,103	0.00	278,091
	320	Property Services	2,307	1,871	0.00	1,660	0.00	1,660	1,660	0.00	1,660
	340	Travel	4,502	2,094	0.00	10,424	0.00	10,424	10,424	0.00	10,424
	350	Communication	3,014	1,486	0.00	5,000	0.00	5,000	5,000	0.00	5,000
	380	Non-instruction prof & tech	322	332	0.00	0	0.00	0	0	0.00	0
300		Purchased Services	10,145	5,783	0.00	17,084	0.00	17,084	17,084	0.00	17,084
	411	Consumable supplies	16,187	6,689	0.00	18,500	0.00	18,500	18,500	0.00	18,500
	440	Periodicals	0	0	0.00	700	0.00	700	700	0.00	700
	460	Non-consumable supplies	159	660	0.00	2,000	0.00	2,000	2,000	0.00	2,000
	470	Computer software	0	79	0.00	500	0.00	500	500	0.00	500
	480	Computer hardware	0	0	0.00	1,000	0.00	1,000	1,000	0.00	1,000
400		Supplies and Materials	16,347	7,427	0.00	22,700	0.00	22,700	22,700	0.00	22,700
	640	Dues and fees	2,190	2,190	0.00	20,500	0.00	20,500	20,500	0.00	20,500
600		Other	2,190	2,190	0.00	20,500	0.00	20,500	20,500	0.00	20,500
Total Function	2320	Executive Administration	842,547	875,106	4.00	945,574	4.00	943,726	943,726	4.00	914,733

## 2400 SUPPORT SERVICES – SCHOOL ADMINISTRATION

Activities concerned with area-wide supervisory responsibility.

### 2410 Office of the Principal Services

Activities concerned with directing and managing the operation of a particular school or schools. Included are activities performed by the principal, vice principal and other assistants in general supervision of all operations of the school. Activities related to coordination of student activities shall also be classified under this function. Clerical staff for these activities are included as well.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	38.75	25.00	63.75	\$5,043,886	\$3,210,682	\$197,742	\$19,593	\$0	\$21,000	\$8,492,903
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	33,719	479,485	0	0	0	0	9,006,107
Reduction of 1.0 FTE administrator salaries and associated payroll costs.	0.00	0.00	-1.00	-1.00	-129,479	-59,273	0	0	0	0	8,817,355
Adjustment to administrative and classified salaries, additional salaries, and associated payroll costs due to collective bargaining.	0.00	0.00	0.00	0.00	151,309	-271,399	0	0	0	0	8,697,265
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>38.75</b>	<b>24.00</b>	<b>62.75</b>	<b>\$5,099,435</b>	<b>\$3,359,495</b>	<b>\$197,742</b>	<b>\$19,593</b>	<b>\$0</b>	<b>\$21,000</b>	<b>\$8,697,265</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	2410	Office of the Principal									
	112	Classified salaries	1,405,827	1,468,361	38.75	1,611,309	38.75	1,604,801	1,604,801	38.75	1,644,945
	113	Administrative salaries	3,080,351	3,101,318	24.00	3,175,620	23.00	3,036,625	3,036,625	23.00	3,142,908
	114	Managerial-classified salaries	50,073	61,152	1.00	64,267	1.00	66,050	66,050	1.00	68,362
	122	Substitute - classified	0	1,405	0.00	0	0.00	0	0	0.00	0
	123	Temporary Licensed Salaries	0	53,025	0.00	1,479	0.00	1,479	1,479	0.00	1,479
	124	Temporary - classified	14,478	12,704	0.00	0	0.00	0	0	0.00	0
	130	Additional salary	196,853	230,103	0.00	191,211	0.00	239,171	239,171	0.00	241,741
100		Salaries and Wages	4,747,582	4,928,068	63.75	5,043,886	62.75	4,948,126	4,948,126	62.75	5,099,435
	210	Public Employees Retirement System	1,207,685	1,505,997	0.00	1,536,488	0.00	1,958,454	1,958,454	0.00	1,698,254
	220	Social security	350,422	371,702	0.00	385,859	0.00	378,518	378,518	0.00	390,090
	230	Other Required Payroll Costs	32,631	21,711	0.00	30,260	0.00	31,658	31,658	0.00	32,627
	240	Contractual Employee Benefits	1,112,352	1,223,978	0.00	1,258,075	0.00	1,262,264	1,262,264	0.00	1,238,524
200		Associated Payroll Costs	2,703,089	3,123,388	0.00	3,210,682	0.00	3,630,894	3,630,894	0.00	3,359,495
	320	Property Services	98,641	98,641	0.00	99,535	0.00	99,535	99,535	0.00	99,535
	340	Travel	432	1,136	0.00	8,700	0.00	8,700	8,700	0.00	8,700
	350	Communication	76,088	62,868	0.00	89,507	0.00	89,507	89,507	0.00	89,507
	380	Non-instruction prof & tech	1,020	1,624	0.00	0	0.00	0	0	0.00	0
300		Purchased Services	176,181	164,268	0.00	197,742	0.00	197,742	197,742	0.00	197,742
	411	Consumable supplies	7,882	4,694	0.00	13,493	0.00	13,493	13,493	0.00	13,493
	460	Non-consumable supplies	5,386	3,815	0.00	2,100	0.00	2,100	2,100	0.00	2,100
	470	Computer software	0	0	0.00	1,000	0.00	1,000	1,000	0.00	1,000
	480	Computer hardware	0	0	0.00	3,000	0.00	3,000	3,000	0.00	3,000
400		Supplies and Materials	13,268	8,510	0.00	19,593	0.00	19,593	19,593	0.00	19,593
	640	Dues and fees	20,415	20,415	0.00	21,000	0.00	21,000	21,000	0.00	21,000
600		Other	20,415	20,415	0.00	21,000	0.00	21,000	21,000	0.00	21,000
Total Function	2410	Office of the Principal	7,660,536	8,244,649	63.75	8,492,903	62.75	8,817,355	8,817,355	62.75	8,697,265

### 2490 Other Support Services – School Administration.

Other school administration services which cannot be recorded under the preceding functions.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	1.00	1.00	2.00	\$220,052	\$127,140	\$2,600	\$1,250	\$0	\$1,950	\$352,992
Estimated salary and associated payroll cost changes due to inflation and negotiations. Reduction due to staff attrition.	0.00	0.00	0.00	0.00	1,921	5,375	0	0	0	0	360,288
Add 1.0 FTE licensed equity tosa salary and associated payroll costs	1.00	0.00	0.00	1.00	86,259	45,274	0	0	0	0	491,821
Add 2.0 FTE classified family outreach specialists salaries and associated payroll costs.	0.00	2.00	0.00	2.00	71,456	48,201	0	0	0	0	611,478
Adjustment to licensed, classified, administrative and	0.00	0.00	0.00	0.00	12,317	-20,370	0	0	0	0	603,425
<b>2021-22 Adopted Budget</b>	<b>1.00</b>	<b>3.00</b>	<b>1.00</b>	<b>5.00</b>	<b>\$392,005</b>	<b>\$205,620</b>	<b>\$2,600</b>	<b>\$1,250</b>	<b>\$0</b>	<b>\$1,950</b>	<b>\$603,425</b>
<b>Positions Funded through Other Funds:</b>											
2021-22 ESSER2 for online school.	0.00	0.00	1.00	1.00							
<b>Total 2021-22 Other Funds</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>							
<b>Total FTE</b>	<b>1.00</b>	<b>3.00</b>	<b>2.00</b>	<b>6.00</b>							

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	2490	Other Sup Svc - Sch Admin									
	111	Licensed salaries	0	0	0.00	0	1.00	86,259	86,259	1.00	89,278
	112	Classified salaries	0	0	0.00	0	2.00	71,456	71,456	2.00	73,247
	113	Administrative salaries	139,027	139,842	1.00	147,305	1.00	149,520	149,520	1.00	154,753
	114	Managerial-classified salaries	14,142	55,319	1.00	65,347	1.00	64,953	64,953	1.00	67,227
	130	Additional salary	6,300	7,612	0.00	7,400	0.00	7,500	7,500	0.00	7,500
100		Salaries and Wages	159,469	202,773	2.00	220,052	5.00	379,688	379,688	5.00	392,005
	210	Public Employees Retirement System	42,715	54,647	0.00	67,596	0.00	125,387	125,387	0.00	105,935
	220	Social security	11,276	14,646	0.00	16,834	0.00	29,046	29,046	0.00	29,988
	230	Other Required Payroll Costs	1,082	863	0.00	1,320	0.00	2,430	2,430	0.00	2,509
	240	Contractual Employee Benefits	20,906	37,249	0.00	41,390	0.00	69,127	69,127	0.00	67,188
200		Associated Payroll Costs	75,979	107,405	0.00	127,140	0.00	225,990	225,990	0.00	205,620
	340	Travel	0	744	0.00	2,200	0.00	2,200	2,200	0.00	2,200
	350	Communication	0	0	0.00	400	0.00	400	400	0.00	400
	380	Non-instruction prof & tech	19,913	0	0.00	0	0.00	0	0	0.00	0
300		Purchased Services	19,913	744	0.00	2,600	0.00	2,600	2,600	0.00	2,600
	411	Consumable supplies	53	52	0.00	1,000	0.00	1,000	1,000	0.00	1,000
	460	Non-consumable supplies	0	0	0.00	250	0.00	250	250	0.00	250
400		Supplies and Materials	53	52	0.00	1,250	0.00	1,250	1,250	0.00	1,250
	640	Dues and fees	1,140	1,140	0.00	1,950	0.00	1,950	1,950	0.00	1,950
600		Other	1,140	1,140	0.00	1,950	0.00	1,950	1,950	0.00	1,950
Total Function	2490	Other Sup Svc - Sch Admin	256,553	312,115	2.00	352,992	5.00	611,478	611,478	5.00	603,425



## 2500 SUPPORT SERVICES – BUSINESS

Activities concerned with purchasing, paying, transporting, exchanging and maintaining goods and services for the district. Included are fiscal services, operations and maintenance, and internal services for operating all schools.

### 2510 Direction of Business Support Services

Activities concerned with directing and managing the business support services as a group. Areas of oversight include budget/financial operations, facilities, transportation, nutrition service and information services.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	0.00	1.85	1.85	\$220,833	\$118,775	\$12,200	\$2,700	\$0	\$3,220	\$357,728
Estimated salary and associated payroll cost changes due to inflation and negotiations. Net reduction due to retirement.	0.00	0.00	0.00	0.00	4,105	7,119	0	0	0	0	368,952
Adjustment to administrative and managerial salaries, additional salary and associated payroll costs due to collective bargaining.	0.00	0.00	0.00	0.00	9,569	-13,804	0	0	0	0	364,717
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>0.00</b>	<b>1.85</b>	<b>1.85</b>	<b>\$234,507</b>	<b>\$112,090</b>	<b>\$12,200</b>	<b>\$2,700</b>	<b>\$0</b>	<b>\$3,220</b>	<b>\$364,717</b>
<b>Positions Funded through Other Funds:</b>											
2021-22 Early Childhood Special Education Grant fund for contract assistance.	0.00	0.00	0.15	0.15							
<b>Total 2021-22 Other Funds</b>	<b>0.00</b>	<b>0.00</b>	<b>0.15</b>	<b>0.15</b>							
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>							

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	2510	Direction of Business Support									
	113	Administrative salaries	148,502	152,742	1.00	156,746	1.00	161,087	161,087	1.00	166,725
	114	Managerial-classified salaries	71,529	56,694	0.85	56,477	0.85	58,041	58,041	0.85	60,072
	130	Additional salary	9,626	10,108	0.00	7,610	0.00	7,710	7,710	0.00	7,710
100		Salaries and Wages	229,657	219,544	1.85	220,833	1.85	226,838	226,838	1.85	234,507
	210	Public Employees Retirement System	52,751	68,368	0.00	66,787	0.00	73,856	73,856	0.00	62,301
	220	Social security	15,971	15,212	0.00	16,894	0.00	15,308	15,308	0.00	15,895
	230	Other Required Payroll Costs	1,546	955	0.00	1,325	0.00	1,440	1,440	0.00	1,489
	240	Contractual Employee Benefits	20,209	27,598	0.00	33,769	0.00	33,390	33,390	0.00	32,405
200		Associated Payroll Costs	90,476	112,133	0.00	118,775	0.00	123,994	123,994	0.00	112,090
	340	Travel	6,068	2,355	0.00	9,200	0.00	9,200	9,200	0.00	9,200
	350	Communication	1,213	3,797	0.00	3,000	0.00	3,000	3,000	0.00	3,000
300		Purchased Services	7,281	6,152	0.00	12,200	0.00	12,200	12,200	0.00	12,200
	411	Consumable supplies	1,537	2,248	0.00	1,200	0.00	1,200	1,200	0.00	1,200
	430	Library Books	0	107	0.00	0	0.00	0	0	0.00	0
	440	Periodicals	0	0	0.00	100	0.00	100	100	0.00	100
	460	Non-consumable supplies	0	0	0.00	400	0.00	400	400	0.00	400
	470	Computer software	140	1,012	0.00	1,000	0.00	1,000	1,000	0.00	1,000
	480	Computer hardware	0	1,214	0.00	0	0.00	0	0	0.00	0
400		Supplies and Materials	1,676	4,582	0.00	2,700	0.00	2,700	2,700	0.00	2,700
	640	Dues and fees	1,120	1,453	0.00	3,220	0.00	3,220	3,220	0.00	3,220
	670	Taxes and licenses	200	0	0.00	0	0.00	0	0	0.00	0
600		Other	1,320	1,453	0.00	3,220	0.00	3,220	3,220	0.00	3,220
Total Function	2510	Direction of Business Support	330,410	343,864	1.85	357,728	1.85	368,952	368,952	1.85	364,717

## 2520 Fiscal Services

Activities concerned with the fiscal operations of the district. This program area includes budgeting, purchasing, accounts payable, financial accounting, payroll and internal auditing. A portion of these costs are recovered through grant indirect charges which are budgeted as revenue to the General Fund.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	7.90	4.00	11.90	\$799,989	\$473,347	\$55,818	\$159,462	\$0	\$150,000	\$1,638,616
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	34,798	34,254	0	0	0	0	1,707,668
Add 650 - insurance \$100,000 as insurance fund is decreasing and may be depleted in 2021-22.	0.00	0.00	0.00	0.00	0	0	0	0	0	100,000	1,807,668
Increase 470-computer software for contractual increases.	0.00	0.00	0.00	0.00	0	0	0	11,993	0	0	1,819,661
Adjustments to classified and managerial salaries, additional salaries, and associated payroll costs due to collective bargaining.	0.00	0.00	0.00	0.00	23,689	-46,784	0	0	0	0	1,796,566
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>7.90</b>	<b>4.00</b>	<b>11.90</b>	<b>\$858,476</b>	<b>\$460,817</b>	<b>\$55,818</b>	<b>\$171,455</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$1,796,566</b>
<b>Positions Funded Through Other Funds:</b>											
2021-22 Early Childhood Special Education staff support.	0.00	0.75	0.00	0.75							
2021-22 Student Investment Account - EECSE	0.00	0.25	0.00	0.25							
2021-22 PEERS Program support (EECSE)	0.00	0.10	0.00	0.10							
<b>Total 2021-22 Grant FTE</b>	<b>0.00</b>	<b>1.10</b>	<b>0.00</b>	<b>1.10</b>							
<b>Total FTE</b>	<b>0.00</b>	<b>9.00</b>	<b>4.00</b>	<b>13.00</b>							

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	2520	Fiscal Services									
	112	Classified salaries	320,018	325,776	7.90	451,564	7.90	466,539	466,539	7.90	478,180
	114	Managerial-classified salaries	310,860	318,504	4.00	326,975	4.00	337,826	337,826	4.00	349,650
	124	Temporary - classified	212	0	0.00	5,000	0.00	5,000	5,000	0.00	5,000
	130	Additional salary	18,883	11,359	0.00	16,450	0.00	25,422	25,422	0.00	25,646
100		Salaries and Wages	649,974	655,638	11.90	799,989	11.90	834,787	834,787	11.90	858,476
	210	Public Employees Retirement System	115,729	176,231	0.00	216,399	0.00	254,611	254,611	0.00	210,325
	220	Social security	49,397	49,949	0.00	61,199	0.00	63,861	63,861	0.00	65,673
	230	Other Required Payroll Costs	4,527	2,966	0.00	4,800	0.00	5,342	5,342	0.00	5,494
	240	Contractual Employee Benefits	147,337	150,758	0.00	190,949	0.00	183,787	183,787	0.00	179,325
200		Associated Payroll Costs	316,991	379,903	0.00	473,347	0.00	507,601	507,601	0.00	460,817
	320	Property Services	7,258	4,831	0.00	3,600	0.00	3,600	3,600	0.00	3,600
	340	Travel	7,401	2,683	0.00	6,240	0.00	6,240	6,240	0.00	6,240
	350	Communication	10,675	10,947	0.00	8,600	0.00	8,600	8,600	0.00	8,600
	380	Non-instruction prof & tech	104,810	97,037	0.00	37,378	0.00	37,378	37,378	0.00	37,378
	390	Other general prof/tech svcs	0	420	0.00	0	0.00	0	0	0.00	0
300		Purchased Services	130,145	115,918	0.00	55,818	0.00	55,818	55,818	0.00	55,818
	411	Consumable supplies	5,035	4,596	0.00	7,500	0.00	7,500	7,500	0.00	7,500
	440	Periodicals	85	85	0.00	0	0.00	0	0	0.00	0
	460	Non-consumable supplies	13,245	2,827	0.00	6,000	0.00	6,000	6,000	0.00	6,000
	470	Computer software	132,671	142,888	0.00	145,962	0.00	157,955	157,955	0.00	157,955
	480	Computer hardware	0	2,429	0.00	0	0.00	0	0	0.00	0
400		Supplies and Materials	151,036	152,825	0.00	159,462	0.00	171,455	171,455	0.00	171,455
	640	Dues and fees	46,226	41,130	0.00	50,000	0.00	50,000	50,000	0.00	50,000
	650	Insurance and Judgments	0	0	0.00	100,000	0.00	200,000	200,000	0.00	200,000
	670	Taxes and licenses	55	0	0.00	0	0.00	0	0	0.00	0
600		Other	46,281	41,130	0.00	150,000	0.00	250,000	250,000	0.00	250,000
Total Function	2520	Fiscal Services	1,294,427	1,345,414	11.90	1,638,616	11.90	1,819,661	1,819,661	11.90	1,796,566

## 2540 SUPPORT SERVICES – OPERATION & MAINTENANCE OF PLANT SERVICES

Activities concerned with keeping the physical plant open, comfortable and safe for use, and keeping the grounds, buildings and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, equipment and grounds are included.

### 2541 Service Area Direction – Operations/Maintenance

Activities of directing and managing the operation and maintenance of the school plan facilities.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	1.00	3.00	4.00	\$363,325	\$224,167	\$5,700	\$24,500	\$0	\$200	\$617,892
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	2,057	10,358	0	0	0	0	630,307
Adjustment to classified and managerial salaries, additional salaries, and associated payroll costs due to collective bargaining.	0.00	0.00	0.00	0.00	5,997	-22,048	0	0	0	0	614,256
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>1.00</b>	<b>3.00</b>	<b>4.00</b>	<b>\$371,379</b>	<b>\$212,477</b>	<b>\$5,700</b>	<b>\$24,500</b>	<b>\$0</b>	<b>\$200</b>	<b>\$614,256</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

		<b>General Fund</b>								
		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 100</b>	<b>General Fund Requirements</b>									
<b>Function 2541</b>	<b>Operations/Maintenance</b>									
112	Classified salaries	53,534	57,104	1.00	61,123	1.00	61,116	61,116	1.00	62,640
114	Managerial-classified salaries	278,760	281,934	3.00	294,382	3.00	298,646	298,646	3.00	303,119
130	Additional salary	4,460	4,400	0.00	7,820	0.00	5,620	5,620	0.00	5,620
<b>100</b>	<b>Salaries and Wages</b>	<b>336,755</b>	<b>343,438</b>	<b>4.00</b>	<b>363,325</b>	<b>4.00</b>	<b>365,382</b>	<b>365,382</b>	<b>4.00</b>	<b>371,379</b>
210	Public Employees Retirement System	86,615	104,028	0.00	109,930	0.00	118,032	118,032	0.00	97,623
220	Social security	25,820	26,400	0.00	27,794	0.00	27,952	27,952	0.00	28,410
230	Other Required Payroll Costs	6,701	5,840	0.00	7,085	0.00	9,682	9,682	0.00	9,841
240	Contractual Employee Benefits	69,058	74,677	0.00	79,358	0.00	78,859	78,859	0.00	76,603
<b>200</b>	<b>Associated Payroll Costs</b>	<b>188,194</b>	<b>210,944</b>	<b>0.00</b>	<b>224,167</b>	<b>0.00</b>	<b>234,525</b>	<b>234,525</b>	<b>0.00</b>	<b>212,477</b>
320	Property Services	1,393	1,393	0.00	1,400	0.00	1,400	1,400	0.00	1,400
340	Travel	896	204	0.00	1,000	0.00	1,000	1,000	0.00	1,000
350	Communication	1,843	1,711	0.00	3,300	0.00	3,300	3,300	0.00	3,300
<b>300</b>	<b>Purchased Services</b>	<b>4,133</b>	<b>3,309</b>	<b>0.00</b>	<b>5,700</b>	<b>0.00</b>	<b>5,700</b>	<b>5,700</b>	<b>0.00</b>	<b>5,700</b>
411	Consumable supplies	949	840	0.00	1,000	0.00	1,000	1,000	0.00	1,000
460	Non-consumable supplies	343	895	0.00	500	0.00	500	500	0.00	500
470	Computer software	19,335	20,301	0.00	22,000	0.00	22,000	22,000	0.00	22,000
480	Computer hardware	1,270	1,027	0.00	1,000	0.00	1,000	1,000	0.00	1,000
<b>400</b>	<b>Supplies and Materials</b>	<b>21,897</b>	<b>23,062</b>	<b>0.00</b>	<b>24,500</b>	<b>0.00</b>	<b>24,500</b>	<b>24,500</b>	<b>0.00</b>	<b>24,500</b>
640	Dues and fees	70	70	0.00	200	0.00	200	200	0.00	200
<b>600</b>	<b>Other</b>	<b>70</b>	<b>70</b>	<b>0.00</b>	<b>200</b>	<b>0.00</b>	<b>200</b>	<b>200</b>	<b>0.00</b>	<b>200</b>
<b>Total Function 2541</b>	<b>Operations/Maintenance</b>	<b>551,049</b>	<b>580,823</b>	<b>4.00</b>	<b>617,892</b>	<b>4.00</b>	<b>630,307</b>	<b>630,307</b>	<b>4.00</b>	<b>614,256</b>

### 2542 Care & Upkeep of Buildings Services

Activities primarily concerned with keeping the physical plant clean and ready for daily use including operating the heating, lighting and ventilating systems. Budgeted are custodians, cleaning supplies, utilities and property insurance.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	60.75	0.00	60.75	\$3,063,041	\$2,093,021	\$2,207,258	\$295,200	\$40,000	\$234,180	\$7,932,700
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	-38,701	69,564	0	0	0	0	7,963,563
Add 1.0 fte supervisor for custodial department salaries and associated payroll costs.	0.00	0.00	1.00	1.00	81,918	41,885	0	0	0	0	8,087,366
Add \$175,000 to 320 - property services for increases in fuel and electricity due to pandemic. (HVAC higher outside airflow increase heat and increased electricity for air purifier usage.)	0.00	0.00	0.00	0.00	0	0	175,000	0	0	0	8,262,366
Adjustment to classified and managerial salaries and associated payroll costs due to collective bargaining. Reduction in salaries due to attrition.	0.00	0.00	0.00	0.00	-27,189	-200,456	0	0	0	0	8,034,721
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>60.75</b>	<b>1.00</b>	<b>61.75</b>	<b>\$3,079,069</b>	<b>\$2,004,014</b>	<b>\$2,382,258</b>	<b>\$295,200</b>	<b>\$40,000</b>	<b>\$234,180</b>	<b>\$8,034,721</b>
<b>Grant Funded Positions:</b>											
2021-22 Early Childhood Special Education Grant	0.00	0.75	0.00	0.75							
2021-22 ESSER grant funding for additional custodial and supervisor.	0.00	14.00	1.00	15.00							
<b>Total 2021-22 Grants</b>	<b>0.00</b>	<b>14.75</b>	<b>1.00</b>	<b>15.75</b>							
<b>Total FTE</b>	<b>0.00</b>	<b>75.50</b>	<b>2.00</b>	<b>77.50</b>							

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	2542	Care & Upkeep of Buildings									
	112	Classified salaries	2,619,708	2,714,058	60.75	2,955,098	60.75	2,916,397	2,916,397	60.75	2,886,383
	114	Managerial-classified salaries	0	0	0.00	0	1.00	80,718	80,718	1.00	83,543
	122	Substitute - classified	50,014	32,817	0.00	55,000	0.00	55,000	55,000	0.00	55,000
	124	Temporary - classified	0	0	0.00	7,243	0.00	7,243	7,243	0.00	7,243
	130	Additional salary	54,247	20,159	0.00	45,700	0.00	46,900	46,900	0.00	46,900
100		Salaries and Wages	2,723,969	2,767,034	60.75	3,063,041	61.75	3,106,258	3,106,258	61.75	3,079,069
	210	Public Employees Retirement System	598,181	762,620	0.00	866,501	0.00	947,406	947,406	0.00	754,375
	220	Social security	205,265	209,898	0.00	234,324	0.00	237,630	237,630	0.00	235,550
	230	Other Required Payroll Costs	59,888	53,526	0.00	59,727	0.00	80,669	80,669	0.00	79,891
	240	Contractual Employee Benefits	830,549	886,632	0.00	932,469	0.00	938,765	938,765	0.00	934,198
200		Associated Payroll Costs	1,693,884	1,912,676	0.00	2,093,021	0.00	2,204,470	2,204,470	0.00	2,004,014
	320	Property Services	2,167,394	1,902,956	0.00	2,191,558	0.00	2,366,558	2,366,558	0.00	2,366,558
	340	Travel	719	759	0.00	1,700	0.00	1,700	1,700	0.00	1,700
	350	Communication	1,872	2,227	0.00	1,000	0.00	1,000	1,000	0.00	1,000
	390	Other general prof/tech svcs	4,390	0	0.00	13,000	0.00	13,000	13,000	0.00	13,000
300		Purchased Services	2,174,375	1,905,942	0.00	2,207,258	0.00	2,382,258	2,382,258	0.00	2,382,258
	411	Consumable supplies	274,096	241,787	0.00	270,200	0.00	270,200	270,200	0.00	270,200
	460	Non-consumable supplies	19,570	12,756	0.00	25,000	0.00	25,000	25,000	0.00	25,000
400		Supplies and Materials	293,666	254,542	0.00	295,200	0.00	295,200	295,200	0.00	295,200
	540	Depreciable equipment	25,366	12,683	0.00	40,000	0.00	40,000	40,000	0.00	40,000
500		Capital Outlay	25,366	12,683	0.00	40,000	0.00	40,000	40,000	0.00	40,000
	640	Dues and fees	0	2,099	0.00	500	0.00	500	500	0.00	500
	650	Insurance and Judgments	195,647	203,709	0.00	229,680	0.00	229,680	229,680	0.00	229,680
	670	Taxes and licenses	5,585	1,657	0.00	4,000	0.00	4,000	4,000	0.00	4,000
600		Other	201,232	207,465	0.00	234,180	0.00	234,180	234,180	0.00	234,180
Total Function	2542	Care & Upkeep of Buildings	7,112,492	7,060,343	60.75	7,932,700	61.75	8,262,366	8,262,366	61.75	8,034,721



### 2543 Care & Upkeep of Grounds Services

Activities concerned with maintaining land and its improvements (other than buildings) in good condition. The budget includes costs for summer help and equipment replacement.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	3.00	0.00	3.00	\$174,803	\$111,597	\$48,850	\$72,450	\$10,000	\$200	\$417,900
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	1,854	1,443	0	0	0	0	421,197
Adjustment to classified salaries and associated payroll costs due to collective bargaining.	0.00	0.00	0.00	0.00	4,218	-10,499	0	0	0	0	414,916
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	<b>\$180,875</b>	<b>\$102,541</b>	<b>\$48,850</b>	<b>\$72,450</b>	<b>\$10,000</b>	<b>\$200</b>	<b>\$414,916</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	2543	Care & Upkeep of Grounds									
	112	Classified salaries	158,241	149,637	3.00	166,898	3.00	168,752	168,752	3.00	172,970
	124	Temporary - classified	0	0	0.00	7,140	0.00	7,140	7,140	0.00	7,140
	130	Additional salary	0	269	0.00	765	0.00	765	765	0.00	765
100		Salaries and Wages	158,241	149,906	3.00	174,803	3.00	176,657	176,657	3.00	180,875
	210	Public Employees Retirement System	40,321	45,016	0.00	56,381	0.00	57,625	57,625	0.00	48,153
	220	Social security	11,812	11,324	0.00	13,372	0.00	13,514	13,514	0.00	13,837
	230	Other Required Payroll Costs	3,532	2,931	0.00	3,409	0.00	4,681	4,681	0.00	4,794
	240	Contractual Employee Benefits	43,097	40,853	0.00	38,435	0.00	37,220	37,220	0.00	35,757
200		Associated Payroll Costs	98,762	100,124	0.00	111,597	0.00	113,040	113,040	0.00	102,541
	320	Property Services	37,768	33,356	0.00	47,300	0.00	47,300	47,300	0.00	47,300
	340	Travel	571	259	0.00	600	0.00	600	600	0.00	600
	350	Communication	461	321	0.00	950	0.00	950	950	0.00	950
300		Purchased Services	38,800	33,935	0.00	48,850	0.00	48,850	48,850	0.00	48,850
	411	Consumable supplies	49,139	37,174	0.00	57,500	0.00	57,500	57,500	0.00	57,500
	460	Non-consumable supplies	5,362	299	0.00	14,950	0.00	14,950	14,950	0.00	14,950
400		Supplies and Materials	54,500	37,473	0.00	72,450	0.00	72,450	72,450	0.00	72,450
	540	Depreciable equipment	0	6,154	0.00	10,000	0.00	10,000	10,000	0.00	10,000
500		Capital Outlay	0	6,154	0.00	10,000	0.00	10,000	10,000	0.00	10,000
	640	Dues and fees	0	50	0.00	0	0.00	0	0	0.00	0
	670	Taxes and licenses	100	0	0.00	200	0.00	200	200	0.00	200
600		Other	100	50	0.00	200	0.00	200	200	0.00	200
Total Function	2543	Care & Upkeep of Grounds	350,404	327,641	3.00	417,900	3.00	421,197	421,197	3.00	414,916

### 2544 Maintenance (District Wide)

Activities concerned with keeping the district's physical plant maintained and ready for daily use, as well as repair and replacement of facilities and building equipment.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	9.00	1.00	10.00	\$739,938	\$451,495	\$603,214	\$477,493	\$45,000	\$2,500	\$2,319,640
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	-43,319	7,425	0	0	0	0	2,283,746
Add \$200,000 under 540 - depreciable equipment for replacement equipment.	0.00	0.00	0.00	0.00	0	0	0	0	200,000	0	2,483,746
Adjustment to classified and managerial salaries and associated payroll costs due to collective bargaining.	0.00	0.00	0.00	0.00	73,880	-6,734	0	0	0	0	2,550,892
Reduce 540 - depreciable equipment by \$65,000. Equipment will be purchased in future years.	0.00	0.00	0.00	0.00	0	0	0	0	-65,000	0	2,485,892
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>9.00</b>	<b>1.00</b>	<b>10.00</b>	<b>\$770,499</b>	<b>\$452,186</b>	<b>\$603,214</b>	<b>\$477,493</b>	<b>\$180,000</b>	<b>\$2,500</b>	<b>\$2,485,892</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	2544	Maintenance - District Wide									
	112	Classified salaries	523,460	537,913	9.00	644,798	9.00	598,795	598,795	9.00	672,441
	114	Managerial-classified salaries	82,235	82,604	1.00	86,800	1.00	89,484	89,484	1.00	89,718
	130	Additional salary	2,151	1,699	0.00	8,340	0.00	8,340	8,340	0.00	8,340
100		Salaries and Wages	607,846	622,216	10.00	739,938	10.00	696,619	696,619	10.00	770,499
	210	Public Employees Retirement System	136,836	172,007	0.00	203,618	0.00	212,470	212,470	0.00	190,799
	220	Social security	46,208	47,344	0.00	56,605	0.00	53,291	53,291	0.00	58,943
	230	Other Required Payroll Costs	13,643	12,199	0.00	14,428	0.00	19,610	19,610	0.00	20,418
	240	Contractual Employee Benefits	136,939	157,048	0.00	176,844	0.00	173,549	173,549	0.00	182,026
200		Associated Payroll Costs	333,626	388,597	0.00	451,495	0.00	458,920	458,920	0.00	452,186
	320	Property Services	331,883	413,484	0.00	505,907	0.00	505,907	505,907	0.00	505,907
	340	Travel	935	1,172	0.00	3,000	0.00	3,000	3,000	0.00	3,000
	350	Communication	5,035	5,147	0.00	6,000	0.00	6,000	6,000	0.00	6,000
	380	Non-instruction prof & tech	84,715	165,871	0.00	88,307	0.00	88,307	88,307	0.00	88,307
	390	Other general prof/tech svcs	19,640	2,200	0.00	0	0.00	0	0	0.00	0
300		Purchased Services	442,208	587,874	0.00	603,214	0.00	603,214	603,214	0.00	603,214
	411	Consumable supplies	229,369	180,380	0.00	362,493	0.00	362,493	362,493	0.00	362,493
	460	Non-consumable supplies	101,525	82,565	0.00	110,000	0.00	110,000	110,000	0.00	110,000
	480	Computer hardware	0	2,054	0.00	5,000	0.00	5,000	5,000	0.00	5,000
400		Supplies and Materials	330,894	264,999	0.00	477,493	0.00	477,493	477,493	0.00	477,493
	540	Depreciable equipment	0	33,778	0.00	45,000	0.00	245,000	245,000	0.00	180,000
500		Capital Outlay	0	33,778	0.00	45,000	0.00	245,000	245,000	0.00	180,000
	640	Dues and fees	0	1,381	0.00	2,000	0.00	2,000	2,000	0.00	2,000
	670	Taxes and licenses	100	1,308	0.00	500	0.00	500	500	0.00	500
600		Other	100	2,689	0.00	2,500	0.00	2,500	2,500	0.00	2,500
Total Function	2544	Maintenance - District Wide	1,714,675	1,900,154	10.00	2,319,640	10.00	2,483,746	2,483,746	10.00	2,485,892

### 2545 Care and Upkeep of Vehicles

Budgeted here are activities concerned with maintenance and replacement of approximately 40 non-student transport vehicles such as trucks, vans and automobiles primarily in maintenance and grounds. Repair and upkeep costs are allocated to this program based on actual hours worked on these vehicles.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	0.00	0.00	0.00	\$0	\$0	\$9,100	\$32,500	\$0	\$7,670	\$49,270
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,100</b>	<b>\$32,500</b>	<b>\$0</b>	<b>\$7,670</b>	<b>\$49,270</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund 100	General Fund Requirements										
Function 2545	Care & Upkeep of Vehicles										
320	Property Services		5,519	2,140	0.00	9,100	0.00	9,100	9,100	0.00	9,100
300	Purchased Services		5,519	2,140	0.00	9,100	0.00	9,100	9,100	0.00	9,100
411	Consumable supplies		25,227	21,597	0.00	26,500	0.00	26,500	26,500	0.00	26,500
460	Non-consumable supplies		324	2,012	0.00	6,000	0.00	6,000	6,000	0.00	6,000
400	Supplies and Materials		25,551	23,608	0.00	32,500	0.00	32,500	32,500	0.00	32,500
650	Insurance and Judgments		5,877	6,090	0.00	7,070	0.00	7,070	7,070	0.00	7,070
670	Taxes and licenses		420	0	0.00	600	0.00	600	600	0.00	600
600	Other		6,297	6,090	0.00	7,670	0.00	7,670	7,670	0.00	7,670
Total Function 2545	Care & Upkeep of Vehicles		37,367	31,839	0.00	49,270	0.00	49,270	49,270	0.00	49,270

### 2546 Security Services (Buildings)

Activities concerned with maintaining security and safety of school property. Payments to alarm monitoring and response companies. A security coordinator was added in 2015-16 to administer security access to District buildings. Security access was added to each building as part of the 2012 bond projects.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	1.00	0.00	1.00	\$51,077	\$27,832	\$118,000	\$9,000	\$0	\$0	\$205,909
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	2,053	7,076	0	0	0	0	215,038
Adjustments to classified salaries and associated payroll costs due to collective bargaining.	0.00	0.00	0.00	0.00	1,331	-2,925	0	0	0	0	213,444
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>\$54,461</b>	<b>\$31,983</b>	<b>\$118,000</b>	<b>\$9,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$213,444</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	2546	Security Services - Building									
	112	Classified salaries	45,454	49,358	1.00	51,077	1.00	53,130	53,130	1.00	54,461
	130	Additional salary	0	336	0.00	0	0.00	0	0	0.00	0
100		Salaries and Wages	45,454	49,694	1.00	51,077	1.00	53,130	53,130	1.00	54,461
	210	Public Employees Retirement System	9,618	13,474	0.00	13,816	0.00	16,204	16,204	0.00	13,343
	220	Social security	3,477	3,802	0.00	3,907	0.00	4,064	4,064	0.00	4,166
	230	Other Required Payroll Costs	324	232	0.00	306	0.00	340	340	0.00	348
	240	Contractual Employee Benefits	10,220	10,161	0.00	9,803	0.00	14,300	14,300	0.00	14,126
200		Associated Payroll Costs	23,639	27,668	0.00	27,832	0.00	34,908	34,908	0.00	31,983
	320	Property Services	103,313	112,296	0.00	118,000	0.00	118,000	118,000	0.00	118,000
	350	Communication	50	0	0.00	0	0.00	0	0	0.00	0
300		Purchased Services	103,363	112,296	0.00	118,000	0.00	118,000	118,000	0.00	118,000
	411	Consumable supplies	260	4,294	0.00	2,000	0.00	2,000	2,000	0.00	2,000
	470	Computer software	0	4,583	0.00	7,000	0.00	7,000	7,000	0.00	7,000
400		Supplies and Materials	260	8,877	0.00	9,000	0.00	9,000	9,000	0.00	9,000
	670	Taxes and licenses	875	1,550	0.00	0	0.00	0	0	0.00	0
600		Other	875	1,550	0.00	0	0.00	0	0	0.00	0
Total Function	2546	Security Services - Building	173,592	200,086	1.00	205,909	1.00	215,038	215,038	1.00	213,444



## 2550 SUPPORT SERVICES – STUDENT TRANSPORTATION SERVICES

Activities concerned with the transportation of students between home and school, as provided by state law, and trips to school activities.

### 2551 Service Area Direction (Transportation)

Activities pertaining to directing and managing student transportation services.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	6.75	2.00	8.75	\$539,898	\$350,386	\$10,525	\$23,500	\$0	\$200	\$924,509
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	-13,330	20,041	0	0	0	0	931,220
Adjustments to classified and managerial salaries, additional salaries, and associated payroll costs due to collective bargaining.	0.00	0.00	0.00	0.00	14,792	-33,185	0	0	0	0	912,827
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>6.75</b>	<b>2.00</b>	<b>8.75</b>	<b>\$541,360</b>	<b>\$337,242</b>	<b>\$10,525</b>	<b>\$23,500</b>	<b>\$0</b>	<b>\$200</b>	<b>\$912,827</b>

**David Douglas School District #40, Portland, OR 97220**  
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**Budget Year: 07/01/2021 - 06/30/2022**

			<b>General Fund</b>							
		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 100</b>	<b>General Fund Requirements</b>									
<b>Function 2551</b>	<b>Transportation</b>									
112	Classified salaries	308,450	294,881	6.75	359,523	6.75	349,155	349,155	6.75	357,898
114	Managerial-classified salaries	157,828	160,226	2.00	175,532	2.00	172,525	172,525	2.00	178,562
130	Additional salary	21,731	23,679	0.00	4,843	0.00	4,888	4,888	0.00	4,900
<b>100</b>	<b>Salaries and Wages</b>	<b>488,010</b>	<b>478,787</b>	<b>8.75</b>	<b>539,898</b>	<b>8.75</b>	<b>526,568</b>	<b>526,568</b>	<b>8.75</b>	<b>541,360</b>
210	Public Employees Retirement System	108,723	130,581	0.00	143,876	0.00	176,874	176,874	0.00	145,909
220	Social security	37,135	36,609	0.00	41,302	0.00	40,282	40,282	0.00	41,414
230	Other Required Payroll Costs	12,690	11,253	0.00	13,768	0.00	18,957	18,957	0.00	19,489
240	Contractual Employee Benefits	118,168	120,055	0.00	151,440	0.00	134,314	134,314	0.00	130,430
<b>200</b>	<b>Associated Payroll Costs</b>	<b>276,716</b>	<b>298,498</b>	<b>0.00</b>	<b>350,386</b>	<b>0.00</b>	<b>370,427</b>	<b>370,427</b>	<b>0.00</b>	<b>337,242</b>
320	Property Services	1,917	1,260	0.00	1,925	0.00	1,925	1,925	0.00	1,925
340	Travel	2,775	820	0.00	4,000	0.00	4,000	4,000	0.00	4,000
350	Communication	3,925	13,149	0.00	4,600	0.00	4,600	4,600	0.00	4,600
380	Non-instruction prof & tech	0	25,842	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>	<b>8,617</b>	<b>41,071</b>	<b>0.00</b>	<b>10,525</b>	<b>0.00</b>	<b>10,525</b>	<b>10,525</b>	<b>0.00</b>	<b>10,525</b>
411	Consumable supplies	2,797	2,129	0.00	2,000	0.00	2,000	2,000	0.00	2,000
460	Non-consumable supplies	2,804	2,603	0.00	1,500	0.00	1,500	1,500	0.00	1,500
470	Computer software	0	18,930	0.00	19,000	0.00	19,000	19,000	0.00	19,000
480	Computer hardware	9,418	1,145	0.00	1,000	0.00	1,000	1,000	0.00	1,000
<b>400</b>	<b>Supplies and Materials</b>	<b>15,020</b>	<b>24,807</b>	<b>0.00</b>	<b>23,500</b>	<b>0.00</b>	<b>23,500</b>	<b>23,500</b>	<b>0.00</b>	<b>23,500</b>
640	Dues and fees	100	100	0.00	200	0.00	200	200	0.00	200
<b>600</b>	<b>Other</b>	<b>100</b>	<b>100</b>	<b>0.00</b>	<b>200</b>	<b>0.00</b>	<b>200</b>	<b>200</b>	<b>0.00</b>	<b>200</b>
<b>Total Function 2551</b>	<b>Transportation</b>	<b>788,463</b>	<b>843,263</b>	<b>8.75</b>	<b>924,509</b>	<b>8.75</b>	<b>931,220</b>	<b>931,220</b>	<b>8.75</b>	<b>912,827</b>

### 2552 Vehicle Operation Services

Activities concerned with operating vehicles for student transportation. Driving of buses or other student transportation vehicles and liability insurance on student transportation vehicles is included. Special education transportation is budgeted in function 2558.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	41.65	0.00	41.65	\$1,546,127	\$1,263,673	\$312,000	\$315,050	\$100,000	\$51,900	\$3,588,750
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	49,202	78,000	0	0	0	0	3,715,952
Addition to 564 - bus purchases for new busses to meet 2025 retirement date for 17 busses.	0.00	0.00	0.00	0.00	0	0	0	0	420,000	0	4,135,952
Addition of \$50,000 to 460 - nonconsumable supplies for replacing video equipment in busses.	0.00	0.00	0.00	0.00	0	0	0	50,000	0	0	4,185,952
Realign \$15,000 from 330 - student transportation services to 470 - computer software for gps and badging systems.	0.00	0.00	0.00	0.00	0	0	-15,000	15,000	0	0	4,185,952
Adjustment to classified salaries, additional salaries, and associated payroll costs due to collective bargaining.	0.00	0.00	0.00	0.00	38,205	-98,601	0	0	0	0	4,125,556
Reduction to 564 - bus purchases. Funded through a grant.	0.00	0.00	0.00	0.00	0	0	0	0	-420,000	0	3,705,556
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>41.65</b>	<b>0.00</b>	<b>41.65</b>	<b>\$1,633,534</b>	<b>\$1,243,072</b>	<b>\$297,000</b>	<b>\$380,050</b>	<b>\$100,000</b>	<b>\$51,900</b>	<b>\$3,705,556</b>
<b>Positions Funded by Other Funds:</b>											
2021-22 Mt. Hood HeadStart grant	0.00	0.13	0.00	0.13							
2021-22 Preschool Promise grant	0.00	0.50	0.00	0.50							
<b>Total 2020-21 Grant FTE</b>	<b>0.00</b>	<b>0.63</b>	<b>0.00</b>	<b>0.13</b>							
<b>Total FTE</b>	<b>0.00</b>	<b>42.28</b>	<b>0.00</b>	<b>42.28</b>							

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

		<b>General Fund</b>								
		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 100</b>	<b>General Fund Requirements</b>									
<b>Function 2552</b>	<b>Vehicle Operations</b>									
112	Classified salaries	1,319,056	1,288,686	41.65	1,425,425	41.65	1,479,017	1,479,017	41.65	1,515,920
122	Substitute - classified	69,366	35,866	0.00	25,500	0.00	25,500	25,500	0.00	25,500
124	Temporary - classified	25,498	35,175	0.00	0	0.00	0	0	0.00	0
130	Additional salary	91,869	81,976	0.00	95,202	0.00	90,812	90,812	0.00	92,114
<b>100</b>	<b>Salaries and Wages</b>	<b>1,505,788</b>	<b>1,441,703</b>	<b>41.65</b>	<b>1,546,127</b>	<b>41.65</b>	<b>1,595,329</b>	<b>1,595,329</b>	<b>41.65</b>	<b>1,633,534</b>
210	Public Employees Retirement System	326,038	378,866	0.00	433,180	0.00	494,055	494,055	0.00	407,889
220	Social security	113,135	108,881	0.00	118,279	0.00	122,043	122,043	0.00	124,965
230	Other Required Payroll Costs	42,412	37,827	0.00	39,426	0.00	57,432	57,432	0.00	58,808
240	Contractual Employee Benefits	590,307	615,027	0.00	672,788	0.00	668,143	668,143	0.00	651,410
<b>200</b>	<b>Associated Payroll Costs</b>	<b>1,071,892</b>	<b>1,140,601</b>	<b>0.00</b>	<b>1,263,673</b>	<b>0.00</b>	<b>1,341,673</b>	<b>1,341,673</b>	<b>0.00</b>	<b>1,243,072</b>
320	Property Services	66,173	17,577	0.00	25,500	0.00	25,500	25,500	0.00	25,500
330	Student Transportation Services	229,693	181,566	0.00	200,000	0.00	185,000	185,000	0.00	185,000
340	Travel	1,286	1,730	0.00	0	0.00	0	0	0.00	0
350	Communication	35,179	37,930	0.00	71,500	0.00	71,500	71,500	0.00	71,500
380	Non-instruction prof & tech	0	853	0.00	0	0.00	0	0	0.00	0
390	Other general prof/tech svcs	13,678	12,400	0.00	15,000	0.00	15,000	15,000	0.00	15,000
<b>300</b>	<b>Purchased Services</b>	<b>346,009</b>	<b>252,055</b>	<b>0.00</b>	<b>312,000</b>	<b>0.00</b>	<b>297,000</b>	<b>297,000</b>	<b>0.00</b>	<b>297,000</b>
411	Consumable supplies	233,068	144,014	0.00	241,050	0.00	241,050	241,050	0.00	241,050
460	Non-consumable supplies	34,344	44,776	0.00	74,000	0.00	124,000	124,000	0.00	124,000
470	Computer software	7,526	1,000	0.00	0	0.00	15,000	15,000	0.00	15,000
480	Computer hardware	215	0	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>	<b>275,152</b>	<b>189,790</b>	<b>0.00</b>	<b>315,050</b>	<b>0.00</b>	<b>380,050</b>	<b>380,050</b>	<b>0.00</b>	<b>380,050</b>
564	Bus purchases	100,000	0	0.00	100,000	0.00	520,000	520,000	0.00	100,000
<b>500</b>	<b>Capital Outlay</b>	<b>100,000</b>	<b>0</b>	<b>0.00</b>	<b>100,000</b>	<b>0.00</b>	<b>520,000</b>	<b>520,000</b>	<b>0.00</b>	<b>100,000</b>
640	Dues and fees	32	0	0.00	150	0.00	150	150	0.00	150
650	Insurance and Judgments	33,349	34,342	0.00	48,750	0.00	48,750	48,750	0.00	48,750
670	Taxes and licenses	1,297	1,139	0.00	3,000	0.00	3,000	3,000	0.00	3,000
<b>600</b>	<b>Other</b>	<b>34,678</b>	<b>35,481</b>	<b>0.00</b>	<b>51,900</b>	<b>0.00</b>	<b>51,900</b>	<b>51,900</b>	<b>0.00</b>	<b>51,900</b>

David Douglas School District #40, Portland, OR 97220

Budget Detail by Fund/Function/Object

Budget Year: 07/01/2021 - 06/30/2022

			General Fund								
			Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Total Function	2552	Vehicle Operations	3,333,519	3,059,631	41.65	3,588,750	41.65	4,185,952	4,185,952	41.65	3,705,556

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### 2554 Vehicle Servicing & Maintenance

Activities concerned with maintaining 91 student school buses in good condition including repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling and preventative maintenance. Mechanics serve as back-up drivers in the event of a shortage.

Costs for special education and non-student vehicle maintenance are allocated to other functions.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Proposed Budget	0.00	3.00	1.00	4.00	\$286,388	\$179,143	\$32,445	\$51,100	\$0	\$0	\$549,076
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	2,294	12,555	0	0	0	0	563,925
Adjustment to classified and managerial salaries and associated payroll costs due to collective bargaining.	0.00	0.00	0.00	0.00	7,900	-16,234	0	0	0	0	555,591
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>3.00</b>	<b>1.00</b>	<b>4.00</b>	<b>\$296,582</b>	<b>\$175,464</b>	<b>\$32,445</b>	<b>\$51,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$555,591</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	2554	Vehicle Service & Maintenance									
112	Classified salaries		128,725	198,394	3.00	207,135	3.00	209,886	209,886	3.00	215,128
114	Managerial-classified salaries		72,416	72,723	1.00	76,421	1.00	75,964	75,964	1.00	78,622
130	Additional salary		3,491	20,603	0.00	2,832	0.00	2,832	2,832	0.00	2,832
100	Salaries and Wages		204,632	291,720	4.00	286,388	4.00	288,682	288,682	4.00	296,582
210	Public Employees Retirement System		45,607	76,193	0.00	81,072	0.00	91,031	91,031	0.00	75,718
220	Social security		15,410	22,207	0.00	21,909	0.00	22,084	22,084	0.00	22,689
230	Other Required Payroll Costs		5,510	7,583	0.00	7,303	0.00	10,393	10,393	0.00	10,677
240	Contractual Employee Benefits		43,170	66,103	0.00	68,859	0.00	68,190	68,190	0.00	66,380
200	Associated Payroll Costs		109,698	172,086	0.00	179,143	0.00	191,698	191,698	0.00	175,464
320	Property Services		1,650	10,224	0.00	32,045	0.00	32,045	32,045	0.00	32,045
340	Travel		1,404	0	0.00	0	0.00	0	0	0.00	0
350	Communication		33	37	0.00	400	0.00	400	400	0.00	400
380	Non-instruction prof & tech		0	1,570	0.00	0	0.00	0	0	0.00	0
300	Purchased Services		3,087	11,831	0.00	32,445	0.00	32,445	32,445	0.00	32,445
411	Consumable supplies		7,368	7,949	0.00	10,600	0.00	10,600	10,600	0.00	10,600
460	Non-consumable supplies		32,085	15,386	0.00	37,500	0.00	37,500	37,500	0.00	37,500
470	Computer software		1,027	770	0.00	3,000	0.00	3,000	3,000	0.00	3,000
480	Computer hardware		0	6,014	0.00	0	0.00	0	0	0.00	0
400	Supplies and Materials		40,480	30,120	0.00	51,100	0.00	51,100	51,100	0.00	51,100
Total Function	2554	Vehicle Service & Maintenance	357,896	505,756	4.00	549,076	4.00	563,925	563,925	4.00	555,591



### 2558 Special Education Transportation

Activities concerned with providing transportation to special education students. Driving of buses, providing attendant services, fuel, supplies and equipment for dedicated special education routes are included here. Insurance costs are allocated between regular and special education transportation.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	17.00	0.00	17.00	\$607,408	\$509,910	\$401,900	\$159,500	\$0	\$22,500	\$1,701,218
Estimated salary and associated payroll cost changes due to inflation and collective bargaining. Reductions due to attrition.	0.00	0.00	0.00	0.00	28,703	4,041	0	0	0	0	1,733,962
Adjustment to classified salaries, additional salaries, and associated payroll costs due to collective bargaining.	0.00	0.00	0.00	0.00	15,162	-40,784	0	0	0	0	1,708,340
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>17.00</b>	<b>0.00</b>	<b>17.00</b>	<b>\$651,273</b>	<b>\$473,167</b>	<b>\$401,900</b>	<b>\$159,500</b>	<b>\$0</b>	<b>\$22,500</b>	<b>\$1,708,340</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	2558	Special Educ Transportation									
	112	Classified salaries	412,268	347,029	17.00	558,451	17.00	586,458	586,458	17.00	601,155
	122	Substitute - classified	0	3,941	0.00	0	0.00	0	0	0.00	0
	124	Temporary - classified	3,388	0	0.00	2,000	0.00	2,000	2,000	0.00	2,000
	130	Additional salary	29,012	22,968	0.00	46,957	0.00	47,653	47,653	0.00	48,118
100		Salaries and Wages	444,667	373,938	17.00	607,408	17.00	636,111	636,111	17.00	651,273
	210	Public Employees Retirement System	99,117	106,128	0.00	170,422	0.00	197,793	197,793	0.00	163,438
	220	Social security	33,037	28,458	0.00	46,467	0.00	48,662	48,662	0.00	49,822
	230	Other Required Payroll Costs	12,039	9,844	0.00	15,488	0.00	22,900	22,900	0.00	23,446
	240	Contractual Employee Benefits	167,520	155,683	0.00	277,533	0.00	244,596	244,596	0.00	236,461
200		Associated Payroll Costs	311,713	300,112	0.00	509,910	0.00	513,951	513,951	0.00	473,167
	320	Property Services	4,186	883	0.00	8,000	0.00	8,000	8,000	0.00	8,000
	330	Student Transportation Services	413,138	353,765	0.00	375,400	0.00	375,400	375,400	0.00	375,400
	350	Communication	14,456	11,853	0.00	16,500	0.00	16,500	16,500	0.00	16,500
	390	Other general prof/tech svcs	3	0	0.00	2,000	0.00	2,000	2,000	0.00	2,000
300		Purchased Services	431,783	366,501	0.00	401,900	0.00	401,900	401,900	0.00	401,900
	411	Consumable supplies	66,325	45,342	0.00	114,500	0.00	114,500	114,500	0.00	114,500
	460	Non-consumable supplies	11,438	6,578	0.00	45,000	0.00	45,000	45,000	0.00	45,000
400		Supplies and Materials	77,762	51,920	0.00	159,500	0.00	159,500	159,500	0.00	159,500
	650	Insurance and Judgments	12,555	13,057	0.00	22,000	0.00	22,000	22,000	0.00	22,000
	670	Taxes and licenses	0	288	0.00	500	0.00	500	500	0.00	500
600		Other	12,555	13,345	0.00	22,500	0.00	22,500	22,500	0.00	22,500
Total Function	2558	Special Educ Transportation	1,278,481	1,105,817	17.00	1,701,218	17.00	1,733,962	1,733,962	17.00	1,708,340

### 2559 Other Student Transportation Services

Student transportation services which cannot be classified under the preceding functions. Budgeted here are administrative costs relating to the student transportation system such as operating and maintenance costs for the bus facilities (including allocated utility costs).

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	0.00	0.00	0.00	\$0	\$0	\$57,500	\$0	\$0	\$0	\$57,500
2021-22 Adopted Budget	0.00	0.00	0.00	0.00	\$0	\$0	\$57,500	\$0	\$0	\$0	\$57,500

David Douglas School District #40, Portland, OR 97220

Budget Detail by Fund/Function/Object

Budget Year: 07/01/2021 - 06/30/2022

			General Fund								
			Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	2559	Other Student Transportation									
	320	Property Services	57,152	45,947	0.00	57,500	0.00	57,500	57,500	0.00	57,500
	300	Purchased Services	57,152	45,947	0.00	57,500	0.00	57,500	57,500	0.00	57,500
Total Function	2559	Other Student Transportation	57,152	45,947	0.00	57,500	0.00	57,500	57,500	0.00	57,500

### 2570 Internal Services (Warehouse)

Activities concerned with buying, storing, and distributing food, supplies, furniture and equipment. Operation of the district's intra-district mail service (pony) is also budgeted here. Costs are shared between this program and nutrition services.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	1.75	0.00	1.75	\$94,073	\$66,974	\$1,400	\$7,500	\$0	\$1,428	\$171,375
Estimated salary and associated payroll cost changes due to inflation and collective bargaining. Reduction in associated payroll costs due to staff attrition.	0.00	0.00	0.00	0.00	-9,243	-1,277	0	0	0	0	160,855
Adjustments to classified salaries and associated payroll costs due to collective bargaining.	0.00	0.00	0.00	0.00	2,015	-5,087	0	0	0	0	157,783
<b>2020-21 Adopted Budget</b>	<b>0.00</b>	<b>1.75</b>	<b>0.00</b>	<b>1.75</b>	<b>\$86,845</b>	<b>\$60,610</b>	<b>\$1,400</b>	<b>\$7,500</b>	<b>\$0</b>	<b>\$1,428</b>	<b>\$157,783</b>
<b>Positions Funded by Other Funds:</b>											
2020-21 Nutrition Services (3130)	0.00	3.25	0.00	3.25							
<b>Total 2020-21 Grant FTE</b>	<b>0.00</b>	<b>3.25</b>	<b>0.00</b>	<b>3.25</b>							
<b>Total FTE</b>	<b>0.00</b>	<b>5.00</b>	<b>0.00</b>	<b>5.00</b>							

		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 100</b>	<b>General Fund Requirements</b>									
<b>Function 2570</b>	<b>Warehouse</b>									
112	Classified salaries	80,071	86,484	1.75	90,503	1.75	81,260	81,260	1.75	83,275
122	Substitute - classified	4,667	3,187	0.00	3,000	0.00	3,000	3,000	0.00	3,000
130	Additional salary	130	12	0.00	570	0.00	570	570	0.00	570
<b>100</b>	<b>Salaries and Wages</b>	<b>84,868</b>	<b>89,683</b>	<b>1.75</b>	<b>94,073</b>	<b>1.75</b>	<b>84,830</b>	<b>84,830</b>	<b>1.75</b>	<b>86,845</b>
210	Public Employees Retirement System	21,570	27,949	0.00	29,208	0.00	26,330	26,330	0.00	21,745
220	Social security	6,483	6,857	0.00	7,197	0.00	6,489	6,489	0.00	6,644
230	Other Required Payroll Costs	2,210	2,149	0.00	2,399	0.00	3,053	3,053	0.00	3,127
240	Contractual Employee Benefits	20,647	22,228	0.00	28,170	0.00	29,825	29,825	0.00	29,094
<b>200</b>	<b>Associated Payroll Costs</b>	<b>50,910</b>	<b>59,184</b>	<b>0.00</b>	<b>66,974</b>	<b>0.00</b>	<b>65,697</b>	<b>65,697</b>	<b>0.00</b>	<b>60,610</b>
320	Property Services	0	0	0.00	1,000	0.00	1,000	1,000	0.00	1,000
350	Communication	106	80	0.00	400	0.00	400	400	0.00	400
<b>300</b>	<b>Purchased Services</b>	<b>106</b>	<b>80</b>	<b>0.00</b>	<b>1,400</b>	<b>0.00</b>	<b>1,400</b>	<b>1,400</b>	<b>0.00</b>	<b>1,400</b>
411	Consumable supplies	4,197	4,205	0.00	7,000	0.00	7,000	7,000	0.00	7,000
460	Non-consumable supplies	0	0	0.00	500	0.00	500	500	0.00	500
<b>400</b>	<b>Supplies and Materials</b>	<b>4,197</b>	<b>4,205</b>	<b>0.00</b>	<b>7,500</b>	<b>0.00</b>	<b>7,500</b>	<b>7,500</b>	<b>0.00</b>	<b>7,500</b>
650	Insurance and Judgments	934	972	0.00	1,428	0.00	1,428	1,428	0.00	1,428
<b>600</b>	<b>Other</b>	<b>934</b>	<b>972</b>	<b>0.00</b>	<b>1,428</b>	<b>0.00</b>	<b>1,428</b>	<b>1,428</b>	<b>0.00</b>	<b>1,428</b>
<b>Total Function 2570 Warehouse</b>		<b>141,014</b>	<b>154,124</b>	<b>1.75</b>	<b>171,375</b>	<b>1.75</b>	<b>160,855</b>	<b>160,855</b>	<b>1.75</b>	<b>157,783</b>

### 2574 Printing and Publishing, and Duplicating

Activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Providing centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices are also included.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	1.75	0.00	1.75	\$86,821	\$60,718	\$32,067	\$6,900	\$0	\$0	\$186,506
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	1,796	-112	0	0	0	0	\$188,190
Add 0.25 FTE classified clerk.	0.00	0.25	0.00	0.25	11,166	4,331	0	0	0	0	\$203,687
Add \$18,000 for new copier lease under 320 - property services in print shop.	0.00	0.00	0.00	0.00	0	0	18,000	0	0	0	221,687
Adjustments to classified salaries and associated payroll costs due to collective bargaining.	0.00	0.00	0.00	0.00	2,275	-5,742	0	0	0	0	218,220
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>\$102,058</b>	<b>\$59,195</b>	<b>\$50,067</b>	<b>\$6,900</b>	<b>\$0</b>	<b>\$0</b>	<b>\$218,220</b>

			Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 100</b>	<b>General Fund Requirements</b>										
<b>Function 2574</b>	<b>Printing, Publishing, and Duplicating Svc</b>										
112	Classified salaries		69,143	74,086	1.75	78,159	2.00	91,121	91,121	2.00	93,396
122	Substitute - classified		0	456	0.00	0	0.00	0	0	0.00	0
124	Temporary - classified		367	0	0.00	4,407	0.00	4,407	4,407	0.00	4,407
130	Additional salary		2,199	312	0.00	4,255	0.00	4,255	4,255	0.00	4,255
<b>100</b>	<b>Salaries and Wages</b>		<b>71,710</b>	<b>74,854</b>	<b>1.75</b>	<b>86,821</b>	<b>2.00</b>	<b>99,783</b>	<b>99,783</b>	<b>2.00</b>	<b>102,058</b>
210	Public Employees Retirement System		15,749	20,185	0.00	23,484	0.00	30,434	30,434	0.00	25,003
220	Social security		5,486	5,726	0.00	6,642	0.00	7,633	7,633	0.00	7,807
230	Other Required Payroll Costs		516	345	0.00	1,693	0.00	2,419	2,419	0.00	2,474
240	Contractual Employee Benefits		24,805	26,807	0.00	28,899	0.00	24,451	24,451	0.00	23,911
<b>200</b>	<b>Associated Payroll Costs</b>		<b>46,556</b>	<b>53,063</b>	<b>0.00</b>	<b>60,718</b>	<b>0.00</b>	<b>64,937</b>	<b>64,937</b>	<b>0.00</b>	<b>59,195</b>
320	Property Services		26,843	26,843	0.00	31,967	0.00	49,967	49,967	0.00	49,967
340	Travel		0	0	0.00	100	0.00	100	100	0.00	100
<b>300</b>	<b>Purchased Services</b>		<b>26,843</b>	<b>26,843</b>	<b>0.00</b>	<b>32,067</b>	<b>0.00</b>	<b>50,067</b>	<b>50,067</b>	<b>0.00</b>	<b>50,067</b>
411	Consumable supplies		1,202	258	0.00	6,400	0.00	6,400	6,400	0.00	6,400
460	Non-consumable supplies		0	63	0.00	500	0.00	500	500	0.00	500
<b>400</b>	<b>Supplies and Materials</b>		<b>1,202</b>	<b>321</b>	<b>0.00</b>	<b>6,900</b>	<b>0.00</b>	<b>6,900</b>	<b>6,900</b>	<b>0.00</b>	<b>6,900</b>
<b>Total Function 2574</b>	<b>Printing, Publishing, and Duplicating Svc</b>		<b>146,310</b>	<b>155,081</b>	<b>1.75</b>	<b>186,506</b>	<b>2.00</b>	<b>221,687</b>	<b>221,687</b>	<b>2.00</b>	<b>218,220</b>



## 2600 SUPPORT SERVICES – CENTRAL ACTIVITIES

Central activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, statistical and data management.

### 2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services

Activities, on a system-wide basis, associated with conducting and managing programs of planning, research, development, evaluation and grant writing for a district.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	1.00	0.00	1.00	\$88,566	\$41,973	\$1,600	\$400	\$0	\$0	\$132,539
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	4,423	4,726	0	0	0	0	141,688
Adjustments to classified salaries and associated payroll costs due to collective bargaining.	0.00	0.00	0.00	0.00	2,295	-5,243	0	0	0	0	138,740
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>\$95,284</b>	<b>\$41,456</b>	<b>\$1,600</b>	<b>\$400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$138,740</b>
<b>Grant Funded Positions</b>											
2021-22 Measure 98 (High School and Career Readiness)	0.50	0.00	0.00	0.50							
2021-22 Title I Grant	0.00	0.50	1.00	1.50							
2021-22 21st Century Grant	0.50	0.00	0.00	0.50							
<b>Total 2021-22 Grant FTE</b>	<b>1.00</b>	<b>0.50</b>	<b>1.00</b>	<b>2.50</b>							
<b>Total FTE</b>	<b>1.00</b>	<b>1.50</b>	<b>1.00</b>	<b>3.50</b>							

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	2620	Planning Evaluation & Stat Svc									
	112	Classified salaries	80,369	83,647	1.00	87,366	1.00	91,789	91,789	1.00	94,084
	130	Additional salary	1,200	1,200	0.00	1,200	0.00	1,200	1,200	0.00	1,200
100		Salaries and Wages	81,569	84,847	1.00	88,566	1.00	92,989	92,989	1.00	95,284
	210	Public Employees Retirement System	17,975	22,988	0.00	23,957	0.00	28,361	28,361	0.00	23,345
	220	Social security	6,247	6,498	0.00	6,775	0.00	7,114	7,114	0.00	7,289
	230	Other Required Payroll Costs	562	363	0.00	532	0.00	595	595	0.00	610
	240	Contractual Employee Benefits	2,845	3,075	0.00	10,709	0.00	10,629	10,629	0.00	10,212
200		Associated Payroll Costs	27,630	32,924	0.00	41,973	0.00	46,699	46,699	0.00	41,456
	340	Travel	15	0	0.00	1,000	0.00	1,000	1,000	0.00	1,000
	350	Communication	0	0	0.00	600	0.00	600	600	0.00	600
300		Purchased Services	15	0	0.00	1,600	0.00	1,600	1,600	0.00	1,600
	411	Consumable supplies	4	8	0.00	100	0.00	100	100	0.00	100
	460	Non-consumable supplies	0	0	0.00	300	0.00	300	300	0.00	300
	470	Computer software	54	0	0.00	0	0.00	0	0	0.00	0
	480	Computer hardware	1,565	0	0.00	0	0.00	0	0	0.00	0
400		Supplies and Materials	1,623	8	0.00	400	0.00	400	400	0.00	400
Total Function	2620	Planning Evaluation & Stat Svc	110,836	117,778	1.00	132,539	1.00	141,688	141,688	1.00	138,740

### 2630 Information Services

Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the internet, auto dialing system, telephone messaging or personal contact.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	3.00	1.00	4.00	\$248,928	\$159,325	\$31,064	\$33,300	\$0	\$1,200	\$473,817
Estimated salary and associated payroll cost changes due to inflation and collective bargaining. Reductions due to attrition.	0.00	0.00	0.00	0.00	1,662	-5,474	0	0	0	0	470,005
Add \$600 for stock photo softw are.	0.00	0.00	0.00	0.00	0	0	0	600	0	0	470,605
Adjustments to classified and managerial salaries and associated payroll costs due to collective bargaining.	0.00	0.00	0.00	0.00	6,849	-13,653	0	0	0	0	463,801
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>3.00</b>	<b>1.00</b>	<b>4.00</b>	<b>\$257,439</b>	<b>\$140,198</b>	<b>\$31,064</b>	<b>\$33,900</b>	<b>\$0</b>	<b>\$1,200</b>	<b>\$463,801</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	2630	Information/Production									
	112	Classified salaries	129,707	130,935	3.00	145,431	3.00	149,229	149,229	3.00	152,946
	114	Managerial-classified salaries	86,595	89,221	1.00	91,722	1.00	89,486	89,486	1.00	92,618
	122	Substitute - classified	2,726	2,328	0.00	2,000	0.00	2,000	2,000	0.00	2,000
	124	Temporary - classified	0	74	0.00	3,120	0.00	3,120	3,120	0.00	3,120
	130	Additional salary	8,264	8,281	0.00	6,655	0.00	6,755	6,755	0.00	6,755
100		Salaries and Wages	227,292	230,840	4.00	248,928	4.00	250,590	250,590	4.00	257,439
	210	Public Employees Retirement System	54,620	67,631	0.00	75,126	0.00	80,809	80,809	0.00	67,589
	220	Social security	17,344	17,686	0.00	19,043	0.00	19,170	19,170	0.00	19,694
	230	Other Required Payroll Costs	1,578	995	0.00	1,494	0.00	1,604	1,604	0.00	1,647
	240	Contractual Employee Benefits	49,657	53,841	0.00	63,662	0.00	52,268	52,268	0.00	51,268
200		Associated Payroll Costs	123,199	140,153	0.00	159,325	0.00	153,851	153,851	0.00	140,198
	320	Property Services	6,018	7,914	0.00	7,524	0.00	7,524	7,524	0.00	7,524
	340	Travel	634	422	0.00	540	0.00	540	540	0.00	540
	350	Communication	18,220	17,964	0.00	22,000	0.00	22,000	22,000	0.00	22,000
	380	Non-instruction prof & tech	1,031	1,848	0.00	1,000	0.00	1,000	1,000	0.00	1,000
	390	Other general prof/tech svcs	8,166	6,318	0.00	0	0.00	0	0	0.00	0
300		Purchased Services	34,070	34,466	0.00	31,064	0.00	31,064	31,064	0.00	31,064
	411	Consumable supplies	1,757	1,033	0.00	5,500	0.00	5,500	5,500	0.00	5,500
	460	Non-consumable supplies	832	0	0.00	1,800	0.00	1,800	1,800	0.00	1,800
	470	Computer software	24,818	25,154	0.00	26,000	0.00	26,600	26,600	0.00	26,600
400		Supplies and Materials	27,407	26,187	0.00	33,300	0.00	33,900	33,900	0.00	33,900
	640	Dues and fees	563	1,288	0.00	1,200	0.00	1,200	1,200	0.00	1,200
600		Other	563	1,288	0.00	1,200	0.00	1,200	1,200	0.00	1,200
Total Function	2630	Information/Production	412,531	432,935	4.00	473,817	4.00	470,605	470,605	4.00	463,801

### 2640 Staff Services (Human Resources)

Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, workplace safety and staff accounting.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	5.00	2.00	7.00	\$484,333	\$450,397	\$145,544	\$37,650	\$0	\$1,000	\$1,118,924
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	8,454	23,330	0	0	0	0	1,150,708
Add 1.0 FTE administrator salary and associated payroll costs for Grow Your Own program.	0.00	0.00	1.00	1.00	140,326	82,589	0	0	0	0	1,373,623
Add \$1,500 for wellness program supplies.	0.00	0.00	0.00	0.00	0	0	0	1,500	0	0	1,375,123
Reduction of 1.0 FTE administrator salary and associated payroll costs for Grow Your Own Program. See Grant Funds.	0.00	0.00	-1.00	-1.00	-140,326	-82,589	0	0	0	0	1,152,208
Adjustments to classified and managerial salaries, additional salaries, and associated payroll costs due to collective bargaining.	0.00	0.00	0.00	0.00	13,027	12,046	0	0	0	0	1,177,281
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>5.00</b>	<b>2.00</b>	<b>7.00</b>	<b>\$505,814</b>	<b>\$485,773</b>	<b>\$145,544</b>	<b>\$39,150</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,177,281</b>
<b>Grant Funded Positions:</b>											
2021-22 DDEA Union President Reimbursement	0.50	0.00	0.00	0.50							
2021-22 ODE Grow Your Own grant	0.00	0.00	1.00	1.00							
<b>Total 2021-22 Grant FTE</b>	<b>0.50</b>	<b>0.00</b>	<b>1.00</b>	<b>1.50</b>							
<b>Total FTE</b>	<b>0.50</b>	<b>5.00</b>	<b>3.00</b>	<b>8.50</b>							

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	2640	Human Resources-Staff Services									
	112	Classified salaries	205,360	258,879	5.00	283,028	5.00	292,629	292,629	5.00	299,927
	113	Administrative salaries	0	0	0.00	0	1.00	134,026	134,026	0.00	0
	114	Managerial-classified salaries	169,588	169,652	2.00	164,865	2.00	163,718	163,718	2.00	169,447
	124	Temporary - classified	0	0	0.00	2,800	0.00	2,800	2,800	0.00	2,800
	130	Additional salary	5,555	28,470	0.00	33,640	0.00	39,940	39,940	0.00	33,640
100		Salaries and Wages	380,503	457,001	7.00	484,333	8.00	633,113	633,113	7.00	505,814
	210	Public Employees Retirement System	90,401	126,236	0.00	139,495	0.00	193,683	193,683	0.00	127,990
	220	Social security	27,914	33,732	0.00	37,051	0.00	48,433	48,433	0.00	38,695
	230	Other Required Payroll Costs	2,872	2,149	0.00	2,905	0.00	4,053	4,053	0.00	3,238
	240	Contractual Employee Benefits	166,361	132,375	0.00	270,946	0.00	306,647	306,647	0.00	315,850
200		Associated Payroll Costs	287,548	294,493	0.00	450,397	0.00	552,816	552,816	0.00	485,773
	320	Property Services	1,657	2,552	0.00	16,660	0.00	16,660	16,660	0.00	16,660
	340	Travel	795	373	0.00	2,684	0.00	2,684	2,684	0.00	2,684
	350	Communication	21,122	22,445	0.00	32,700	0.00	32,700	32,700	0.00	32,700
	380	Non-instruction prof & tech	13,891	27,285	0.00	0	0.00	0	0	0.00	0
	390	Other general prof/tech svcs	16,802	12,710	0.00	93,500	0.00	93,500	93,500	0.00	93,500
300		Purchased Services	54,268	65,364	0.00	145,544	0.00	145,544	145,544	0.00	145,544
	411	Consumable supplies	7,296	2,904	0.00	5,750	0.00	10,750	10,750	0.00	7,250
	460	Non-consumable supplies	1,480	330	0.00	900	0.00	900	900	0.00	900
	470	Computer software	28,962	29,114	0.00	30,000	0.00	30,000	30,000	0.00	30,000
	480	Computer hardware	0	2,114	0.00	1,000	0.00	1,000	1,000	0.00	1,000
400		Supplies and Materials	37,738	34,463	0.00	37,650	0.00	42,650	42,650	0.00	39,150
	640	Dues and fees	110	110	0.00	1,000	0.00	1,000	1,000	0.00	1,000
600		Other	110	110	0.00	1,000	0.00	1,000	1,000	0.00	1,000
Total Function	2640	Human Resources-Staff Services	760,166	851,430	7.00	1,118,924	8.00	1,375,123	1,375,123	7.00	1,177,281

## 2660 Technology Services

Activities concerned with aspects of technology that involve district-wide computing and data management. Support services, shared with the ESD, are provided for the major integrated systems of student information and financials within this function. The district communications systems which include e-mail, telephone, web services and the underlying technical infrastructure of wide and local area networks reside here.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	7.70	2.00	9.70	\$713,947	\$423,985	\$157,129	\$1,246,738	\$0	\$350	\$2,542,149
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	8,735	22,439	0	0	0	0	2,573,323
Add 0.50 licensed FTE due to Mt. Hood Regulatory Grant fund reduction.	0.50	0.00	0.00	0.50	43,130	28,400	0	0	0	0	2,644,853
Adjustments to licensed, classified, and managerial salaries and associated payroll costs due to collective bargaining.	0.00	0.00	0.00	0.00	20,248	-44,141	0	0	0	0	2,620,960
<b>2021-22 Adopted Budget</b>	<b>0.50</b>	<b>7.70</b>	<b>2.00</b>	<b>10.20</b>	<b>\$786,060</b>	<b>\$430,683</b>	<b>\$157,129</b>	<b>\$1,246,738</b>	<b>\$0</b>	<b>\$350</b>	<b>\$2,620,960</b>
<b>Grant Funded Positions:</b>											
2021-22 Mt Hood Regulatory Grant	0.50	0.00	0.00	0.50							
2020-21 Early Childhood Special Education Grant	0.00	0.70	0.00	0.70							
2021-22 Early Childhood Special Education Grant	1.00	0.00	0.00	1.00							
2020-21 IDEA Assistive Technology TOSA	1.00	0.00	0.00	1.00							
<b>Total 2021-22 Grant FTE</b>	<b>2.50</b>	<b>0.70</b>	<b>0.00</b>	<b>3.20</b>							
<b>Total FTE</b>	<b>3.00</b>	<b>8.40</b>	<b>2.00</b>	<b>13.40</b>							

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	2660	Technology Services									
	111	Licensed salaries	0	0	0.00	0	0.50	43,130	43,130	0.50	44,639
	112	Classified salaries	423,938	509,421	7.70	511,340	7.70	522,251	522,251	7.70	535,313
	114	Managerial-classified salaries	152,233	155,407	2.00	163,221	2.00	162,245	162,245	2.00	167,922
	124	Temporary - classified	1,436	0	0.00	13,256	0.00	13,256	13,256	0.00	13,256
	130	Additional salary	27,726	21,629	0.00	26,130	0.00	24,930	24,930	0.00	24,930
100		Salaries and Wages	605,332	686,457	9.70	713,947	10.20	765,812	765,812	10.20	786,060
	210	Public Employees Retirement System	132,794	187,955	0.00	199,918	0.00	235,679	235,679	0.00	194,743
	220	Social security	46,081	52,261	0.00	54,617	0.00	58,584	58,584	0.00	60,133
	230	Other Required Payroll Costs	4,611	3,076	0.00	4,284	0.00	4,901	4,901	0.00	5,030
	240	Contractual Employee Benefits	132,954	169,948	0.00	165,166	0.00	175,660	175,660	0.00	170,777
200		Associated Payroll Costs	316,439	413,240	0.00	423,985	0.00	474,824	474,824	0.00	430,683
	320	Property Services	27,079	26,297	0.00	38,125	0.00	38,125	38,125	0.00	38,125
	340	Travel	8,772	6,794	0.00	13,000	0.00	13,000	13,000	0.00	13,000
	350	Communication	80,823	79,983	0.00	92,335	0.00	92,335	92,335	0.00	92,335
	380	Non-instruction prof & tech	14,257	1,238	0.00	13,669	0.00	13,669	13,669	0.00	13,669
300		Purchased Services	130,931	114,312	0.00	157,129	0.00	157,129	157,129	0.00	157,129
	411	Consumable supplies	4,021	2,827	0.00	5,000	0.00	5,000	5,000	0.00	5,000
	460	Non-consumable supplies	77,175	73,241	0.00	140,000	0.00	140,000	140,000	0.00	140,000
	470	Computer software	215,822	307,743	0.00	312,000	0.00	312,000	312,000	0.00	312,000
	480	Computer hardware	687,730	764,472	0.00	789,738	0.00	789,738	789,738	0.00	789,738
400		Supplies and Materials	984,748	1,148,283	0.00	1,246,738	0.00	1,246,738	1,246,738	0.00	1,246,738
	640	Dues and fees	0	0	0.00	350	0.00	350	350	0.00	350
600		Other	0	0	0.00	350	0.00	350	350	0.00	350
Total Function	2660	Technology Services	2,037,450	2,362,292	9.70	2,542,149	10.20	2,644,853	2,644,853	10.20	2,620,960



## 2680 Interpretation and Translation Services

Language and interpretation services not related to the acquisition of the English language.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	4.50	0.00	4.50	\$155,243	\$115,630	\$65,942	\$7,500	\$0	\$0	\$344,315
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	-2,382	8,574	0	0	0	0	350,507
Adjustments to classified salaries, additional salaries, and associated payroll costs due to collective bargaining.	0.00	0.00	0.00	0.00	3,772	-9,453	0	0	0	0	344,826
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>4.50</b>	<b>0.00</b>	<b>4.50</b>	<b>\$156,633</b>	<b>\$114,751</b>	<b>\$65,942</b>	<b>\$7,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$344,826</b>
<b>Grant Funded Positions:</b>											
2021-22 Title III (see 3300)	0.00	1.00	0.00	1.00							
2021-22 Early Childhood Special Education grant	0.00	6.13	0.00	6.13							
<b>Total 2021-22 Grant FTE</b>	<b>0.00</b>	<b>7.13</b>	<b>0.00</b>	<b>7.13</b>							
<b>Total FTE</b>	<b>0.00</b>	<b>11.63</b>	<b>0.00</b>	<b>11.63</b>							

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			General Fund								
			Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	2680	Interpretation & Translation Svcs									
	112	Classified salaries	111,920	104,409	4.50	151,004	4.50	148,622	148,622	4.50	152,331
	124	Temporary - classified	3,649	1,439	0.00	0	0.00	0	0	0.00	0
	130	Additional salary	14,046	13,520	0.00	4,239	0.00	4,239	4,239	0.00	4,302
100		Salaries and Wages	129,615	119,368	4.50	155,243	4.50	152,861	152,861	4.50	156,633
	210	Public Employees Retirement System	21,723	30,623	0.00	43,362	0.00	47,403	47,403	0.00	39,175
	220	Social security	9,846	9,085	0.00	11,876	0.00	11,694	11,694	0.00	11,982
	230	Other Required Payroll Costs	942	540	0.00	931	0.00	979	979	0.00	1,003
	240	Contractual Employee Benefits	53,450	44,928	0.00	59,461	0.00	64,128	64,128	0.00	62,591
200		Associated Payroll Costs	85,961	85,176	0.00	115,630	0.00	124,204	124,204	0.00	114,751
	340	Travel	1,406	1,052	0.00	1,600	0.00	1,600	1,600	0.00	1,600
	350	Communication	346	0	0.00	3,000	0.00	3,000	3,000	0.00	3,000
	380	Non-instruction prof & tech	42,132	33,803	0.00	61,342	0.00	61,342	61,342	0.00	61,342
300		Purchased Services	43,884	34,855	0.00	65,942	0.00	65,942	65,942	0.00	65,942
	411	Consumable supplies	296	265	0.00	1,000	0.00	1,000	1,000	0.00	1,000
	460	Non-consumable supplies	0	0	0.00	3,000	0.00	3,000	3,000	0.00	3,000
	470	Computer software	0	0	0.00	1,000	0.00	1,000	1,000	0.00	1,000
	480	Computer hardware	0	0	0.00	2,500	0.00	2,500	2,500	0.00	2,500
400		Supplies and Materials	296	265	0.00	7,500	0.00	7,500	7,500	0.00	7,500
Total Function	2680	Interpretation & Translation Svcs	259,756	239,664	4.50	344,315	4.50	350,507	350,507	4.50	344,826

### 2700 Supplemental Retirement Programs

Supplemental Retirement Programs accounts for costs associated with a supplemental retirement program provided to both current and prior employees by the District.

In 1981, the District set up programs for early retirement benefits and stipends. These were previously budgeted as a trust fund. In reviewing GASB guidance, these funds do not meet the criteria of being a trust. Starting in 2013-14, the remaining balances and obligations were budgeted in the General Fund.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	0.00	0.00	0.00	\$155,800	\$1,115,719	\$0	\$0	\$0	\$0	\$1,271,519
<b>2021-22 Adopted Budget</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$155,800</b>	<b>\$1,115,719</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,271,519</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			General Fund								
			Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	2700	Supplemental Retirement Prog									
	116	Retirement stipend	194,200	118,400	0.00	155,800	0.00	155,800	155,800	0.00	155,800
100		Salaries and Wages	194,200	118,400	0.00	155,800	0.00	155,800	155,800	0.00	155,800
	220	Social security	15,256	9,542	0.00	11,919	0.00	11,919	11,919	0.00	11,919
	230	Other Required Payroll Costs	874	0	0.00	0	0.00	0	0	0.00	0
	240	Contractual Employee Benefits	984,581	971,823	0.00	1,103,800	0.00	1,103,800	1,103,800	0.00	1,103,800
200		Associated Payroll Costs	1,000,711	981,365	0.00	1,115,719	0.00	1,115,719	1,115,719	0.00	1,115,719
Total Function	2700	Supplemental Retirement Prog	1,194,911	1,099,765	0.00	1,271,519	0.00	1,271,519	1,271,519	0.00	1,271,519
Total Support Services			43,907,275	45,550,850	369.89	49,618,848	380.89	52,925,597	52,925,597	378.39	51,211,694

### 3000 ENTERPRISE AND COMMUNITY SERVICES

#### 3100 FOOD SERVICES

Activities concerned with providing food to students and staff in a school or district. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food.

##### 3120 Food Preparation and Dispensing Services

Activities concerned with preparing and serving regular and incidental meals, lunches, or snacks to students and staff in a school or district which include operating kitchen equipment, preparing food, cooking, serving food, cleaning dishes, and storing dishes and kitchen equipment.

This budget includes funding for unpaid meals and for meals for pre-kindergarten Head Start programs as well as an allocation to schools to pay for student lunches when a need is determined. Unpaid meals and bad debt are unallowable expenses per federal guidelines and Districts must reimburse food services for these expenses. Under Head Start, all students are required to receive meals without charge.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.00	0.00	0.00	0.00	\$0	\$0	\$0	\$82,500	\$0	\$0	\$82,500
2021-22 Adopted Budget	0.00	0.00	0.00	0.00	\$0	\$0	\$0	\$82,500	\$0	\$0	\$82,500

## David Douglas School District #40, Portland, OR 97220

## Budget Detail by Fund/Function/Object

Budget Year: 07/01/2021 - 06/30/2022

			General Fund									
			Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22	
Fund	100	General Fund Requirements										
Function	3120	Food Preparation/Dispensing										
	411	Consumable supplies		63,316	71,084	0.00	82,500	0.00	82,500	82,500	0.00	82,500
	400	Supplies and Materials		63,316	71,084	0.00	82,500	0.00	82,500	82,500	0.00	82,500
Total Function	3120	Food Preparation/Dispensing		63,316	71,084	0.00	82,500	0.00	82,500	82,500	0.00	82,500

### 3320 Community Recreation Services

David Douglas School District is proud to have a recreation center that houses an eight-lane competition style pool. Elementary students in grades four and five, and freshmen in high school take two weeks of swimming lessons as part of the physical educational program. The swimming pool operations are budgeted here. The cost of swimming instruction (1.78 FTE) is budgeted under instruction in the Grants Fund, and an addition 0.22 Licensed FTE is budgeted here for time beyond the school day/year. Included in this program are the pool clerk, temporary lifeguards, pool management, and operating costs.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.22	2.00	0.00	2.22	\$169,629	\$100,112	\$2,500	\$3,400	\$4,900	\$900	\$281,441
Estimated salary and associated payroll cost changes due to inflation and collective bargaining. (increase FTE due to rounding.)	0.00	0.00	0.00	0.00	4,447	26,198	0	0	0	0	312,086
Adjustments to licensed and classified salaries and associated payroll costs due to collective bargaining.	0.00	0.00	0.00	0.00	3,518	-25,615	0	0	0	0	289,989
<b>2021-22 Adopted Budget</b>	<b>0.22</b>	<b>2.00</b>	<b>0.00</b>	<b>2.22</b>	<b>\$177,594</b>	<b>\$100,695</b>	<b>\$2,500</b>	<b>\$3,400</b>	<b>\$4,900</b>	<b>\$900</b>	<b>\$289,989</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	3320	Community Recreation (MS)									
	111	Licensed salaries	21,001	21,353	0.22	21,566	0.22	21,781	21,781	0.22	22,543
	112	Classified salaries	89,130	94,492	2.00	105,785	2.00	110,017	110,017	2.00	112,773
	121	Substitutes - licensed	96	68	0.00	0	0.00	0	0	0.00	0
	124	Temporary - classified	52,872	46,635	0.00	40,800	0.00	40,800	40,800	0.00	40,800
	130	Additional salary	678	24	0.00	1,478	0.00	1,478	1,478	0.00	1,478
100		Salaries and Wages	163,777	162,572	2.22	169,629	2.22	174,076	174,076	2.22	177,594
	210	Public Employees Retirement System	25,239	32,055	0.00	45,884	0.00	53,094	53,094	0.00	43,510
	220	Social security	12,302	12,302	0.00	12,977	0.00	14,156	14,156	0.00	13,638
	230	Other Required Payroll Costs	1,979	1,553	0.00	1,018	0.00	1,114	1,114	0.00	1,137
	240	Contractual Employee Benefits	37,346	39,946	0.00	40,233	0.00	57,946	57,946	0.00	42,410
200		Associated Payroll Costs	76,866	85,855	0.00	100,112	0.00	126,310	126,310	0.00	100,695
	340	Travel	200	0	0.00	0	0.00	0	0	0.00	0
	350	Communication	300	149	0.00	300	0.00	300	300	0.00	300
	380	Non-instruction prof & tech	671	208	0.00	2,200	0.00	2,200	2,200	0.00	2,200
300		Purchased Services	1,170	357	0.00	2,500	0.00	2,500	2,500	0.00	2,500
	411	Consumable supplies	1,895	3,201	0.00	2,900	0.00	2,900	2,900	0.00	2,900
	460	Non-consumable supplies	0	1,050	0.00	500	0.00	500	500	0.00	500
400		Supplies and Materials	1,895	4,250	0.00	3,400	0.00	3,400	3,400	0.00	3,400
	540	Depreciable equipment	0	0	0.00	4,900	0.00	4,900	4,900	0.00	4,900
500		Capital Outlay	0	0	0.00	4,900	0.00	4,900	4,900	0.00	4,900
	670	Taxes and licenses	810	880	0.00	900	0.00	900	900	0.00	900
600		Other	810	880	0.00	900	0.00	900	900	0.00	900
Total Function	3320	Community Recreation (MS)	244,519	253,914	2.22	281,441	2.22	312,086	312,086	2.22	289,989



### 3500 Custody & Care of Children Services

Operation of the North Powellhurst Child Services Center is budgeted here. Half of the teacher's cost is budgeted in the high school to recognize the instructional time with pregnant and parenting students. Children served are predominantly from the general public and staff.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2020-21 Adopted Budget	0.50	6.00	0.00	6.50	\$233,112	\$177,594	\$9,984	\$21,500	\$0	\$0	\$442,190
Estimated salary and associated payroll cost changes due to inflation and collective bargaining.	0.00	0.00	0.00	0.00	-61	17,369	0	0	0	0	459,498
Adjustments to licensed and classified salaries and associated payroll costs due to collective bargaining.	0.00	0.00	0.00	0.00	6,019	-26,068	0	0	0	0	439,449
<b>2021-22 Adopted Budget</b>	<b>0.50</b>	<b>6.00</b>	<b>0.00</b>	<b>6.50</b>	<b>\$239,070</b>	<b>\$168,895</b>	<b>\$9,984</b>	<b>\$21,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$439,449</b>
<b>Grant Funded Positions:</b>											
2020-21 High Risk Child Care Program	0.00	1.00	0.00	1.00							
2021-22 - High Risk Child Care Program reduction	0.00	-1.00	0.00	-1.00							
<b>Total 2021-22 Grant FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>							
<b>Total FTE</b>	<b>0.50</b>	<b>6.00</b>	<b>0.00</b>	<b>6.50</b>							

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	3500	Custody & Care of Children									
111	Licensed salaries	31,471	30,702	0.50	32,183	0.50	32,504	32,504	0.50	33,641	
112	Classified salaries	136,059	128,584	6.00	184,951	6.00	184,647	184,647	6.00	189,264	
122	Substitute - classified	5,833	0	0.00	0	0.00	0	0	0.00	0	
124	Temporary - classified	0	17,821	0.00	10,000	0.00	10,000	10,000	0.00	10,000	
130	Additional salary	6,848	8,816	0.00	5,978	0.00	5,900	5,900	0.00	6,165	
100	Salaries and Wages	180,211	185,923	6.50	233,112	6.50	233,051	233,051	6.50	239,070	
210	Public Employees Retirement System	40,420	52,127	0.00	64,824	0.00	72,099	72,099	0.00	59,630	
220	Social security	13,366	14,138	0.00	17,833	0.00	17,828	17,828	0.00	18,289	
230	Other Required Payroll Costs	1,372	929	0.00	1,399	0.00	1,491	1,491	0.00	1,530	
240	Contractual Employee Benefits	79,380	79,049	0.00	93,538	0.00	103,545	103,545	0.00	89,446	
200	Associated Payroll Costs	134,537	146,243	0.00	177,594	0.00	194,963	194,963	0.00	168,895	
350	Communication	1,820	1,314	0.00	1,100	0.00	1,100	1,100	0.00	1,100	
380	Non-instruction prof & tech	16,920	8,160	0.00	8,884	0.00	8,884	8,884	0.00	8,884	
300	Purchased Services	18,740	9,474	0.00	9,984	0.00	9,984	9,984	0.00	9,984	
411	Consumable supplies	13,580	11,282	0.00	21,300	0.00	21,300	21,300	0.00	21,300	
460	Non-consumable supplies	0	0	0.00	200	0.00	200	200	0.00	200	
400	Supplies and Materials	13,580	11,282	0.00	21,500	0.00	21,500	21,500	0.00	21,500	
Total Function	3500 Custody & Care of Children	347,069	352,922	6.50	442,190	6.50	459,498	459,498	6.50	439,449	
Total Community Services		654,904	677,920	8.72	806,131	8.72	854,084	854,084	8.72	811,938	

#### **4150 Building Acquisition, Construction, and Improvement Services**

Activities concerned with building acquisition through purchase or construction and building improvements. Initial installation or extension of service system, other built-in equipment and building additions are included. This budget has been decreased due to projects being completed.

The funds in this program are being determined whether to demolish houses on District property at Deardorff, Gilbert Heights, or may be used to assist with lighting projects or other capital improvement needs.

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	4150	Building Acquisition/Construc									
	380	Non-instruction prof & tech	26,827	0	0.00	15,500	0.00	15,500	15,500	0.00	15,500
	390	Other general prof/tech svcs	7,607	1,325	0.00	20,500	0.00	20,500	20,500	0.00	20,500
300		Purchased Services	34,433	1,325	0.00	36,000	0.00	36,000	36,000	0.00	36,000
	520	Building acquisition	470,137	563,435	0.00	64,000	0.00	64,000	64,000	0.00	64,000
500		Capital Outlay	470,137	563,435	0.00	64,000	0.00	64,000	64,000	0.00	64,000
	670	Taxes and licenses	1,502	0	0.00	0	0.00	0	0	0.00	0
600		Other	1,502	0	0.00	0	0.00	0	0	0.00	0
Total Function	4150	Building Acquisition/Construc	506,072	564,760	0.00	100,000	0.00	100,000	100,000	0.00	100,000
Total Facilities Acquisition & Construction			506,072	564,760	0.00	100,000	0.00	100,000	100,000	0.00	100,000

### **5200 Transfers of Funds**

This object category does not represent a purchase. Generally, transfers are used to provide general fund support to funds that are not self-supporting.

- No transfers are budgeted for 2021-22.

### **6000 Contingencies**

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. Contingency is simply a placeholder for an unplanned event and takes board action to move budget to the appropriation in which the expense will occur.

### **810 Planned Reserve**

Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event. Expenditures cannot be coded directly to this account. Board action is required to transfer from this account to another appropriation category. The amount budgeted is approximately 5% of total budgeted requirements.

### **7000 Unappropriated Ending Fund Balance**

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

### **820 Reserved for Next Year**

There is no reserve for next year.

David Douglas School District #40, Portland, OR 97220

Budget Detail by Fund/Function/Object

Budget Year: 07/01/2021 - 06/30/2022

			General Fund								
			Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	6000	Contingencies									
	810	Planned reserve	0	0	0.00	5,500,716	0.00	6,516,562	6,516,562	0.00	6,181,310
	800	Other Uses of Funds	0	0	0.00	5,500,716	0.00	6,516,562	6,516,562	0.00	6,181,310
Total Function	6000	Contingencies	0	0	0.00	5,500,716	0.00	6,516,562	6,516,562	0.00	6,181,310

David Douglas School District #40, Portland, OR 97220

Budget Detail by Fund/Function/Object

Budget Year: 07/01/2021 - 06/30/2022

			Actuals for 2018-19	Actuals for 2019-20	General Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	100	General Fund Requirements									
Function	7000	Unappropriated Ending Balance									
	820	Reserved for next year	16,391,409	15,338,222	0.00	0	0.00	0	0	0.00	0
	800	Other Uses of Funds	16,391,409	15,338,222	0.00	0	0.00	0	0	0.00	0
Total Function	7000	Unappropriated Ending Balance	16,391,409	15,338,222	0.00	0	0.00	0	0	0.00	0
Total Contingencies & Ending Fund Balance			16,391,409	15,338,222	0.00	5,500,716	0.00	6,516,562	6,516,562	0.00	6,181,310

David Douglas School District #40, Portland, OR 97220

Budget Detail by Fund/Function/Object

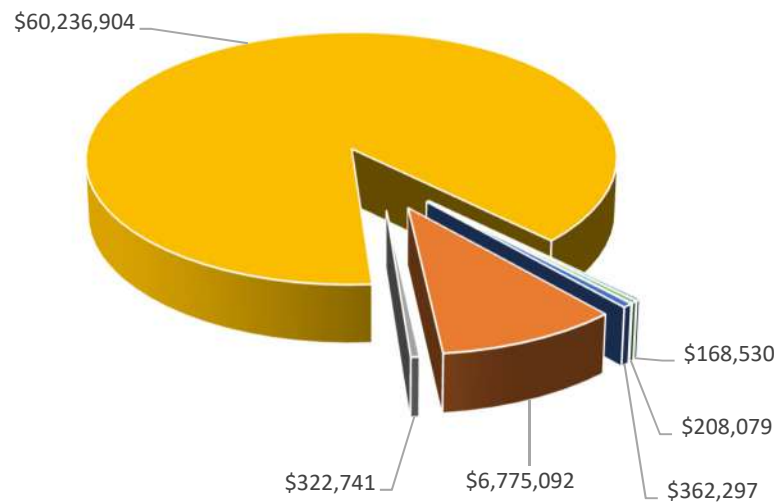
Budget Year: 07/01/2021 - 06/30/2022

		General Fund								
		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund</b>	<b>100</b>	<b>General Fund Requirements</b>								
<b>Total Fund</b>	<b>100</b>	<b>General Fund</b>								
		132,890,723	133,987,220	1,005.19	128,809,926	1,021.40	138,321,633	138,321,633	1,018.90	131,281,349



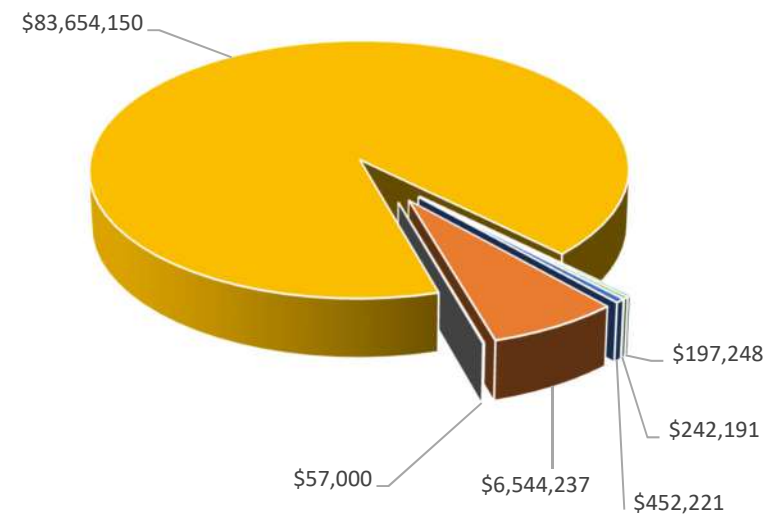
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Special Revenue Funds Expenditures  
2020-21



- Energy Fund
- Nutrition Fund
- Technology Fund
- Grants Fund
- Student Body Fund
- Transportation Replacement Fund

Special Revenue Funds Expenditures  
2021-22



- Energy Fund
- Nutrition Fund
- Technology Fund
- Grants Fund
- Student Body Fund
- Transportation Replacement Fund

## **Energy Conservation Projects Fund**

This fund was established in April of 2012 to account for the funds received from public purpose charges as required under HB 2960.

The Oregon Legislature passed The Energy Efficient Schools Program (EESP), also referred to as SB 1149, which requires Portland General Electric and Pacific Power to collect a Public Purpose Charge (PPC) from consumers within their service area equal to 3 percent of the total revenues from electricity services. The purpose of the PPC was to provide K-12 school districts with funds for energy efficiency projects.

Prior to the 2011-12 fiscal year, these funds were distributed from the companies to Education Service Districts which acted as intermediaries for school districts.

During the 2011 legislative session, HB 2960 changed the distribution of the PPC so that funds flow directly from the companies to the school districts.

As part of the change, school districts are required to establish a separate fund for these revenues. Funds may only be expended for energy audits and projects which are approved by the Oregon Department of Energy and meet the Energy Efficient Schools Program Guidelines.

Projects are currently being discussed and the budget is an estimate based on funds available.

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

**Energy Conservation Projects Fund**

	Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
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<b>Fund 207</b>	<b>Energy Conservation Projects Fund Resources</b>								
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	1510 Interest on investments	2,250	3,628	0.00	3,000	0.00	1,629	1,629	0.00	1,629
	1990 Miscellaneous Revenues	199,481	209,669	0.00	220,000	0.00	224,310	224,310	0.00	224,310
	5400 Beginning Fund Balance	15,002	216,732	0.00	139,297	0.00	226,282	226,282	0.00	226,282
<b>Total Fund 207</b>	<b>Energy Conservation Projects Fund</b>	<b>216,732</b>	<b>430,029</b>	<b>0.00</b>	<b>362,297</b>	<b>0.00</b>	<b>452,221</b>	<b>452,221</b>	<b>0.00</b>	<b>452,221</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

**Energy Conservation Projects Fund**

		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 207</b>	<b>Energy Conservation Projects Fund Requirements</b>									
<b>Function 4150</b>	<b>Building Acquisition/Construc</b>									
520	Building acquisition	0	291,395	0.00	362,297	0.00	452,221	452,221	0.00	452,221
<b>500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>291,395</b>	<b>0.00</b>	<b>362,297</b>	<b>0.00</b>	<b>452,221</b>	<b>452,221</b>	<b>0.00</b>	<b>452,221</b>
<b>Total Function 4150</b>	<b>Building Acquisition/Construc</b>	<b>0</b>	<b>291,395</b>	<b>0.00</b>	<b>362,297</b>	<b>0.00</b>	<b>452,221</b>	<b>452,221</b>	<b>0.00</b>	<b>452,221</b>
<b>Function 7000</b>	<b>Unappropriated Ending Balance</b>									
820	Reserved for next year	216,732	138,634	0.00	0	0.00	0	0	0.00	0
<b>800</b>	<b>Other Uses of Funds</b>	<b>216,732</b>	<b>138,634</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 7000</b>	<b>Unappropriated Ending Balance</b>	<b>216,732</b>	<b>138,634</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Fund 207</b>	<b>Energy Conservation Projects Fund</b>	<b>216,732</b>	<b>430,029</b>	<b>0.00</b>	<b>362,297</b>	<b>0.00</b>	<b>452,221</b>	<b>452,221</b>	<b>0.00</b>	<b>452,221</b>

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## Grants Fund

<u>2020-21</u>	<u>2021-22</u>	
\$ 4,436,300	\$ 4,229,525	<b>Title I-A</b> - Funds for this program will be used to help identify students who have serious problems with reading. This grant provides teachers, teaching materials and equipment. Support service funds in this program will be used for diagnostic testing, supplies, travel, equipment, in-service, and activities. Private schools are eligible to participate in this grant.
1,871,872	1,695,979	<b>IDEA PL 101-476</b> - Funds will provide teachers and assistants to serve students with disabilities. They provide services to students that have mental and physical disabilities.
2,208,247	2,916,929	<b>High School Graduation and College Readiness (Measure 98)</b> - Funds to improve the graduation rate for students to establish or enhance programs in Career Technical Education, college level opportunities, and dropout prevention.
450,994	408,708	<b>IDEA PL 101-476</b> (through intermediary) - Funds will provide teachers and assistants to serve students with disabilities. They provide services to students that have mental and physical disabilities. Note this funding passes through Columbia Regional Programs to the District for autism services.
165,908	196,872	<b>Professional Technical Education (Carl Perkins)</b> - Funds provide professional and technical opportunities to students at the secondary level.
252,453	314,857	<b>Title III</b> - Funds help ensure that limited English proficient students develop English proficiency and are able to meet the same academic and content achievement standards that all students are expected to meet.
491,416	507,108	<b>Title II-A</b> - Funds will be used for a variety of professional development programs with emphasis on math and science.
1,026,817	943,761	<b>City of Portland Arts Tax</b> - On November 6, 2012, Portland voters passed the Arts Education and Access Income Tax (Arts Tax). This new income tax will fund Portland school teachers and art focused non-profit organizations in Portland.
8,794,461	6,720,088	<b>Student Investment Act K-12</b> - In 2019, the Oregon Legislature passed HB-3427 (Student Success Act), which provides funding to meet students' mental or behavioral health needs and to increase academic achievement for students.
7,923,975	8,633,332	<b>Student Investment Act MECP</b> - This portion of the Student Success Act funding is known as the Early Learning Account, which aims to fund Early Intervention/Early Childhood Special Education (EI/ECSE), expand relief nurseries, and create more preschool slots.
<u>\$27,622,443</u>	<u>\$26,567,159</u>	

<b>2020-21</b>	<b>2021-22</b>	
\$ 338,308	\$ 863,411	<b>21st Century Community Learning Centers</b> - This five year grant provides for an array of services for elementary school students. Services are delivered after school and must promote student academic achievement, parent literacy and opportunities for academic enrichment. This grant will end 2017-18.
24,279,296	26,060,778	<b>Early Intervention/Special Education Grant</b> - This is a competitive grant through the Oregon Department of Education. Previously the Multnomah Education Service District held this contract. It is funded through state and federal funding.
1,126,081	1,202,144	<b>Early Intervention Evaluations</b> - This service was provided by Multnomah Education Service District. When they did not get the Early Intervention Special Education Contract, they discontinued this service. David Douglas School District is providing this service for Centennial, Parkrose, Riverdale, Corbett and Reynolds.
2,521,517	3,200,000	<b>Medicaid Reimbursements</b> - Under the Early Childhood Special Education Contract, the District is required to bill Medicaid for eligible services provided. The District will receive Medicaid revenue for both the contract and the early intervention evaluations.
0	6,068,034	<b>Coronavirus Response and Relief Supplemental Appropriations Act</b> - (CRSSA) also known as ESSER2 (Elementary and Secondary School Emergency Relief) was passed in December of 2020 to assist schools with the anticipated increase in costs due to the COVID-19 pandemic.
0	12,229,108	<b>American Rescue Plan</b> - (ARP) also known as ESSER 3 was passed in January of 2021 to assist schools with the anticipated increase in costs due to the COVID-19 pandemic.
0	357,461	<b>Oregon Department of Education Grow Your Own Program</b> - this grant provides for school districts to retain and retrain staff to become teachers.
0	2,428,155	<b>Oregon Department of Education Summer Learning grant</b> - this grant was passed by HB5042A to address learning loss and provide for summer programming and childcare services during the 2021 summer.
4,349,259	4,677,900	<b>Other Grants</b> - This is a placeholder for smaller competitive grants such as IDEA Reauthorization, pass-through grants, donations, and development and implementation grants.
<u>\$32,614,461</u>	<u>\$57,086,991</u>	<b>Total Grants this page</b>
<u>\$60,236,904</u>	<u>\$83,654,150</u>	<b>Total - All Grant Funds</b>



**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

**Grants Fund**

		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 210</b>	<b>Grant Fund Resources</b>									
	1330 Summer school tuition	690	410	0.00	0	0.00	0	0	0.00	0
	1510 Interest on investments	11,037	6,621	0.00	0	0.00	0	0	0.00	0
	1700 Extracurricular activities	33,983	22,645	0.00	30,000	0.00	30,000	30,000	0.00	30,000
	1920 Private Contributions/donations	166,103	140,204	0.00	67,414	0.00	70,000	70,000	0.00	70,000
	1960 Recovery of prior year expense	4,836	0	0.00	0	0.00	0	0	0.00	0
	1990 Miscellaneous Revenues	522,694	447,656	0.00	712,838	0.00	888,736	888,736	0.00	888,736
	<b>1000 Revenue From Local Sources</b>	<b>739,343</b>	<b>617,536</b>	<b>0.00</b>	<b>810,252</b>	<b>0.00</b>	<b>988,736</b>	<b>988,736</b>	<b>0.00</b>	<b>988,736</b>
	2200 Restricted revenue	3,469,875	3,112,753	0.00	3,606,966	0.00	2,084,915	2,084,915	0.00	2,084,915
	<b>2000 Revenue from Intermediate Sources</b>	<b>3,469,875</b>	<b>3,112,753</b>	<b>0.00</b>	<b>3,606,966</b>	<b>0.00</b>	<b>2,084,915</b>	<b>2,084,915</b>	<b>0.00</b>	<b>2,084,915</b>
	3299 Other restricted grants	23,493,113	22,339,134	0.00	39,750,455	0.00	44,981,136	44,981,136	0.00	44,981,136
	<b>3000 Revenue from State Sources</b>	<b>23,493,113</b>	<b>22,339,134</b>	<b>0.00</b>	<b>39,750,455</b>	<b>0.00</b>	<b>44,981,136</b>	<b>44,981,136</b>	<b>0.00</b>	<b>44,981,136</b>
	4200 Unrestricted Revenue - Federal through	853,715	457,146	0.00	268,517	0.00	356,319	356,319	0.00	356,319
	4300 Federal restricted rec direct	87,383	86,899	0.00	740,068	0.00	1,079,959	1,079,959	0.00	1,079,959
	4500 Federal restricted from fed	10,787,136	10,850,446	0.00	11,448,336	0.00	25,847,607	25,847,607	0.00	29,983,607
	4700 Federal from Intermediate Agency	319,630	274,633	0.00	225,497	0.00	237,963	237,963	0.00	237,963
	4900 Revenue on/for behalf of district	575	952	0.00	1,500	0.00	0	0	0.00	0
	<b>4000 Revenue from Federal Sources</b>	<b>12,048,438</b>	<b>11,670,076</b>	<b>0.00</b>	<b>12,683,918</b>	<b>0.00</b>	<b>27,521,848</b>	<b>27,521,848</b>	<b>0.00</b>	<b>31,657,848</b>
	5400 Beginning Fund Balance	3,346,753	3,939,393	0.00	3,385,313	0.00	3,941,515	3,941,515	0.00	3,941,515
	<b>5000 Other Sources</b>	<b>3,346,753</b>	<b>3,939,393</b>	<b>0.00</b>	<b>3,385,313</b>	<b>0.00</b>	<b>3,941,515</b>	<b>3,941,515</b>	<b>0.00</b>	<b>3,941,515</b>
<b>Total Fund 210</b>	<b>Grant Fund</b>	<b>43,097,523</b>	<b>41,678,892</b>	<b>0.00</b>	<b>60,236,904</b>	<b>0.00</b>	<b>79,518,150</b>	<b>79,518,150</b>	<b>0.00</b>	<b>83,654,150</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Grants Fund								
			Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund 210	Grant Fund Requirements										
Function 1111	Primary, K-5										
111	Licensed salaries	598,003	583,386	37.39	2,386,853	27.10	1,811,030	1,811,030	27.10	1,811,030	
112	Classified salaries	0	0	30.00	787,264	21.75	606,599	606,599	21.75	606,599	
121	Substitutes - licensed	446	0	0.00	0	0.00	0	0	0.00	0	
130	Additional salary	0	420	0.00	32,376	0.00	29,618	29,618	0.00	29,618	
100	Salaries and Wages	598,449	583,806	67.39	3,206,493	48.85	2,447,247	2,447,247	48.85	2,447,247	
210	Public Employees Retirement System	142,290	171,449	0.00	900,248	0.00	736,893	736,893	0.00	736,893	
220	Social security	45,096	43,990	0.00	245,297	0.00	187,212	187,212	0.00	187,212	
230	Other Required Payroll Costs	4,106	2,917	0.00	19,238	0.00	15,627	15,627	0.00	15,627	
240	Contractual Employee Benefits	131,703	139,425	0.00	923,519	0.00	838,813	838,813	0.00	838,813	
200	Associated Payroll Costs	323,196	357,782	0.00	2,088,302	0.00	1,778,545	1,778,545	0.00	1,778,545	
310	Instructional, Prof. & Technical Serv.	7,862	15,042	0.00	85,818	0.00	568,722	568,722	0.00	568,722	
320	Property Services	1,747	393	0.00	1,000	0.00	0	0	0.00	0	
340	Travel	9,444	5,510	0.00	700	0.00	0	0	0.00	0	
300	Purchased Services	19,052	20,945	0.00	87,518	0.00	568,722	568,722	0.00	568,722	
411	Consumable supplies	123,223	87,436	0.00	306,896	0.00	1,392,509	1,392,509	0.00	1,392,509	
420	Textbooks	0	0	0.00	0	0.00	15,000	15,000	0.00	2,395,000	
440	Periodicals	0	347	0.00	0	0.00	0	0	0.00	0	
460	Non-consumable supplies	2,050	5,007	0.00	7,000	0.00	300,000	300,000	0.00	300,000	
470	Computer software	54,791	3,228	0.00	5,000	0.00	0	0	0.00	0	
480	Computer hardware	651	18,206	0.00	30,000	0.00	0	0	0.00	0	
400	Supplies and Materials	180,715	114,223	0.00	348,896	0.00	1,707,509	1,707,509	0.00	4,087,509	
640	Dues and fees	130	0	0.00	0	0.00	0	0	0.00	0	
600	Other	130	0	0.00	0	0.00	0	0	0.00	0	
Total Function 1111	Primary, K-5	1,121,542	1,076,757	67.39	5,731,209	48.85	6,502,023	6,502,023	48.85	8,882,023	

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	210	Grant Fund Requirements									
Function	1113	Elementary Extracurricular									
	123	Temporary Licensed Salaries	750	750	0.00	17,500	0.00	0	0	0.00	0
	124	Temporary - classified	5,125	60	0.00	12,000	0.00	0	0	0.00	0
	130	Additional salary	6,527	7,203	0.00	29,000	0.00	14,000	14,000	0.00	14,000
100		Salaries and Wages	12,402	8,013	0.00	58,500	0.00	14,000	14,000	0.00	14,000
	210	Public Employees Retirement System	1,946	1,572	0.00	15,826	0.00	4,272	4,272	0.00	4,272
	220	Social security	933	607	0.00	4,477	0.00	1,072	1,072	0.00	1,072
	230	Other Required Payroll Costs	107	26	0.00	356	0.00	92	92	0.00	92
200		Associated Payroll Costs	2,987	2,205	0.00	20,659	0.00	5,436	5,436	0.00	5,436
	310	Instructional, Prof. & Technical Serv.	0	0	0.00	162,840	0.00	173,930	173,930	0.00	173,930
300		Purchased Services	0	0	0.00	162,840	0.00	173,930	173,930	0.00	173,930
	411	Consumable supplies	8,715	9,712	0.00	30,375	0.00	0	0	0.00	0
400		Supplies and Materials	8,715	9,712	0.00	30,375	0.00	0	0	0.00	0
	640	Dues and fees	2,200	2,090	0.00	23,468	0.00	0	0	0.00	0
600		Other	2,200	2,090	0.00	23,468	0.00	0	0	0.00	0
Total Function	1113	Elementary Extracurricular	26,303	22,020	0.00	295,842	0.00	193,366	193,366	0.00	193,366

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund 210	Grant Fund Requirements										
Function 1121	Middle School Programs										
111	Licensed salaries		0	0	7.32	505,874	4.33	372,351	372,351	4.33	372,351
121	Substitutes - licensed		472	106	0.00	10,000	0.00	0	0	0.00	0
124	Temporary - classified		150	0	0.00	0	0.00	0	0	0.00	0
130	Additional salary		619	19,429	0.00	10,750	0.00	11,880	11,880	0.00	11,880
100	Salaries and Wages		1,241	19,535	7.32	526,624	4.33	384,231	384,231	4.33	384,231
210	Public Employees Retirement System		146	5,519	0.00	151,146	0.00	120,272	120,272	0.00	120,272
220	Social security		95	1,466	0.00	40,287	0.00	29,394	29,394	0.00	29,394
230	Other Required Payroll Costs		10	62	0.00	3,160	0.00	2,462	2,462	0.00	2,462
240	Contractual Employee Benefits		0	0	0.00	122,629	0.00	83,003	83,003	0.00	83,003
200	Associated Payroll Costs		251	7,048	0.00	317,222	0.00	235,131	235,131	0.00	235,131
310	Instructional, Prof. & Technical Serv.		3,959	5,622	0.00	97,904	0.00	23,874	23,874	0.00	23,874
320	Property Services		3,575	1,500	0.00	2,000	0.00	0	0	0.00	0
340	Travel		9,828	4,101	0.00	0	0.00	0	0	0.00	0
300	Purchased Services		17,362	11,223	0.00	99,904	0.00	23,874	23,874	0.00	23,874
411	Consumable supplies		63,917	49,941	0.00	316,564	0.00	610,194	610,194	0.00	610,194
420	Textbooks		0	0	0.00	0	0.00	58,100	58,100	0.00	429,100
460	Non-consumable supplies		2,094	2,797	0.00	5,000	0.00	155,000	155,000	0.00	155,000
400	Supplies and Materials		66,011	52,738	0.00	321,564	0.00	823,294	823,294	0.00	1,194,294
Total Function 1121	Middle School Programs		84,865	90,543	7.32	1,265,314	4.33	1,466,530	1,466,530	4.33	1,837,530

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	210	Grant Fund Requirements									
Function	1122	Middle Sch Extracurricular									
	130	Additional salary	0	0	0.00	154,800	0.00	159,800	159,800	0.00	159,800
100		Salaries and Wages	0	0	0.00	154,800	0.00	159,800	159,800	0.00	159,800
	210	Public Employees Retirement System	0	0	0.00	41,876	0.00	48,744	48,744	0.00	48,744
	220	Social security	0	0	0.00	11,845	0.00	12,227	12,227	0.00	12,227
	230	Other Required Payroll Costs	0	0	0.00	941	0.00	1,023	1,023	0.00	1,023
200		Associated Payroll Costs	0	0	0.00	54,662	0.00	61,994	61,994	0.00	61,994
	310	Instructional, Prof. & Technical Serv.	0	390	0.00	94,492	0.00	95,926	95,926	0.00	95,926
	330	Student Transportation Services	0	0	0.00	25,000	0.00	0	0	0.00	0
300		Purchased Services	0	390	0.00	119,492	0.00	95,926	95,926	0.00	95,926
	411	Consumable supplies	0	0	0.00	18,000	0.00	18,000	18,000	0.00	18,000
400		Supplies and Materials	0	0	0.00	18,000	0.00	18,000	18,000	0.00	18,000
	640	Dues and fees	0	445	0.00	6,200	0.00	6,200	6,200	0.00	6,200
600		Other	0	445	0.00	6,200	0.00	6,200	6,200	0.00	6,200
Total Function 1122 Middle Sch Extracurricular			0	835	0.00	353,154	0.00	341,920	341,920	0.00	341,920

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

		Grants Fund								
		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
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Fund 210	Grant Fund Requirements									
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Function 1131	High School Programs									
111	Licensed salaries	52,132	57,331	2.67	201,182	4.66	305,588	305,588	4.66	305,588
121	Substitutes - licensed	72	582	0.00	0	0.00	0	0	0.00	0
124	Temporary - classified	2,975	1,981	0.00	0	0.00	0	0	0.00	0
130	Additional salary	1,853	1,223	0.00	7,510	0.00	17,661	17,661	0.00	17,661
100	Salaries and Wages	57,032	61,118	2.67	208,692	4.66	323,249	323,249	4.66	323,249
210	Public Employees Retirement System	7,417	16,294	0.00	56,440	0.00	98,698	98,698	0.00	98,698
220	Social security	4,362	4,678	0.00	15,965	0.00	24,729	24,729	0.00	24,729
230	Other Required Payroll Costs	392	305	0.00	1,083	0.00	2,070	2,070	0.00	2,070
240	Contractual Employee Benefits	9,838	10,254	0.00	47,087	0.00	82,522	82,522	0.00	82,522
200	Associated Payroll Costs	22,009	31,530	0.00	120,575	0.00	208,019	208,019	0.00	208,019
310	Instructional, Prof. & Technical Serv.	6,030	9,717	0.00	0	0.00	50,000	50,000	0.00	50,000
320	Property Services	2,247	8,788	0.00	0	0.00	0	0	0.00	0
340	Travel	17,800	7,310	0.00	0	0.00	0	0	0.00	0
350	Communication	242	424	0.00	0	0.00	0	0	0.00	0
371	Tuition to other Oregon districts	12,722	0	0.00	0	0.00	0	0	0.00	0
374	Other tuition	11,565	23,857	0.00	25,000	0.00	205,500	205,500	0.00	205,500
300	Purchased Services	50,607	50,096	0.00	25,000	0.00	255,500	255,500	0.00	255,500
411	Consumable supplies	98,505	75,823	0.00	82,647	0.00	1,005,908	1,005,908	0.00	1,005,908
420	Textbooks	2,217	43,257	0.00	0	0.00	77,306	77,306	0.00	977,306
460	Non-consumable supplies	111,665	82,840	0.00	27,205	0.00	237,925	237,925	0.00	237,925
470	Computer software	10,580	10,983	0.00	25,610	0.00	26,575	26,575	0.00	26,575
480	Computer hardware	18,156	75,721	0.00	68,390	0.00	13,493	13,493	0.00	13,493
400	Supplies and Materials	241,123	288,625	0.00	203,852	0.00	1,361,207	1,361,207	0.00	2,261,207
540	Depreciable equipment	0	64,414	0.00	5,500	0.00	6,138	6,138	0.00	6,138
500	Capital Outlay	0	64,414	0.00	5,500	0.00	6,138	6,138	0.00	6,138
640	Dues and fees	4,651	555	0.00	0	0.00	0	0	0.00	0
600	Other	4,651	555	0.00	0	0.00	0	0	0.00	0

David Douglas School District #40, Portland, OR 97220

Budget Detail by Fund/Function/Object

Budget Year: 07/01/2021 - 06/30/2022

			Grants Fund								
			Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
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Fund	210	Grant Fund Requirements	<hr/>								
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Total Function	1131	High School Programs	375,421	496,339	2.67	563,619	4.66	2,154,113	2,154,113	4.66	3,054,113

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<hr/>											
Fund 210	Grant Fund Requirements										
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Function 1132	High School Extracurricular										
121	Substitutes - licensed		0	0	0.00	0	0.00	10,000	10,000	0.00	10,000
124	Temporary - classified		5,639	8,750	0.00	60,000	0.00	0	0	0.00	0
130	Additional salary		10,500	2,300	0.00	2,000	0.00	10,000	10,000	0.00	10,000
100	Salaries and Wages		16,139	11,050	0.00	62,000	0.00	20,000	20,000	0.00	20,000
210	Public Employees Retirement System		2,808	2,124	0.00	16,771	0.00	4,900	4,900	0.00	4,900
220	Social security		1,214	845	0.00	4,743	0.00	1,530	1,530	0.00	1,530
230	Other Required Payroll Costs		113	38	0.00	372	0.00	92	92	0.00	92
200	Associated Payroll Costs		4,135	3,008	0.00	21,886	0.00	6,522	6,522	0.00	6,522
310	Instructional, Prof. & Technical Serv.		5,876	12,061	0.00	37,650	0.00	147,397	147,397	0.00	147,397
320	Property Services		1,133	1,847	0.00	1,500	0.00	0	0	0.00	0
340	Travel		37,861	77,738	0.00	0	0.00	70,000	70,000	0.00	70,000
300	Purchased Services		44,870	91,645	0.00	39,150	0.00	217,397	217,397	0.00	217,397
411	Consumable supplies		138,718	110,727	0.00	176,500	0.00	75,000	75,000	0.00	75,000
460	Non-consumable supplies		2,394	18,876	0.00	40,000	0.00	0	0	0.00	0
470	Computer software		1,935	0	0.00	0	0.00	0	0	0.00	0
480	Computer hardware		576	604	0.00	0	0.00	0	0	0.00	0
400	Supplies and Materials		143,623	130,207	0.00	216,500	0.00	75,000	75,000	0.00	75,000
640	Dues and fees		34,051	4,086	0.00	10,000	0.00	3,478	3,478	0.00	3,478
670	Taxes and licenses		50	50	0.00	500	0.00	0	0	0.00	0
600	Other		34,101	4,136	0.00	10,500	0.00	3,478	3,478	0.00	3,478
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Total Function 1132	High School Extracurricular		242,868	240,046	0.00	350,036	0.00	322,397	322,397	0.00	322,397



**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

		Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
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Fund 210	Grant Fund Requirements									
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Function 1140	Pre-Kindergarten Programs									
111	Licensed salaries	167,163	174,178	6.00	385,898	6.00	387,968	387,968	6.00	387,968
112	Classified salaries	86,536	100,936	9.66	235,711	10.51	275,030	275,030	10.51	275,030
124	Temporary - classified	0	7,258	0.00	6,000	0.00	0	0	0.00	0
130	Additional salary	488	329	0.00	50,882	0.00	4,623	4,623	0.00	4,623
100	Salaries and Wages	254,186	282,701	15.66	678,491	16.51	667,621	667,621	16.51	667,621
210	Public Employees Retirement System	50,990	78,241	0.00	198,594	0.00	206,317	206,317	0.00	206,317
220	Social security	19,377	21,557	0.00	51,906	0.00	51,073	51,073	0.00	51,073
230	Other Required Payroll Costs	1,442	1,392	0.00	4,072	0.00	4,273	4,273	0.00	4,273
240	Contractual Employee Benefits	88,936	95,754	0.00	256,910	0.00	271,463	271,463	0.00	271,463
200	Associated Payroll Costs	160,745	196,944	0.00	511,482	0.00	533,126	533,126	0.00	533,126
310	Instructional, Prof. & Technical Serv.	18,836	6,633	0.00	14,990	0.00	120,023	120,023	0.00	120,023
340	Travel	86	150	0.00	675	0.00	1,049	1,049	0.00	1,049
350	Communication	0	0	0.00	792	0.00	0	0	0.00	0
300	Purchased Services	18,922	6,783	0.00	16,457	0.00	121,072	121,072	0.00	121,072
411	Consumable supplies	7,883	1,639	0.00	18,000	0.00	6,000	6,000	0.00	6,000
420	Textbooks	0	0	0.00	5,000	0.00	0	0	0.00	0
460	Non-consumable supplies	194	4,878	0.00	400	0.00	0	0	0.00	0
470	Computer software	200	358	0.00	400	0.00	0	0	0.00	0
480	Computer hardware	3,588	0	0.00	0	0.00	0	0	0.00	0
400	Supplies and Materials	11,865	6,875	0.00	23,800	0.00	6,000	6,000	0.00	6,000
670	Taxes and licenses	0	180	0.00	0	0.00	342	342	0.00	342
600	Other	0	180	0.00	0	0.00	342	342	0.00	342
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Total Function 1140	Pre-Kindergarten Programs	445,718	493,483	15.66	1,230,230	16.51	1,328,161	1,328,161	16.51	1,328,161

**David Douglas School District #40, Portland, OR 97220**  
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			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	210	Grant Fund Requirements									
Function	1221	Learning Centers									
	112	Classified salaries	0	0	6.00	145,248	0.00	0	0	0.00	0
	100	Salaries and Wages	0	0	6.00	145,248	0.00	0	0	0.00	0
	210	Public Employees Retirement System	110	0	0.00	39,291	0.00	0	0	0.00	0
	220	Social security	38	0	0.00	14,117	0.00	0	0	0.00	0
	230	Other Required Payroll Costs	1	0	0.00	315	0.00	0	0	0.00	0
	240	Contractual Employee Benefits	0	0	0.00	64,455	0.00	0	0	0.00	0
	200	Associated Payroll Costs	149	0	0.00	118,178	0.00	0	0	0.00	0
	310	Instructional, Prof. & Technical Serv.	1,116	72	0.00	7,650	0.00	0	0	0.00	0
	300	Purchased Services	1,116	72	0.00	7,650	0.00	0	0	0.00	0
	411	Consumable supplies	94	140	0.00	2,000	0.00	1,066	1,066	0.00	1,066
	460	Non-consumable supplies	0	288	0.00	0	0.00	0	0	0.00	0
	470	Computer software	0	26,775	0.00	0	0.00	10,224	10,224	0.00	10,224
	400	Supplies and Materials	94	27,203	0.00	2,000	0.00	11,290	11,290	0.00	11,290
Total Function	1221	Learning Centers	1,358	27,275	6.00	273,076	0.00	11,290	11,290	0.00	11,290

**David Douglas School District #40, Portland, OR 97220**  
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			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	210	Grant Fund Requirements									
Function	1250	Resource Rooms									
	111	Licensed salaries	47,963	70,722	1.00	76,492	1.00	79,204	79,204	1.00	79,204
	112	Classified salaries	20,189	0	0.75	23,614	0.00	0	0	0.00	0
	130	Additional salary	2,639	2,145	0.00	1,417	0.00	2,063	2,063	0.00	2,063
100		Salaries and Wages	70,791	72,866	1.75	101,523	1.00	81,267	81,267	1.00	81,267
	210	Public Employees Retirement System	15,736	19,765	0.00	27,462	0.00	24,787	24,787	0.00	24,787
	220	Social security	5,411	5,197	0.00	7,767	0.00	6,217	6,217	0.00	6,217
	230	Other Required Payroll Costs	490	364	0.00	610	0.00	520	520	0.00	520
	240	Contractual Employee Benefits	28,238	17,963	0.00	29,701	0.00	18,938	18,938	0.00	18,938
200		Associated Payroll Costs	49,874	43,290	0.00	65,540	0.00	50,462	50,462	0.00	50,462
	310	Instructional, Prof. & Technical Serv.	21,706	3,788	0.00	2,482	0.00	2,433	2,433	0.00	2,433
300		Purchased Services	21,706	3,788	0.00	2,482	0.00	2,433	2,433	0.00	2,433
Total Function	1250	Resource Rooms	142,371	119,945	1.75	169,545	1.00	134,162	134,162	1.00	134,162

**David Douglas School District #40, Portland, OR 97220**  
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			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund 210	Grant Fund Requirements										
Function 1251	Community Transition Program										
310	Instructional, Prof. & Technical Serv.		154	0	0.00	0	0.00	0	0	0.00	0
320	Property Services		250	250	0.00	0	0.00	0	0	0.00	0
340	Travel		231	198	0.00	0	0.00	0	0	0.00	0
350	Communication		0	22	0.00	0	0.00	0	0	0.00	0
300	Purchased Services		634	469	0.00	0	0.00	0	0	0.00	0
411	Consumable supplies		6,857	4,311	0.00	8,000	0.00	5,000	5,000	0.00	5,000
460	Non-consumable supplies		0	600	0.00	2,000	0.00	0	0	0.00	0
480	Computer hardware		0	299	0.00	500	0.00	0	0	0.00	0
400	Supplies and Materials		6,857	5,210	0.00	10,500	0.00	5,000	5,000	0.00	5,000
Total Function 1251	Community Transition Program		7,491	5,679	0.00	10,500	0.00	5,000	5,000	0.00	5,000

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund 210	Grant Fund Requirements										
Function 1260	Treatment & Habilitation										
111	Licensed salaries		3,742,415	4,047,130	83.40	5,485,693	83.00	5,580,210	5,580,210	83.00	5,580,210
112	Classified salaries		674,654	642,697	28.72	801,356	29.08	840,056	840,056	29.08	840,056
121	Substitutes - licensed		0	834	0.00	0	0.00	0	0	0.00	0
130	Additional salary		73,437	69,749	0.00	101,354	0.00	100,423	100,423	0.00	100,423
100	Salaries and Wages		4,490,506	4,760,410	112.12	6,388,403	112.08	6,520,689	6,520,689	112.08	6,520,689
210	Public Employees Retirement System		1,021,656	1,263,044	0.00	1,782,009	0.00	2,012,438	2,012,438	0.00	2,012,438
220	Social security		341,421	362,234	0.00	488,712	0.00	498,832	498,832	0.00	498,832
230	Other Required Payroll Costs		31,196	21,128	0.00	20,863	0.00	41,735	41,735	0.00	41,735
240	Contractual Employee Benefits		1,228,245	1,349,671	0.00	1,728,946	0.00	1,975,195	1,975,195	0.00	1,975,195
200	Associated Payroll Costs		2,622,517	2,996,076	0.00	4,020,530	0.00	4,528,200	4,528,200	0.00	4,528,200
310	Instructional, Prof. & Technical Serv.		159,418	76,537	0.00	148,298	0.00	50,000	50,000	0.00	50,000
340	Travel		69,605	47,057	0.00	54,983	0.00	2,500	2,500	0.00	2,500
350	Communication		3,881	3,194	0.00	12,042	0.00	3,400	3,400	0.00	3,400
371	Tuition to other Oregon districts		125,075	134,870	0.00	137,000	0.00	79,000	79,000	0.00	79,000
373	Tuition to private schools		40,897	24,900	0.00	24,900	0.00	25,500	25,500	0.00	25,500
374	Other tuition		23,660	14,379	0.00	17,250	0.00	34,160	34,160	0.00	34,160
300	Purchased Services		422,537	300,937	0.00	394,473	0.00	194,560	194,560	0.00	194,560
411	Consumable supplies		5,689	11,756	0.00	242,749	0.00	4,593	4,593	0.00	4,593
460	Non-consumable supplies		749	806	0.00	806	0.00	16,783	16,783	0.00	16,783
470	Computer software		0	0	0.00	0	0.00	1,650	1,650	0.00	1,650
480	Computer hardware		18,892	21,033	0.00	41,450	0.00	161,174	161,174	0.00	161,174
400	Supplies and Materials		25,331	33,596	0.00	285,005	0.00	184,200	184,200	0.00	184,200
Total Function 1260	Treatment & Habilitation		7,560,891	8,091,019	112.12	11,088,411	112.08	11,427,649	11,427,649	112.08	11,427,649

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	210	Grant Fund Requirements									
Function	1271	Remediation (Summer/Night Sch)									
	121	Substitutes - licensed	256	88	0.00	0	0.00	0	0	0.00	0
	123	Temporary Licensed Salaries	45	0	0.00	0	0.00	0	0	0.00	0
	130	Additional salary	78,560	59,450	0.00	18,048	0.00	146,382	146,382	0.00	146,382
100		Salaries and Wages	78,861	59,538	0.00	18,048	0.00	146,382	146,382	0.00	146,382
	210	Public Employees Retirement System	18,201	17,055	0.00	4,879	0.00	67,701	67,701	0.00	67,701
	220	Social security	5,901	4,440	0.00	1,381	0.00	11,198	11,198	0.00	11,198
	230	Other Required Payroll Costs	545	218	0.00	56	0.00	937	937	0.00	937
200		Associated Payroll Costs	24,647	21,713	0.00	6,316	0.00	79,836	79,836	0.00	79,836
	310	Instructional, Prof. & Technical Serv.	81,427	106,490	0.00	102,001	0.00	129,505	129,505	0.00	129,505
	320	Property Services	300	0	0.00	300	0.00	0	0	0.00	0
	330	Student Transportation Services	0	0	0.00	8,250	0.00	7,220	7,220	0.00	7,220
	340	Travel	1,215	3,270	0.00	0	0.00	550	550	0.00	550
300		Purchased Services	82,942	109,760	0.00	110,551	0.00	137,275	137,275	0.00	137,275
	411	Consumable supplies	3,707	2,506	0.00	7,000	0.00	6,400	6,400	0.00	6,400
	460	Non-consumable supplies	2,400	0	0.00	5,000	0.00	8,805	8,805	0.00	8,805
400		Supplies and Materials	6,107	2,506	0.00	12,000	0.00	15,205	15,205	0.00	15,205
Total Function	1271	Remediation (Summer/Night Sch)	192,557	193,517	0.00	146,915	0.00	378,698	378,698	0.00	378,698

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			<b>Grants Fund</b>							
		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 210 Grant Fund Requirements</b>										
<b>Function</b>	<b>1272 Title I</b>									
111	Licensed salaries	1,310,092	1,340,952	16.50	1,329,521	17.00	1,393,806	1,393,806	17.00	1,393,806
121	Substitutes - licensed	3,148	910	0.00	0	0.00	0	0	0.00	0
130	Additional salary	5,763	3,739	0.00	13,850	0.00	14,091	14,091	0.00	14,091
<b>100</b>	<b>Salaries and Wages</b>	<b>1,319,003</b>	<b>1,345,601</b>	<b>16.50</b>	<b>1,343,371</b>	<b>17.00</b>	<b>1,407,897</b>	<b>1,407,897</b>	<b>17.00</b>	<b>1,407,897</b>
210	Public Employees Retirement System	312,316	398,392	0.00	397,764	0.00	461,833	461,833	0.00	461,833
220	Social security	97,817	100,805	0.00	102,768	0.00	107,703	107,703	0.00	107,703
230	Other Required Payroll Costs	9,010	6,742	0.00	4,165	0.00	9,012	9,012	0.00	9,012
240	Contractual Employee Benefits	261,118	303,561	0.00	322,737	0.00	285,417	285,417	0.00	285,417
<b>200</b>	<b>Associated Payroll Costs</b>	<b>680,260</b>	<b>809,501</b>	<b>0.00</b>	<b>827,434</b>	<b>0.00</b>	<b>863,965</b>	<b>863,965</b>	<b>0.00</b>	<b>863,965</b>
310	Instructional, Prof. & Technical Serv.	37,173	16,338	0.00	34,529	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>	<b>37,173</b>	<b>16,338</b>	<b>0.00</b>	<b>34,529</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies	6,437	26,599	0.00	0	0.00	0	0	0.00	0
420	Textbooks	45,893	44,641	0.00	0	0.00	0	0	0.00	0
460	Non-consumable supplies	8,639	1,857	0.00	0	0.00	0	0	0.00	0
470	Computer software	99,298	64,582	0.00	0	0.00	0	0	0.00	0
480	Computer hardware	0	25,987	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>	<b>160,266</b>	<b>163,667</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function</b>	<b>1272 Title I</b>	<b>2,196,702</b>	<b>2,335,106</b>	<b>16.50</b>	<b>2,205,334</b>	<b>17.00</b>	<b>2,271,862</b>	<b>2,271,862</b>	<b>17.00</b>	<b>2,271,862</b>

David Douglas School District #40, Portland, OR 97220

Budget Detail by Fund/Function/Object

Budget Year: 07/01/2021 - 06/30/2022

			Grants Fund								
			Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 210 Grant Fund Requirements</b>											
<b>Function</b>	<b>1280</b>	<b>Alternative Education</b>									
380	Non-instruction prof & tech		0	0	0.00	0	0.00	1,000,000	1,000,000	0.00	1,000,000
<b>300</b>	<b>Purchased Services</b>		<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>0.00</b>	<b>1,000,000</b>
420	Textbooks		0	0	0.00	0	0.00	15,108	15,108	0.00	15,108
<b>400</b>	<b>Supplies and Materials</b>		<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>15,108</b>	<b>15,108</b>	<b>0.00</b>	<b>15,108</b>
<b>Total Function 1280 Alternative Education</b>			<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1,015,108</b>	<b>1,015,108</b>	<b>0.00</b>	<b>1,015,108</b>



David Douglas School District #40, Portland, OR 97220

Budget Detail by Fund/Function/Object

Budget Year: 07/01/2021 - 06/30/2022

			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	210	Grant Fund Requirements									
Function	1282	Other Alternative Education									
	310	Instructional, Prof. & Technical Serv.	3,313	0	0.00	0	0.00	0	0	0.00	0
	300	Purchased Services	3,313	0	0.00	0	0.00	0	0	0.00	0
Total Function	1282	Other Alternative Education	3,313	0	0.00	0	0.00	0	0	0.00	0

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
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Fund	210	Grant Fund Requirements									
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Function	1283	Fir Ridge Campus									
	130	Additional salary	0	0	0.00	0	0.00	984	984	0.00	984
	100	Salaries and Wages	0	0	0.00	0	0.00	984	984	0.00	984
	210	Public Employees Retirement System	0	0	0.00	0	0.00	300	300	0.00	300
	220	Social security	0	0	0.00	0	0.00	76	76	0.00	76
	230	Other Required Payroll Costs	0	0	0.00	0	0.00	6	6	0.00	6
	200	Associated Payroll Costs	0	0	0.00	0	0.00	382	382	0.00	382
	310	Instructional, Prof. & Technical Serv.	0	725	0.00	6,750	0.00	8,750	8,750	0.00	8,750
	340	Travel	0	72	0.00	0	0.00	0	0	0.00	0
	300	Purchased Services	0	797	0.00	6,750	0.00	8,750	8,750	0.00	8,750
	411	Consumable supplies	31,736	12,270	0.00	179,474	0.00	13,647	13,647	0.00	13,647
	460	Non-consumable supplies	22,230	0	0.00	0	0.00	36,338	36,338	0.00	36,338
	470	Computer software	7,264	1,107	0.00	0	0.00	1,500	1,500	0.00	1,500
	480	Computer hardware	1,669	7,792	0.00	0	0.00	0	0	0.00	0
	400	Supplies and Materials	62,899	21,170	0.00	179,474	0.00	51,485	51,485	0.00	51,485
	540	Depreciable equipment	0	6,499	0.00	1,000	0.00	6,115	6,115	0.00	6,115
	500	Capital Outlay	0	6,499	0.00	1,000	0.00	6,115	6,115	0.00	6,115
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Total Function	1283	Fir Ridge Campus	62,899	28,466	0.00	187,224	0.00	67,716	67,716	0.00	67,716

David Douglas School District #40, Portland, OR 97220

Budget Detail by Fund/Function/Object

Budget Year: 07/01/2021 - 06/30/2022

			Grants Fund									
			Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22	
Fund	210	Grant Fund Requirements										
Function	1288	Charter Schools										
	360	Charter school payments		21,008	23,711	0.00	151,088	0.00	675,009	675,009	0.00	675,009
	300	Purchased Services		21,008	23,711	0.00	151,088	0.00	675,009	675,009	0.00	675,009
Total Function	1288	Charter Schools		21,008	23,711	0.00	151,088	0.00	675,009	675,009	0.00	675,009

## David Douglas School District #40, Portland, OR 97220

## Budget Detail by Fund/Function/Object

Budget Year: 07/01/2021 - 06/30/2022

			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	210	Grant Fund Requirements									
Function	1291	English Second Language Prog									
	130	Additional salary	17	0	0.00	0	0.00	0	0	0.00	0
	100	Salaries and Wages	17	0	0.00	0	0.00	0	0	0.00	0
	210	Public Employees Retirement System	3	0	0.00	0	0.00	0	0	0.00	0
	220	Social security	1	0	0.00	0	0.00	0	0	0.00	0
	230	Other Required Payroll Costs	0	0	0.00	0	0.00	0	0	0.00	0
	200	Associated Payroll Costs	5	0	0.00	0	0.00	0	0	0.00	0
Total Function	1291	English Second Language Prog	22	0	0.00	0	0.00	0	0	0.00	0

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	210	Grant Fund Requirements									
Function	1400	Summer School Regular									
	130	Additional salary	103,865	49,779	0.00	43,516	0.00	1,141,415	1,141,415	0.00	1,141,415
100		Salaries and Wages	103,865	49,779	0.00	43,516	0.00	1,141,415	1,141,415	0.00	1,141,415
	210	Public Employees Retirement System	25,742	14,690	0.00	11,772	0.00	412,586	412,586	0.00	412,586
	220	Social security	7,937	3,798	0.00	3,329	0.00	88,546	88,546	0.00	88,546
	230	Other Required Payroll Costs	676	183	0.00	261	0.00	7,409	7,409	0.00	7,409
200		Associated Payroll Costs	34,355	18,672	0.00	15,362	0.00	508,541	508,541	0.00	508,541
	310	Instructional, Prof. & Technical Serv.	10,613	0	0.00	0	0.00	0	0	0.00	0
	340	Travel	203	216	0.00	0	0.00	0	0	0.00	0
	350	Communication	0	0	0.00	401	0.00	0	0	0.00	0
	380	Non-instruction prof & tech	0	0	0.00	0	0.00	75,000	75,000	0.00	75,000
300		Purchased Services	10,816	216	0.00	401	0.00	75,000	75,000	0.00	75,000
	411	Consumable supplies	7,786	0	0.00	4,000	0.00	150,000	150,000	0.00	150,000
	420	Textbooks	0	0	0.00	0	0.00	100,000	100,000	0.00	100,000
	460	Non-consumable supplies	937	0	0.00	0	0.00	0	0	0.00	0
400		Supplies and Materials	8,723	0	0.00	4,000	0.00	250,000	250,000	0.00	250,000
Total Function	1400	Summer School Regular	157,760	68,667	0.00	63,279	0.00	1,974,956	1,974,956	0.00	1,974,956
Total Instruction			12,643,089	13,313,407	229.41	24,084,776	204.43	30,269,960	30,269,960	204.43	33,920,960

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
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Fund 210	Grant Fund Requirements										
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Function 2110	Attendance & Social Work										
111	Licensed salaries		274,086	278,285	11.00	785,285	6.00	423,955	423,955	6.00	423,955
112	Classified salaries		140,382	227,200	5.50	249,326	8.50	342,295	342,295	8.50	342,295
113	Administrative salaries		43,683	43,649	0.40	46,172	0.40	47,414	47,414	0.40	47,414
130	Additional salary		23,665	8,326	0.00	14,875	0.00	120,277	120,277	0.00	120,277
100	Salaries and Wages		481,816	557,459	16.90	1,095,658	14.90	933,941	933,941	14.90	933,941
210	Public Employees Retirement System		118,702	156,780	0.00	316,568	0.00	309,399	309,399	0.00	309,399
220	Social security		35,897	42,048	0.00	98,881	0.00	71,446	71,446	0.00	71,446
230	Other Required Payroll Costs		3,327	2,556	0.00	5,032	0.00	5,979	5,979	0.00	5,979
240	Contractual Employee Benefits		110,688	130,959	0.00	221,559	0.00	214,498	214,498	0.00	214,498
200	Associated Payroll Costs		268,614	332,344	0.00	642,040	0.00	601,322	601,322	0.00	601,322
320	Property Services		0	6,682	0.00	0	0.00	0	0	0.00	0
340	Travel		2,318	2,354	0.00	16,629	0.00	2,500	2,500	0.00	2,500
350	Communication		0	0	0.00	2,400	0.00	0	0	0.00	0
380	Non-instruction prof & tech		20,266	44,831	0.00	50,500	0.00	67,658	67,658	0.00	67,658
300	Purchased Services		22,584	53,867	0.00	69,529	0.00	70,158	70,158	0.00	70,158
411	Consumable supplies		36,117	28,540	0.00	125,400	0.00	12,600	12,600	0.00	12,600
480	Computer hardware		0	5,366	0.00	0	0.00	0	0	0.00	0
400	Supplies and Materials		36,117	33,906	0.00	125,400	0.00	12,600	12,600	0.00	12,600
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Total Function 2110	Attendance & Social Work		809,131	977,577	16.90	1,932,627	14.90	1,618,021	1,618,021	14.90	1,618,021

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund 210	Grant Fund Requirements										
Function 2120	Guidance Services										
111	Licensed salaries		727,432	729,299	25.50	1,952,198	25.50	2,005,253	2,005,253	25.50	2,005,253
112	Classified salaries		43,902	46,288	1.13	51,818	1.13	53,651	53,651	1.13	53,651
121	Substitutes - licensed		599	0	0.00	0	0.00	0	0	0.00	0
130	Additional salary		20,635	19,988	0.00	63,338	0.00	161,657	161,657	0.00	161,657
100	Salaries and Wages		792,566	795,575	26.63	2,067,354	26.63	2,220,561	2,220,561	26.63	2,220,561
210	Public Employees Retirement System		200,017	239,671	0.00	635,735	0.00	692,689	692,689	0.00	692,689
220	Social security		59,946	60,247	0.00	158,153	0.00	169,873	169,873	0.00	169,873
230	Other Required Payroll Costs		5,433	4,002	0.00	10,425	0.00	14,213	14,213	0.00	14,213
240	Contractual Employee Benefits		173,549	189,657	0.00	461,620	0.00	490,999	490,999	0.00	490,999
200	Associated Payroll Costs		438,946	493,577	0.00	1,265,933	0.00	1,367,774	1,367,774	0.00	1,367,774
340	Travel		700	0	0.00	0	0.00	0	0	0.00	0
380	Non-instruction prof & tech		3,602	41,437	0.00	50,000	0.00	50,000	50,000	0.00	50,000
300	Purchased Services		4,302	41,437	0.00	50,000	0.00	50,000	50,000	0.00	50,000
411	Consumable supplies		7,615	2,107	0.00	8,747	0.00	4,225	4,225	0.00	4,225
460	Non-consumable supplies		31,873	2,358	0.00	0	0.00	0	0	0.00	0
400	Supplies and Materials		39,488	4,465	0.00	8,747	0.00	4,225	4,225	0.00	4,225
Total Function 2120	Guidance Services		1,275,302	1,335,054	26.63	3,392,034	26.63	3,642,560	3,642,560	26.63	3,642,560

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<hr/>											
Fund 210	Grant Fund Requirements										
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Function 2130	Health Services										
111	Licensed salaries		48,401	50,651	0.00	0	0.00	0	0	0.00	0
130	Additional salary		0	47	0.00	0	0.00	75,000	75,000	0.00	75,000
100	Salaries and Wages		48,401	50,698	0.00	0	0.00	75,000	75,000	0.00	75,000
210	Public Employees Retirement System		10,064	13,758	0.00	0	0.00	25,208	25,208	0.00	25,208
220	Social security		3,703	3,878	0.00	0	0.00	5,738	5,738	0.00	5,738
230	Other Required Payroll Costs		337	264	0.00	0	0.00	480	480	0.00	480
240	Contractual Employee Benefits		16,831	17,963	0.00	0	0.00	0	0	0.00	0
200	Associated Payroll Costs		30,935	35,863	0.00	0	0.00	31,426	31,426	0.00	31,426
380	Non-instruction prof & tech		548,130	444,249	0.00	621,210	0.00	717,681	717,681	0.00	717,681
300	Purchased Services		548,130	444,249	0.00	621,210	0.00	717,681	717,681	0.00	717,681
411	Consumable supplies		288	0	0.00	0	0.00	0	0	0.00	0
400	Supplies and Materials		288	0	0.00	0	0.00	0	0	0.00	0
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Total Function 2130	Health Services		627,754	530,810	0.00	621,210	0.00	824,107	824,107	0.00	824,107



**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

		Grants Fund								
		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
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Fund 210	Grant Fund Requirements									
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Function 2140	Psychological Services									
111	Licensed salaries	222,024	230,499	3.00	208,147	4.00	281,032	281,032	4.00	281,032
112	Classified salaries	0	3,637	0.00	0	0.00	0	0	0.00	0
123	Temporary Licensed Salaries	0	0	0.00	60,000	0.00	0	0	0.00	0
124	Temporary - classified	0	0	0.00	0	0.00	61,200	61,200	0.00	61,200
130	Additional salary	6,248	7,675	0.00	1,000	0.00	7,319	7,319	0.00	7,319
100	Salaries and Wages	228,272	241,811	3.00	269,147	4.00	349,551	349,551	4.00	349,551
210	Public Employees Retirement System	50,950	64,859	0.00	106,879	0.00	94,220	94,220	0.00	94,220
220	Social security	16,830	18,254	0.00	20,590	0.00	26,741	26,741	0.00	26,741
230	Other Required Payroll Costs	1,556	1,240	0.00	1,615	0.00	2,238	2,238	0.00	2,238
240	Contractual Employee Benefits	45,750	48,202	0.00	62,131	0.00	64,193	64,193	0.00	64,193
200	Associated Payroll Costs	115,086	132,555	0.00	191,215	0.00	187,392	187,392	0.00	187,392
340	Travel	0	127	0.00	0	0.00	0	0	0.00	0
380	Non-instruction prof & tech	9,600	12,000	0.00	12,000	0.00	12,000	12,000	0.00	12,000
300	Purchased Services	9,600	12,127	0.00	12,000	0.00	12,000	12,000	0.00	12,000
411	Consumable supplies	6,994	0	0.00	0	0.00	0	0	0.00	0
460	Non-consumable supplies	318	0	0.00	0	0.00	0	0	0.00	0
470	Computer software	3,903	0	0.00	0	0.00	0	0	0.00	0
480	Computer hardware	5,024	0	0.00	0	0.00	0	0	0.00	0
400	Supplies and Materials	16,239	0	0.00	0	0.00	0	0	0.00	0
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Total Function 2140	Psychological Services	369,197	386,493	3.00	472,362	4.00	548,943	548,943	4.00	548,943

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	210	Grant Fund Requirements									
Function	2150	Speech, Pathology & Audiology									
	111	Licensed salaries	4,071,208	4,166,034	86.55	5,596,502	91.10	5,888,112	5,888,112	91.10	5,888,112
	112	Classified salaries	157,282	87,492	1.75	79,331	1.75	82,025	82,025	1.75	82,025
	121	Substitutes - licensed	436	0	0.00	0	0.00	0	0	0.00	0
	130	Additional salary	69,203	66,543	0.00	95,939	0.00	106,443	106,443	0.00	106,443
100		Salaries and Wages	4,298,129	4,320,068	88.30	5,771,772	92.85	6,076,580	6,076,580	92.85	6,076,580
	210	Public Employees Retirement System	1,011,583	1,168,368	0.00	1,647,896	0.00	1,869,110	1,869,110	0.00	1,869,110
	220	Social security	325,314	328,852	0.00	441,542	0.00	464,857	464,857	0.00	464,857
	230	Other Required Payroll Costs	28,454	18,940	0.00	19,549	0.00	38,892	38,892	0.00	38,892
	240	Contractual Employee Benefits	1,005,935	1,058,744	0.00	1,472,599	0.00	1,582,900	1,582,900	0.00	1,582,900
200		Associated Payroll Costs	2,371,285	2,574,904	0.00	3,581,586	0.00	3,955,759	3,955,759	0.00	3,955,759
	340	Travel	67,830	45,684	0.00	58,679	0.00	73,874	73,874	0.00	73,874
	350	Communication	173	0	0.00	8,740	0.00	0	0	0.00	0
	380	Non-instruction prof & tech	658,378	569,715	0.00	2,820,420	0.00	3,551,525	3,551,525	0.00	3,551,525
300		Purchased Services	726,380	615,398	0.00	2,887,839	0.00	3,625,399	3,625,399	0.00	3,625,399
	411	Consumable supplies	611	9,167	0.00	282,477	0.00	4,345	4,345	0.00	4,345
	460	Non-consumable supplies	0	1,302	0.00	428	0.00	0	0	0.00	0
	470	Computer software	0	1,190	0.00	0	0.00	0	0	0.00	0
	480	Computer hardware	14,976	18,696	0.00	25,690	0.00	0	0	0.00	0
400		Supplies and Materials	15,587	30,354	0.00	308,595	0.00	4,345	4,345	0.00	4,345
	640	Dues and fees	11,025	12,255	0.00	10,000	0.00	0	0	0.00	0
600		Other	11,025	12,255	0.00	10,000	0.00	0	0	0.00	0
Total Function	2150	Speech, Pathology & Audiology	7,422,406	7,552,980	88.30	12,559,792	92.85	13,662,083	13,662,083	92.85	13,662,083

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
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Fund 210	Grant Fund Requirements										
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Function 2160	Other Student Treatment Svcs										
111	Licensed salaries		1,689,436	1,595,497	35.50	2,355,063	36.60	2,385,115	2,385,115	36.60	2,385,115
112	Classified salaries		64,878	66,957	1.65	73,703	1.50	68,877	68,877	1.50	68,877
124	Temporary - classified		3,960	3,873	0.00	0	0.00	0	0	0.00	0
130	Additional salary		15,574	13,202	0.00	27,611	0.00	32,006	32,006	0.00	32,006
100	Salaries and Wages		1,773,848	1,679,529	37.15	2,456,377	38.10	2,485,998	2,485,998	38.10	2,485,998
210	Public Employees Retirement System		429,707	457,432	0.00	709,525	0.00	774,513	774,513	0.00	774,513
220	Social security		132,290	126,277	0.00	187,913	0.00	190,178	190,178	0.00	190,178
230	Other Required Payroll Costs		12,197	7,357	0.00	8,149	0.00	15,910	15,910	0.00	15,910
240	Contractual Employee Benefits		374,711	367,929	0.00	536,348	0.00	627,363	627,363	0.00	627,363
200	Associated Payroll Costs		948,906	958,995	0.00	1,441,935	0.00	1,607,964	1,607,964	0.00	1,607,964
340	Travel		33,136	22,319	0.00	28,736	0.00	72	72	0.00	72
350	Communication		0	0	0.00	14,400	0.00	0	0	0.00	0
380	Non-instruction prof & tech		167,673	291,311	0.00	140,000	0.00	140,000	140,000	0.00	140,000
300	Purchased Services		200,809	313,630	0.00	183,136	0.00	140,072	140,072	0.00	140,072
411	Consumable supplies		1,704	15,902	0.00	108,941	0.00	7,953	7,953	0.00	7,953
460	Non-consumable supplies		0	0	0.00	0	0.00	25,000	25,000	0.00	25,000
480	Computer hardware		4,160	8,569	0.00	11,400	0.00	0	0	0.00	0
400	Supplies and Materials		5,864	24,471	0.00	120,341	0.00	32,953	32,953	0.00	32,953
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Total Function 2160	Other Student Treatment Svcs		2,929,426	2,976,625	37.15	4,201,789	38.10	4,266,987	4,266,987	38.10	4,266,987

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	210	Grant Fund Requirements									
Function	2190	Student Support (Special Ed)									
	111	Licensed salaries	152,110	91,908	2.00	161,646	7.45	539,433	539,433	7.45	539,433
	112	Classified salaries	395,502	358,493	13.83	506,555	12.33	511,570	511,570	12.33	511,570
	113	Administrative salaries	875,703	897,934	7.00	892,745	9.00	1,196,144	1,196,144	9.00	1,196,144
	130	Additional salary	59,392	59,184	0.00	43,574	0.00	49,487	49,487	0.00	49,487
100		Salaries and Wages	1,482,706	1,407,520	22.83	1,604,520	28.78	2,296,634	2,296,634	28.78	2,296,634
	210	Public Employees Retirement System	369,356	421,436	0.00	480,746	0.00	740,201	740,201	0.00	740,201
	220	Social security	112,022	104,976	0.00	122,746	0.00	175,692	175,692	0.00	175,692
	230	Other Required Payroll Costs	10,156	6,055	0.00	5,414	0.00	14,699	14,699	0.00	14,699
	240	Contractual Employee Benefits	355,547	317,008	0.00	406,577	0.00	603,134	603,134	0.00	603,134
200		Associated Payroll Costs	847,080	849,475	0.00	1,015,483	0.00	1,533,726	1,533,726	0.00	1,533,726
	320	Property Services	11,084	38,316	0.00	38,738	0.00	18,469	18,469	0.00	18,469
	340	Travel	13,233	22,761	0.00	33,573	0.00	11,270	11,270	0.00	11,270
	350	Communication	28,572	26,564	0.00	24,849	0.00	113,252	113,252	0.00	113,252
	380	Non-instruction prof & tech	157,832	123,692	0.00	139,325	0.00	186,249	186,249	0.00	186,249
	390	Other general prof/tech svcs	2,218	2,624	0.00	3,001	0.00	1,299	1,299	0.00	1,299
300		Purchased Services	212,939	213,956	0.00	239,486	0.00	330,539	330,539	0.00	330,539
	411	Consumable supplies	37,023	41,378	0.00	28,122	0.00	130,513	130,513	0.00	130,513
	440	Periodicals	164	0	0.00	0	0.00	180	180	0.00	180
	460	Non-consumable supplies	4,020	66,349	0.00	5,537	0.00	71,884	71,884	0.00	71,884
	470	Computer software	963	3,353	0.00	31,791	0.00	3,986	3,986	0.00	3,986
	480	Computer hardware	62,948	3,116	0.00	8,860	0.00	0	0	0.00	0
400		Supplies and Materials	105,117	114,196	0.00	74,310	0.00	206,563	206,563	0.00	206,563
	640	Dues and fees	4,273	4,673	0.00	4,565	0.00	4,165	4,165	0.00	4,165
600		Other	4,273	4,673	0.00	4,565	0.00	4,165	4,165	0.00	4,165
Total Function	2190	Student Support (Special Ed)	2,652,116	2,589,819	22.83	2,938,364	28.78	4,371,627	4,371,627	28.78	4,371,627

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund 210	Grant Fund Requirements										
Function 2210	Improvement of Instruction										
121	Substitutes - licensed		0	177	0.00	500	0.00	0	0	0.00	0
130	Additional salary		22,164	7,029	0.00	18,470	0.00	11,911	11,911	0.00	11,911
100	Salaries and Wages		22,164	7,206	0.00	18,970	0.00	11,911	11,911	0.00	11,911
210	Public Employees Retirement System		4,846	1,966	0.00	5,437	0.00	3,701	3,701	0.00	3,701
220	Social security		1,688	537	0.00	1,451	0.00	911	911	0.00	911
230	Other Required Payroll Costs		80	23	0.00	61	0.00	76	76	0.00	76
200	Associated Payroll Costs		6,614	2,526	0.00	6,949	0.00	4,688	4,688	0.00	4,688
340	Travel		14,564	570	0.00	1,000	0.00	2,000	2,000	0.00	2,000
380	Non-instruction prof & tech		3,662	71,536	0.00	33,700	0.00	33,028	33,028	0.00	33,028
300	Purchased Services		18,226	72,106	0.00	34,700	0.00	35,028	35,028	0.00	35,028
411	Consumable supplies		824	6,972	0.00	6,350	0.00	67,023	67,023	0.00	67,023
460	Non-consumable supplies		8,241	41,674	0.00	41,954	0.00	41,688	41,688	0.00	41,688
470	Computer software		26,000	34,389	0.00	9,535	0.00	33,085	33,085	0.00	33,085
480	Computer hardware		20,485	2,454	0.00	3,350	0.00	15,387	15,387	0.00	15,387
400	Supplies and Materials		55,550	85,490	0.00	61,189	0.00	157,183	157,183	0.00	157,183
540	Depreciable equipment		0	25,414	0.00	26,470	0.00	34,000	34,000	0.00	34,000
500	Capital Outlay		0	25,414	0.00	26,470	0.00	34,000	34,000	0.00	34,000
Total Function 2210	Improvement of Instruction		102,554	192,741	0.00	148,278	0.00	242,810	242,810	0.00	242,810

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	210	Grant Fund Requirements									
Function	2220	Educational Media Services									
	111	Licensed salaries	33,882	76,361	1.00	78,994	1.00	79,290	79,290	1.00	79,290
	130	Additional salary	0	188	0.00	0	0.00	843	843	0.00	843
100		Salaries and Wages	33,882	76,549	1.00	78,994	1.00	80,133	80,133	1.00	80,133
	210	Public Employees Retirement System	8,170	22,244	0.00	25,673	0.00	25,633	25,633	0.00	25,633
	220	Social security	2,549	5,856	0.00	6,043	0.00	6,131	6,131	0.00	6,131
	230	Other Required Payroll Costs	233	389	0.00	474	0.00	512	512	0.00	512
	240	Contractual Employee Benefits	6,834	14,378	0.00	14,959	0.00	17,503	17,503	0.00	17,503
200		Associated Payroll Costs	17,786	42,867	0.00	47,149	0.00	49,779	49,779	0.00	49,779
	380	Non-instruction prof & tech	820	0	0.00	0	0.00	0	0	0.00	0
300		Purchased Services	820	0	0.00	0	0.00	0	0	0.00	0
	411	Consumable supplies	57,914	1,409	0.00	0	0.00	0	0	0.00	0
	430	Library Books	7,978	9,852	0.00	0	0.00	0	0	0.00	0
400		Supplies and Materials	65,893	11,260	0.00	0	0.00	0	0	0.00	0
	640	Dues and fees	65	0	0.00	0	0.00	0	0	0.00	0
600		Other	65	0	0.00	0	0.00	0	0	0.00	0
Total Function	2220	Educational Media Services	118,446	130,676	1.00	126,143	1.00	129,912	129,912	1.00	129,912

## David Douglas School District #40, Portland, OR 97220

## Budget Detail by Fund/Function/Object

Budget Year: 07/01/2021 - 06/30/2022

		Grants Fund								
		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 210 Grant Fund Requirements</b>										
<b>Function</b>	<b>2230 Assessment &amp; Testing</b>									
121	Substitutes - licensed	103	79	0.00	0	0.00	0	0	0.00	0
130	Additional salary	0	0	0.00	0	0.00	1,108	1,108	0.00	1,108
<b>100</b>	<b>Salaries and Wages</b>	<b>103</b>	<b>79</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1,108</b>	<b>1,108</b>	<b>0.00</b>	<b>1,108</b>
210	Public Employees Retirement System	23	21	0.00	0	0.00	338	338	0.00	338
220	Social security	8	5	0.00	0	0.00	224	224	0.00	224
230	Other Required Payroll Costs	0	0	0.00	0	0.00	7	7	0.00	7
<b>200</b>	<b>Associated Payroll Costs</b>	<b>31</b>	<b>27</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>569</b>	<b>569</b>	<b>0.00</b>	<b>569</b>
380	Non-instruction prof & tech	900	0	0.00	3,600	0.00	2,543	2,543	0.00	2,543
<b>300</b>	<b>Purchased Services</b>	<b>900</b>	<b>0</b>	<b>0.00</b>	<b>3,600</b>	<b>0.00</b>	<b>2,543</b>	<b>2,543</b>	<b>0.00</b>	<b>2,543</b>
470	Computer software	0	0	0.00	0	0.00	873	873	0.00	873
<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>873</b>	<b>873</b>	<b>0.00</b>	<b>873</b>
640	Dues and fees	0	0	0.00	160	0.00	0	0	0.00	0
<b>600</b>	<b>Other</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>160</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2230 Assessment &amp; Testing</b>		<b>1,034</b>	<b>106</b>	<b>0.00</b>	<b>3,760</b>	<b>0.00</b>	<b>5,093</b>	<b>5,093</b>	<b>0.00</b>	<b>5,093</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

		Grants Fund								
		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<hr/>										
Fund 210	Grant Fund Requirements									
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Function 2240	Instructional Staff Developmnt									
111	Licensed salaries	544,437	342,261	4.50	368,180	4.50	376,574	376,574	4.50	376,574
112	Classified salaries	22,901	23,224	0.50	25,119	0.50	25,620	25,620	0.50	25,620
121	Substitutes - licensed	4,818	6,202	0.00	6,000	0.00	0	0	0.00	0
130	Additional salary	111,862	106,783	0.00	444,350	0.00	130,484	130,484	0.00	130,484
100	Salaries and Wages	684,017	478,470	5.00	843,649	5.00	532,678	532,678	5.00	532,678
210	Public Employees Retirement System	173,656	126,136	0.00	253,169	0.00	180,849	180,849	0.00	180,849
220	Social security	51,044	36,197	0.00	68,981	0.00	40,750	40,750	0.00	40,750
230	Other Required Payroll Costs	4,013	2,321	0.00	7,726	0.00	3,413	3,413	0.00	3,413
240	Contractual Employee Benefits	103,750	66,295	0.00	88,384	0.00	100,423	100,423	0.00	100,423
200	Associated Payroll Costs	332,464	230,950	0.00	418,260	0.00	325,435	325,435	0.00	325,435
310	Instructional, Prof. & Technical Serv.	4,240	3,200	0.00	0	0.00	9,694	9,694	0.00	9,694
320	Property Services	0	520	0.00	2,000	0.00	0	0	0.00	0
340	Travel	110,431	181,279	0.00	293,721	0.00	235,161	235,161	0.00	235,161
350	Communication	0	0	0.00	5,000	0.00	0	0	0.00	0
380	Non-instruction prof & tech	399,485	437,004	0.00	1,145,955	0.00	984,439	984,439	0.00	984,439
300	Purchased Services	514,155	622,003	0.00	1,446,676	0.00	1,229,294	1,229,294	0.00	1,229,294
411	Consumable supplies	11,397	8,897	0.00	54,631	0.00	34,175	34,175	0.00	34,175
460	Non-consumable supplies	1,352	0	0.00	0	0.00	0	0	0.00	0
470	Computer software	0	0	0.00	0	0.00	26,000	26,000	0.00	26,000
480	Computer hardware	5,992	0	0.00	0	0.00	0	0	0.00	0
400	Supplies and Materials	18,741	8,897	0.00	54,631	0.00	60,175	60,175	0.00	60,175
640	Dues and fees	439	379	0.00	100	0.00	200	200	0.00	200
600	Other	439	379	0.00	100	0.00	200	200	0.00	200
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Total Function 2240	Instructional Staff Developmnt	1,549,816	1,340,699	5.00	2,763,316	5.00	2,147,782	2,147,782	5.00	2,147,782



David Douglas School District #40, Portland, OR 97220

Budget Detail by Fund/Function/Object

Budget Year: 07/01/2021 - 06/30/2022

			Grants Fund								
			Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	210	Grant Fund Requirements									
Function	2310	Board of Education									
	380	Non-instruction prof & tech	7,888	23,542	0.00	7,500	0.00	0	0	0.00	0
	300	Purchased Services	7,888	23,542	0.00	7,500	0.00	0	0	0.00	0
Total Function	2310	Board of Education	7,888	23,542	0.00	7,500	0.00	0	0	0.00	0

## David Douglas School District #40, Portland, OR 97220

## Budget Detail by Fund/Function/Object

Budget Year: 07/01/2021 - 06/30/2022

		Grants Fund								
		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 210 Grant Fund Requirements</b>										
<b>Function 2410</b>	<b>Office of the Principal</b>									
121	Substitutes - licensed	230	133	0.00	0	0.00	0	0	0.00	0
130	Additional salary	0	0	0.00	0	0.00	300,000	300,000	0.00	300,000
<b>100</b>	<b>Salaries and Wages</b>	<b>230</b>	<b>133</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>300,000</b>	<b>300,000</b>	<b>0.00</b>	<b>300,000</b>
210	Public Employees Retirement System	61	39	0.00	0	0.00	100,830	100,830	0.00	100,830
220	Social security	18	10	0.00	0	0.00	22,950	22,950	0.00	22,950
230	Other Required Payroll Costs	2	0	0.00	0	0.00	1,920	1,920	0.00	1,920
<b>200</b>	<b>Associated Payroll Costs</b>	<b>80</b>	<b>50</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>125,700</b>	<b>125,700</b>	<b>0.00</b>	<b>125,700</b>
320	Property Services	335	335	0.00	500	0.00	0	0	0.00	0
340	Travel	480	1,712	0.00	0	0.00	0	0	0.00	0
380	Non-instruction prof & tech	1,083	947	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>	<b>1,898</b>	<b>2,994</b>	<b>0.00</b>	<b>500</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies	22,548	18,395	0.00	50,000	0.00	0	0	0.00	0
470	Computer software	240	298	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>	<b>22,788</b>	<b>18,693</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees	100	0	0.00	0	0.00	0	0	0.00	0
<b>600</b>	<b>Other</b>	<b>100</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2410 Office of the Principal</b>		<b>25,096</b>	<b>21,870</b>	<b>0.00</b>	<b>50,500</b>	<b>0.00</b>	<b>425,700</b>	<b>425,700</b>	<b>0.00</b>	<b>425,700</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<hr/>											
Fund	210	Grant Fund Requirements									
<hr/>											
Function	2490	Other Sup Svc - Sch Admin									
	113	Administrative salaries	0	0	0.00	0	1.00	146,902	146,902	1.00	146,902
	130	Additional salary	0	0	0.00	0	0.00	5,400	5,400	0.00	5,400
100		Salaries and Wages	0	0	0.00	0	1.00	152,302	152,302	1.00	152,302
	210	Public Employees Retirement System	0	0	0.00	0	0.00	51,189	51,189	0.00	51,189
	220	Social security	0	0	0.00	0	0.00	11,651	11,651	0.00	11,651
	230	Other Required Payroll Costs	0	0	0.00	0	0.00	975	975	0.00	975
	240	Contractual Employee Benefits	0	0	0.00	0	0.00	19,473	19,473	0.00	19,473
200		Associated Payroll Costs	0	0	0.00	0	0.00	83,288	83,288	0.00	83,288
	340	Travel	42,595	34,524	0.00	0	0.00	15,000	15,000	0.00	15,000
300		Purchased Services	42,595	34,524	0.00	0	0.00	15,000	15,000	0.00	15,000
	411	Consumable supplies	973	456	0.00	0	0.00	1,000	1,000	0.00	1,000
400		Supplies and Materials	973	456	0.00	0	0.00	1,000	1,000	0.00	1,000
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Total Function	2490	Other Sup Svc - Sch Admin	43,568	34,980	0.00	0	1.00	251,590	251,590	1.00	251,590

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	210	Grant Fund Requirements									
Function	2520	Fiscal Services									
	112	Classified salaries	50,405	51,228	1.10	69,398	1.10	71,728	71,728	1.10	71,728
	114	Managerial-classified salaries	7,692	9,712	0.15	9,875	0.15	10,447	10,447	0.15	10,447
	130	Additional salary	165	108	0.00	0	0.00	0	0	0.00	0
100		Salaries and Wages	58,263	61,048	1.25	79,273	1.25	82,175	82,175	1.25	82,175
	210	Public Employees Retirement System	7,328	16,413	0.00	21,429	0.00	25,025	25,025	0.00	25,025
	220	Social security	4,435	4,712	0.00	6,065	0.00	6,287	6,287	0.00	6,287
	230	Other Required Payroll Costs	408	278	0.00	259	0.00	527	527	0.00	527
	240	Contractual Employee Benefits	12,107	11,186	0.00	23,706	0.00	17,856	17,856	0.00	17,856
200		Associated Payroll Costs	24,277	32,589	0.00	51,459	0.00	49,695	49,695	0.00	49,695
	411	Consumable supplies	0	333	0.00	0	0.00	0	0	0.00	0
400		Supplies and Materials	0	333	0.00	0	0.00	0	0	0.00	0
	690	Grant indirect charges	1,388,411	1,297,485	0.00	2,148,191	0.00	2,189,796	2,189,796	0.00	2,189,796
600		Other	1,388,411	1,297,485	0.00	2,148,191	0.00	2,189,796	2,189,796	0.00	2,189,796
Total Function	2520	Fiscal Services	1,470,952	1,391,455	1.25	2,278,923	1.25	2,321,666	2,321,666	1.25	2,321,666

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

		Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22	
Fund	210	Grant Fund Requirements									
Function	2540	Operation and Maintenance of Plant Services									
	112	Classified salaries	35,705	37,880	0.75	39,331	14.75	599,196	599,196	14.75	599,196
	114	Managerial-classified salaries	0	0	0.00	0	1.00	80,718	80,718	1.00	80,718
	130	Additional salary	34	0	0.00	2,360	0.00	0	0	0.00	0
100		Salaries and Wages	35,740	37,880	0.75	41,691	15.75	679,914	679,914	15.75	679,914
	210	Public Employees Retirement System	4,602	8,885	0.00	11,894	0.00	207,355	207,355	0.00	207,355
	220	Social security	2,734	2,898	0.00	3,189	0.00	52,013	52,013	0.00	52,013
	230	Other Required Payroll Costs	809	752	0.00	763	0.00	18,018	18,018	0.00	18,018
	240	Contractual Employee Benefits	0	0	0.00	419	0.00	239,768	239,768	0.00	239,768
200		Associated Payroll Costs	8,145	12,535	0.00	16,265	0.00	517,154	517,154	0.00	517,154
	320	Property Services	380,200	394,696	0.00	410,463	0.00	393,499	393,499	0.00	393,499
300		Purchased Services	380,200	394,696	0.00	410,463	0.00	393,499	393,499	0.00	393,499
	411	Consumable supplies	5,576	2,204	0.00	100	0.00	102,308	102,308	0.00	102,308
	460	Non-consumable supplies	445	4,485	0.00	0	0.00	0	0	0.00	0
400		Supplies and Materials	6,021	6,689	0.00	100	0.00	102,308	102,308	0.00	102,308
	670	Taxes and licenses	50,125	375	0.00	500	0.00	296	296	0.00	296
600		Other	50,125	375	0.00	500	0.00	296	296	0.00	296
Total Function	2540	Operation and Maintenance of Plant Services	480,230	452,175	0.75	469,019	15.75	1,693,171	1,693,171	15.75	1,693,171

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	210	Grant Fund Requirements									
Function	2552	Vehicle Operations									
	112	Classified salaries	0	1,459	0.00	0	0.63	21,640	21,640	0.63	21,640
	124	Temporary - classified	0	13	0.00	0	0.00	0	0	0.00	0
	130	Additional salary	0	75	0.00	17,835	0.00	41,742	41,742	0.00	41,742
100		Salaries and Wages	0	1,547	0.00	17,835	0.63	63,382	63,382	0.63	63,382
	210	Public Employees Retirement System	0	389	0.00	4,769	0.00	20,888	20,888	0.00	20,888
	220	Social security	0	117	0.00	1,349	0.00	4,849	4,849	0.00	4,849
	230	Other Required Payroll Costs	0	40	0.00	212	0.00	405	405	0.00	405
	240	Contractual Employee Benefits	0	527	0.00	0	0.00	9,027	9,027	0.00	9,027
200		Associated Payroll Costs	0	1,073	0.00	6,330	0.00	35,169	35,169	0.00	35,169
	320	Property Services	181,390	48,730	0.00	0	0.00	0	0	0.00	0
	330	Student Transportation Services	717	0	0.00	0	0.00	10,203	10,203	0.00	10,203
	380	Non-instruction prof & tech	216,430	94	0.00	18,125	0.00	0	0	0.00	0
300		Purchased Services	398,537	48,824	0.00	18,125	0.00	10,203	10,203	0.00	10,203
	411	Consumable supplies	0	1,562	0.00	0	0.00	0	0	0.00	0
400		Supplies and Materials	0	1,562	0.00	0	0.00	0	0	0.00	0
	564	Bus purchases	80,000	0	0.00	0	0.00	350,000	350,000	0.00	770,000
500		Capital Outlay	80,000	0	0.00	0	0.00	350,000	350,000	0.00	770,000
Total Function 2552 Vehicle Operations			478,537	53,006	0.00	42,290	0.63	458,754	458,754	0.63	878,754

David Douglas School District #40, Portland, OR 97220

Budget Detail by Fund/Function/Object

Budget Year: 07/01/2021 - 06/30/2022

			Grants Fund								
			Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	210	Grant Fund Requirements									
Function	2558	Special Educ Transportation									
	564	Bus purchases	0	0	0.00	90,000	0.00	0	0	0.00	0
	500	Capital Outlay	0	0	0.00	90,000	0.00	0	0	0.00	0
Total Function	2558	Special Educ Transportation	0	0	0.00	90,000	0.00	0	0	0.00	0

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund 210	Grant Fund Requirements										
Function 2620	Planning Evaluation & Stat Svc										
111	Licensed salaries		83,518	78,564	1.00	83,224	1.00	86,260	86,260	1.00	86,260
112	Classified salaries		22,901	23,224	0.50	25,215	0.50	25,119	25,119	0.50	25,119
113	Administrative salaries		114,876	115,305	1.00	121,546	1.00	125,395	125,395	1.00	125,395
121	Substitutes - licensed		36	0	0.00	0	0.00	0	0	0.00	0
123	Temporary Licensed Salaries		246	0	0.00	0	0.00	0	0	0.00	0
130	Additional salary		5,900	7,935	0.00	11,426	0.00	10,254	10,254	0.00	10,254
100	Salaries and Wages		227,477	225,029	2.50	241,411	2.50	247,028	247,028	2.50	247,028
210	Public Employees Retirement System		61,211	67,708	0.00	74,621	0.00	79,675	79,675	0.00	79,675
220	Social security		17,413	17,237	0.00	18,468	0.00	18,898	18,898	0.00	18,898
230	Other Required Payroll Costs		1,556	1,008	0.00	1,000	0.00	1,581	1,581	0.00	1,581
240	Contractual Employee Benefits		48,503	51,216	0.00	61,030	0.00	52,690	52,690	0.00	52,690
200	Associated Payroll Costs		128,683	137,168	0.00	155,119	0.00	152,844	152,844	0.00	152,844
340	Travel		0	579	0.00	9,320	0.00	3,000	3,000	0.00	3,000
350	Communication		124	0	0.00	500	0.00	0	0	0.00	0
380	Non-instruction prof & tech		50,855	29,306	0.00	59,416	0.00	20,000	20,000	0.00	20,000
300	Purchased Services		50,979	29,885	0.00	69,236	0.00	23,000	23,000	0.00	23,000
470	Computer software		1,000	1,000	0.00	1,000	0.00	1,000	1,000	0.00	1,000
480	Computer hardware		0	204	0.00	0	0.00	2,600	2,600	0.00	2,600
400	Supplies and Materials		1,000	1,204	0.00	1,000	0.00	3,600	3,600	0.00	3,600
Total Function 2620	Planning Evaluation & Stat Svc		408,139	393,287	2.50	466,766	2.50	426,472	426,472	2.50	426,472



David Douglas School District #40, Portland, OR 97220

Budget Detail by Fund/Function/Object

Budget Year: 07/01/2021 - 06/30/2022

			Grants Fund								
			Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	210	Grant Fund Requirements									
Function	2630	Information/Production									
	411	Consumable supplies	0	312	0.00	0	0.00	0	0	0.00	0
	400	Supplies and Materials	0	312	0.00	0	0.00	0	0	0.00	0
Total Function	2630	Information/Production	0	312	0.00	0	0.00	0	0	0.00	0

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	210	Grant Fund Requirements									
Function	2640	Human Resources-Staff Services									
	111	Licensed salaries	40,376	40,133	0.50	41,397	0.50	41,810	41,810	0.50	41,810
	113	Administrative salaries	0	0	0.00	0	1.00	134,026	134,026	1.00	134,026
	130	Additional salary	6,236	676	0.00	1,000	0.00	5,400	5,400	0.00	5,400
100		Salaries and Wages	46,612	40,810	0.50	42,397	1.50	181,236	181,236	1.50	181,236
	210	Public Employees Retirement System	12,598	13,295	0.00	13,725	0.00	56,636	56,636	0.00	56,636
	220	Social security	3,559	3,122	0.00	3,244	0.00	13,864	13,864	0.00	13,864
	230	Other Required Payroll Costs	110	205	0.00	254	0.00	1,159	1,159	0.00	1,159
	240	Contractual Employee Benefits	8,329	8,688	0.00	8,984	0.00	137,873	137,873	0.00	137,873
200		Associated Payroll Costs	24,596	25,309	0.00	26,207	0.00	209,532	209,532	0.00	209,532
	320	Property Services	587	250	0.00	1,000	0.00	0	0	0.00	0
	340	Travel	5,277	0	0.00	1,500	0.00	0	0	0.00	0
	350	Communication	0	199	0.00	500	0.00	0	0	0.00	0
	380	Non-instruction prof & tech	500	200	0.00	2,000	0.00	0	0	0.00	0
300		Purchased Services	6,363	649	0.00	5,000	0.00	0	0	0.00	0
	411	Consumable supplies	9,571	16,735	0.00	21,000	0.00	25,000	25,000	0.00	25,000
	460	Non-consumable supplies	0	11,840	0.00	15,000	0.00	0	0	0.00	0
400		Supplies and Materials	9,571	28,575	0.00	36,000	0.00	25,000	25,000	0.00	25,000
	640	Dues and fees	1,620	75	0.00	0	0.00	0	0	0.00	0
600		Other	1,620	75	0.00	0	0.00	0	0	0.00	0
Total Function	2640	Human Resources-Staff Services	88,762	95,418	0.50	109,604	1.50	415,768	415,768	1.50	415,768

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<hr/>											
Fund 210	Grant Fund Requirements										
<hr/>											
Function 2660	Technology Services										
111	Licensed salaries		158,070	163,067	2.00	168,202	2.50	207,538	207,538	2.50	207,538
112	Classified salaries		33,411	35,871	0.70	38,177	0.70	40,355	40,355	0.70	40,355
130	Additional salary		6,456	6,121	0.00	3,772	0.00	8,550	8,550	0.00	8,550
100	Salaries and Wages		197,937	205,059	2.70	210,151	3.20	256,443	256,443	3.20	256,443
210	Public Employees Retirement System		45,125	59,998	0.00	61,349	0.00	83,516	83,516	0.00	83,516
220	Social security		14,198	14,955	0.00	16,077	0.00	19,618	19,618	0.00	19,618
230	Other Required Payroll Costs		963	1,009	0.00	1,141	0.00	1,641	1,641	0.00	1,641
240	Contractual Employee Benefits		54,454	56,305	0.00	56,475	0.00	70,620	70,620	0.00	70,620
200	Associated Payroll Costs		114,741	132,268	0.00	135,042	0.00	175,395	175,395	0.00	175,395
340	Travel		2,930	1,696	0.00	2,000	0.00	0	0	0.00	0
350	Communication		3,319	1,884	0.00	1,700	0.00	1,700	1,700	0.00	1,700
380	Non-instruction prof & tech		0	1,432	0.00	3,418	0.00	0	0	0.00	0
300	Purchased Services		6,249	5,012	0.00	7,118	0.00	1,700	1,700	0.00	1,700
411	Consumable supplies		0	5,520	0.00	5,520	0.00	100,000	100,000	0.00	100,000
460	Non-consumable supplies		163,562	17,270	0.00	17,431	0.00	0	0	0.00	0
470	Computer software		158,969	30,949	0.00	35,254	0.00	120	120	0.00	120
480	Computer hardware		209,585	10,210	0.00	15,000	0.00	0	0	0.00	0
400	Supplies and Materials		532,116	63,950	0.00	73,205	0.00	100,120	100,120	0.00	100,120
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Total Function 2660	Technology Services		851,043	406,289	2.70	425,516	3.20	533,658	533,658	3.20	533,658

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	210	Grant Fund Requirements									
Function	2680	Interpretation & Translation Svcs									
	112	Classified salaries	0	89,724	0.00	0	6.13	168,286	168,286	6.13	168,286
	130	Additional salary	0	1,670	0.00	0	0.00	500	500	0.00	500
100		Salaries and Wages	0	91,394	0.00	0	6.13	168,786	168,786	6.13	168,786
	210	Public Employees Retirement System	0	24,778	0.00	0	0.00	51,395	51,395	0.00	51,395
	220	Social security	0	6,949	0.00	0	0.00	12,912	12,912	0.00	12,912
	230	Other Required Payroll Costs	0	439	0.00	0	0.00	1,080	1,080	0.00	1,080
	240	Contractual Employee Benefits	0	72,334	0.00	0	0.00	124,591	124,591	0.00	124,591
200		Associated Payroll Costs	0	104,500	0.00	0	0.00	189,978	189,978	0.00	189,978
	380	Non-instruction prof & tech	157,203	105,415	0.00	127,400	0.00	138,400	138,400	0.00	138,400
300		Purchased Services	157,203	105,415	0.00	127,400	0.00	138,400	138,400	0.00	138,400
Total Function	2680	Interpretation & Translation Svcs	157,203	301,310	0.00	127,400	6.13	497,164	497,164	6.13	497,164
Total Support Services			21,868,600	21,187,223	208.51	33,227,193	243.22	38,483,868	38,483,868	243.22	38,903,868

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	210	Grant Fund Requirements									
Function	3120	Food Preparation/Dispensing									
	130	Additional salary	0	0	0.00	4,875	0.00	0	0	0.00	0
	100	Salaries and Wages	0	0	0.00	4,875	0.00	0	0	0.00	0
	210	Public Employees Retirement System	0	0	0.00	1,278	0.00	0	0	0.00	0
	220	Social security	0	0	0.00	358	0.00	0	0	0.00	0
	230	Other Required Payroll Costs	0	0	0.00	119	0.00	0	0	0.00	0
	200	Associated Payroll Costs	0	0	0.00	1,755	0.00	0	0	0.00	0
	380	Non-instruction prof & tech	0	0	0.00	10,125	0.00	0	0	0.00	0
	300	Purchased Services	0	0	0.00	10,125	0.00	0	0	0.00	0
	411	Consumable supplies	8,950	6,694	0.00	0	0.00	270,487	270,487	0.00	335,487
	450	Food	39,029	46,814	0.00	36,000	0.00	100,000	100,000	0.00	100,000
	400	Supplies and Materials	47,980	53,508	0.00	36,000	0.00	370,487	370,487	0.00	435,487
	640	Dues and fees	0	0	0.00	0	0.00	170	170	0.00	170
	600	Other	0	0	0.00	0	0.00	170	170	0.00	170
Total Function	3120	Food Preparation/Dispensing	47,980	53,508	0.00	52,755	0.00	370,657	370,657	0.00	435,657

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
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Fund 210	Grant Fund Requirements										
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Function 3300	Community Services										
112	Classified salaries		26,009	23,929	1.00	30,936	1.00	33,066	33,066	1.00	33,066
124	Temporary - classified		0	509	0.00	5,000	0.00	0	0	0.00	0
130	Additional salary		7,080	5,850	0.00	2,294	0.00	3,747	3,747	0.00	3,747
100	Salaries and Wages		33,089	30,288	1.00	38,230	1.00	36,813	36,813	1.00	36,813
210	Public Employees Retirement System		6,075	8,012	0.00	9,897	0.00	16,224	16,224	0.00	16,224
220	Social security		2,405	2,292	0.00	3,693	0.00	3,016	3,016	0.00	3,016
230	Other Required Payroll Costs		239	136	0.00	607	0.00	252	252	0.00	252
240	Contractual Employee Benefits		12,084	8,830	0.00	29,826	0.00	15,264	15,264	0.00	15,264
200	Associated Payroll Costs		20,803	19,270	0.00	44,023	0.00	34,756	34,756	0.00	34,756
310	Instructional, Prof. & Technical Serv.		14,970	6,517	0.00	0	0.00	35,479	35,479	0.00	35,479
320	Property Services		114	1,933	0.00	0	0.00	0	0	0.00	0
340	Travel		3,988	0	0.00	0	0.00	0	0	0.00	0
350	Communication		0	650	0.00	0	0.00	0	0	0.00	0
380	Non-instruction prof & tech		49,877	35,200	0.00	39,400	0.00	36,390	36,390	0.00	36,390
300	Purchased Services		68,949	44,300	0.00	39,400	0.00	71,869	71,869	0.00	71,869
411	Consumable supplies		25,611	28,010	0.00	57,222	0.00	52,780	52,780	0.00	52,780
470	Computer software		5,029	6,593	0.00	0	0.00	0	0	0.00	0
400	Supplies and Materials		30,639	34,602	0.00	57,222	0.00	52,780	52,780	0.00	52,780
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Total Function 3300	Community Services		153,480	128,460	1.00	178,875	1.00	196,218	196,218	1.00	196,218

David Douglas School District #40, Portland, OR 97220

Budget Detail by Fund/Function/Object

Budget Year: 07/01/2021 - 06/30/2022

			Grants Fund								
			Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	210	Grant Fund Requirements									
Function	3360	Welfare Activities Services									
	411	Consumable supplies	0	10,000	0.00	0	0.00	0	0	0.00	0
	400	Supplies and Materials	0	10,000	0.00	0	0.00	0	0	0.00	0
Total Function	3360	Welfare Activities Services	0	10,000	0.00	0	0.00	0	0	0.00	0

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	210	Grant Fund Requirements									
Function	3500	Custody & Care of Children									
	112	Classified salaries	19,722	14,794	1.00	28,231	0.00	0	0	0.00	0
	121	Substitutes - licensed	83	0	0.00	0	0.00	0	0	0.00	0
	124	Temporary - classified	141	0	0.00	0	0.00	0	0	0.00	0
100		Salaries and Wages	19,946	14,794	1.00	28,231	0.00	0	0	0.00	0
	210	Public Employees Retirement System	4,360	3,242	0.00	7,636	0.00	0	0	0.00	0
	220	Social security	1,505	916	0.00	2,160	0.00	0	0	0.00	0
	230	Other Required Payroll Costs	56	49	0.00	169	0.00	0	0	0.00	0
	240	Contractual Employee Benefits	8,418	4,837	0.00	9,382	0.00	0	0	0.00	0
200		Associated Payroll Costs	14,340	9,044	0.00	19,347	0.00	0	0	0.00	0
	310	Instructional, Prof. & Technical Serv.	150	0	0.00	0	0.00	0	0	0.00	0
	340	Travel	300	150	0.00	0	0.00	0	0	0.00	0
	380	Non-instruction prof & tech	225	0	0.00	0	0.00	1,000,000	1,000,000	0.00	1,000,000
300		Purchased Services	675	150	0.00	0	0.00	1,000,000	1,000,000	0.00	1,000,000
	411	Consumable supplies	10,320	9,371	0.00	1,000	0.00	0	0	0.00	0
	450	Food	0	0	0.00	1,500	0.00	0	0	0.00	0
400		Supplies and Materials	10,320	9,371	0.00	2,500	0.00	0	0	0.00	0
Total Function	3500	Custody & Care of Children	45,281	33,359	1.00	50,078	0.00	1,000,000	1,000,000	0.00	1,000,000
Total Community Services			246,740	225,327	2.00	281,708	1.00	1,566,875	1,566,875	1.00	1,631,875



**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Actuals for 2018-19	Actuals for 2019-20	Grants Fund FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund 210	Grant Fund Requirements										
Function 4150	Building Acquisition/Construc										
350	Communication		1,211	0	0.00	0	0.00	0	0	0.00	0
380	Non-instruction prof & tech		146,740	12,664	0.00	0	0.00	415,000	415,000	0.00	415,000
390	Other general prof/tech svcs		87,868	9,643	0.00	0	0.00	675,000	675,000	0.00	675,000
300	Purchased Services		235,819	22,307	0.00	0	0.00	1,090,000	1,090,000	0.00	1,090,000
520	Building acquisition		2,051,333	677,333	0.00	75,000	0.00	5,000,000	5,000,000	0.00	5,000,000
530	Improvements other than bldg		0	60,268	0.00	0	0.00	0	0	0.00	0
500	Capital Outlay		2,051,333	737,601	0.00	75,000	0.00	5,000,000	5,000,000	0.00	5,000,000
670	Taxes and licenses		18,331	14,523	0.00	0	0.00	0	0	0.00	0
600	Other		18,331	14,523	0.00	0	0.00	0	0	0.00	0
Total Function 4150	Building Acquisition/Construc		2,305,483	774,431	0.00	75,000	0.00	6,090,000	6,090,000	0.00	6,090,000
Total Facilities Acquisition & Construction			2,305,483	774,431	0.00	75,000	0.00	6,090,000	6,090,000	0.00	6,090,000

David Douglas School District #40, Portland, OR 97220

Budget Detail by Fund/Function/Object

Budget Year: 07/01/2021 - 06/30/2022

			Grants Fund								
			Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	210	Grant Fund Requirements									
Function	5300	Apportionment of Funds by LEA									
	720	Transits	2,094,218	1,862,452	0.00	2,568,227	0.00	3,107,447	3,107,447	0.00	3,107,447
	700	Transfers	2,094,218	1,862,452	0.00	2,568,227	0.00	3,107,447	3,107,447	0.00	3,107,447
Total Function	5300	Apportionment of Funds by LEA	2,094,218	1,862,452	0.00	2,568,227	0.00	3,107,447	3,107,447	0.00	3,107,447

David Douglas School District #40, Portland, OR 97220

Budget Detail by Fund/Function/Object

Budget Year: 07/01/2021 - 06/30/2022

			Grants Fund								
			Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	210	Grant Fund Requirements									
Function	7000	Unappropriated Ending Balance									
	820	Reserved for next year	3,939,393	4,316,051	0.00	0	0.00	0	0	0.00	0
	800	Other Uses of Funds	3,939,393	4,316,051	0.00	0	0.00	0	0	0.00	0
Total Function	7000	Unappropriated Ending Balance	3,939,393	4,316,051	0.00	0	0.00	0	0	0.00	0

David Douglas School District #40, Portland, OR 97220

Budget Detail by Fund/Function/Object

Budget Year: 07/01/2021 - 06/30/2022

		Grants Fund								
		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 210</b>	<b>Grant Fund Requirements</b>									
<b>Total Fund 210</b>	<b>Grant Fund</b>	43,097,523	41,678,892	439.92	60,236,904	448.65	79,518,150	79,518,150	448.65	83,654,150

### **Nutrition Service Fund**

Activities concerned with providing food to students and staff in a school or district is recorded here. This service area includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities, and the delivery of food.

The District operates a central kitchen and bakery, and transports food to each of the 16 school kitchens within the district. Breakfast and lunch are available for students and staff. Lunches are also served for the pre-school programs at North Powellhurst, Earl Boyles, Mill Park, and Cherry Park as well as alternative education programs located at North Powellhurst. The Nutrition Service Fund is largely self-supporting and requires limited general fund support. A small amount of state school support for the local match requirement is receipted into the fund.

For 2019-20, Function 3190 (Other Food Services) is discontinued and staff and expenses will be recorded under Function 3110 (Direction).

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

**Nutrition Service Fund**

	Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 205 Nutrition Service Fund Resources</b>									
1510 Interest on investments	3,976	1	0.00	3,000	0.00	3,000	3,000	0.00	3,000
1610 Daily sales - Reimbursable programs	642,771	467,901	0.00	643,000	0.00	0	0	0.00	0
1620 Daily sales - Non-reimbursable program:	40,778	25,143	0.00	40,000	0.00	40,000	40,000	0.00	40,000
1630 Special function revenues	9,473	8,090	0.00	7,000	0.00	7,000	7,000	0.00	7,000
1960 Recovery of prior year expense	385	0	0.00	0	0.00	0	0	0.00	0
1990 Miscellaneous Revenues	2,951	2,979	0.00	3,000	0.00	3,000	3,000	0.00	3,000
<b>1000 Revenue From Local Sources</b>	<b>700,335</b>	<b>504,114</b>	<b>0.00</b>	<b>696,000</b>	<b>0.00</b>	<b>53,000</b>	<b>53,000</b>	<b>0.00</b>	<b>53,000</b>
3102 State school lunch match	50,639	49,564	0.00	51,000	0.00	51,000	51,000	0.00	51,000
3299 Other restricted grants	63,582	44,793	0.00	75,000	0.00	75,000	75,000	0.00	75,000
<b>3000 Revenue from State Sources</b>	<b>114,221</b>	<b>94,357</b>	<b>0.00</b>	<b>126,000</b>	<b>0.00</b>	<b>126,000</b>	<b>126,000</b>	<b>0.00</b>	<b>126,000</b>
4500 Federal restricted from fed	4,287,767	3,393,100	0.00	4,953,092	0.00	5,915,237	5,915,237	0.00	5,915,237
4900 Revenue on/for behalf of district	394,986	397,038	0.00	450,000	0.00	450,000	450,000	0.00	450,000
<b>4000 Revenue from Federal Sources</b>	<b>4,682,754</b>	<b>3,790,138</b>	<b>0.00</b>	<b>5,403,092</b>	<b>0.00</b>	<b>6,365,237</b>	<b>6,365,237</b>	<b>0.00</b>	<b>6,365,237</b>
5400 Beginning Fund Balance	714,668	424,868	0.00	550,000	0.00	0	0	0.00	0
<b>5000 Other Sources</b>	<b>714,668</b>	<b>424,868</b>	<b>0.00</b>	<b>550,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Fund 205 Nutrition Service Fund</b>	<b>6,211,978</b>	<b>4,813,477</b>	<b>0.00</b>	<b>6,775,092</b>	<b>0.00</b>	<b>6,544,237</b>	<b>6,544,237</b>	<b>0.00</b>	<b>6,544,237</b>

## **2520 Fiscal Services**

Activities concerned with the fiscal operations of the District. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.

Starting in 2017-18, the District assessed an indirect fee for administrative costs in the Nutrition Services Fund. Previously, staff had been prorated under the 3110 and 3190 functions. The District previously hired contractors to assist with maintenance of equipment such as freezers. Instead of allocating fees and hiring an outside contractor for freezer issues, the fund will be assessed a fee for administrative costs and an HVAC technician was added to the General Fund maintenance budget in previous years.

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

**Nutrition Service Fund**

			Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund</b>	<b>205</b>	<b>Nutrition Service Fund Requirements</b>									
<b>Function</b>	<b>2520</b>	<b>Fiscal Services</b>									
	690	Grant indirect charges	200,740	203,458	0.00	296,710	0.00	200,494	200,494	0.00	200,494
	<b>600</b>	<b>Other</b>	<b>200,740</b>	<b>203,458</b>	<b>0.00</b>	<b>296,710</b>	<b>0.00</b>	<b>200,494</b>	<b>200,494</b>	<b>0.00</b>	<b>200,494</b>
<b>Total Function</b>	<b>2520</b>	<b>Fiscal Services</b>	<b>200,740</b>	<b>203,458</b>	<b>0.00</b>	<b>296,710</b>	<b>0.00</b>	<b>200,494</b>	<b>200,494</b>	<b>0.00</b>	<b>200,494</b>
<b>Total Support Services</b>			<b>200,740</b>	<b>203,458</b>	<b>0.00</b>	<b>296,710</b>	<b>0.00</b>	<b>200,494</b>	<b>200,494</b>	<b>0.00</b>	<b>200,494</b>



### 3110 Service Area Direction

Activities of directing and managing nutrition services.

2020-21 Adopted FTE				2021-22 Adopted FTE		
Administrative	Nutrition Services	General Fund	Total FTE	Nutrition Services	General Fund	Total FTE
		(2510)			(2510)	
Director	-	1.00	1.00	-	1.00	1.00
Manager	1.00	-	1.00	1.00	-	1.00
Supervisor	1.00	-	1.00	1.00	-	1.00
Secretary	1.00	-	1.00	1.00	-	1.00
<b>Total:</b>	<b>3.00</b>	<b>1.00</b>	<b>4.00</b>	<b>3.00</b>	<b>1.00</b>	<b>4.00</b>

The secretary position was previously coded to 3190 – Other Food Services.

## David Douglas School District #40, Portland, OR 97220

## Budget Detail by Fund/Function/Object

Budget Year: 07/01/2021 - 06/30/2022

		Nutrition Service Fund								
		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 205</b>	<b>Nutrition Service Fund Requirements</b>									
<b>Function 3110</b>	<b>Direction of Food Services</b>									
112	Classified salaries	0	43,136	1.00	45,802	1.00	47,427	47,427	1.00	47,427
114	Managerial-classified salaries	115,835	163,893	2.00	167,316	2.00	164,617	164,617	2.00	164,617
122	Substitute - classified	0	0	0.00	1,000	0.00	1,000	1,000	0.00	1,000
124	Temporary - classified	0	0	0.00	1,000	0.00	1,000	1,000	0.00	1,000
130	Additional salary	5,560	6,434	0.00	6,360	0.00	6,560	6,560	0.00	6,560
<b>100</b>	<b>Salaries and Wages</b>	<b>121,395</b>	<b>213,462</b>	<b>3.00</b>	<b>221,478</b>	<b>3.00</b>	<b>220,604</b>	<b>220,604</b>	<b>3.00</b>	<b>220,604</b>
210	Public Employees Retirement System	31,506	63,188	0.00	65,728	0.00	70,347	70,347	0.00	70,347
220	Social security	9,347	16,435	0.00	16,943	0.00	16,876	16,876	0.00	16,876
230	Other Required Payroll Costs	834	971	0.00	1,328	0.00	1,458	1,458	0.00	1,458
240	Contractual Employee Benefits	24,065	41,965	0.00	44,765	0.00	45,105	45,105	0.00	45,105
<b>200</b>	<b>Associated Payroll Costs</b>	<b>65,752</b>	<b>122,559</b>	<b>0.00</b>	<b>128,764</b>	<b>0.00</b>	<b>133,786</b>	<b>133,786</b>	<b>0.00</b>	<b>133,786</b>
320	Property Services	2,619	2,761	0.00	2,400	0.00	2,400	2,400	0.00	2,400
340	Travel	609	2,978	0.00	2,500	0.00	2,500	2,500	0.00	2,500
350	Communication	21,218	15,136	0.00	8,500	0.00	11,500	11,500	0.00	11,500
<b>300</b>	<b>Purchased Services</b>	<b>24,446</b>	<b>20,875</b>	<b>0.00</b>	<b>13,400</b>	<b>0.00</b>	<b>16,400</b>	<b>16,400</b>	<b>0.00</b>	<b>16,400</b>
411	Consumable supplies	1,461	1,100	0.00	5,000	0.00	3,000	3,000	0.00	3,000
460	Non-consumable supplies	293	0	0.00	4,000	0.00	2,000	2,000	0.00	2,000
470	Computer software	1,106	755	0.00	1,200	0.00	1,200	1,200	0.00	1,200
480	Computer hardware	0	0	0.00	4,000	0.00	4,000	4,000	0.00	4,000
<b>400</b>	<b>Supplies and Materials</b>	<b>2,859</b>	<b>1,854</b>	<b>0.00</b>	<b>14,200</b>	<b>0.00</b>	<b>10,200</b>	<b>10,200</b>	<b>0.00</b>	<b>10,200</b>
640	Dues and fees	414	188	0.00	2,500	0.00	2,500	2,500	0.00	2,500
<b>600</b>	<b>Other</b>	<b>414</b>	<b>188</b>	<b>0.00</b>	<b>2,500</b>	<b>0.00</b>	<b>2,500</b>	<b>2,500</b>	<b>0.00</b>	<b>2,500</b>
<b>Total Function 3110</b>	<b>Direction of Food Services</b>	<b>214,867</b>	<b>358,939</b>	<b>3.00</b>	<b>380,342</b>	<b>3.00</b>	<b>383,490</b>	<b>383,490</b>	<b>3.00</b>	<b>383,490</b>

### 3120 Food Preparation & Dispensing

Activities concerned with preparing and serving regular and incidental meals, lunches and snacks to student and staff.

	2020-21 Adopted FTE	2021-22 Adopted FTE
<b>Classified</b>		
Cooks and cashiers	50.81	46.23
<b>Total:</b>	<b>50.81</b>	<b>46.23</b>

Reduction of 4.58 Classified FTE due to reduction in student enrollment and staff needed to provide service. Note that the District was almost entirely Community Eligible Provision for the National School Lunch Program (NSLP) starting in 2020-21. Only Arthur Academy and the Community Transition Program did not qualify.

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

			Nutrition Service Fund								
			Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund	205	Nutrition Service Fund Requirements									
Function	3120	Food Preparation/Dispensing									
	112	Classified salaries	1,333,224	1,351,216	50.81	1,473,769	46.23	1,431,958	1,431,958	46.23	1,431,958
	122	Substitute - classified	131,361	120,515	0.00	126,000	0.00	126,000	126,000	0.00	126,000
	124	Temporary - classified	0	508	0.00	0	0.00	0	0	0.00	0
	130	Additional salary	79,938	67,222	0.00	109,185	0.00	83,076	83,076	0.00	83,076
100		Salaries and Wages	1,544,524	1,539,462	50.81	1,708,954	46.23	1,641,034	1,641,034	46.23	1,641,034
	210	Public Employees Retirement System	336,849	420,817	0.00	471,940	0.00	522,962	522,962	0.00	522,962
	220	Social security	116,343	117,641	0.00	130,735	0.00	125,539	125,539	0.00	125,539
	230	Other Required Payroll Costs	33,350	30,632	0.00	31,613	0.00	41,224	41,224	0.00	41,224
	240	Contractual Employee Benefits	637,096	701,188	0.00	759,235	0.00	699,317	699,317	0.00	699,317
200		Associated Payroll Costs	1,123,637	1,270,278	0.00	1,393,523	0.00	1,389,042	1,389,042	0.00	1,389,042
	320	Property Services	11,749	13,585	0.00	50,000	0.00	50,000	50,000	0.00	50,000
	340	Travel	0	0	0.00	1,250	0.00	1,250	1,250	0.00	1,250
	350	Communication	1,102	1,997	0.00	1,000	0.00	1,000	1,000	0.00	1,000
300		Purchased Services	12,851	15,583	0.00	52,250	0.00	52,250	52,250	0.00	52,250
	411	Consumable supplies	20,364	16,511	0.00	10,050	0.00	12,650	12,650	0.00	12,650
	450	Food	2,154,092	1,669,392	0.00	2,430,920	0.00	2,368,120	2,368,120	0.00	2,368,120
	460	Non-consumable supplies	56,768	50,753	0.00	92,500	0.00	80,300	80,300	0.00	80,300
	470	Computer software	7,778	7,778	0.00	9,200	0.00	9,200	9,200	0.00	9,200
	480	Computer hardware	1,059	0	0.00	2,000	0.00	2,000	2,000	0.00	2,000
400		Supplies and Materials	2,240,061	1,744,434	0.00	2,544,670	0.00	2,472,270	2,472,270	0.00	2,472,270
	540	Depreciable equipment	47,858	0	0.00	64,627	0.00	64,627	64,627	0.00	64,627
500		Capital Outlay	47,858	0	0.00	64,627	0.00	64,627	64,627	0.00	64,627
	640	Dues and fees	3,547	2,402	0.00	9,000	0.00	9,000	9,000	0.00	9,000
	670	Taxes and licenses	9,755	9,670	0.00	3,200	0.00	3,200	3,200	0.00	3,200
600		Other	13,302	12,072	0.00	12,200	0.00	12,200	12,200	0.00	12,200
Total Function	3120	Food Preparation/Dispensing	4,982,233	4,581,829	50.81	5,776,224	46.23	5,631,423	5,631,423	46.23	5,631,423

### 3130 Food Delivery Service

Included is 75% of the cost of warehouse staff with the exception of the pony driver (who is paid exclusively by the general fund).

	2020-21 Adopted FTE			2021-22 Adopted FTE		
	Nutrition Services	General Fund (2570)	Total FTE	Nutrition Services	General Fund (2570)	Total FTE
<b>Classified</b>						
Warehouse staff	3.25	0.75	4.00	3.25	0.75	4.00
<b>Total:</b>	<b>3.25</b>	<b>0.75</b>	<b>4.00</b>	<b>3.25</b>	<b>0.75</b>	<b>4.00</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

		<b>Nutrition Service Fund</b>								
		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 205</b>	<b>Nutrition Service Fund Requirements</b>									
<b>Function 3130</b>	<b>Food Delivery Service</b>									
112	Classified salaries	146,225	144,310	3.25	162,833	3.25	164,123	164,123	3.25	164,123
122	Substitute - classified	10,601	9,260	0.00	10,000	0.00	10,000	10,000	0.00	10,000
130	Additional salary	215	36	0.00	966	0.00	966	966	0.00	966
<b>100</b>	<b>Salaries and Wages</b>	<b>157,041</b>	<b>153,606</b>	<b>3.25</b>	<b>173,799</b>	<b>3.25</b>	<b>175,089</b>	<b>175,089</b>	<b>3.25</b>	<b>175,089</b>
210	Public Employees Retirement System	36,180	43,978	0.00	46,893	0.00	53,565	53,565	0.00	53,565
220	Social security	11,989	11,741	0.00	13,296	0.00	13,394	13,394	0.00	13,394
230	Other Required Payroll Costs	3,845	3,321	0.00	4,432	0.00	4,640	4,640	0.00	4,640
240	Contractual Employee Benefits	41,331	44,597	0.00	48,696	0.00	45,917	45,917	0.00	45,917
<b>200</b>	<b>Associated Payroll Costs</b>	<b>93,345</b>	<b>103,637</b>	<b>0.00</b>	<b>113,317</b>	<b>0.00</b>	<b>117,516</b>	<b>117,516</b>	<b>0.00</b>	<b>117,516</b>
320	Property Services	20,596	17,850	0.00	28,500	0.00	28,500	28,500	0.00	28,500
350	Communication	28	0	0.00	1,000	0.00	1,000	1,000	0.00	1,000
<b>300</b>	<b>Purchased Services</b>	<b>20,624</b>	<b>17,850</b>	<b>0.00</b>	<b>29,500</b>	<b>0.00</b>	<b>29,500</b>	<b>29,500</b>	<b>0.00</b>	<b>29,500</b>
411	Consumable supplies	2,081	2,540	0.00	3,100	0.00	4,600	4,600	0.00	4,600
460	Non-consumable supplies	0	958	0.00	1,000	0.00	1,000	1,000	0.00	1,000
<b>400</b>	<b>Supplies and Materials</b>	<b>2,081</b>	<b>3,498</b>	<b>0.00</b>	<b>4,100</b>	<b>0.00</b>	<b>5,600</b>	<b>5,600</b>	<b>0.00</b>	<b>5,600</b>
640	Dues and fees	125	0	0.00	100	0.00	125	125	0.00	125
650	Insurance and Judgments	841	871	0.00	1,000	0.00	1,000	1,000	0.00	1,000
<b>600</b>	<b>Other</b>	<b>966</b>	<b>871</b>	<b>0.00</b>	<b>1,100</b>	<b>0.00</b>	<b>1,125</b>	<b>1,125</b>	<b>0.00</b>	<b>1,125</b>
<b>Total Function 3130</b>	<b>Food Delivery Service</b>	<b>274,056</b>	<b>279,463</b>	<b>3.25</b>	<b>321,816</b>	<b>3.25</b>	<b>328,830</b>	<b>328,830</b>	<b>3.25</b>	<b>328,830</b>

### **3190 Other Food Services**

The costs related to the meal application clerk and secretary are recorded here. These staff assist with processing and monitoring federal free and reduced meal applications. This category is being discontinued starting 2019-20, and the staff are transferred to 3110 – Service Area Direction for Nutrition Services to better reflect the role of the costs.

## David Douglas School District #40, Portland, OR 97220

## Budget Detail by Fund/Function/Object

Budget Year: 07/01/2021 - 06/30/2022

		Nutrition Service Fund								
		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund</b>	<b>205</b>	<b>Nutrition Service Fund Requirements</b>								
<b>Function</b>	<b>3190</b>	<b>Other Food Service</b>								
112	Classified salaries	80,322	0	0.00	0	0.00	0	0	0.00	0
130	Additional salary	172	0	0.00	0	0.00	0	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>	<b>80,494</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System	14,953	0	0.00	0	0.00	0	0	0.00	0
220	Social security	6,158	0	0.00	0	0.00	0	0	0.00	0
230	Other Required Payroll Costs	565	0	0.00	0	0.00	0	0	0.00	0
240	Contractual Employee Benefits	12,984	0	0.00	0	0.00	0	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>	<b>34,659</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies	60	80	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>	<b>60</b>	<b>80</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 3190 Other Food Service</b>		<b>115,213</b>	<b>80</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Community Services</b>		<b>5,586,369</b>	<b>5,220,310</b>	<b>57.06</b>	<b>6,478,382</b>	<b>52.48</b>	<b>6,343,743</b>	<b>6,343,743</b>	<b>52.48</b>	<b>6,343,743</b>



David Douglas School District #40, Portland, OR 97220

Budget Detail by Fund/Function/Object

Budget Year: 07/01/2021 - 06/30/2022

Nutrition Service Fund

			Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund</b>	<b>205</b>	<b>Nutrition Service Fund Requirements</b>									
<b>Function</b>	<b>7000</b>	<b>Unappropriated Ending Balance</b>									
	820	Reserved for next year	424,868	(610,291)	0.00	0	0.00	0	0	0.00	0
	<b>800</b>	<b>Other Uses of Funds</b>	<b>424,868</b>	<b>(610,291)</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function</b>	<b>7000</b>	<b>Unappropriated Ending Balance</b>	<b>424,868</b>	<b>(610,291)</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

David Douglas School District #40, Portland, OR 97220

Budget Detail by Fund/Function/Object

Budget Year: 07/01/2021 - 06/30/2022

Nutrition Service Fund

		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 205</b>	<b>Nutrition Service Fund Requirements</b>									
<b>Total Fund 205</b>	<b>Nutrition Service Fund</b>	6,211,978	4,813,477	57.06	6,775,092	52.48	6,544,237	6,544,237	52.48	6,544,237

### **Student Body Fund**

This fund accounts for the activities of the schools' student body funds held by the District in an advisory capacity. As the District rolled out purchasing cards and phased the student body checking accounts out, a review was completed of each account and whether it met the criteria of being a student body account: primarily do the students take an active role in raising revenue and determining how it is spent.

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

**Student Body Fund**

	Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
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<b>Fund 298</b>	<b>Student Body Fund Resources</b>								
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		115,796	79,242	0.00	82,000	0.00	82,000	82,000	0.00	82,000
	5400 Beginning Fund Balance	71,800	95,826	0.00	86,530	0.00	115,248	115,248	0.00	115,248
<b>Total Fund 298</b>	<b>Student Body Fund</b>	<b>187,596</b>	<b>175,068</b>	<b>0.00</b>	<b>168,530</b>	<b>0.00</b>	<b>197,248</b>	<b>197,248</b>	<b>0.00</b>	<b>197,248</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

**Student Body Fund**

		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 298</b>	<b>Student Body Fund Requirements</b>									
<b>Function 1132</b>	<b>High School Extracurricular</b>									
121	Substitutes - licensed	0	0	0.00	10,000	0.00	10,000	10,000	0.00	10,000
<b>100</b>	<b>Salaries and Wages</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>10,000</b>	<b>0.00</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00</b>	<b>10,000</b>
210	Public Employees Retirement System	0	0	0.00	5,405	0.00	3,050	3,050	0.00	3,050
220	Social security	0	0	0.00	1,530	0.00	765	765	0.00	765
230	Other Required Payroll Costs	0	0	0.00	100	0.00	64	64	0.00	64
<b>200</b>	<b>Associated Payroll Costs</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>7,035</b>	<b>0.00</b>	<b>3,879</b>	<b>3,879</b>	<b>0.00</b>	<b>3,879</b>
310	Instructional, Prof. & Technical Serv.	2,350	3,188	0.00	10,000	0.00	20,000	20,000	0.00	20,000
320	Property Services	12,857	7,233	0.00	20,000	0.00	35,000	35,000	0.00	35,000
340	Travel	333	41	0.00	30,000	0.00	36,874	36,874	0.00	36,874
<b>300</b>	<b>Purchased Services</b>	<b>15,540</b>	<b>10,461</b>	<b>0.00</b>	<b>60,000</b>	<b>0.00</b>	<b>91,874</b>	<b>91,874</b>	<b>0.00</b>	<b>91,874</b>
411	Consumable supplies	74,436	42,124	0.00	75,000	0.00	75,000	75,000	0.00	75,000
<b>400</b>	<b>Supplies and Materials</b>	<b>74,436</b>	<b>42,124</b>	<b>0.00</b>	<b>75,000</b>	<b>0.00</b>	<b>75,000</b>	<b>75,000</b>	<b>0.00</b>	<b>75,000</b>
640	Dues and fees	1,794	1,323	0.00	16,495	0.00	16,495	16,495	0.00	16,495
<b>600</b>	<b>Other</b>	<b>1,794</b>	<b>1,323</b>	<b>0.00</b>	<b>16,495</b>	<b>0.00</b>	<b>16,495</b>	<b>16,495</b>	<b>0.00</b>	<b>16,495</b>
<b>Total Function 1132</b>	<b>High School Extracurricular</b>	<b>91,771</b>	<b>53,908</b>	<b>0.00</b>	<b>168,530</b>	<b>0.00</b>	<b>197,248</b>	<b>197,248</b>	<b>0.00</b>	<b>197,248</b>
<b>Function 7000</b>	<b>Unappropriated Ending Balance</b>									
820	Reserved for next year	95,826	121,160	0.00	0	0.00	0	0	0.00	0
<b>800</b>	<b>Other Uses of Funds</b>	<b>95,826</b>	<b>121,160</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 7000</b>	<b>Unappropriated Ending Balance</b>	<b>95,826</b>	<b>121,160</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Fund 298</b>	<b>Student Body Fund</b>	<b>187,596</b>	<b>175,068</b>	<b>0.00</b>	<b>168,530</b>	<b>0.00</b>	<b>197,248</b>	<b>197,248</b>	<b>0.00</b>	<b>197,248</b>

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### **Technology Fund**

Computers and other technology used throughout the District require continuous upgrading and maintenance.

This fund was established to account for resources allocated for this purpose. The District currently has approximately 2,350 Macintosh, 400 PCs, 1,525 iPads, and 12,750 Chromebooks. Computer software is also purchased from this account as is other related material.

Revenues for this fund come from E-rate funding from telecommunications surcharges. No E-rate projects are planned for 2021-22.

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

**Technology Fund**

	Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
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**Fund 202    Technology Fund Resources**

1510 Interest on investments	2,068	1,590	0.00	1,200	0.00	0	0	0.00	0
1990 Miscellaneous Revenues	649,134	220,476	0.00	196,541	0.00	0	0	0.00	0
5400 Beginning Fund Balance	311,984	114,131	0.00	125,000	0.00	57,000	57,000	0.00	57,000

<b>Total Fund 202    Technology Fund</b>	<b>963,186</b>	<b>336,197</b>	<b>0.00</b>	<b>322,741</b>	<b>0.00</b>	<b>57,000</b>	<b>57,000</b>	<b>0.00</b>	<b>57,000</b>
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**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

Technology Fund										
		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 202</b>	<b>Technology Fund Requirements</b>									
<b>Function 2660</b>	<b>Technology Services</b>									
124	Temporary - classified	33,151	0	0.00	0	0.00	0	0	0.00	0
130	Additional salary	1,026	0	0.00	0	0.00	0	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>	<b>34,177</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System	1,145	0	0.00	0	0.00	0	0	0.00	0
220	Social security	2,363	0	0.00	0	0.00	0	0	0.00	0
230	Other Required Payroll Costs	229	0	0.00	0	0.00	0	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>	<b>3,737</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
380	Non-instruction prof & tech	149,915	114,479	0.00	3,600	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>	<b>149,915</b>	<b>114,479</b>	<b>0.00</b>	<b>3,600</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies	145	0	0.00	0	0.00	0	0	0.00	0
460	Non-consumable supplies	449,806	28,751	0.00	203,281	0.00	57,000	57,000	0.00	57,000
470	Computer software	44,958	8,771	0.00	0	0.00	0	0	0.00	0
480	Computer hardware	166,318	0	0.00	115,860	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>	<b>661,227</b>	<b>37,522</b>	<b>0.00</b>	<b>319,141</b>	<b>0.00</b>	<b>57,000</b>	<b>57,000</b>	<b>0.00</b>	<b>57,000</b>
<b>Total Function 2660</b>	<b>Technology Services</b>	<b>849,056</b>	<b>152,001</b>	<b>0.00</b>	<b>322,741</b>	<b>0.00</b>	<b>57,000</b>	<b>57,000</b>	<b>0.00</b>	<b>57,000</b>
<b>Function 7000</b>	<b>Unappropriated Ending Balance</b>									
820	Reserved for next year	114,131	184,195	0.00	0	0.00	0	0	0.00	0
<b>800</b>	<b>Other Uses of Funds</b>	<b>114,131</b>	<b>184,195</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 7000</b>	<b>Unappropriated Ending Balance</b>	<b>114,131</b>	<b>184,195</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Fund 202</b>	<b>Technology Fund</b>	<b>963,186</b>	<b>336,197</b>	<b>0.00</b>	<b>322,741</b>	<b>0.00</b>	<b>57,000</b>	<b>57,000</b>	<b>0.00</b>	<b>57,000</b>

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### Transportation Replacement Fund

This fund was established during the 2012-13 budget process to account for the funds under ORS 327.033.

The State School Fund (SSF) provides a 70% reimbursement of depreciation costs for transportation garages and equipment, e.g., buses. These funds are required by statute to be accounted for in a separate fund and are to be used for the purposes as designated by ORS 327.033. Expenditure of these funds are limited to the acquisition of new buses or transportation garage upgrades.

These funds will be combined with \$520,000 in General Fund and possibly funds from the Volkswagen settlement to purchase replacement busses.

<b>Bus Age</b>	<b>Total</b>
20 + Years Old	18
15 to 20 Years Old	28
10 to 15 Years Old	23
0 to 10 Years Old	21
<b>TOTAL BUSES</b>	90

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

**Transportation Replacement Fund**

	Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
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<b>Fund 208</b>	<b>Transportation Replacement Resources</b>								
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	1510 Interest on investments	1,716	265	0.00	300	0.00	400	400	0.00	400
	3222 SSF transportation equipment	213,355	210,468	0.00	175,720	0.00	225,559	225,559	0.00	225,559
	5300 Sale of fixed assets	3,705	0	0.00	3,000	0.00	3,000	3,000	0.00	3,000
	5400 Beginning Fund Balance	129,701	15,613	0.00	29,059	0.00	13,232	13,232	0.00	13,232
<b>Total Fund 208 Transportation Replacement</b>		<b>348,477</b>	<b>226,346</b>	<b>0.00</b>	<b>208,079</b>	<b>0.00</b>	<b>242,191</b>	<b>242,191</b>	<b>0.00</b>	<b>242,191</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

**Transportation Replacement Fund**

		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 208</b>	<b>Transportation Replacement Requirements</b>									
<b>Function 2552</b>	<b>Vehicle Operations</b>									
564	Bus purchases	332,864	152,280	0.00	0	0.00	135,000	135,000	0.00	135,000
<b>500</b>	<b>Capital Outlay</b>	<b>332,864</b>	<b>152,280</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>135,000</b>	<b>135,000</b>	<b>0.00</b>	<b>135,000</b>
<b>Total Function 2552</b>	<b>Vehicle Operations</b>	<b>332,864</b>	<b>152,280</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>135,000</b>	<b>135,000</b>	<b>0.00</b>	<b>135,000</b>
<b>Function 2558</b>	<b>Special Educ Transportation</b>									
564	Bus purchases	0	68,264	0.00	208,079	0.00	107,191	107,191	0.00	107,191
<b>500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>68,264</b>	<b>0.00</b>	<b>208,079</b>	<b>0.00</b>	<b>107,191</b>	<b>107,191</b>	<b>0.00</b>	<b>107,191</b>
<b>Total Function 2558</b>	<b>Special Educ Transportation</b>	<b>0</b>	<b>68,264</b>	<b>0.00</b>	<b>208,079</b>	<b>0.00</b>	<b>107,191</b>	<b>107,191</b>	<b>0.00</b>	<b>107,191</b>
<b>Function 7000</b>	<b>Unappropriated Ending Balance</b>									
820	Reserved for next year	15,613	5,802	0.00	0	0.00	0	0	0.00	0
<b>800</b>	<b>Other Uses of Funds</b>	<b>15,613</b>	<b>5,802</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 7000</b>	<b>Unappropriated Ending Balance</b>	<b>15,613</b>	<b>5,802</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Fund 208</b>	<b>Transportation Replacement</b>	<b>348,477</b>	<b>226,346</b>	<b>0.00</b>	<b>208,079</b>	<b>0.00</b>	<b>242,191</b>	<b>242,191</b>	<b>0.00</b>	<b>242,191</b>

# Capital Funds

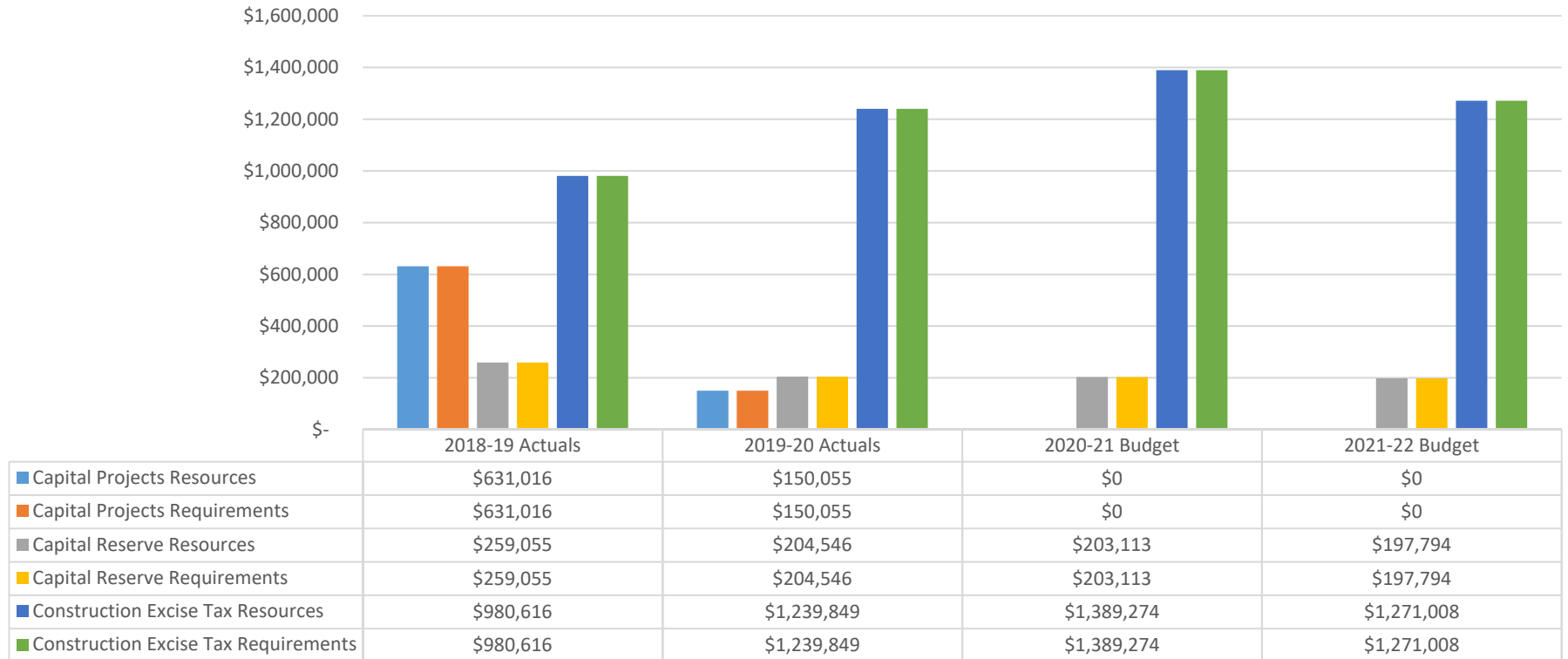
Capital Funds track capital outlay expenditures for the renovation and construction of buildings and equipment.

The District has four capital funds in use:

**Capital Projects Fund:** This fund was established with the sale of the district 2012 series bonds, to track bond related expenditures.

**Capital Reserve Fund:** This fund is a reserve fund the district maintains for the acquisition, renovation and construction of buildings and equipment.

**Construction Excise Tax Fund:** This fund collects taxes from newly constructed buildings or additional square footage added to existing buildings from properties within the district's boundaries.



### **Capital Projects Fund**

This fund was established after the successful passage of a General Obligation Bond Levy May 15, 2012.

This fund will manage the capital expenditures for specifically authorized projects funded by General Obligation bonds. For 2013-14 the State established function 4180 – Other Capital Items for textbooks and technology purchases.

**The projects for the 2012 bond have been completed and this fund is closed. This is included as required to show the previous 2 years of expenditures.**

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

**Capital Projects Fund**

	Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
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<b>Fund 403</b>	<b>Capital Projects - 2012 Bond Resources</b>								
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		16,937	3,320	0.00	0	0.00	0	0	0.00	0
	5400 Beginning Fund Balance	614,079	146,735	0.00	0	0.00	0	0	0.00	0
<b>Total Fund 403</b>	<b>Capital Projects - 2012 Bond</b>	<b>631,016</b>	<b>150,055</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>



**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

**Capital Projects Fund**

		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 403</b>	<b>Capital Projects - 2012 Bond Requirements</b>									
<b>Function 4150</b>	<b>Building Acquisition/Construc</b>									
350	Communication	396	0	0.00	0	0.00	0	0	0.00	0
380	Non-instruction prof & tech	54,530	16,162	0.00	0	0.00	0	0	0.00	0
390	Other general prof/tech svcs	21,375	14,275	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>	<b>76,301</b>	<b>30,437</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
520	Building acquisition	399,558	106,436	0.00	0	0.00	0	0	0.00	0
<b>500</b>	<b>Capital Outlay</b>	<b>399,558</b>	<b>106,436</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
670	Taxes and licenses	8,422	13,183	0.00	0	0.00	0	0	0.00	0
<b>600</b>	<b>Other</b>	<b>8,422</b>	<b>13,183</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 4150</b>	<b>Building Acquisition/Construc</b>	<b>484,281</b>	<b>150,055</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Function 7000</b>	<b>Unappropriated Ending Balance</b>									
820	Reserved for next year	146,735	0	0.00	0	0.00	0	0	0.00	0
<b>800</b>	<b>Other Uses of Funds</b>	<b>146,735</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 7000</b>	<b>Unappropriated Ending Balance</b>	<b>146,735</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Fund 403</b>	<b>Capital Projects - 2012 Bond</b>	<b>631,016</b>	<b>150,055</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### **Capital Reserve Fund**

This fund accounts for the acquisition, renovation and construction of buildings and equipment. Revenue includes stadium usage fees and earnings on investments from these resources. Stadium rental income has declined over the past few years and no income was reported at the time this was published for 2020-21.

The District previously rented Deardorff properties, which it discontinued in 2018-19.

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

**Capital Reserve Fund**

	Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
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**Fund 401 Capital Reserve Fund Resources**

1510	Interest on investments	4,936	4,788	0.00	4,954	0.00	1,170	1,170	0.00	1,170
1911	Rental of buildings	24,679	0	0.00	0	0.00	0	0	0.00	0
1913	Stadium use	900	0	0.00	0	0.00	0	0	0.00	0
5400	Beginning Fund Balance	228,541	199,759	0.00	198,159	0.00	196,624	196,624	0.00	196,624
<b>Total Fund 401</b>	<b>Capital Reserve Fund</b>	<b>259,055</b>	<b>204,546</b>	<b>0.00</b>	<b>203,113</b>	<b>0.00</b>	<b>197,794</b>	<b>197,794</b>	<b>0.00</b>	<b>197,794</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

**Capital Reserve Fund**

		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 401</b>	<b>Capital Reserve Fund Requirements</b>									
<b>Function 2540</b>	<b>Operation and Maintenance of Plant Services</b>									
320	Property Services	5,934	2,950	0.00	18,000	0.00	19,000	19,000	0.00	19,000
380	Non-instruction prof & tech	8,950	3,513	0.00	0	0.00	0	0	0.00	0
390	Other general prof/tech svcs	0	0	0.00	14,000	0.00	25,000	25,000	0.00	25,000
<b>300</b>	<b>Purchased Services</b>	<b>14,884</b>	<b>6,463</b>	<b>0.00</b>	<b>32,000</b>	<b>0.00</b>	<b>44,000</b>	<b>44,000</b>	<b>0.00</b>	<b>44,000</b>
411	Consumable supplies	23,894	0	0.00	0	0.00	0	0	0.00	0
460	Non-consumable supplies	4,118	0	0.00	24,111	0.00	35,000	35,000	0.00	35,000
<b>400</b>	<b>Supplies and Materials</b>	<b>28,013</b>	<b>0</b>	<b>0.00</b>	<b>24,111</b>	<b>0.00</b>	<b>35,000</b>	<b>35,000</b>	<b>0.00</b>	<b>35,000</b>
640	Dues and fees	9,000	0	0.00	0	0.00	0	0	0.00	0
670	Taxes and licenses	7,400	0	0.00	0	0.00	0	0	0.00	0
<b>600</b>	<b>Other</b>	<b>16,400</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2540</b>	<b>Operation and Maintenance of Plant Services</b>	<b>59,297</b>	<b>6,463</b>	<b>0.00</b>	<b>56,111</b>	<b>0.00</b>	<b>79,000</b>	<b>79,000</b>	<b>0.00</b>	<b>79,000</b>
<b>Function 4150</b>	<b>Building Acquisition/Construc</b>									
520	Building acquisition	0	0	0.00	100,000	0.00	90,243	90,243	0.00	90,243
<b>500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>100,000</b>	<b>0.00</b>	<b>90,243</b>	<b>90,243</b>	<b>0.00</b>	<b>90,243</b>
<b>Total Function 4150</b>	<b>Building Acquisition/Construc</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>100,000</b>	<b>0.00</b>	<b>90,243</b>	<b>90,243</b>	<b>0.00</b>	<b>90,243</b>
<b>Function 6000</b>	<b>Contingencies</b>									
810	Planned reserve	0	0	0.00	47,002	0.00	28,551	28,551	0.00	28,551
<b>800</b>	<b>Other Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>47,002</b>	<b>0.00</b>	<b>28,551</b>	<b>28,551</b>	<b>0.00</b>	<b>28,551</b>
<b>Total Function 6000</b>	<b>Contingencies</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>47,002</b>	<b>0.00</b>	<b>28,551</b>	<b>28,551</b>	<b>0.00</b>	<b>28,551</b>
<b>Function 7000</b>	<b>Unappropriated Ending Balance</b>									
820	Reserved for next year	199,759	198,083	0.00	0	0.00	0	0	0.00	0
<b>800</b>	<b>Other Uses of Funds</b>	<b>199,759</b>	<b>198,083</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

David Douglas School District #40, Portland, OR 97220

Budget Detail by Fund/Function/Object

Budget Year: 07/01/2021 - 06/30/2022

			Capital Reserve Fund								
			Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund 401	Capital Reserve Fund Requirements										
Total Function 7000	Unappropriated Ending Balance		199,759	198,083	0.00	0	0.00	0	0	0.00	0
Total Fund 401	Capital Reserve Fund		259,055	204,546	0.00	203,113	0.00	197,794	197,794	0.00	197,794

### **Construction Excise Tax Fund**

In 2007, the Oregon Legislative Assembly passed Senate Bill 1036 authorizing school districts to impose construction excise taxes to fund capital improvements to school facilities.

In January 2008, the District imposed this tax pursuant to the provisions of Senate Bill 1036.

In June of 2020, the Board authorized the rates of \$1.39 per square foot (residential), \$0.69 per square foot (non-residential) with a non-residential maximum of \$34,600 as per an update from the Oregon Department of Revenue.

The tax is collected by the City of Portland and disbursed to the District quarterly.

Anticipated uses of this fund for 2021-22 are:

Roof repairs at Mill Park, David Douglas High School, and Fir Ridge Campus.

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

**Construction Excise Tax Fund**

		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<hr/>										
<b>Fund 404</b>	<b>Construction Excise Tax Resources</b>									
	1130 Construction excise tax	166,428	237,795	0.00	187,000	0.00	175,000	175,000	0.00	175,000
	1510 Interest on investments	21,124	21,439	0.00	17,152	0.00	9,000	9,000	0.00	9,000
	5400 Beginning Fund Balance	793,064	980,616	0.00	1,185,122	0.00	1,087,008	1,087,008	0.00	1,087,008
<hr/>										
<b>Total Fund 404</b>	<b>Construction Excise Tax</b>	<b>980,616</b>	<b>1,239,849</b>	<b>0.00</b>	<b>1,389,274</b>	<b>0.00</b>	<b>1,271,008</b>	<b>1,271,008</b>	<b>0.00</b>	<b>1,271,008</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

**Construction Excise Tax Fund**

		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 404</b>	<b>Construction Excise Tax Requirements</b>									
<b>Function 4120</b>	<b>Site Acquisition/Development</b>									
510	Land acquisition	0	323,410	0.00	0	0.00	0	0	0.00	0
<b>500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>323,410</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 4120</b>	<b>Site Acquisition/Development</b>	<b>0</b>	<b>323,410</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Function 4150</b>	<b>Building Acquisition/Construc</b>									
380	Non-instruction prof & tech	0	0	0.00	0	0.00	75,000	75,000	0.00	75,000
390	Other general prof/tech svcs	0	0	0.00	0	0.00	75,000	75,000	0.00	75,000
<b>300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>150,000</b>	<b>150,000</b>	<b>0.00</b>	<b>150,000</b>
520	Building acquisition	0	0	0.00	1,289,274	0.00	1,121,008	1,121,008	0.00	1,121,008
530	Improvements other than bldg	0	0	0.00	100,000	0.00	0	0	0.00	0
<b>500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>1,389,274</b>	<b>0.00</b>	<b>1,121,008</b>	<b>1,121,008</b>	<b>0.00</b>	<b>1,121,008</b>
<b>Total Function 4150</b>	<b>Building Acquisition/Construc</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>1,389,274</b>	<b>0.00</b>	<b>1,271,008</b>	<b>1,271,008</b>	<b>0.00</b>	<b>1,271,008</b>
<b>Function 7000</b>	<b>Unappropriated Ending Balance</b>									
820	Reserved for next year	980,616	916,439	0.00	0	0.00	0	0	0.00	0
<b>800</b>	<b>Other Uses of Funds</b>	<b>980,616</b>	<b>916,439</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 7000</b>	<b>Unappropriated Ending Balance</b>	<b>980,616</b>	<b>916,439</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Fund 404</b>	<b>Construction Excise Tax</b>	<b>980,616</b>	<b>1,239,849</b>	<b>0.00</b>	<b>1,389,274</b>	<b>0.00</b>	<b>1,271,008</b>	<b>1,271,008</b>	<b>0.00</b>	<b>1,271,008</b>



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## Internal Service Funds

Internal Service Funds track services provided by one District department to other District departments. Governmental entities may provide such services under the internal service structure and charge back the costs of services to those departments using the services.

David Douglas School District has two internal services funds:

**Insurance Fund:** This fund provides for payment of certain insurance claims and deductibles for those risks the District is self-insured.

**Reprographics and Postal Fund:** This fund provides printing and postage services district-wide. The expenditures for printing costs of the District's central print shop are expensed here. The staff expenses for the print shop can be found in the General Fund under program 2574 – Printing, Publishing and Duplicating.

The chart below compares three years of prior actual expenditures to the current and proposed requirements budgets for each fund.



### Insurance Fund

This fund was established in April 1972 to cover the cost of uninsured losses.

The establishment of higher deductibles, primarily in the area of property and liability, allows the District to reduce its insurance premiums.

In fiscal year 2003, retention levels were raised to \$50,000 per occurrence. In 07/08, the general liability limit was raised from \$5 million to \$10 million per occurrence due to a court decision that was made which increased the district's liability risk substantially.

This fund will either be fully expended in 2020-21 or 2021-22 and future expenditures will be recorded under the 2528 function in the General Fund.

Coverage Recap:

<b>Type:</b>	<b>Coverage / Deductible</b>
Property	\$100m limit / \$50k deductible
General Liability / Auto	\$10m limit per occurrence / \$500k per occurrence / \$50k deductible per occurrence
Boiler / Machinery	\$50m limit / \$1k deductible

<b>Description</b>	<b>Budgeted Object Categories</b>		<b>Total Budget</b>
	<b>Other</b>	<b>Planned Reserve</b>	
2020-21 Adopted Budget	\$81,500	\$0	\$81,500
Projected reduction due to paid claims	-\$61,500	\$0	-\$61,500
<b>2021-22 Adopted Budget</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$20,000</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

**Insurance Fund**

	Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
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**Fund 600 Insurance Fund Resources**

1510	Interest on investments	6,483	5,585	0.00	6,500	0.00	0	0	0.00	0
1960	Recovery of prior year expense	4,559	0	0.00	0	0.00	0	0	0.00	0
1990	Miscellaneous Revenues	28,534	63,681	0.00	15,000	0.00	0	0	0.00	0
5400	Beginning Fund Balance	230,361	131,265	0.00	60,000	0.00	20,000	20,000	0.00	20,000
<b>Total Fund 600</b>	<b>Insurance Fund</b>	<b>269,937</b>	<b>200,530</b>	<b>0.00</b>	<b>81,500</b>	<b>0.00</b>	<b>20,000</b>	<b>20,000</b>	<b>0.00</b>	<b>20,000</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

**Insurance Fund**

		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 600</b>	<b>Insurance Fund Requirements</b>									
<b>Function 2520</b>	<b>Fiscal Services</b>									
650	Insurance and Judgments	138,672	103,083	0.00	81,500	0.00	20,000	20,000	0.00	20,000
<b>600</b>	<b>Other</b>	<b>138,672</b>	<b>103,083</b>	<b>0.00</b>	<b>81,500</b>	<b>0.00</b>	<b>20,000</b>	<b>20,000</b>	<b>0.00</b>	<b>20,000</b>
<b>Total Function 2520</b>	<b>Fiscal Services</b>	<b>138,672</b>	<b>103,083</b>	<b>0.00</b>	<b>81,500</b>	<b>0.00</b>	<b>20,000</b>	<b>20,000</b>	<b>0.00</b>	<b>20,000</b>
<b>Function 7000</b>	<b>Unappropriated Ending Balance</b>									
820	Reserved for next year	131,265	97,447	0.00	0	0.00	0	0	0.00	0
<b>800</b>	<b>Other Uses of Funds</b>	<b>131,265</b>	<b>97,447</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 7000</b>	<b>Unappropriated Ending Balance</b>	<b>131,265</b>	<b>97,447</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Fund 600</b>	<b>Insurance Fund</b>	<b>269,937</b>	<b>200,530</b>	<b>0.00</b>	<b>81,500</b>	<b>0.00</b>	<b>20,000</b>	<b>20,000</b>	<b>0.00</b>	<b>20,000</b>

### Reprographics and Postal Services Fund

This fund was established during the 2012-13 budget process to account for the expenditures and revenue of District printing and postage. These expenditures are billed accordingly to District users.

<b>Description</b>	<b>Purchased Services</b>	<b>Supplies &amp; Materials</b>	<b>Total Budget</b>
2020-21 Adopted Budget	\$350,500	\$100,000	\$450,500
Projected decrease in Purchased Services due to increased printing and postage fees	-\$5,000	-\$20,000	-\$25,000
<b>2021-22 Adopted Budget</b>	<b>\$345,500</b>	<b>\$80,000</b>	<b>\$425,500</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

**Reprographics and Postal Services Fund**

		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
Fund 601	Reprographics and Postal Services Fund Resources									
	1510 Interest on investments	181	116	0.00	500	0.00	200	200	0.00	200
	1970 Services provided other funds	354,627	280,242	0.00	439,000	0.00	413,300	413,300	0.00	413,300
	5400 Beginning Fund Balance	10,315	6,798	0.00	11,000	0.00	12,000	12,000	0.00	12,000
Total Fund 601	Reprographics and Postal Services Fund	365,123	287,156	0.00	450,500	0.00	425,500	425,500	0.00	425,500

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

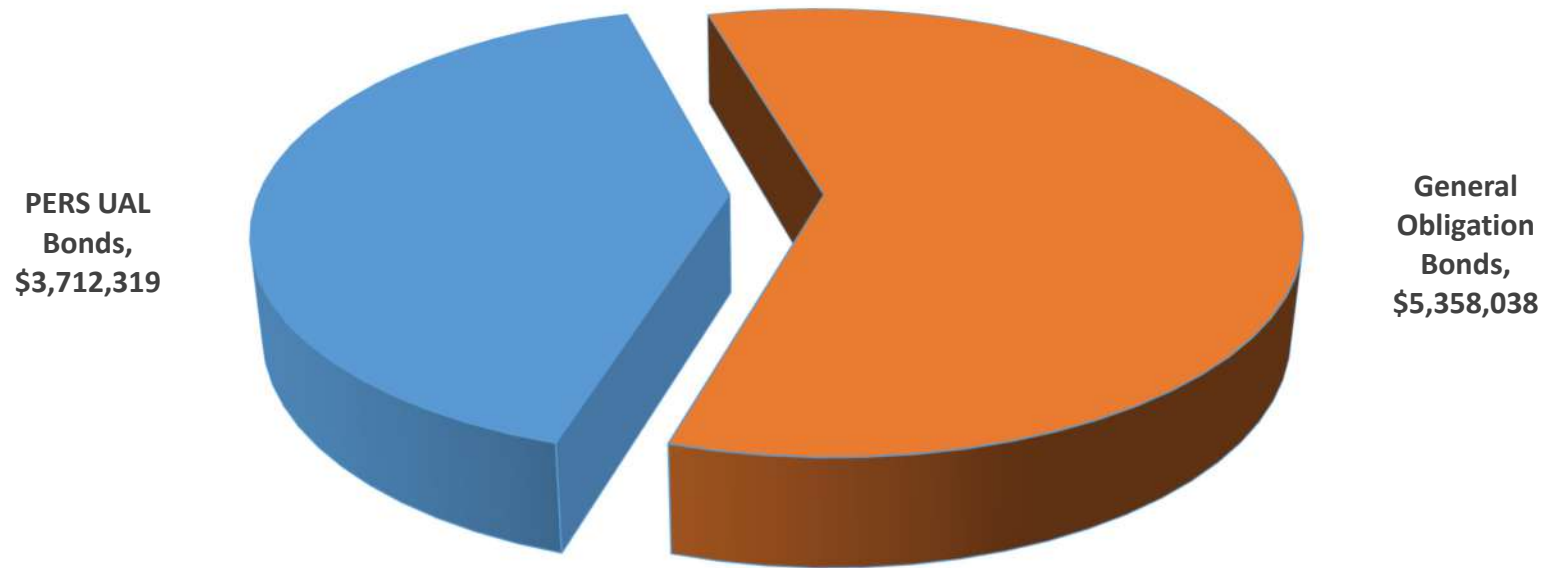
**Reprographics and Postal Services Fund**

		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 601</b>	<b>Reprographics and Postal Services Fund Requirements</b>									
<b>Function 2570</b>	<b>Warehouse</b>									
320	Property Services	208,327	159,526	0.00	251,000	0.00	250,000	250,000	0.00	250,000
350	Communication	87,900	71,399	0.00	99,500	0.00	95,500	95,500	0.00	95,500
<b>300</b>	<b>Purchased Services</b>	<b>296,227</b>	<b>230,925</b>	<b>0.00</b>	<b>350,500</b>	<b>0.00</b>	<b>345,500</b>	<b>345,500</b>	<b>0.00</b>	<b>345,500</b>
411	Consumable supplies	62,098	52,052	0.00	100,000	0.00	80,000	80,000	0.00	80,000
<b>400</b>	<b>Supplies and Materials</b>	<b>62,098</b>	<b>52,052</b>	<b>0.00</b>	<b>100,000</b>	<b>0.00</b>	<b>80,000</b>	<b>80,000</b>	<b>0.00</b>	<b>80,000</b>
<b>Total Function 2570</b>	<b>Warehouse</b>	<b>358,325</b>	<b>282,977</b>	<b>0.00</b>	<b>450,500</b>	<b>0.00</b>	<b>425,500</b>	<b>425,500</b>	<b>0.00</b>	<b>425,500</b>
<b>Function 7000</b>	<b>Unappropriated Ending Balance</b>									
820	Reserved for next year	6,798	4,179	0.00	0	0.00	0	0	0.00	0
<b>800</b>	<b>Other Uses of Funds</b>	<b>6,798</b>	<b>4,179</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 7000</b>	<b>Unappropriated Ending Balance</b>	<b>6,798</b>	<b>4,179</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Fund 601</b>	<b>Reprographics and Postal Services Fund</b>	<b>365,123</b>	<b>287,156</b>	<b>0.00</b>	<b>450,500</b>	<b>0.00</b>	<b>425,500</b>	<b>425,500</b>	<b>0.00</b>	<b>425,500</b>



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Debt Service Funds  
Total 21-22 Proposed Budget: \$9,070,357



### General Obligation Bond Debt Service Fund

The General Obligation Bond Debt Service Fund is used to repay the principal and interest on voter approved General Obligation Bonds. \$19.8 million in bonds was approved by the voters in May 1993, and another \$39.9 million was approved in November 2000. Both issues were subsequently refunded to take advantage of declining interest rates. In May of 2012, voters approved a \$49.5 million bond levy. The District sold bonds in July and August of 2012.

Future General Obligation bond maturities are as follows:

<b>Fiscal Year Ending June 30</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
FYE 2022	4,445,000	388,038	4,833,038
FYE 2023	4,735,000	214,225	4,949,225
FYE 2024	3,621,817	1,454,497	5,076,314
FYE 2025	3,569,640	1,629,860	5,199,500
FYE 2026	3,515,303	1,817,323	5,332,626
2027-2032	19,370,723	15,535,840	34,906,563
	<u>\$ 39,257,483</u>	<u>\$ 21,039,783</u>	<u>\$ 60,297,266</u>

Note: The payment for interest has been rounded up for budgetary purposes.

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

**General Obligation Debt Service Fund**

	Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<hr/>									
<b>Fund 303 GO Bond Debt Service Fund Resources</b>									
1111 Current year's taxes	5,070,724	5,005,870	0.00	4,516,629	0.00	4,593,406	4,593,406	0.00	4,593,406
1112 Prior year's taxes	223,579	75,014	0.00	65,000	0.00	65,000	65,000	0.00	65,000
1190 Penalties & interest on tax	5,315	6,282	0.00	5,000	0.00	5,000	5,000	0.00	5,000
1510 Interest on investments	20,795	20,447	0.00	15,000	0.00	10,000	10,000	0.00	10,000
<b>1000 Revenue From Local Sources</b>	<b>5,320,413</b>	<b>5,107,614</b>	<b>0.00</b>	<b>4,601,629</b>	<b>0.00</b>	<b>4,673,406</b>	<b>4,673,406</b>	<b>0.00</b>	<b>4,673,406</b>
5400 Beginning Fund Balance	580,133	776,159	0.00	637,209	0.00	684,632	684,632	0.00	684,632
<b>5000 Other Sources</b>	<b>580,133</b>	<b>776,159</b>	<b>0.00</b>	<b>637,209</b>	<b>0.00</b>	<b>684,632</b>	<b>684,632</b>	<b>0.00</b>	<b>684,632</b>
<hr/>									
<b>Total Fund 303 GO Bond Debt Service Fund</b>	<b>5,900,546</b>	<b>5,883,772</b>	<b>0.00</b>	<b>5,238,838</b>	<b>0.00</b>	<b>5,358,038</b>	<b>5,358,038</b>	<b>0.00</b>	<b>5,358,038</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

**General Obligation Debt Service Fund**

		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 303</b>	<b>GO Bond Debt Service Fund Requirements</b>									
<b>Function 5100</b>	<b>Debt Service</b>									
610	Redemption of principal	4,340,000	4,645,000	0.00	4,185,000	0.00	4,445,000	4,445,000	0.00	4,445,000
621	Regular debt service interest	784,388	622,663	0.00	528,838	0.00	388,038	388,038	0.00	388,038
<b>600</b>	<b>Other</b>	<b>5,124,388</b>	<b>5,267,663</b>	<b>0.00</b>	<b>4,713,838</b>	<b>0.00</b>	<b>4,833,038</b>	<b>4,833,038</b>	<b>0.00</b>	<b>4,833,038</b>
<b>Total Function 5100</b>	<b>Debt Service</b>	<b>5,124,388</b>	<b>5,267,663</b>	<b>0.00</b>	<b>4,713,838</b>	<b>0.00</b>	<b>4,833,038</b>	<b>4,833,038</b>	<b>0.00</b>	<b>4,833,038</b>
<b>Major Function 5000</b>	<b>Other Uses</b>	5,124,388	5,267,663	0.00	4,713,838	0.00	4,833,038	4,833,038	0.00	4,833,038
<b>Function 7000</b>	<b>Unappropriated Ending Balance</b>									
820	Reserved for next year	776,159	616,110	0.00	525,000	0.00	525,000	525,000	0.00	525,000
<b>800</b>	<b>Other Uses of Funds</b>	<b>776,159</b>	<b>616,110</b>	<b>0.00</b>	<b>525,000</b>	<b>0.00</b>	<b>525,000</b>	<b>525,000</b>	<b>0.00</b>	<b>525,000</b>
<b>Total Function 7000</b>	<b>Unappropriated Ending Balance</b>	<b>776,159</b>	<b>616,110</b>	<b>0.00</b>	<b>525,000</b>	<b>0.00</b>	<b>525,000</b>	<b>525,000</b>	<b>0.00</b>	<b>525,000</b>
<b>Major Function 7000</b>	<b>Unappropriated Ending Balance</b>	776,159	616,110	0.00	525,000	0.00	525,000	525,000	0.00	525,000
<b>Total Fund 303</b>	<b>GO Bond Debt Service Fund</b>	5,900,546	5,883,772	0.00	5,238,838	0.00	5,358,038	5,358,038	0.00	5,358,038

### PERS UAL Debt Service Fund

In December 2005, PERS estimated the unfunded actuarial liability for Tier 1 and Tier 2 pension programs attributable to the actuarial pool in which school districts and education service districts participate, at over \$2 billion.

The District's allocated share of that unfunded liability was valued as of October 2007 to be approximately \$38 million. Participating in a pooled sale with several other Oregon school districts, the District sold \$38,060,000 in bonds to finance its unfunded pension liability and potentially reduce expenses. This fund accounts for the debt service payments on the bonds.

Future Limited Tax Pension Obligation bond maturities are as follows:

<b>Fiscal Year Ending June 30</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
FYE 2022	2,450,000	1,202,319	3,652,319
FYE 2023	2,725,000	1,064,703	3,789,703
FYE 2024	3,025,000	911,640	3,936,640
FYE 2025	3,340,000	741,725	4,081,725
FYE 2026	3,680,000	554,118	4,234,118
2027-2028	6,185,000	467,616	6,652,616
	<u>\$ 21,405,000</u>	<u>\$ 4,942,121</u>	<u>\$ 26,347,121</u>

Note: The payment for interest has been rounded up for budgetary purposes.

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

**PERS UAL Debt Service Fund**

		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 304</b>	<b>PERS UAL Debt Service Fund Resources</b>									
	1510 Interest on investments	42,937	35,439	0.00	20,000	0.00	18,262	18,262	0.00	18,262
	1970 Services provided other funds	3,184,295	3,387,130	0.00	3,485,612	0.00	3,632,212	3,632,212	0.00	3,632,212
	<b>1000 Revenue From Local Sources</b>	<b>3,227,231</b>	<b>3,422,569</b>	<b>0.00</b>	<b>3,505,612</b>	<b>0.00</b>	<b>3,650,474</b>	<b>3,650,474</b>	<b>0.00</b>	<b>3,650,474</b>
	5400 Beginning Fund Balance	97,846	51,636	0.00	75,000	0.00	61,845	61,845	0.00	61,845
	<b>5000 Other Sources</b>	<b>97,846</b>	<b>51,636</b>	<b>0.00</b>	<b>75,000</b>	<b>0.00</b>	<b>61,845</b>	<b>61,845</b>	<b>0.00</b>	<b>61,845</b>
<b>Total Fund 304</b>	<b>PERS UAL Debt Service Fund</b>	<b>3,325,077</b>	<b>3,474,205</b>	<b>0.00</b>	<b>3,580,612</b>	<b>0.00</b>	<b>3,712,319</b>	<b>3,712,319</b>	<b>0.00</b>	<b>3,712,319</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Detail by Fund/Function/Object**  
**Budget Year: 07/01/2021 - 06/30/2022**

**PERS UAL Debt Service Fund**

		Actuals for 2018-19	Actuals for 2019-20	FTE 2020-21	Adopted Budget FY 20-21	Proposed FTE 2021-22	Proposed Budget 2021-22	Approved Budget 2021-22	Adopted FTE 2021-22	Adopted Budget 2021-22
<b>Fund 304</b>	<b>PERS UAL Debt Service Fund Requirements</b>									
<b>Function 5100</b>	<b>Debt Service</b>									
610	Redemption of principal	1,740,000	1,960,000	0.00	2,195,000	0.00	2,450,000	2,450,000	0.00	2,450,000
621	Regular debt service interest	1,533,441	1,435,705	0.00	1,325,612	0.00	1,202,319	1,202,319	0.00	1,202,319
<b>600</b>	<b>Other</b>	<b>3,273,441</b>	<b>3,395,705</b>	<b>0.00</b>	<b>3,520,612</b>	<b>0.00</b>	<b>3,652,319</b>	<b>3,652,319</b>	<b>0.00</b>	<b>3,652,319</b>
<b>Total Function 5100</b>	<b>Debt Service</b>	<b>3,273,441</b>	<b>3,395,705</b>	<b>0.00</b>	<b>3,520,612</b>	<b>0.00</b>	<b>3,652,319</b>	<b>3,652,319</b>	<b>0.00</b>	<b>3,652,319</b>
<b>Major Function 5000</b>	<b>Other Uses</b>	3,273,441	3,395,705	0.00	3,520,612	0.00	3,652,319	3,652,319	0.00	3,652,319
<b>Function 7000</b>	<b>Unappropriated Ending Balance</b>									
820	Reserved for next year	51,636	78,500	0.00	60,000	0.00	60,000	60,000	0.00	60,000
<b>800</b>	<b>Other Uses of Funds</b>	<b>51,636</b>	<b>78,500</b>	<b>0.00</b>	<b>60,000</b>	<b>0.00</b>	<b>60,000</b>	<b>60,000</b>	<b>0.00</b>	<b>60,000</b>
<b>Total Function 7000</b>	<b>Unappropriated Ending Balance</b>	<b>51,636</b>	<b>78,500</b>	<b>0.00</b>	<b>60,000</b>	<b>0.00</b>	<b>60,000</b>	<b>60,000</b>	<b>0.00</b>	<b>60,000</b>
<b>Major Function 7000</b>	<b>Unappropriated Ending Balance</b>	51,636	78,500	0.00	60,000	0.00	60,000	60,000	0.00	60,000
<b>Total Fund 304</b>	<b>PERS UAL Debt Service Fund</b>	3,325,077	3,474,205	0.00	3,580,612	0.00	3,712,319	3,712,319	0.00	3,712,319



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**David Douglas School District**  
**Staff (FTE) Recap and Salary Schedule 2021-22**

Program		No. of FTE	Annual Salary Range			Budgeted Salary
General Fund						
1111	Elementary Schools					
	Licensed	119.39	45,012	-	86,259	\$9,053,526
	Classified	65.64	30,056	-	71,240	1,812,890
		185.03				10,866,416
1121	Middle Schools					
	Licensed	103.47	45,012	-	86,259	\$7,728,421
	Classified	17.65	30,056	-	71,240	500,980
		121.12				8,229,401
1131	High School					
	Licensed	118.60	45,012	-	86,259	\$9,024,030
	Classified	11.31	30,056	-	71,240	347,755
		129.91				9,371,785
1132	High School Extra Curricular					
	Licensed	1.00	45,012	-	86,259	\$108,182
		1.00				108,182
1140	Pre-Kindergarten Programs					
	Licensed	1.00	45,012	-	86,259	\$61,816
	Classified	0.88	30,056	-	71,240	27,466
		1.88				89,282
1210	TAG					
	Licensed	1.00	45,012	-	86,259	\$65,489
		1.00				65,489
1221	Learning Centers					
	Licensed	19.00	45,012	-	86,259	\$1,274,093
	Classified	46.89	30,056	-	71,240	1,273,525
		65.89				2,547,618
1250	Resource Room					
	Licensed	24.00	45,012	-	86,259	\$1,823,213
	Classified	16.50	30,056	-	71,240	456,121
		40.50				2,279,334
1251	Community Transition Program					
	Licensed	3.00	45,012	-	86,259	\$227,022
	Classified	10.13	30,056	-	71,240	268,597
		13.13				495,619

**David Douglas School District**  
**Staff (FTE) Recap and Salary Schedule 2021-22**

<b>Program</b>	<b>No. of FTE</b>	<b>Annual Salary Range</b>	<b>Budgeted Salary</b>
<b>General Fund</b>			
1283 Alternate Education - Fir Ridge Campus			
Licensed	13.50	45,012 - 86,259	\$ 1,037,329
Classified	1.63	30,056 - 71,240	52,665
	15.13		1,089,994
1285 Home Tutors			
Licensed	1.00	45,012 - 86,259	89,278
	1.00		89,278
1291 ESL			
Licensed	56.20	45,012 - 86,259	4,296,373
	56.20		4,296,373
2110 Attendance			
Licensed	4.00	45,012 - 86,259	327,500
Classified	1.50	30,056 - 71,240	81,272
	5.50		408,772
2115 Student Safety			
Classified	10.26	30,056 - 71,240	386,835
	10.26		386,835
2120 Guidance and Counseling			
Licensed	9.00	45,012 - 86,259	675,335
Classified	10.75	30,056 - 71,240	432,549
	19.75		1,107,884
2130 Health Services			
Classified	10.50	30,056 - 71,240	294,287
	10.50		294,287
2140 Psychological Services			
Classified	1.50	30,056 - 71,240	68,070
	1.50		68,070
2150 Speech, Pathology and Audiology			
Licensed	14.20	45,012 - 86,259	1,080,993
Classified	4.50	30,056 - 71,240	204,919
	18.70		1,285,912
2160 Other Student Services			
Licensed	2.00	45,012 - 86,259	147,102
Classified	1.00	30,056 - 71,240	43,891
	3.00		\$ 190,993

**David Douglas School District**  
**Staff (FTE) Recap and Salary Schedule 2021-22**

<b>Program</b>	<b>No. of FTE</b>	<b>Annual Salary Range</b>	<b>Budgeted Salary</b>
<b>General Fund</b>			
2190 Service Direction, Student Support Services			
Licensed	2.55	45,012 - 86,259	215,293
Classified	1.68	30,056 - 71,240	91,133
Managerial/administrative	3.60	62,828 - 170,945	518,696
	7.83		825,122
2210 Improvement of Instruction			
Licensed	15.00	45,012 - 86,259	1,268,706
Classified	1.00	30,056 - 71,240	45,769
Managerial/administrative	1.00	62,828 - 170,945	154,753
	17.00		1,469,228
2220 Ed Media Services			
Licensed	1.00	45,012 - 86,259	87,912
Classified	11.75	30,056 - 71,240	382,986
	12.75		470,898
2230 Assessment & Testing			
Managerial/administrative	1.00	62,828 - 170,945	154,753
	1.00		154,753
2240 Instructional Staff Development			
Licensed	3.50	45,012 - 86,259	302,119
	3.50		302,119
2320 Executive Administrative Services			
Managerial/administrative	4.00	62,828 - 170,945	558,862
	4.00		558,862
2410 Office of the Principal			
Classified	38.75	30,056 - 71,240	1,644,945
Managerial/administrative	24.00	62,828 - 170,945	3,211,270
	62.75		4,856,215
2490 Other School Administration			
Licensed	1.00	45,012 - 86,259	89,278
Classified	2.00	30,056 - 71,240	73,247
Managerial/administrative	2.00	62,828 - 170,945	221,980
	5.00		384,505
2510 Direction of Business Support			
Managerial/administrative	1.85	62,828 - 170,945	226,797
	1.85		\$ 226,797

**David Douglas School District**  
**Staff (FTE) Recap and Salary Schedule 2021-22**

<b>Program</b>	<b>No. of FTE</b>	<b>Annual Salary Range</b>	<b>Budgeted Salary</b>
<b>General Fund</b>			
2520 Fiscal Services			
Classified	7.90	30,056 - 71,240	478,180
Managerial/administrative	4.00	62,828 - 170,945	349,650
	11.90		827,830
2541 Direction of Maintenance			
Classified	1.00	30,056 - 71,240	62,640
Managerial/administrative	3.00	62,828 - 170,945	303,119
	4.00		365,759
2542 Building Upkeep - Custodians			
Classified	60.75	30,056 - 71,240	2,886,383
Managerial/administrative	1.00	62,828 - 170,945	83,543
	61.75		2,969,926
2543 Building Upkeep - Grounds			
Classified	3.00	30,056 - 71,240	172,970
	3.00		172,970
2544 District Wide Maintenance			
Classified	9.00	30,056 - 71,240	672,441
Managerial/administrative	1.00	62,828 - 170,945	89,718
	10.00		762,159
2546 Security Services (Buildings)			
Classified	1.00	30,056 - 71,240	54,461
	1.00		54,461
2551 Direction of Transportation			
Classified	6.75	30,056 - 71,240	357,898
Managerial/administrative	2.00	62,828 - 170,945	178,562
	8.75		536,460
2552 Vehicle Operation			
Classified	41.65	30,056 - 71,240	1,515,920
	41.65		1,515,920
2554 Vehicle Maintenance			
Classified	3.00	30,056 - 71,240	215,128
Managerial/administrative	1.00	62,828 - 170,945	78,622
	4.00		293,750
2558 Special Education Transportation			
Classified	17.00	30,056 - 71,240	601,155
	17.00		\$ 601,155

**David Douglas School District**  
**Staff (FTE) Recap and Salary Schedule 2021-22**

<b>Program</b>	<b>No. of FTE</b>	<b>Annual Salary Range</b>	<b>Budgeted Salary</b>
<b>General Fund</b>			
2570 Internal Services (Warehouse)			
Classified	1.75	30,056 - 71,240	83,275
	1.75		83,275
2574 Printing, Publishing & Duplication Services			
Classified	2.00	30,056 - 71,240	93,396
	2.00		93,396
2620 Grant Writing			
Classified	1.00	30,056 - 71,240	94,084
	1.00		94,084
2630 Information Services			
Classified	3.00	30,056 - 71,240	152,946
Managerial/administrative	1.00	62,828 - 170,945	92,618
	4.00		245,564
2640 Human Relations			
Classified	5.00	30,056 - 71,240	299,927
Managerial/administrative	2.00	62,828 - 170,945	169,447
	7.00		469,374
2660 Mgmt. Info. Systems			
Licensed	0.50	45,012 - 86,259	44,639
Classified	7.70	30,056 - 71,240	535,313
Managerial/administrative	2.00	62,828 - 170,945	167,922
	10.20		747,874
2680 Interpretation & Translation Services			
Classified	4.50	30,056 - 71,240	152,331
	4.50		152,331
3320 Community Recreation Services			
Licensed	0.22	45,012 - 86,259	22,543
Classified	2.00	30,056 - 71,240	112,773
	2.22		135,316
3500 Care of Children Services			
Licensed	0.50	45,012 - 86,259	33,641
Classified	6.00	30,056 - 71,240	189,264
	6.50		222,905
<b>General Fund Total</b>	<b>1018.90</b>		<b>\$ 62,864,532</b>

**David Douglas School District**  
**Staff (FTE) Recap and Salary Schedule 2021-22**

<b>Program</b>	<b>No. of FTE</b>	<b>Annual Salary Range</b>	<b>Budgeted Salary</b>
<b>Grant Funds</b>			
IDEA			
1250 Licensed	1.00	45,012 - 86,259	79,204
2140 Licensed	4.00	45,012 - 86,259	281,032
2150 Licensed	3.10	45,012 - 86,259	214,160
2160 Licensed	1.80	45,012 - 86,259	123,397
2190 Licensed	0.40	45,012 - 86,259	32,630
2660 Licensed	1.00	45,012 - 86,259	83,620
2120 Classified	1.00	30,056 - 71,240	49,319
2160 Classified	0.10	30,056 - 71,240	4,754
2190 Classified	1.13	30,056 - 71,240	55,820
Sub Total	13.53		923,936
IDEA - Columbia Regional			
2150 Licensed	1.05	45,012 - 86,259	85,652
Sub Total	1.05		85,652
Columbia Regional for Early Childhood Special Education			
2150 Licensed	1.70	45,012 - 86,259	133,185
Sub Total	1.70		133,185
Title I			
1272 Licensed	17.00	45,012 - 86,259	1,393,806
2110 Managerial/administrative	0.40	62,828 - 170,945	47,414
2120 Licensed	9.00	45,012 - 86,259	690,463
2240 Licensed	1.00	45,012 - 86,259	82,732
2620 Managerial/administrative	1.00	62,828 - 170,945	125,395
2620 Classified	0.50	30,056 - 71,240	25,119
Sub Total	28.90		2,364,929
Title II A			
2240 Licensed	1.50	45,012 - 86,259	128,378
2240 Classified	0.50	30,056 - 71,240	25,620
Sub Total	2.00		153,998
Mount Hood Community College - Head Start			
1140 Licensed	1.20	45,012 - 86,259	78,909
1140 Classified	3.25	30,056 - 71,240	82,834
Sub Total	4.45		\$ 161,743

**David Douglas School District**  
**Staff (FTE) Recap and Salary Schedule 2021-22**

Program	No. of FTE	Annual Salary Range			Budgeted Salary
Grant Funds					
Measure 98					
1131 Licensed	4.66	45,012	-	86,259	305,588
2110 Licensed	2.00	45,012	-	86,259	111,664
2110 Classified	8.50	30,056	-	71,240	342,295
2120 Licensed	2.00	45,012	-	86,259	172,520
2120 Classified	0.13	30,056	-	71,240	4,332
2220 Licensed	1.00	45,012	-	86,259	79,290
2240 Licensed	1.00	45,012	-	86,259	79,204
2620 Licensed	0.50	45,012	-	86,259	43,130
Sub Total	19.79				1,138,023
Title III					
2240 Licensed	1.00	44,568	-	85,408	86,260
3300 Classified	1.00	30,056	-	71,240	33,066
Sub Total	2.00				119,326
Early Childhood Special Education					
1260 Licensed	57.00	45,012	-	86,259	3,975,818
2110 Licensed	4.00	45,012	-	86,259	312,291
2150 Licensed	58.30	45,012	-	86,259	3,879,455
2160 Licensed	24.40	45,012	-	86,259	1,672,364
2190 Licensed	2.00	45,012	-	86,259	161,576
2190 Managerial/administrative	6.90	62,828	-	170,945	921,979
2520 Managerial/administrative	0.15	62,828	-	170,945	10,447
1260 Classified	29.08	30,056	-	71,240	840,056
2150 Classified	1.75	30,056	-	71,240	82,025
2160 Classified	1.40	30,056	-	71,240	64,123
2190 Classified	10.20	30,056	-	71,240	416,809
2520 Classified	1.00	30,056	-	71,240	67,433
2540 Classified	0.75	30,056	-	71,240	39,964
2660 Classified	0.70	30,056	-	71,240	40,355
2680 Classified	3.50	30,056	-	71,240	102,124
Sub Total	201.13				12,586,819
Early Intervention Evaluations					
1260 Licensed	4.00	45,012	-	86,259	330,150
2150 Licensed	3.65	45,012	-	86,259	277,965
2160 Licensed	0.40	45,012	-	86,259	24,211
2190 Managerial/administrative	0.10	62,828	-	170,945	13,244
Sub Total	8.15				645,570
Early Intervention Evaluations - Medicaid					
2150 Licensed	0.35	45,012	-	86,259	30,191
Sub Total	0.35			\$	30,191
David Douglas Education Association					
2640 Licensed	0.50	45,012	-	86,259	41,810
Sub Total	0.50			\$	41,810



**David Douglas School District**  
**Staff (FTE) Recap and Salary Schedule 2021-22**

<b>Program</b>	<b>No. of FTE</b>	<b>Annual Salary Range</b>	<b>Budgeted Salary</b>
<b>Grant Funds</b>			
21st Century			
2620 Licensed	0.50	45,012 - 86,259	43,130
Sub Total	0.50		\$ 43,130
Mt. Hood Regulatory Commission			
2660 Licensed	0.50	45,012 - 86,259	43,130
Sub Total	0.50		\$ 43,130
Preschool Promise Grant			
1140 Licensed	3.80	45,012 - 86,259	240,592
1140 Classified	6.51	30,056 - 71,240	171,782
2552 Classified	0.50	30,056 - 71,240	20,859
Sub Total	10.81		433,233
Children's Levy			
1140 Licensed	1.00	45,012 - 86,259	68,467
1140 Classified	0.88	30,056 - 71,240	21,195
Sub Total	1.88		89,662
ESSER2			
2490 Managerial/administrative	1.00	62,828 - 170,945	146,902
2542 Managerial/administrative	1.00	62,828 - 170,945	80,718
2542 Classified	14.00	30,056 - 71,240	559,232
Sub Total	16.00		786,852
PEERS - Early Childhood Special Education			
2520 Classified	0.10	30,056 - 71,240	4,295
Sub Total	0.10		4,295
ODE Grow Your Own			
2640 Managerial/administrative	1.00	62,828 - 170,945	134,026
Sub Total	1.00		134,026
City of Portland Arts Tax			
1111 Licensed	7.71	45,012 - 86,259	554,121
Sub Total	7.71		554,121
Student Investment Account			
1111 Licensed	19.39	45,012 - 86,259	1,256,909
1111 Classified	21.75	30,056 - 71,240	606,599
1121 Licensed	4.33	45,012 - 86,259	372,351
2120 Licensed	14.50	45,012 - 86,259	1,142,270
Sub Total	59.97		3,378,129

**David Douglas School District**  
**Staff (FTE) Recap and Salary Schedule 2021-22**

<b>Program</b>	<b>No. of FTE</b>	<b>Annual Salary Range</b>	<b>Budgeted Salary</b>
<b>Grant Funds</b>			
Student Investment Account - Early Intervention			
1260 Licensed	22.00	45,012 - 86,259	1,274,242
2150 Licensed	24.00	45,012 - 86,259	1,353,156
2160 Licensed	10.00	45,012 - 86,259	565,143
2190 Licensed	4.00	45,012 - 86,259	259,575
2190 Classified	1.00	30,056 - 71,240	38,941
2190 Managerial/administrative	2.00	62,828 - 170,945	260,921
2660 Licensed	1.00	45,012 - 86,259	80,788
2680 Classified	2.63	30,056 - 71,240	66,162
Sub Total	66.63		3,898,928
<b>Grant Funds Total</b>	<b>448.65</b>		<b>\$ 27,750,688</b>
<b>Nutrition Service</b>			
3110/3120/3130 Classified	50.48	30,056 - 71,240	1,643,508
3110 Managerial/administrative	2.00	62,828 - 170,945	164,617
<b>Nutrition Services Fund Total</b>	<b>52.48</b>		<b>\$ 1,808,125</b>
<b>Total - All Funds</b>	<b>1520.03</b>		<b>\$ 92,423,345</b>

**Textbook Expenditures  
(Ten Years)**

									Budget		
		2012/13 <sup>1</sup>	2013/14 <sup>2</sup>	2014/15 <sup>3</sup>	2015/16 <sup>4</sup>	2016/17 <sup>5</sup>	2017/18 <sup>6</sup>	2018/19 <sup>7</sup>	2019/20 <sup>8</sup>	2020/21 <sup>9</sup>	2021/22 <sup>10</sup>
1111/1112 - * Elementary	420	\$2,828	\$ 89,815	\$ 0	\$20,000	\$ 38,000	\$ 0	\$ 0	\$0	\$600,000	\$0
	421	50,474	63,071	78,412	60,000	60,000	60,000	60,000	13,304	60,000	60,000
	422	3,115	0	0	0	0	0	0	0	0	0
	440	0	0	0	0	0	38,000	42,750	35,312	42,750	42,750
subtotal		56,417	152,886	78,412	80,000	98,000	98,000	102,750	48,616	702,750	102,750
1121 - Middle	420	206	0	0	0	0	0	200,000	43,568	14,880	14,880
	421	6,857	636	20,086	35,000	35,000	35,000	35,000	10,656	35,000	35,000
	440	0	0	0	0	0	18,000	20,000	20,491	20,000	20,000
	subtotal	7,063	636	20,086	35,000	35,000	53,000	255,000	74,715	69,880	69,880
1131 - High	420	0	0	0	200,000	0	62,064	270,000	14,880	186,939	14,880
	421	30,721	12,241	70,957	70,000	70,000	70,000	70,000	20,380	70,000	70,000
	422	0	0	0	0	0	0	0	0	0	0
	subtotal	30,721	12,241	70,957	270,000	70,000	132,064	340,000	35,260	256,939	84,880
1140 - Preschool	420	0	0	0	10,000	10,000	10,000	0	0	0	0
	422	0	0	0	0	0	0	0	0	0	0
	subtotal	0	0	0	10,000	10,000	10,000	0	0	0	0
1210	421	0	0	0	0	0	0	0	0	0	0
	422	0	0	0	0	0	0	0	0	0	0
	subtotal	0	0	0	0	0	0	0	0	0	0
1221/ 1250/ 1251	420	3,857	1,108	1,980	5,000	17,000	17,000	17,000	2,889	17,000	17,000
	422	880	10,104	3,385	5,500	5,500	5,500	5,500	1,201	5,500	5,500
	subtotal	4,737	11,212	5,365	10,500	22,500	22,500	22,500	4,090	22,500	22,500
1283	420	0	0	0	0	0	5,028	12,000	0	0	0
	421	2,868	1,001	106	6,000	6,000	6,000	6,000	59	6,000	6,000
	422	0	53	0	0	0	0	0	220	0	0
	subtotal	2,868	1,054	106	6,000	6,000	11,028	18,000	279	6,000	6,000
1291	420	0	0	0	0	0	225,000	0	0	0	0
	421	0	0	0	0	0	0	0	0	0	0
	422	1,881	0	0	13,500	13,500	13,500	13,500	0	13,500	13,500
	subtotal	1,881	0	0	13,500	13,500	238,500	13,500	0	13,500	13,500
2120	420	0	0	0	0	0	0	20,000	28,069	0	0
	subtotal	0	0	0	0	0	0	20,000	28,069	0	0
Grants	420	0	4,981	0	0	50,000	0	80,000	88,245	5,000	3,916,514
	subtotal	0	4,981	0	0	50,000	0	80,000	88,245	5,000	3,916,514
2012 Bond	420	2,185,451	907,798	0	252,970	0	0	0	0	0	0
	subtotal	2,185,451	907,798	0	252,970	0	0	0	0	0	0
Facility Grant	420	0	0	665,047	0	75,319	0	0	0	0	0
	subtotal	0	0	665,047	0	75,319	0	0	0	0	0
Total		\$ 2,289,138	\$ 1,090,808	\$ 839,973	\$ 677,970	\$ 380,319	\$ 565,092	\$ 851,750	\$ 279,274	\$ 1,076,569	\$ 4,216,024

<b>Notes:</b>
1. In May 2012, the District passed a bond levy which included up to \$4 million for textbooks.
2. For 2013-14, the balance of the \$4 million from bond funds is included in the budget.
3. For 2014-15, the balance of the \$4 million from bond funds is included in the budget. \$500,000 is included in 1291 for English Language Development curriculum. ESL curriculum was not purchased in 2014-15, the adoption will take place with the State of Oregon's adoption of ESL curriculum.
4. For 2015-16 Math Curriculum is budgeted under the General fund for \$200K and \$100K under Bond Funds; Remaining bond textbook budget is for the adoption of Health Curriculum.
5. For 2016-17 K-5 health curriculum is added for \$38,000; \$12,000 was added to 1221 for ULS online curriculum; \$75,319 was added under facility grant for K-5 Science Adoption. Grants includes curriculum purchases for early intervention programs.
6. For 2017-18 K-5 health curriculum is a continuing periodical - moved to 440. \$18,000 added to 1121 - Middle School Instruction for health curriculum. \$62,064 was added to 1131 and \$5,028 was added to 1283 for health curriculum adoption. \$225,000 was added to 1291 for ESL curriculum adoption.
7. For 2018-19, the District plans on purchasing secondary social studies curriculum. An addition for the costs of the health periodicals was added. \$80,000 is set aside in grants to fund an elementary math supplemental adoption. \$20,000 was added for a social skills curriculum for counselors under 2120.
8. For 2019-20, the District plans on continuing the science digital curriculum for middle and high school and adopting the high school world language curriculum. An additional \$17,000 was added to Function 2120 for social skills curriculum.
9. For 2020-21, the District plans on adopting the high school world language curriculum which was delayed from 2019-20 due to COVID-19 and is adding an adoption for elementary social studies.
10. For 2021-22, the District plans on adopting elementary, middle and high school English Language Arts curriculum to be funded by grants. This budget also includes additional curriculum for summer school and online academy funded by grants.

\* 420 - Textbooks; 421 - Textbooks, replacement & growth; 422 - Textbooks, supplemental, 440 - Periodicals.

## Appendix A - Terminology

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The following explanations are drawn from several sources including: Oregon Department of Education (ODE), Oregon Revised Statutes (ORS), Oregon Administrative Rules (OAR), Governmental Accounting Standards Board (GASB) and Government Finance Officers Association (GFOA).

**ACCOUNT CODES:** Account codes identify the funding source and nature of a budgeted expenditure.

**ACCOUNTING SYSTEM:** The methods and records established to identify, assemble, analyze, classify, record and report a government's transactions and to maintain accountability for the related assets and liabilities.

**ACCOUNTS PAYABLE:** A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

**ACCOUNTS RECEIVABLE:** An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

**ACCRUAL BASIS:** The basis of accounting where revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. The District uses the accrual basis of accounting in its government-wide financial statements and also in its proprietary fund and fiduciary fund financial statements. Accrual basis accounting is also referred to as full-accrual accounting.

**ACCUMULATED DEPRECIATION:** A contra-asset account used to report the accumulation of periodic credits to reflect the expiration of the estimated service life of fixed assets.

**ACHIEVEMENT COMPACT:** Agreement between the state and school district setting targets for achievement.

**ACHIEVEMENT GAP:** A persistent and significant disparity in educational achievement and attainment among groups of students as determined by a standardized measure.

**ACT:** American College Test

**ACTIVITY:** A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.

**ACTUARIAL BASIS:** A basis used in computing the amount of contributions to be made periodically to a fund or account so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund or account. The factors considered in arriving at the amount of these contributions include the length of time over which each contribution is to be held and the rate of return compounded on such contribution over its life. A pension trust fund for PERS is an example of a fund concerned with actuarial basis data.

**AD VALOREM TAX:** A tax based on value (e.g., a property tax).

**ADM:** Average Daily Membership is the year-to-date average of daily student enrollment.

**ADMw:** Average Daily Membership Weighted is 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 an additional weight and counted as 2.0 full-time equivalents (FTE) for funding purposes.

**ADOPTED BUDGET:** The financial plan adopted by the school board which forms a basis for expenditure appropriations.

## Appendix A - Terminology

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**ALLOCATIONS:** To divide an appropriation into amounts for specific purposes.

**APC:** Associated Payroll Costs

**APPROPRIATION:** A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

**ARBITRAGE:** Classically, the simultaneous purchase and sale of the same or an equivalent security in order to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of the proceeds from the sale of tax-exempt securities in a taxable money market instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.

**ARC:** Annual Required Contributions

**ARP:** The American Rescue Plan Act

**ARRA:** American Recovery and Reinvestment Act

**ASB:** Associated Student Body

**ASBO:** Association of School Business Officials International

**ASSESSED VALUATION:** A valuation set upon real estate or other property by a government as a basis for levying taxes.

**ASSETS:** Resources owned or held which have monetary value. A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

**AYP:** Adequate Yearly Progress

**BALANCE SHEET:** The financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with GAAP.

**BALANCED BUDGET:** The budget for a fund where the total projected resources equal the total projected requirements

**BASIC FINANCIAL STATEMENTS:** Those financial statements, including notes thereto, necessary for the fair presentation of the financial position and results of operations of an entity in conformity with GAAP. The basic financial statements include a balance sheet, an “all-inclusive” operating statement, a budget comparison statement (for all governmental funds for which annual appropriated budgets are adopted), and a statement of changes in financial position (for proprietary funds, pension trust funds and nonexpendable trust funds).

**BASIS OF ACCOUNTING:** A term used to refer to *when* revenues, expenditures, expenses and transfers—and the related assets and liabilities—are recognized in the accounts and reported in the financial statements. Specifically, it relates to the *timing* of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

**BC:** Budget Committee. Consists of the seven elected School Board members and seven citizen members appointed by the Board. Citizen members serve three-year terms.

**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. The beginning fund balance is the same amount as the previous year’s ending fund balance.

**BOLI:** Bureau of Labor and Industries.

**BOND OR BOND ISSUE:** A certificate of debt guaranteeing payment of the original investment plus interest on specific dates. Most often, a written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. Sometimes, however, all or a substantial portion of the interest is included in the face value of the security. The difference between a note and a bond is that the latter is issued for

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a longer period and requires greater legal formality.

**BUDGET:** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term “budget” is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating governing body for adoption, and sometimes it designates the plan finally approved by that body.

**BUDGET COMMITTEE:** A board of the District consisting of the school board and an equal number of legal voters of the District appointed by the School Board.

**BUDGETARY CONTROL:** The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

**BUDGET DOCUMENT:** The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating governing body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years’ actual

revenues, expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue and borrowing measures necessary to put the budget into effect.

**BUDGET MESSAGE:** A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government’s experience during the past period and its financial status at the time of the message and recommendations regarding the financial policy for the coming period.

**CAPITAL ASSETS (also called fixed-assets):** Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings and land. In the private sector, these assets are referred to most often as property, plant and equipment.

**CAPITAL BUDGET:** A plan of proposed capital outlays and the means of financing them.

**CAPITAL EXPENDITURES:** Expenditures resulting in the acquisition of or addition to the government’s general fixed assets.

**CAPITAL OUTLAY:** Expenditures that result in the acquisition of or addition to capital assets.

**CAPITAL PROGRAM:** A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

**CARES:** The Coronavirus Aid, Relief and Economic Security Act

**CARRY OVER FUND BALANCE:** Represents the amount of the prior year’s ending fund balance that is budgeted as a resource in the next year.

**CASH:** Cash includes currency on hand and demand deposits with banks or other financial institutions. Cash also includes deposits in other kinds of accounts that have the general characteristics of demand deposit accounts.

**CASH BASIS:** A basis of accounting under which transactions are recognized only when cash is received or disbursed.

**CET:** Construction Excise Tax

**CLASSIFIED STAFF:** Employees in positions that are classified according to the duties and responsibilities involved in the work and do not require licensing by the Teacher Standards and Practices Commission as a condition of employment.

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**COLA:** Cost of Living Adjustment

**COMMON CORE STATE STANDARDS:** A national initiative led by the National Governors Association and the Council of Chief State School Officers to establish a single set of clear educational standards for kindergarten through 12<sup>th</sup> grade in English language arts and mathematics that states may voluntarily adopt.

**COMMON SCHOOL FUND:** Interest on trust funds from state sale of miscellaneous lands.

**COMPREHENSIVE ANNUAL FINANCIAL REPORT:** Financial report that contains, at a minimum, three sections: 1) introductory, 2) financial, and 3) statistical, and whose financial section provides information on each individual fund and component unit.

**CONTINGENCY:** A special amount set aside in the budget for unforeseen expenditures. Transfer of general fund operating contingency funds to cover unanticipated expenditures requires School Board approval.

**COSA:** Confederation of Oregon School Administrators

**COST:** The amount of money or other consideration exchanged for goods or services.

**COST ACCOUNTING:** The method of accounting that provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

**COUNTY SCHOOL FUND:** Distributed by county sources and includes property tax levy, state forest fees and various fines such as gambling fees.

**CPI:** Crisis Prevention Intervention – Student de-escalation training required by state.

**CRRSA:** Coronavirus Response and Relief Supplemental Appropriations Act

**CSIP:** Comprehensive School Improvement Plan

**CTE:** Career and Technical Education

**CTP:** Community Transition Program

**CURRENT:** As applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods. It usually suggests items likely to be used up or converted into cash within one year.

**DBI:** Data Base Initiative. A cost accounting and performance tracking system established by the Oregon Department of Education for the purpose of tracking expenditures against performance.

**DDEA:** David Douglas Education Association.

**DEBT:** An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

**DEFERRED INFLOWS OF RESOURCES:** The acquisition of net assets by the government that is applicable to a future reporting period. An example for the District is property taxes which have been collected but will not be available until the subsequent fiscal period.

**DEFERRED OUTFLOWS OF RESOURCES:** The consumption of net assets by the government that is applicable to future reporting periods. An example for the District is debt refunding charges that do not have present service capacity and must be amortized over future periods.

**DEFICIT:** (1) The excess of the liabilities and deferred inflows of resources of a fund over its assets and deferred outflows of resources. (2) The excess of expenditures over revenues during an accounting period or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period. Oregon school districts may not carry deficits in any fund.

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**DEPRECIATION:** (1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

**DOUBLE ENTRY:** A system of bookkeeping requiring that for every entry made to the debit side of an account or accounts, an entry or entries be made for an equal amount to the credit side of another account or accounts.

**EESP:** Energy Efficient Schools Program.

**EIECSE:** Early Intervention Early Childhood Special Education.

**ELL (ESL):** The English Language Learning program provides educational support to students who do not meet a minimal English language proficiency standard. Former term (and sometimes used) ESL or English as a Second Language.

**ENDING FUND BALANCE:** The ending fund balance of the current fiscal year becomes the beginning fund balance of the next fiscal year. The fund balance is made up of two

components: (1) Unexpended budget. Budgeted expenditures minus actual expenditures; (2) Revenues received in excess of the budgeted amount.

**ENCUMBRANCES:** Commitments related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

**ENTITY:** (1) The basic unit upon which accounting and/or financial reporting activities focus. The basic governmental legal and accounting entity is the individual fund and account group. (2) That combination of funds and account groups that constitutes the reporting entity for financial reporting purposes and alone may issue Comprehensive Annual Financial Reports and GPFS.

**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 Oregon schools are treated 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.

**EQUITY ACCOUNTS:** The District's equity is its ownership in itself. Net position defines the District's equity when accrual accounting is used and Ending Fund Balance defines the District's equity when modified accrual accounting is used. The formula for equity is expressed:  $ASSETS + DEFERRED OUTFLOWS OF RESOURCES - LIABILITIES - DEFERRED INFLOWS OF RESOURCES = EQUITY$ .

**ERC** – Educational Resource Center.

**ESD:** Education Service District.

**ESL:** English As a Second Language.

**ESSER:** Elementary and Secondary School Emergency Relief Fund

**ESSER I (1):** ESSER funds made available through the CARES Act

**ESSER II (2):** ESSER funds made available through the ARRA Act

**ESSER III (3):** ESSER funds made available through the ARP Act

**EXECUTIVE COUNCIL:** Consists of a group of District administrators appointed by the Superintendent.



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**EXPENDITURES:** Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

**FAS:** Formative Assessment System

**FEDERAL PROGRAMS:** Federally funded programs – bilingual, migrant and Indian education, among others.

**FINANCIAL AUDIT:** An audit made to determine whether the financial statements of a government are presented fairly in conformity with GAAP.

**FISCAL YEAR:** A 12-month period to which the annual operating budget applies and, at the end of which, a government determines its financial position and the results of its operations.

**FIXED COSTS:** A cost such as rent that does not change from month to month with increases or decreases in the amount of services provided.

**FIXTURES:** Attachments to buildings that are not intended to be removed and cannot be removed without damage to the buildings. Those fixtures with a useful life presumed to be as long as that of the building itself are considered a part of the building; all others are classified as equipment.

**FTE:** Full-Time Equivalency (1.00 FTE equals one full-time position).

**FUNCTION:** A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

**FUND:** A fiscal and accounting entity with a self-balancing set of accounts in which cash or other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

**FUND BALANCE:** Fund balance is the residual of all other elements presented in a governmental funds balance sheet using the modified accrual basis of accounting, and it is expressed with the formula:  $\text{FUND BALANCE} = \text{ASSETS} + \text{DEFERRED OUTFLOWS OF RESOURCES} - \text{LIABILITIES} - \text{DEFERRED INFLOWS OF RESOURCES}$ .

**FUND TYPE:** Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

**GAAP:** Generally Accepted Accounting Principles

**GASB:** Governmental Accounting Standards Board

**GED:** General Educational Development.

**GENERAL FUND:** The fund used to account for all financial resources, except those required to be accounted for in another fund.

**GENERAL OBLIGATION BONDS:** Bonds backed by the full faith and credit of government.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):** Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

**GENERALLY ACCEPTED AUDITING STANDARDS (GAAS):** Standards established by the AICPA for the conduct and reporting of financial audits. There are 10 basic GAAS, classed into three broad categories: general standards, standards of field work and standards of reporting. The Auditing Standards Board of the AICPA publishes SAS to

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comment and expand upon these basic standards. These SAS, together with the 10 basic standards, constitutes GAAS. These GAAS set forth the objectives of the audit and establish measures that can be applied to judge the quality of its performance.

GFOA: Government Finance Officers Association

GO BOND: General Obligation Bond

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): The authoritative accounting and financial reporting standard-setting body for government entities.

GROSS BONDED DEBT: The total amount of direct debt of a government, represented by outstanding bonds before deduction of any assets available and earmarked for their retirement.

HIGH COST DISABILITY GRANT: State School Fund allocation to reimburse school districts for expenditures above \$30,000 per student for high school special education.

HR: Human Resources Department

IA: Instructional Assistant

IDEA: Individuals with Disabilities Education Act

IEP: Individualized Education Plan

INDIRECT COST: A necessary cost for the functioning of the organization as a whole that cannot be assigned to a single program.

INTERNAL AUDITING: An independent appraisal of the diverse operations and controls within a government entity to determine whether acceptable policies and procedures are followed, established standards are met, resources are used efficiently and economically and the organization's objectives are being achieved. The term covers all forms of appraisal of activities undertaken by auditors working for and within an organization.

INTERNAL CONTROL STRUCTURE: Policies and procedures established to provide reasonable assurance that specific government objectives will be achieved.

INVENTORY: (1) A detailed list showing qualities, descriptions and values of property and, frequently, units of measure and unit prices. (2) An asset account reflecting the cost of goods held for resale or for use in operations.

LEVY: (1) (Verb) To impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

LIABILITIES: Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

LICENSED STAFF: All licensed teachers, counselors, media specialists and other support staff under contract to the District. Also included in this group are child development specialists, student resource specialists, physical therapists, and occupational therapists.

LOCAL OPTION LEVY: A tax approved by the 1999 Oregon Legislature that allows school districts to raise additional funds for operations or capital needs. Funds are excluded from the State Funding Formula.

MEASURE 5: Property tax limitation passed by Oregon voters in November 1990, limiting local property taxes for schools to \$5 per \$1,000 of assessed value.

MEASURE 47: Property tax limit passed by Oregon voters in November 1996, rolling taxes back to 1995-96 levels less 10% and capping future increases by 3% annually.

MEASURE 50: Initiative referred by the Oregon Legislature and approved by voters to clarify and implement Measure 47. Measure 50 set the assessed value for each property and limited future annual growth to 3%, with exceptions. Under Measure 50 assessed

## Appendix A - Terminology

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value cannot exceed real market value. Prior to Measure 50, property was assessed at real market value.

**MEASUREMENT FOCUS:** The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

**MODIFIED ACCRUAL BASIS:** The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is, when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

**NCLB:** No Child Left Behind refers to the Elementary and Secondary Education Act (ESEA), the principal federal law affecting K-12 education. A number of federal entitlement programs (Title I – V) have been grouped together under this program name.

**NEA:** National Education Association

**NET INCOME:** Proprietary fund excess of operating revenues, non-operating revenues and operating transfers in over operating expenses, non-operating expenses and operating transfers out.

**NET POSITION:** Net position is the residual of all other elements presented in a statement of net position using the full accrual basis of accounting, and it is expressed with the formula:  $\text{NET POSITION} = \text{ASSETS} + \text{DEFERRED OUTFLOWS OF RESOURCES} - \text{LIABILITIES} - \text{DEFERRED INFLOWS OF RESOURCES}$ .

**OAKS:** Oregon Assessment of Knowledge and Skills

**OAR:** Oregon Administrative Rules

**OBJECT:** As used in expenditure classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personal services, contractual services, materials and supplies).

**ODE:** Oregon Department of Education

**OEA:** Oregon Education Association

**OEBB:** Oregon Educators Benefit Board

**OEIB:** Oregon Education Investment Board

**OESE:** Office of Elementary and Secondary Education.

**OPEB:** Other Post-Employment Benefits

**OPERATING BUDGET:** Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

**OPERATING EXPENSES:** Proprietary fund expenses related directly to the fund's primary activities.

**OPSRP:** Oregon Public Service Retirement Plan

**ORS:** Oregon Revised Statutes. Oregon laws established by the Legislature.

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OSBA: Oregon School Boards Association

OVERHEAD: Those elements of cost necessary in the production of a good or service which are not directly traceable to the produce or service. Usually these costs relate to objects of expenditure that do not become an integral part of the finished product or service, such as rent, heat, light, supplies, management and supervision.

PBAM: Program Budgeting and Accounting Manual.

PBIS: Positive Behavior Intervention and Support.

PEBB: Public Employees Benefit Board.

PERS: Public Employees Retirement System.

PERS UAL: PERS Unfunded Accrued Liability.

PERMANENT TAX RATE LIMIT: The maximum rate of ad valorem property taxes that a school district can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the school district can increase a permanent rate limit.

PROGRAM BUDGET: A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class, on the one hand, and performance, on the other.

PROGRAM REVENUES: Program revenues are part of the internal review process for the general fund budget. These reviews are conducted as a means of maintaining budget integrity and transparency, and assessing budgetary needs for the next year.

PROJECTED TOTAL-LIFE COST: The total anticipated costs related to a fixed asset during its estimated useful life. Projected total-life cost normally includes a detailed schedule of maintenance requirements for each year of the asset's life, including preventive maintenance, normal repair and replacement, and replacement of major parts or components needed to achieve the normal (intended) life of the asset. The total-life cost is calculated at the time an asset is acquired or constructed, often as an integral part of capital acquisition or budgeting procedures.

PROPOSED BUDGET: Financial and operating plan for the District that the Superintendent recommends to the public and to the budget committee.

PURCHASE ORDER: A document authorizing the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

REAL MARKET VALUE: Defined under measure 50 to be the amount of cash that could reasonably be expected to be paid by an informed buyer to an informed seller as of the assessment date for the tax year.

REPLACEMENT COST: The amount of cash or other consideration that would be required today to obtain the same asset or its equivalent.

REQUIREMENT: An expenditure or net decrease to a fund's resources.

REQUISITION: A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

RESOURCES: Total resources are the estimated beginning fund balance on hand at the beginning of the fiscal year, plus all anticipated revenues.

REVENUES: (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers in are classified as "other financing sources" rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.

RHIA: Retirement Health Insurance Account

SAT: Scholastic Aptitude Test

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**SCHOOL BOARD:** The governing body of the District consisting of seven elected members, each residing in a District zone but elected on a District-wide basis. Board members serve four-year terms.

**SERVICE LEVEL BUDGET:** In the budget process, this refers to the budget amount that would be needed to provide the same level of service the following year, taking into account increases for salaries, benefits, associated payroll costs, inflation for goods and services, and growth.

**SPED:** Special Education

**SSF:** State School Fund is the major appropriation of state support for public schools. SSF grants are distributed to schools on a per-student basis. The SSF formula adopted by the Legislature includes monies from the SSF plus local property taxes and certain other local revenues. This formula determines the majority of the District's general fund revenues.

**STAFFING RATIO:** The licensed staffing ratio is the proportion of students to licensed staff. Class size is higher than the staffing ratio because counselors and specialists in areas such as Music, Media, P.E., are included in the staffing ratio.

**STANDARD COST:** The predetermined cost of performing an operation or producing a product when labor, materials and equipment are used efficiently under reasonable and

normal conditions. Normal conditions exist when there is an absence of special or extraordinary factors affecting the quality or quantity of the work performed or the time or method to perform it.

**STUDENT INVESTMENT ACCOUNT:** As part of the Student Success Act (see below), funds are allocated in a Student Investment Account to meet students' mental or behavioral health needs and to increase academic achievement for students.

**STUDENT SUCCESS ACT:** In 2019, the Oregon Legislature passed HB-3427 (Student Success Act), which provides \$200 million to enhance the State School Fund.

**SUBFUNCTION:** A grouping of related activities within a particular government function.

**SUN:** Schools Uniting Neighbors.

**SUPPLEMENTAL BUDGET:** A budget prepared to meet unexpected needs or to spend revenue not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase the tax levy.

**T&A:** Trust and Agency.

**TAG:** Talented and Gifted.

**TIS:** Technology and Information Services

**TITLE I:** A federally funded program (special revenue fund grant) that provides additional basic skills instruction for low achieving students, grades K-12, in eligible schools.

**TOSA:** Teacher on Special Assignment.

**TRANSFERS:** Amounts distributed from one fund to another fund.

**TSPC:** Teacher Standards and Practices Commission is an organization separate from the Oregon Department of Education which provides and monitors licenses of Oregon teachers and administrators.

**UAAL:** Unfunded Actuarial Accrued Liability.

**ULS:** Unique Learning System.

**UNAPPROPRIATED ENDING FUND BALANCE:** The amount budgeted to carry over into the next year's budget to provide the District with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year.

**UNENCUMBERED APPROPRIATION:** That portion of an appropriation not yet expended or encumbered.

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WORK ORDER: A written order authorizing and directing the performance of a certain task and issued to the person who is to direct the work. Among the items of information included on the order are the nature and location of the job, specifications of the work to be performed and a job number, which is referred to in reporting the amount of labor, materials and equipment used.

## Accounting Definitions

As Defined by Oregon Department of Education's  
2010 Program Budgeting and Accounting Manual

## Fund Classifications

100	<u>General Fund.</u> Accounts for all financial resources of the district except those required to be accounted for in another fund.	500	<u>Enterprise Funds.</u> Account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing good or services to the students or general public on a continuing basis are financed or recovered primarily through user charges.
200	<u>Special Revenue Funds.</u> Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.		
300	<u>Debt Service Funds.</u> Account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.	600	<u>Internal Service Funds.</u> Account for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units, on a cost-reimbursable basis.
400	<u>Capital Projects Funds.</u> Account for financial resources used to acquire or construct major capital facilities (other than those of proprietary funds and trust funds).	700	<u>Trust and Agency Funds.</u> Account for assets held by a district in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

## Revenue

This dimension permits classification of revenues by source. The primary classification differentiates local, intermediate, State and Federal revenue sources.

1000	<u>Revenue from Local Sources.</u>	1120	<b>Local Option Ad Valorem Taxes Levied by District.</b> Local option taxes levied by a district on the "Tax Gap" valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Tax Gap refers to the difference between the Measure 5 tax limit (.005 *Real Market Value) and the Measure 50 Tax Limit (Sum of permanent and gap bond tax rates times Assessed Value).
1110	<b>Ad Valorem Taxes Levies by District.</b> Taxes levied by a district on the assessed valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.		
1111	Current Year's Taxes.	1121	Current Year's Local Option Taxes.
1112	Prior Year's Taxes.	1122	Prior Year's Local Option Taxes.
1113	County Tax Sales for Back Taxes.	1123	Penalties and Interest on Local Option Taxes.

- 1190 **Penalties and Interest on Taxes.** Amounts collected as penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date to the date of actual payment.
- 1200 **Revenue from Local Governmental Units Other Than Districts.** Revenue from the appropriations of another local governmental unit. The district is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means which are not earmarked for school purposes.
- 1300 **Tuition.** Money received from individuals, welfare agencies, private sources and other districts for education provided in the district.
- 1310 **Regular Day School Tuition.**
- 1311 Tuition from Individuals.
  - 1312 Tuition from Other Districts Within the State.
  - 1313 Tuition from Other Districts Outside the State.
- 1320 **Adult/Continuing Education Tuition.** Money received as tuition for students attending adult/continuing education schools in district.
- 1321 Tuition from Individuals.
  - 1322 Tuition from Other Districts Within the State.
  - 1323 Tuition from Other Districts Outside the State.
  - 1324 Tuition/Contract Receipts for Community Services.
- 1330 **Summer School Tuition.** Money received as tuition for students attending summer school.
- 1331 Tuition from Individuals.
  - 1332 Tuition from Other Districts Within the State.
  - 1333 Tuition from Other Districts Outside the State.

- 1400 **Transportation Fees.** Money received from individuals, private sources, welfare agencies, and other districts for transporting students to and from school and school activities.
- 1410 **Regular Day School Transportation.** Money received for transporting students to and from regular day schools, activities, including alternative programs entitled to State School Fund support.
- 1411 Transportation Fees from Individuals.
  - 1412 Transportation Fees from Other Districts Within the State.
  - 1413 Transportation Fees from Other Districts Outside the State.
- 1420 **Summer School Transportation.** Money received for transporting students to and from summer school.
- 1421 Transportation Fees from Individuals.
  - 1422 Transportation Fees from Other Districts Within the State.
  - 1423 Transportation Fees from Other Districts Outside the State.
- 1500 **Earnings on Investments.** Money received as profit from holdings for savings.
- 1510 **Interest on Investments.** Interest received on temporary or permanent investment in United States Treasury bills, notes, bonds; savings accounts; time certificates of deposit; notes; mortgages; or other interest-bearing obligations.
- 1530 **Gain or Loss on Sale of Investments.** Gains or losses realized from the sale of bonds or stocks.
- 1600 **Food Service.** Revenue for dispensing food to students and adults.



1610	<b>Daily Sales—Reimbursable Programs.</b> Revenue from students for the sale of breakfasts, lunches, and milk which are considered reimbursable by the US Department of Agriculture. Federal Reimbursements are not entered here.	1900	<b>Other Revenue from Local Sources.</b> Other revenue from local sources which are not classified above.
	1611 Breakfast.	1910	<b>Rentals.</b> Revenue from the rental of either real or personal property owned by the district.
	1612 Lunch.	1920	<b>Contributions and Donations from Private Sources.</b> Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.
	1613 Special Milk Program.	1930	<b>Rental or Lease Payments from Private Contractors.</b> Payments received from private contractors for use of district-owned buses and garages in the operation of the pupil transportation system by the private contractor.
1620	<b>Daily Sales—Non Reimbursable Program.</b> Money received from students or adults for the sale of non-reimbursable breakfasts, lunches, and milk.	1940	<b>Services Provided Other Local Education Agencies.</b> Revenue from services provided other districts, other than for tuition and transportation services.
1630	<b>Special Functions.</b> Money received from students, adults or organizations for the sale of food products and services considered special functions.	1941	Services Provided Other Districts Within the State.
1700	<b>Extracurricular Activities.</b> Revenue from school-sponsored activities.	1942	Services Provided Other Districts Outside the State.
1710	<b>Admissions.</b> Revenue from patrons of a school-sponsored activity.	1943	Services Provided Other Charter Schools.
1720	<b>Bookstore Sales.</b> Revenue from sales by students or student-sponsored bookstores.	1950	<b>Textbook Sales and Rentals.</b> Revenue from the rental or sale of textbooks.
1730	<b>Student Organization Membership Dues &amp; Fees.</b> Revenue from students for memberships in school clubs/organizations.	1960	<b>Recovery of Prior Year's Expenditure.</b>
1740	<b>Fees.</b> Revenue from students for fees such as lockers, towel fees, equipment fees, etc.	1970	<b>Services Provided Other Funds.</b> Services provided other funds, such as printing or data processing.
1750	<b>Concessions.</b>	1980	<b>Fees Charged to Grants.</b>
1760	<b>Club Fund Raising.</b>	1990	<b>Miscellaneous.</b> Revenue from local sources not provided for elsewhere. E-Rate and SB1149 Energy revenues are recorded in this revenue source.
1790	<b>Other Extra Curricular Activities.</b>		
1800	<b>Community Services Activities.</b> Revenue from community services activities operated by a district.		

2000 Revenue from Intermediate Sources.

- 2100 **Unrestricted Revenue.** Revenue received as grants by the district which can be used for any legal purpose desired by the district without restriction.
- 2101 County School Funds.  
2102 General Education Service District Funds.  
2105 Natural Gas, Oil, and Mineral Receipts.  
2199 Other Intermediate Sources.
- 2200 **Restricted Revenue.** Revenue received as grants by the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it must be returned, usually, to the intermediate governmental unit.
- 2800 **Revenue in Lieu of Taxes.** Payments made out of general revenues by an intermediate governmental unit to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the district on the same basis as privately owned property or other tax base.
- 2900 **Revenue for/on Behalf of the District.** Payments made by an intermediate governmental jurisdiction for the benefit of the district, or contributions of equipment or supplies.

3000 Revenue from State Sources

- 3100 **Unrestricted Grants-In-aid.** Revenue recorded as grants by the district from state funds which can be used for any legal purpose desired by the district without restriction.
- 3101 State School Fund—General Support.  
3102 State School Fund—School Lunch Match.  
3103 Common School Fund.  
3104 State Managed County Timber.
- 3106 **State School Fund—Accrual.** That portion of the SSF paid in July and accrued to prior year.
- 3199 Other Unrestricted Grants-in-aid.

- 3200 **Restricted Grants-In-Aid.** Revenue recorded as grants by the district from state funds which must be used for a categorical or specific purpose.

- 3204 Driver Education.  
3222 State School Fund (SSF) Transportation Equipment.  
3299 Other Restricted Grants-in-aid.

- 3800 **Revenue in Lieu of Taxes.** Payments made out of general revenue by a state to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to the taxation by the district on the same basis as privately owned property or other tax base.

- 3900 **Revenue for/on Behalf of the District.** Payment made by a state for the benefit of the district, or contributions of equipment or supplies.

4000 Revenue from Federal Sources.

- 4100 **Unrestricted Revenue Direct from the Federal Government.** Revenue direct from the federal government as grants to the district which can be used for any legal purpose desired by the district without restriction.

- 4200 **Unrestricted Revenue from the Federal Government Through the State.** Revenues from the federal government through the state as grants to the district which can be used for any legal purpose desired by the district without restriction.

- 4300 **Restricted Revenue Direct from the Federal Government.** Revenue direct from the federal government as grants to the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit.

- 4500 **Restricted Revenue from the Federal Government Through the State.** Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit.

4000 Revenue from Federal Sources (Continued).

- 4700 **Grants-In-Aid from the Federal Government Through Other Intermediate Agencies.**
- 4800 **Revenue in Lieu of Taxes.** Payments made out of general revenues by the federal government unit to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the district on the same bases as privately owned property or other tax base.
- 4801 Federal Forest Fees.
- 4802 Impact Aid to School Districts for Operation.
- 4803 Coos Bay Wagon Road Funds.
- 4899 Other Revenue in Lieu of Taxes.
- 4900 **Revenue for/on Behalf of the District.** Payments made by the federal government for the benefit of the district, or contributions of equipment or supplies.

5000 Other Sources.

- 5100 **Long-term Debt Financing Sources.** The principal portion from the sale of bonds.
- 5200 **Interfund Transfers.** Revenue earned or received from another fund which will not be repaid.
- 5300 **Sale of or Compensation for Loss of Fixed Assets.** Revenue from the sale of school property or compensation for the sale loss of fixed assets.
- 5400 **Resources—Beginning Fund Balance.**

## Expenditures

### Functions

Function describes the type of activity that is carried out. The five major functional areas are: 1000—Instruction, 2000—Support Services, 3000—Enterprise and Community Services, 4000—Facilities Acquisition and Construction, and 5000—Other Uses. The four digit function codes are sub-functions to provide program and service area information. Functions and sub-functions consist of activities which have similar general operational objectives.

#### 1000 Instruction

##### 1100 **Regular Programs**

- 1111 **Elementary, K-5 or K-6.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during elementary school years.
- 1113 **Elementary Extracurricular.** School-sponsored activities, under the guidance and supervision of district staff.
- 1121 **Middle/Junior High Programs, 6-8.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.
- 1122 **Middle/Junior High School Extracurricular.** School-sponsored activities, under the guidance and supervision of district staff.
- 1131 **High School Programs.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.

- 1132 **High School Extracurricular.** School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment and improvement of skills.

- 1140 **Pre-kindergarten Programs.** Educational programs that are designed for the education and training of children, who are enrolled in prekindergarten programs.

- 1200 **Special Programs.** Instructional activities designed primarily to deal with students having special needs.

- 1210 **Programs for the Talented and Gifted.**

- 1220 **Restrictive Programs for Students with Disabilities.** Special learning experiences for students with disabilities who spend half or more of their time in a restricted setting.

- 1221 Learning Centers—Structured and Intensive.
- 1222 Developmental Kindergarten.
- 1223 Community Transition Centers.
- 1225 Out of District Programs.
- 1226 Home Instruction.
- 1227 Extended School Year Programs.
- 1228 Diagnostic Classrooms.
- 1229 Other.

- 1250 **Less Restrictive Programs for Students with Disabilities.** Special learning experiences for students with disabilities outside the regular classroom.

- 1260 **Treatment and Habilitation.** Services designed to address a child's developmental deficits in sensory, motor, communication, self-help and socialization areas.
- 1270 **Educationally Disadvantaged.** Instructional activities designed for students who are disadvantaged due to socioeconomic status or other circumstances that can affect their ability to learn.
- 1271 **Remediation.** Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards.
- 1272 **Title I.** Record Title I instructional activities here.
- 1280 **Alternative Education.** Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting.
- 1281 Public Alternative Programs.  
1282 Private Alternative Programs.  
1283-1287 District Alternative Programs.  
1288 Charter Schools.  
1289 Other Alternative Programs.
- 1290 **Designated Programs.** Special learning experiences for other students with special needs.
- 1291 English Second Language Programs.  
1292 Teen parent programs.  
1293 Migrant Education.  
1294 Youth Corrections Education.  
1299 Other Programs.

- 1300 **Adult/Continuing Education programs.** Learning experiences designed to develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities.
- 1400 **Summer School Programs.** Instructional programs carried on during the period between the end of the regular school term and the beginning of the next regular school term. This does not include the summer term of a 12-month school year.
- 1420 Middle/Junior High.  
1430 High School.  
1440 Primary/Intermediate.  
1460 Special Programs, Summer School.  
1490 Other Summer School Programs.

- 2000 **Support Services.** Support services are those services which provide administrative, technical, personal and logistical support to facilitate and enhance instruction.
- 2100 **Support Services—Students.** Activities which are designed to assess and improve the well-being of students and/or supplement the teaching process.
- 2110 Attendance and Social Work Services.  
2112 Attendance Services.  
2113 Social Work Services.  
2114 Student Accounting Services.  
2115 Student Safety.  
2117 Identification and Recruitment of Migrant Children.  
2119 Other Attendance and Social Work Services.

2120 **Guidance Services.** Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.

- 2121 Service Area Direction.
- 2122 Counseling Services.
- 2123 Appraisal Services.
- 2124 Information Services.
- 2126 Placement Services.
- 2129 Other Guidance Services.

2130 **Health Services.** Physical and mental health services which are not direct instruction.

- 2131 Service Area Direction.
- 2132 Medical Services.
- 2133 Dental Services.
- 2134 Nurse Services.
- 2139 Other Health Services.

2140 **Psychological Services.** Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents as well as student evaluations.

- 2141 Service Area Direction.
- 2142 Psychological Testing Services.
- 2143 Psychological Counseling Services.
- 2144 Psychotherapy Services.
- 2148 Other Psychological Service

2150 **Speech Pathology and Audiology Services.** Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

- 2151 Service Area Direction.
- 2152 Speech pathology Services.
- 2153 Audiology Services.
- 2159 Other Speech Pathology and Audiology Services.

2160 **Other Student Treatment Services.** Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.

2190 **Service Direction, Student Support Services.** Activities concerned with direction and management of student support services.

2200 **Support Services—Instructional Staff.** Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

2210 **Improvement of Instruction Services.** Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.

- 2211 Service Area Direction.
- 2213 Curriculum Development.
- 2219 Other Improvement of Instruction Services.

2220 **Educational Media Services.** Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources.

- 2221 Service Area Direction.
- 2222 Library/Media Center.
- 2223 Multimedia Services.
- 2224 Educational Television Services.
- 2229 Other Educational Media Services.

- 2230 **Assessment and Testing.** Activities to measure individual student achievement.
- 2240 **Instructional Staff Development.** Activities specifically designed for instructional staff to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance.
- 2300 **Support Services—General Administration.** Activities concerned with establishing and administering policy in connection with operating the district.
- 2310 **Board of Education Services.** Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making.
- 2320 **Executive Administration Services.** Activities associated with the overall general administrative or executive responsibility for the entire district.
- 2321 Office of the Superintendent Services.
- 2324 State and Federal Relations Services.
- 2329 Other Executive Administration Services.
- 2400 **School Administration.** Activities concerned with area wide supervisory responsibility.
- 2410 Office of the Principal Services.
- 2490 Other Support Services—School Administration.
- 2500 **Support Services—Business.** Activities concerned with purchasing, paying, transporting, exchanging, and maintaining goods and services for the district.
- 2510 Direction of Business Support Services.
- 2520 Fiscal Services.
- 2521 Service Area Direction.
- 2522 Budgeting Services.

- 2500 **Support Services—Business.**
- 2523 Receiving and Disbursing Funds Services.
- 2524 Payroll Services.
- 2525 Financial Accounting Services.
- 2526 Internal Auditing Services.
- 2527 Property Accounting Services.
- 2528 Risk Management Services.
- 2529 Other Fiscal Services.
- 2540 **Operation and Maintenance of Plant Services.** Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair.
- 2541 Service Area Direction.
- 2542 Care and Upkeep of Buildings Services.
- 2543 Care and Upkeep of Grounds Services.
- 2544 Maintenance.
- 2546 Security Services.
- 2549 Other Operation and Maintenance of Plant Services.
- 2550 **Student Transportation Services.** Activities concerned with the transportation of students between home and school, as provided by state law; and trips to school activities.
- 2551 Service Area Direction.
- 2552 Vehicle Operations Services.
- 2558 Special Education Transportation Services.
- 2559 Other Student Transportation Services.
- 2570 **Internal Services.** Activities concerned with buying, storing, and distributing supplies, furniture, and equipment; and those activities concerned with duplicating and printing for the district.
- 2571 Service Area Direction.
- 2572 Purchasing Services.
- 2573 Warehousing and Distributing Services.

2570	<b>Internal Services (Continued).</b>		
2574	Printing, Publishing and Duplicating Services.	2641	Service Area Direction.
2579	Other Internal Services.	2642	Recruitment and Placement Services.
		2643	Staff Accounting Services.
		2645	Health Services.
		2649	Other Staff Services.
2600	<b>Support Services—Central Activities.</b> Activities other than general administration, which support each of the other instructional and supporting services programs.	2660	<b>Technology Services.</b> Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones.
2610	<b>Direction of Central Support Services.</b>		
2620	<b>Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services.</b>	2661	Service Area Direction.
2621	Service Area Direction.	2662	Systems Analysis Services.
2622	Development Services.	2663	Programming Services.
2623	Evaluation Services.	2664	Operations Services.
2624	Planning Services.	2669	Other Technology Services.
2625	Research Services.	2670	<b>Records Management Services.</b>
2626	Grant Writing.	2680	<b>Interpretation &amp; Translation Services.</b>
2627	Statistical Services.	2690	<b>Other Support Services—Central.</b>
2629	Other Planning, Research, Development and Evaluation Services.	2700	<b>Supplemental Retirement Program.</b>
2630	<b>Information Services.</b> Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.	3000	<u><b>Enterprise and Community Services.</b></u> Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.
2631	Service Area Direction.	3100	<b>Food Services.</b> Activities concerned with providing food to students and staff in a school or district.
2632	Internal Information Services.	3110	Service Area Direction.
2633	Public Information Services.	3120	Food Preparation and Dispensing Services.
2634	Management Information Services.	3130	Food Delivery Services.
2639	Other Information Services.	3190	Other Food Services.
2640	<b>Staff Services.</b> Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting.	3200	<b>Other Enterprise Services.</b>



- 3300 **Community Services.** Activities which are not directly related to the provision of education for pupils in a district.
- 3310 Direction of Community Services Activities.
  - 3320 Community Recreation Services.
  - 3330 Civic Services.
- 3340 Public Library Services.
- 3360 Welfare Activities Services.
  - 3370 Nonpublic School Students Services.
  - 3390 Other Community Services.
- 3500 **Custody and Care of Children Services.** Activities pertaining to the provisions of programs for the custodial care of children in residential day schools, or child care centers which are not part of, or directly related to, the instructional program, and where the attendance of the children is not included in the attendance figures for the district.
- 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.
- 4110 Service Area Direction.
  - 4120 Site Acquisition and Development Services.
  - 4150 Building Acquisition, Construction, and Improvement Services.
  - 4180 Other Capital Items (bondable textbooks/technology)
  - 4190 Other Facilities Construction Services.
- 5000 Other Uses. Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.

- 5100 **Debt Service.**
- 5110 Long-Term Debt Service.
  - 5120 Short-Term Debt Retirement.
- 5200 **Transfers of Funds.** These are transactions which withdraw money from one fund and place it in another without recourse.
- 5300 **Apportionment of Funds by ESD or LEA.** Apportionment of equalization funds and distribution of other funds by the educational service districts or from an LEA acting as the fiscal agent for a grant distributed to other districts.
- 5400 **PERS UAL Bond Lump Sum Payment to PERS.** The one time lump sum payment made to PERS following the issuance of a PERS UAL Bond.
- 6000 Contingencies (for budget only). Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.
- 6110 Operating Contingency.
- 7000 Unappropriated Ending Fund Balance. An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

## Objects

Object means the service or commodity obtained as the result of a specific expenditure. Seven major Object categories are identified and described in this handbook: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Supplies and Materials, (5) Capital Outlay, (6) Other Objects, and (7) Transfers.

- 100 Salaries. Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.
- 110 **Regular Salaries.** Full-time, part-time, and prorated portions of the costs for work performed by employees in positions considered to be of a permanent nature.
- 111 Licensed Salaries.
  - 112 Classified Salaries.
  - 113 Administrators.
  - 114 Managerial—Classified.
  - 115 Sabbatical.
  - 116 Supplemental Retirement Stipends.
- 120 **Nonpermanent Salaries.** Full-time, part-time, and prorated portions of the costs for work performed by employees hired on a temporary or substitute basis to work in positions considered to be of a temporary nature.
- 121 Substitutes—Licensed.
  - 122 Substitute—Classified.
  - 123 Temporary—Licensed.
  - 124 Temporary—Classified.
- 130 **Additional Salary.** Money paid to employees of the district in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under Regular Salaries and Temporary Salaries above.
- 140-190 **Additional Salary.** District defined.
- 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.
- 210 **Public Employees Retirement System.**
- 211 Employer Contribution.
  - 212 Employee contribution.
  - 213-215 PERS UAL Contribution.
  - 216 Employer Contribution.
- 220 **Social Security Administration.**
- 230 **Other Required Payroll Costs.**
- 231 Workers' Compensation.
  - 232 Unemployment Compensation.
- 240 **Contractual Employee Benefits.**
- 300 Purchased Services. Services which can be performed only by persons or firms with specialized skills and knowledge.
- 310 **Instructional Professional and Technical Services.** Services which by their nature can be performed only by persons with specialized skills and knowledge.
- 311 Instruction Services.
  - 312 Instructional Programs Improvement Services.
  - 313 Student Services.
  - 316 Data Processing Services.
  - 317 Statistical Services.
  - 318 Professional and Improvement Costs for Non-Instructional Staff.
  - 319 Other Instructional, Professional and Technical Services.

- 320 **Property Services.** Services purchased to operate, repair, maintain, insure, and rent property owned and/or used by the district.
- 321 Cleaning Services.
  - 322 Repairs and Maintenance Services.
  - 324 Rentals.
  - 325 Electricity.
  - 326 Fuel.
  - 327 Water and Sewage.
  - 328 Garbage.
  - 329 Other Property Services.
- 330 **Student Transportation Services.** Expenditures to persons or agencies for the purpose of transporting children.
- 331 Reimbursable Student Transportation.
  - 332 Non-reimbursable Student Transportation.
  - 333 Board and Room in Lieu of Transportation.
  - 334 Transportation Portion of Tuition Payments.
- 340 **Travel.** Costs for transportation for all district personnel, conference registration, meals, hotel, and other expenses associated with traveling on business for the district.
- 341 Travel, Local in District.
  - 342 Travel Out of District.
  - 343 Travel, Student, Out of District.
  - 349 Other Travel.
- 350 **Communication.** Services provided by persons or businesses to assist in transmitting and receiving data or information.
- 351 Telephone.
  - 353 Postage.
  - 354 Advertising.
  - 355 Printing and Binding.
  - 359 Other Communication Services.
- 360 **Charter School Payments.** Expenditures to reimburse Charter Schools for services rendered to students.

- 370 **Tuition.** Expenditures to reimburse other educational agencies for services rendered to students.
- 371 Tuition Payments to Other Districts Within the State.
  - 372 Tuition Payments to Other Districts Outside the State.
  - 373 Tuition Payments to Private Schools.
  - 374 Other Tuition.
- 380 **Non-instructional Professional and Technical Services.** Services which by their nature can be performed only by persons with specialized skills and knowledge.
- 381 Audit Services.
  - 382 Legal Services.
  - 383 Architect/Engineer Services.
  - 384 Negotiation Services.
  - 385 Management Services.
  - 386 Data Processing Services.
  - 387 Statistical Services.
  - 388 Election Services.
  - 389 Other Non-instructional Professional and Technical Services.
- 390 **Other General Professional and Technological Services.**
- 400 Supplies and Materials. Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.
- 410 Consumable Supplies and Materials.
  - 420 Textbooks.
  - 430 Library Books
  - 440 Periodicals.
  - 450 Food.
  - 460 Non-consumable Items.
  - 470 Computer Software.
  - 480 Computer Hardware.

500 **Capital Outlay.** Expenditures for the acquisition of fixed assets or additions to fixed assets.

510 **Land Acquisition.**

520 **Buildings Acquisition.**

530 **Improvements Other Than Buildings.**

540 **Depreciable Equipment.**

541 Initial and Additional Equipment Purchase.

542 Replacement Equipment Purchases.

550 **Depreciable Technology.** Expenditures for computer hardware, related equipment, and other capital outlay for technology.

560 **Depreciable Transportation.** Expenditures for bus garages, buses and capital bus improvements for student transportation.

562 Bus Garage Purchases.

564 Bus and Capital Bus Improvements.

590 **Other Capital Outlay.**

600 **Other Objects.** Amounts paid for goods and services not otherwise classified above.

610 **Redemption of Principal.** Expenditures which are from current funds to retire bonds, and principal portion of contractual payments for capital acquisitions.

620 **Interest.** Expenditures from current funds for interest on serial bonds, short-term loans and interest included in contractual payments for capital acquisitions.

621 Regular Interest.

622 Bus Garage, Bus and Capital Bus Improvement Interest.

620 **Interest.** Expenditures from current funds for interest on serial bonds, short-term loans and interest included in contractual payments for capital acquisitions.

621 Regular Interest.

622 Bus Garage, Bus and Capital Bus Improvement Interest.

640 **Dues and Fees.**

650 **Insurance and Judgments.**

651 Liability Insurance.

652 Fidelity Bond Premiums.

653 Property Insurance Premiums.

654 Student Insurance Premiums.

655 Judgments and Settlements Against the District.

659 Other Insurance and Judgments.

660 **Depreciation.** The portion of the cost of a fixed asset, except for land, which is charged as an expense during a particular period.

662 Buildings.

663 Improvements Other Than Buildings.

664 Equipment.

665 Technology.

669 Other Capital Assets.

670 **Taxes and Licenses.**

680 **PERS UAL Lump Sum Payment to PERS.**

690 **Grant Indirect Charges.**

- 700 Transfers. This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return.
- 710 **Fund Modifications.** This category represents transactions of conveying money from one fund to another.
- 720 **Transits.** This category represents transactions which are transit or flow-through means to convey money to the recipient.
- 790 **Other Transfers.**

- 800 Other Uses of Funds.
- 810 **Planned Reserve.** Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event.
- 820 **Reserved for Next Year.**

**CONTACT US** ([HTTPS://WWW.DDOUGLAS.K12.OR.US/CONTACT-US/](https://www.ddouglas.k12.or.us/contact-us/))

**REGISTRATION** ([HTTPS://WWW.DDOUGLAS.K12.OR.US/PARENTS/REGISTRATION-ENROLLMENT/](https://www.ddouglas.k12.or.us/parents/registration-enrollment/))

**STAFF DIRECTORY** ([HTTPS://WWW.DDOUGLAS.K12.OR.US/STAFF-DIRECTORY/](https://www.ddouglas.k12.or.us/staff-directory/))

Translation by Google

 English

2020-21 SCHOOL YEAR PLAN & FAMILY RESOURCES ... ([HTTPS://WWW.DDOUGLAS.K12.OR.US/2020/11/2020-21-SCHOOL-YEAR-PLAN/](https://www.ddouglas.k12.or.us/2020/11/2020-21-school-year-plan/))

APRIL 2, 2021

## Budget Meeting Notice

Community (<https://www.ddouglas.k12.or.us/category/community/>) / News

(<https://www.ddouglas.k12.or.us/category/news/>) / Parents (<https://www.ddouglas.k12.or.us/category/parents/>)

The David Douglas School District will hold a public meeting (to be available to watch live online at <https://www.youtube.com/user/DavidDouglasSD/live> (<https://www.youtube.com/user/DavidDouglasSD/live>)) to discuss the budget for the fiscal year July 1, 2021 to June 30, 2022 on the following dates:

April 26 & 29, 2021: Budget Committee Meeting/Testimony received. The purpose of these meetings is to receive the budget message and to receive comment from the public on the budget. Any person may ask questions about and comment on the budget document at these meetings. Public comment will be taken in written and phone format; each format will be limited to three minutes per member of the public. Written comments should be submitted by email to [richard\\_contreras@ddsd40.org](mailto:richard_contreras@ddsd40.org) by 5:00 p.m. on Thursday, April 22, 2021; written comments will be read during the public comment section of the meetings. Alternatively, comments by phone will be taken on a scheduled basis during the public comment section of the meetings. To schedule public comments by phone, please contact the Business Office by phone at (503) 261-8212 or by email at [richard\\_contreras@ddsd40.org](mailto:richard_contreras@ddsd40.org) by 5:00 p.m. on Thursday, April 22, 2021. Deliberation of the Budget Committee will take place. Meetings may conclude on April 29, 2021 if the Budget Committee takes action to approve the 2021-22 Proposed Budget.

May 3 & 6, 2021: Budget Committee Meetings, if and as needed. Public testimony will not be received at these meetings. Deliberation of the Budget Committee will take place. Meetings may conclude on any of these dates if the Budget Committee takes action to approve the 2021-22 Proposed Budget.

All budget committee meetings will be held at 6:30 p.m. and will be available to watch live online at <https://www.youtube.com/user/DavidDouglasSD/live> (<https://www.youtube.com/user/DavidDouglasSD/live>). A copy of the 2021-22 Proposed Budget document may be inspected or obtained on or after April 20, 2021 online at <http://www.ddouglas.k12.or.us> (<http://www.ddouglas.k12.or.us>) (at the Home page select District, then Business Operations, then Financials). This notice is being posted at this website Pursuant to ORS 294.426(5).

If you require translation services, please contact the Business Office by 5:00 p.m. on Thursday, April 22, 2021 by emailing

[richard\\_contreras@ddsd40.org](mailto:richard_contreras@ddsd40.org) or by phone at (503) 261-8212.

Patt Komar

Budget Officer

[Click here for a PDF version of this notice: \(https://www.ddouglas.k12.or.us/wp-content/uploads/2021/04/Budget-Committee-Mtg.-Notice.pdf\)](https://www.ddouglas.k12.or.us/wp-content/uploads/2021/04/Budget-Committee-Mtg.-Notice.pdf)    [Download \(https://www.ddouglas.k12.or.us/wp-content/uploads/2021/04/Budget-Committee-Mtg.-Notice.pdf\)](https://www.ddouglas.k12.or.us/wp-content/uploads/2021/04/Budget-Committee-Mtg.-Notice.pdf)

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## Latest News

**Budget Meeting Notice (<https://www.ddouglas.k12.or.us/2021/04/budget-meeting-notice/>)**  
April 2, 2021

**Budget 101 Workshop (<https://www.ddouglas.k12.or.us/2021/04/budget-101-workshop-2/>)**  
April 2, 2021

## NOTICE OF BUDGET COMMITTEE MEETING

The David Douglas School District will hold a public meeting (to be available to watch live online at <https://www.youtube.com/user/DavidDouglasSD/live>) to discuss the budget for the fiscal year July 1, 2021 to June 30, 2022 on the following dates:

**April 26 & 29,  
2021**

Budget Committee Meeting/Testimony received. The purpose of these meetings is to receive the budget message and to receive comment from the public on the budget. Any person may ask questions about and comment on the budget document at these meetings. Public comment will be taken in written and phone format; each format will be limited to three minutes per member of the public. Written comments should be submitted by email to [richard\\_contreras@ddsd40.org](mailto:richard_contreras@ddsd40.org) by 5:00 p.m. on Thursday, April 22, 2021; written comments will be read during the public comment section of the meetings. Alternatively, comments by phone will be taken on a scheduled basis during the public comment section of the meetings. To schedule public comments by phone, please contact the Business Office by phone at (503) 261-8212 or by email at [richard\\_contreras@ddsd40.org](mailto:richard_contreras@ddsd40.org) by 5:00 p.m. on Thursday, April 22, 2021. Deliberation of the Budget Committee will take place. Meetings may conclude on April 29, 2021 if the Budget Committee takes action to approve the 2021-22 Proposed Budget.

**May 3 & 6,  
2021**

Budget Committee Meetings, if and as needed. Public testimony will not be received at these meetings. Deliberation of the Budget Committee will take place. Meetings may conclude on any of these dates if the Budget Committee takes action to approve the 2021-22 Proposed Budget.

All budget committee meetings will be held at 6:30 p.m. and will be available to watch live online at <https://www.youtube.com/user/DavidDouglasSD/live>. A copy of the 2021-22 Proposed Budget document may be inspected or obtained on or after April 20, 2021 online at <http://www.ddouglas.k12.or.us> (at the Home page select District, then Business Operations, then Financials). This notice is being posted at this website Pursuant to ORS 294.426(5).

If you require translation services, please contact the Business Office by 5:00 p.m. on Thursday, April 22, 2021 by emailing [richard\\_contreras@ddsd40.org](mailto:richard_contreras@ddsd40.org) or by phone at (503) 261-8212.

Patt Komar  
Budget Officer



AD#: 0009937530

State of Oregon,) ss  
County of Multnomah)

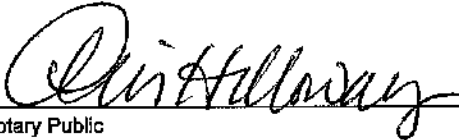
Brian Maly being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group; that The Oregonian is a public newspaper published in the city of Portland, with general circulation in Oregon, and this notice is an accurate and true copy of this notice as printed in said newspaper, was printed and published in the regular edition and issue of said newspaper on the following date(s):

The Oregonian 04/14/2021



Principal Clerk of the Publisher

Sworn to and subscribed before me this 19th day of April 2021



Notary Public



**NOTICE OF BUDGET COMMITTEE MEETING**

The David Douglas School District will hold a public meeting (to be available to watch live online at <https://www.youtube.com/user/DavidDouglasSD/live>) to discuss the budget for the fiscal year July 1, 2021 to June 30, 2022 on the following dates:

**April 26 & 29, 2021**

Budget Committee Meeting/Testimony received. The purpose of these meetings is to receive the budget message and to receive comment from the public on the budget. Any person may ask questions about and comment on the budget document at these meetings. Public comment will be taken in written and phone format; each format will be limited to three minutes per member of the public. Written comments should be submitted by email to [richard\\_contreras@ddsd40.org](mailto:richard_contreras@ddsd40.org) by 5:00 p.m. on Thursday, April 22, 2021; written comments will be read during the public comment section of the meetings. Alternatively, comments by phone will be taken on a scheduled basis during the public comment section of the meetings. To schedule public comments by phone, please contact the Business Office by phone at (503) 261-8212 or by email at [richard\\_contreras@ddsd40.org](mailto:richard_contreras@ddsd40.org) by 5:00 p.m. on Thursday, April 22, 2021. Deliberation of the Budget Committee will take place. Meetings may conclude on April 29, 2021 if the Budget Committee takes action to approve the 2021-22 Proposed Budget.

**May 3 & 6, 2021**

Budget Committee Meetings, if and as needed. Public testimony will not be received at these meetings. Deliberation of the Budget Committee will take place. Meetings may conclude on any of these dates if the Budget Committee takes action to approve the 2021-22 Proposed Budget.

All budget committee meetings will be held at 6:30 p.m. and will be available to watch live online at <https://www.youtube.com/user/DavidDouglasSD/live>. A copy of the 2021-22 Proposed Budget document may be inspected or obtained on or after April 20, 2021 online at <http://www.ddouglas.k12.or.us> (at the Home page select District, then Business Operations, then Financials). This notice is being posted at this website Pursuant to ORS 294.426(5). If you require translation services, please contact the Business Office by 5:00 p.m. on Thursday, April 22, 2021 by emailing [richard\\_contreras@ddsd40.org](mailto:richard_contreras@ddsd40.org) or by phone at (503) 261-8212.

Patt Komar, Budget Officer

## **BUDGET COMMITTEE MEETING**

### **AGENDA**

April 26, 2021

The regularly scheduled budget committee meeting will be held on Monday, April 26, 2021 at 6:30 p.m., as a virtual meeting streamed live on YouTube at <https://www.youtube.com/user/DavidDouglasSD/live>. Board Members, Budget Committee Members, and Cabinet Members should refer to correspondence sent from the Business Office on connecting to the meeting via Zoom.

The agenda will include the following:

1. Call to order
2. Superintendent's opening remarks
3. Approval of May 4, 2020, Budget Committee Meeting minutes
4. Election of presiding officer for 2021/2022 budget committee (an alternative presiding officer may also be elected if necessary)
5. Duration of meetings
6. Budget message by Superintendent Ken Richardson
7. Budget overview by Patt Komar
8. Audience participation
9. Deliberation by Budget Committee. Next meeting dates:
  - Thursday, April 29, 2021
  - Monday, May 3, 2021
  - Thursday, May 6, 2021
10. Announce next meeting date
11. Adjournment

PK:rc

## **BUDGET COMMITTEE MEETING**

### **AGENDA**

April 29, 2021

The regularly scheduled budget committee meeting will be held on Thursday, April 29, 2021 at 6:30 p.m., as a virtual meeting streamed live on YouTube at <https://www.youtube.com/user/DavidDouglasSD/live>. Board Members, Budget Committee Members, and Cabinet Members should refer to correspondence sent from the Business Office on connecting to the meeting via Zoom.

The agenda will include the following:

1. Call to order
2. Superintendent's opening remarks
3. Approval of April 26, 2021, Budget Committee Meeting minutes
4. Audience participation
5. Deliberation by Budget Committee. Next meeting dates (if necessary):  
Monday, May 3, 2021  
Thursday, May 6, 2021
6. Motion to approve the proposed budget
7. Motion to approve levying district permanent property tax rate and bond debt service
8. Announcement of Budget Hearing – Thursday, June 17, 2021 at 7:00 p.m.
9. Announce next meeting date (if necessary)
10. Adjournment

PK:rc

**MOTION**

I move that the David Douglas School District #40 Budget Committee approve the total budget in the aggregate amount of **\$236,317,339**.

**MOTION**

I move that the David Douglas School District #40 Budget Committee approve the District's permanent tax rate of **\$4.6394** per \$1,000 of assessed value is to be assessed in support of the General Fund. A Debt Service levy in the amount of **\$4,966,815** is also authorized to service the district's General Obligation Bonds and is accounted for outside the General Fund.

**TO WHOM IT MAY CONCERN**

This is to certify that on April 29, 2021, the David Douglas School District No. 40 Budget Committee approved the proposed budget for 2021/2022 in the total amount of **\$236,317,339**.

Property taxes levied are the permanent tax rate of **\$4.6394** for the General Fund and **\$4,966,815** for General Obligation Bond principal and interest.

David Douglas School District No. 40  
Budget Committee for the 2021/22 Budget

christopher piekarski

Print Name Here

DocuSigned by:



Signature

4/29/2021

Date

PK:rc

AD#: 0010001422

State of Oregon,) ss  
County of Multnomah)

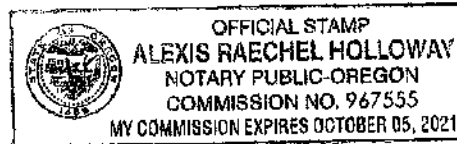
Brian Maly being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group; that The Oregonian is a public newspaper published in the city of Portland, with general circulation in Oregon, and this notice is an accurate and true copy of this notice as printed in said newspaper, was printed and published in the regular edition and issue of said newspaper on the following date(s):

The Oregonian 06/09/2021

Principal Clerk of the Publisher

Sworn to and subscribed before me this 11th day of June 2021

Notary Public



**FORM ED-1**

**NOTICE OF BUDGET HEARING**

A public meeting of David Douglas School District No. 40 will be held on June 17, 2021, at 7:00 pm at <https://www.youtube.com/user/DavidDouglasSD/live>. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the David Douglas School District No. 40 Budget Committee. Public comment will be taken in written and phone format; both formats will be limited to three minutes. If you would like to provide testimony during the meeting via phone or computer, please contact the Superintendent's Office at (503) 281-8201 or [laurie\\_brunette@ddsd40.org](mailto:laurie_brunette@ddsd40.org) by noon (12pm) on Thursday, June 17, 2021. Written testimony needs to be submitted by noon (12pm) on Thursday, June 17, 2021.

A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 11300 NE Halsey St., Portland, OR 97220 between the hours of 8:00 a.m. and 4:00 p.m., or online at <https://www.ddouglas.k12.or.us/departments/business-services/financials>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Patt Komar, Director of Administrative Services Telephone: (503) 261-8212 Email: [patt\\_komar@ddsd40.org](mailto:patt_komar@ddsd40.org)

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance	\$23,480,939	\$21,857,358	\$24,940,385
Current Year Property Taxes, other than Local Option Taxes	20,666,514	20,589,389	21,407,946
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	8,635,844	8,658,261	9,018,269
Revenue from Intermediate Sources	4,648,958	4,703,807	3,188,715
Revenue from State Sources	120,009,235	135,701,653	143,717,438
Revenue from Federal Sources	15,636,589	18,197,010	34,047,085
Interfund Transfers	0	0	0
All Other Budget Resources	285	4,500	4,500
<b>Total Resources</b>	<b>\$193,087,344</b>	<b>\$210,721,978</b>	<b>\$236,317,339</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$62,465,218	\$63,684,770	\$66,848,826
Other Associated Payroll Costs	\$3,393,212	\$1,371,260	\$6,920,440
Purchased Services	14,189,437	20,087,728	25,526,108
Supplies & Materials	6,485,465	11,882,477	16,578,724
Capital Outlay	2,391,762	2,679,147	8,268,443
Other Objects (except debt service & interfund transfers)	4,034,352	6,649,428	6,558,330
Debt Service*	8,663,868	8,234,450	8,485,357
Interfund Transfers*	0	0	0
Operating Contingency	0	5,547,718	6,545,113
Unappropriated Ending Fund Balance & Reserves	21,404,532	585,000	585,000
<b>Total Requirements</b>	<b>\$193,087,344</b>	<b>\$210,721,978</b>	<b>\$236,317,339</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$85,222,783	\$98,707,853	\$108,392,588
FTE	805.65	901.68	895.77
2000 Support Services	\$7,705,599	\$2,774,114	\$2,439,650
FTE	532.59	580.28	624.11
3000 Enterprise & Community Service	\$123,557	\$653,045	\$764,702
FTE	65.47	67.78	62.20
4000 Facility Acquisition & Construction	\$2,104,051	\$2,101,571	\$8,003,472
FTE	0	0	0
5000 Other Uses	\$1,852,452	\$3,118,227	\$3,107,447
5100 Debt Service*	8,663,368	8,234,450	8,485,357
5200 Interfund Transfers*	0	0	0
6000 Contingency	0	5,547,718	6,545,113
7000 Unappropriated Ending Fund Balance	21,404,532	585,000	585,000
<b>Total Requirements</b>	<b>\$193,087,344</b>	<b>\$210,721,978</b>	<b>\$236,317,339</b>
<b>Total FTE</b>	<b>1,403.71</b>	<b>1,549.74</b>	<b>1,522.08</b>

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

**STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING \*\***

The District is continuing to experience a decline in student enrollment and a decline in state school funding for its K-12 programming. The District is anticipating an increase in funding for the Student Investment Account of about \$4 million for the 2021-22 fiscal year. These funds will be used to retain counselors and teachers. The District has received a significant amount of Federal stimulus funding to assist with the costs of the pandemic. The District plans to use about \$14 million in stimulus funding for an online academy, personal protective equipment, higher filtration HVAC and air purifier filters, about \$6 million for HVAC replacements, 14 additional custodial staff to assist

with cleaning and disinfecting, technology equipment, and summer programming. The District is eligible for up to \$2.4 million for summer programming and childcare through State funding which is included in this budget.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.6394 per \$1,000)	4.6394	4.6394	4.6394
Local Option Levy	0	0	0
Levy For General Obligation Bonds	\$5,248,896	\$4,899,528	\$4,966,815

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$89,257,481	\$0
Other Bonds	\$21,405,000	\$0
Other Borrowings	\$0	\$0
Total	\$60,662,481	\$0

010001422-01

David Douglas School District No. 40  
**RESOLUTION ADOPTING BUDGET, MAKING APPROPRIATIONS  
 AND LEVYING TAXES FOR THE FISCAL YEAR 2021/2022**

**WHEREAS**, on June 17, 2021, the David Douglas School District Board of Directors reviewed the budget as approved by the Budget Committee of Multnomah County School District No. 40, State of Oregon, and has certified the budget with adjustments as noted.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors hereby adopts the budget for fiscal year 2021/2022 in the total amount of \$ 233,413,055.

**BE IT FURTHER RESOLVED** that the Board of Directors for Multnomah County School District No. 40 hereby imposes the taxes provided for in the adopted budget at the rate of \$4.6394 per \$1,000 of assessed value for operations and in the amount of \$ 4,966,815 for bonds; and that these taxes are hereby imposed and categorized for tax year 2021/2022 upon the assessed value of all taxable property within the district.

	<u>Education</u>	<u>Excluded from Limitation</u>
General Fund	\$4.6394/\$1,000	
Debt Service Fund		\$ <u>4,966,815</u>

**BE IT FURTHER RESOLVED** that the amounts for the fiscal year beginning July 1, 2021, and ending on June 30, 2022, and for the purposes shown below, are hereby appropriated as follows provided, however, that the sum of the appropriations are limited to the available resources.

**GENERAL FUND**

Instruction	\$ 72,976,407
Support Services	51,211,694
Community Services	811,938
Facilities Acquisition and Construction	100,000
Contingencies	<u>6,181,310</u>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>\$ 131,281,349</b>

**GENERAL OBLIGATION BOND DEBT SERVICE FUND**

Debt Service	\$ 4,833,038
<b>TOTAL GENERAL OBLIGATION BOND DEBT SERVICE FUND APPROPRIATIONS</b>	<b>4,833,038</b>
Unappropriated Ending Fund Balance *	<u>525,000</u>
<b>TOTAL GENERAL OBLIGATION BOND DEBT SERVICE FUND REQUIREMENTS</b>	<b>\$ 5,358,038</b>

**PERS UAL DEBT SERVICE FUND**

Debt Service	\$ 3,652,319
<b>TOTAL PERS UAL DEBT SERVICE FUND APPROPRIATIONS</b>	<b>3,652,319</b>
Unappropriated Ending Fund Balance *	<u>60,000</u>
<b>TOTAL PERS UAL DEBT SERVICE FUND REQUIREMENTS</b>	<b>\$ 3,712,319</b>

\*Not included in the appropriation, but may be included in the accounting records for "balance" purposes  
 By definition--an Unappropriated Ending Fund Balance is not appropriated.

**ENERGY CONSERVATION PROJECTS FUND**

Facilities Acquisitions/Construction	\$	452,221
<b>TOTAL ENERGY CONSERVATION PROJECTS FUND APPROPRIATIONS</b>	<b>\$</b>	<b>452,221</b>

**GRANTS FUND**

Instruction	\$	33,920,960
Support Services		38,903,868
Community Services		1,631,875
Facilities Acquisitions/Construction		6,090,000
Apportionment of Funds by LEA		3,107,447
<b>TOTAL GRANTS FUND APPROPRIATIONS</b>	<b>\$</b>	<b>83,654,150</b>

**NUTRITION SERVICE FUND**

Support Services	\$	200,494
Community Services		6,343,743
<b>TOTAL NUTRITION SERVICE FUND APPROPRIATIONS</b>	<b>\$</b>	<b>6,544,237</b>

**STUDENT BODY FUND**

Instruction	\$	197,248
<b>TOTAL STUDENT BODY FUND APPROPRIATIONS</b>	<b>\$</b>	<b>197,248</b>

**TECHNOLOGY FUND**

Support Services	\$	57,000
<b>TOTAL TECHNOLOGY FUND APPROPRIATIONS</b>	<b>\$</b>	<b>57,000</b>

**TRANSPORTATION REPLACEMENT FUND**

Support Services	\$	242,191
<b>TOTAL TRANSPORTATION REPLACEMENT FUND APPROPRIATIONS</b>	<b>\$</b>	<b>242,191</b>

**INSURANCE FUND**

Support Services	\$	20,000
<b>TOTAL INSURANCE FUND APPROPRIATIONS</b>	<b>\$</b>	<b>20,000</b>

**REPROGRAPHICS AND POSTAL SERVICES FUND**

Support Services	\$	425,500
<b>TOTAL REPROGRAPHICS AND POSTAL SERVICES FUND</b>		
<b>APPROPRIATIONS</b>	<b>\$</b>	<b>425,500</b>

**(CLOSING CAPITAL PROJECTS FUND – NO LONGER REQUIRED)**



**CAPITAL RESERVE FUND**

Support Services	\$ 79,000
Facilities Acquisition and Construction	90,243
Contingencies	28,551
<b>TOTAL CAPITAL RESERVE FUND APPROPRIATIONS</b>	<b>\$ 197,794</b>

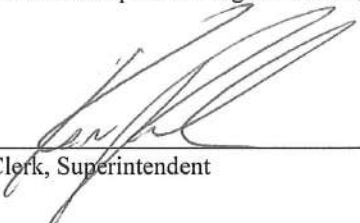
**CONSTRUCTION EXCISE TAX FUND**

Facilities Acquisition and Construction	\$ 1,271,008
<b>TOTAL CONSTRUCTION EXCISE TAX FUND APPROPRIATIONS</b>	<b>\$ 1,271,008</b>

**BE IT FURTHER RESOLVED** that the School District clerk file this resolution and the Notice of Property Tax Levy with the Multnomah County Assessor, and a copy of the budget as finally adopted with Multnomah County Tax Supervising and Conservation Commission, Oregon Department of Education and Multnomah County Education Service District.

I hereby certify that the above resolution is a true copy of the resolution adopted at a regular meeting of the Board held on June 17, 2021.

  
\_\_\_\_\_  
Vice Chairperson, Board of Directors

  
\_\_\_\_\_  
Clerk, Superintendent

Submitted for Board adoption: June 17, 2021

20/21:18  
PK:rc

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

To assessor of Multnomah County

## FORM ED-50 2021-2022

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

☐ Check here if this is  
an amended form.

The David Douglas School District No. 40 has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

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

County Name

11300 NE Halsey St.

Portland

OR 97220

7/12/2021

Mailing Address of District

City

State

Zip

Date Submitted

Patt Komar

Director

503-261-8212

patt\_komar@ddsd40.org

Contact Person

Title

Daytime Telephone

Contact Person E-mail

### CERTIFICATION - You must check one box.

- ☒ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

### PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit).	1	4.6394	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2	0	
3. Local option capital project tax	3	0	
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.	\$0	
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.	\$4,966,815	
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.	\$4,966,815	

### PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	4.6394
6. Election date when your new district received voter approval for your permanent rate limit	6	0
7. Estimated permanent rate limit for newly merged/consolidated district	7	0.0000

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

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

150-504-075-6 (Rev. 10-20)

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

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

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