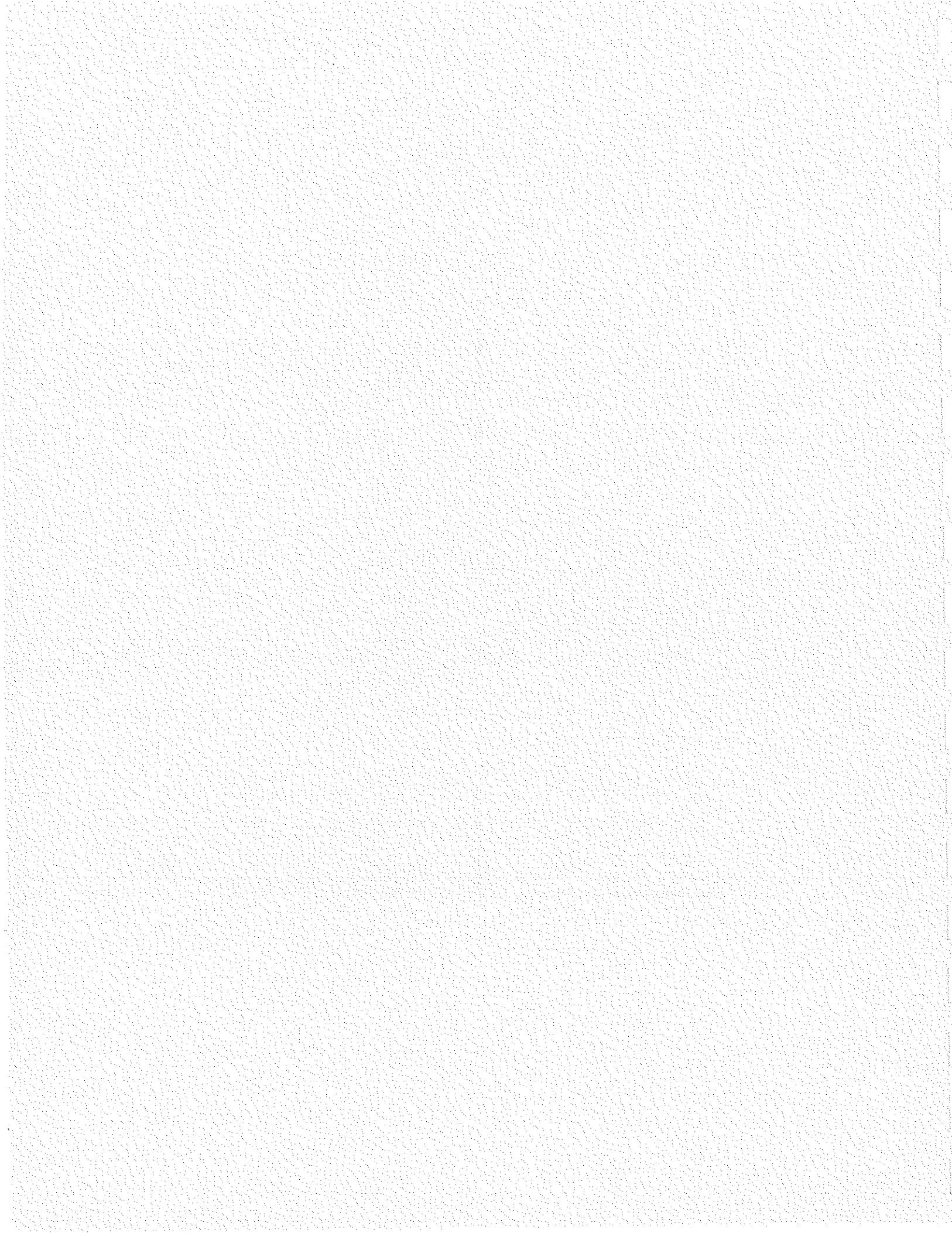


**RIVERDALE  
SCHOOL DISTRICT 51J**



**2011-2012 FISCAL YEAR  
ADOPTED BUDGET**



**Riverdale School District  
2011-12 Adopted Budget  
Table of Contents**

Introduction	
Budget Message	2
Budget Committee Members	7
Budget Summary	
All Fund Summary for 2011-12	8
Requirements by Fund and Major Function	9
Requirements by Fund and Major Object	13
Fund Information	
General Fund Revenues	17
General Fund Expenditures	18
Special Revenue Fund Revenues.	23
Special Revenue Fund Expenditures	24
Debt Service Fund Revenues	27
Debt service Fund Expenditures	28
Capital Projects Fund Revenues	29
Capital Projects Expenditures	30
Other Information	
Master Salary Schedule and Position Summary	31
Debt Service Schedule	32
ADMw calculation for state school Fund	33
Glossary of Terms	34
Budget Summary of Changes	39
Board Resolutions	40
Affidavits of Publication	41
ED-50 Notice of Property Tax and Certification of Intent to Impose a Tax	43



Riverdale School District  
**SUPERINTENDENT'S BUDGET MESSAGE 2011-2012**  
May 2, 2011

The 2011-2012 Riverdale School District budget will provide educational and support services for the 567 students of Riverdale Grade School and Riverdale High School and is prepared in accordance with Oregon Revised Statutes (ORS 294.305-294.565). This budget message is intended to clearly state the expected budget revenues and expenditures for the next school year, notable changes in both and to present a balanced budget to the Budget Committee and the Board of Education. It is presented to the Budget Committee for review and approval. The budget format is based on a modified accrual accounting method, consistent with previous years, and complies with the requirements of the Oregon Department of Education and the Oregon Department of Revenue.

The budgetary process allows for the Budget Committee to deliberate and consider the budget. The process also allows for citizen input in the preparation of the budget and public disclosure of the budget before its formal adoption. Opportunities have been provided to the Riverdale Community through surveys and community meetings to provide input for consideration on building the 2011-2012 proposed budget. The public will be invited to give testimony at the May 16<sup>th</sup> Budget Committee meeting.

The last two years have been a challenge for school districts throughout the state and our nation, given the economic downturn that continues to cause economic uncertainty. Although the Riverdale School District is unique, it cannot escape the economic challenges that all districts face. Our diversified funding structure has protected our district from feeling the deep effects of the economic downturn in the last few years. However, our budget is funded by several fluctuating revenue sources that are directly impacted by the economy, namely tuition, transfer funding, local option levy and the Riverdale Foundation gifts. We then are dependent on the most volatile source of funding (state and federal) to be our most stable source of revenue.

For the 2011-2012 fiscal year, the Riverdale School district budget has both a loss of revenue and major increases in expenditures that the district cannot control.

State funding for education has steadily decreased from an average of 48% to 38% last year and 37% in the 2011-2012 school year. On March 29, 2011, the Ways and Means Committee Co-Chairs released their budget with an allocation of \$5.7 billion to K-12 education. COSA and OSBA are lobbying for a better a funding before June 2011 when the legislature closes its session.

Although the 2010-2011 adopted budget projected that tuition revenue for the district would be at \$1,350,000, tuition actually generated \$200,000 less. It is anticipated that tuition revenue will remain constant in 2011-2012 at \$1,150,000.

The number of transfer students who attend Riverdale affects state revenue. This accounted for over \$530,000 of revenue in 2010-2011. Although we are budgeting for a steady revenue stream from transfer students, the recent decision by Beaverton School District to end transfer requests could have a significant impact to our state school support funds in the years to come.

Local Option Levy collections have been steadily decreasing over the past few years due to compression of the housing market. The district anticipates a \$42,500 drop in local option levy taxes for the 2010-2011 school year (this year) and similar collections in 2011-12 and at least continuing into 2013.

The Riverdale Foundation has generously given \$750,000 donation to the district general fund for the past three years. However, the Foundation has not been able to raise this amount yearly and has been drawing down their reserves. To that end, they have passed a new policy, which states that only the money raised in a given year, will be gifted to the district in the following fiscal year. To date, the Foundation has raised \$650,000 for the 2011-2012 fiscal year. This is \$100,000 less than the 2010-2011 gifts to the district. It is prudent to keep in mind that these funds are donated annually and can fluctuate with economic changes for our donors.

During 2010-2011, the board worked to settle the collective bargaining agreements with the Riverdale Teacher's Association (RTA). The result of the new agreements leads to an overall increase in salary and benefit costs. Increases in expenditures include salaries, insurance, and the rise in cost of consumable goods.

The PERS retirement rates increased 8.17percentage points adding an additional cost of \$258,000 (\$278,000 at the 2010-2011 staffing level) for the 2011-2012 school year. Another increase is expected in the 2013-2014 school year.

### **Budget Development Process**

Our goal during the budget development process is to balance the needs of our district today while taking into account the needs of the district in the years to come, to provide fiscal solvency by studying all accounts to determine operational changes, and by implementing those changes in the next school year.

The 2011-2012 budget document has been prepared using a State School Fund (SSF) allocation of \$5.7 billion for the 2011-2013 biennium. We have budgeted 49% of the state's revenues during the first year of the biennium, reserving 51% of the revenues for the 2012-2013 fiscal year. With this practice, the SSF allocation will be \$3.47 million, setting aside \$110,000 for the 2012-2013 school year. This allocation represents our best estimate, but state funding could change before June 2011 when

the legislature closes its session or even after the close of session if state revenues fluctuate

Please note that the American Recovery and Reinvestment Act (ARRA) dollars and the State Fiscal Stabilization Funds (SFSF) were “one-time dollars” that provided backfill for revenue shortfalls in the past biennium. Riverdale utilized these funds to increase teachers. These funds are no longer available.

It will be essential to maintain adequate reserves to weather this economic storm over the biennium so that we don’t have to make more drastic reductions the following year. We will continue to be conservative as we monitor student enrollment, economic forecasts, care and upkeep of our buildings and facilities, and the contractual obligations of our employees.

The 2011-2012 proposed budget document has been prepared following these guidelines:

- Protect academic excellence and programs while providing exceptional learning opportunities and environments for our students.
- Focus on the vision, mission, values, and policies of the district
- Be realistic in revenue and expenditure estimates to avoid short-term savings that have significant long-term costs that will result in further staff cuts next year
- Build stability into the budgeting system by limiting the use of “one time monies” for FTE
- Assure processes are fair & equitable: in accordance with law, labor, goals and hearing public input
- Lessen the impact of Reduction in Force through incentives, and other cost-saving measures
- Take into account the human cost when laying off staff
- Consider the impact of decisions on remaining staff
- Evaluate each line item and account for efficiencies
- Develop a well-articulated and fair plan for layoff and recall following Oregon Administrative Rules
- Keep up-to-date with changes in the law and funding sources
- Follow standard Budgeting processes and utilize the Budget Committee process

2011-2012 proposed Budget reflects the following changes and adjustments:

### **Budget Assumptions (All Funds)**

- ✓ Assumes a State School Fund of \$5.7 billion for the 2011-2013 biennium
  - \$3,473,667 (2011-2012)
- ✓ Assumes a General Fund beginning fund balance of \$880,000 for 2011-2012

- ✓ Assumes an ending fund balance of \$661,000 for 2011-2012 (Beginning Fund Balance= Contingency and unappropriated for 2012-2013)
- ✓ Assumes tuition fees at \$1,150,000 plus deposits of \$10,000
- ✓ Assumes 454 students who will count for State School Fund (transfers and residents)
- ✓ Assumes \$650,000 Foundation gift
- ✓ Assumes \$476,000 Local Option Levy (current and prior years)
- ✓ Assumes \$258,000 increase in PERS costs
- ✓ Assumes staffing costs increase per contract and prior board actions
- ✓ Assumes -0- carry over of ARRA funds

#### **Budget Reductions (Fund 100)**

- ✓ Non-renew 2.24 ARRA funded FTE (2.04 HS, .2 GS)
- ✓ Non-renew .25 FTE HS
- ✓ Do not fill 1 FTE GS resignation
- ✓ Do not fill .75 FTE HS retirement
- ✓ Eliminate 3.7 GS FTE
- ✓ Eliminate .1 FTE HS counseling
- ✓ Eliminate 10 hours weekly Superintendent/ Board Secretary
- ✓ Cut non-staff budgets

#### **Budget Additions (Fund 100)**

- ✓ 1 FTE Accounting (\$96,000)

Previous to 2007-2008, the district has spent between \$190,000 (2004) to \$146,000 (2007) to complete all required business services. In 2008, MESD Business Director offered to take over the Riverdale School District 51J business service through an ESD contract that totaled \$91,500 in 2008 and \$120,400 in 2009-2010. Although, the ESD provided the bulk of services, it still required District Office assistant to funnel and code all accounts receivable and payable. The district paid approximately \$29,000 in additional overtime for this service. This contract lasted two years and was fraught with issues from the beginning. Audit reports for these two years reported numerous significant deficiencies, putting the district at financial risk. The MESD was unable to provide timely, reliable and complete services, and there were numerous and continual errors in journal entries, including fines for late tax payments, and failure to budget requirements for the PERS UAL Bond debt service. The board made the decision to bring all district business services in-house to meet the requirements including the requirement to provide internal controls. In 2011-2012, the district level Business Services will be managed utilizing an accountant, with the HR/Payroll employee overseeing all accounts payable and payroll. This meets the requirement for internal controls and insures our district is following accepted accounting practices, thus limiting our liability.

#### **Budget Re-Categorization (Facilities Grant: Fund 201)**

- ✓ Add \$20,000 marketing costs
- ✓ Add \$75,800 textbook and curriculum cost

- ✓ Add \$15,000 computer replacement
- ✓ Add \$25,000 Staff Development costs
- ✓ Add \$15,000 for maintenance needs at the high school

This balanced budget proposal protects all current Riverdale programs in whole or in part. This was possible by finding efficiencies, making significant cuts to non-staff budgets, by recouping lost teaching time, and by staffing prudently, while protecting class sizes.

The proposed budget is based on a best estimate of \$5.7 billion state revenue forecast with no anticipated additional state revenues. It may be necessary to further reduce personnel and spending depending on the final legislative appropriation and the economic forecast to be released on May 15<sup>th</sup>. It is anticipated that the Foundation Gift may increase slightly. Should additional revenues become available, we will carefully evaluate which cuts to reverse. In addition, an influx of students at the Grade School could change our staffing requirements. Current staffing allows for 39 more students before staffing becomes an issue with the exception of the 3<sup>rd</sup>/4<sup>th</sup> grade, where 12-14 more enrollments (depending on tuition or district student) would allow for an additional teacher at that grade level.

Please be aware that adding programs or positions back into the budget must be balanced by other areas being reduced or eliminated in order to comply with the balanced budget requirement. Without reducing expenses now, our district will need to cut additional programs and personnel next year.

In closing, the proposed General Fund budget includes reductions that also spend down our ending fund balance to \$661,000. This is the largest reduction in spending that the Riverdale School District has experienced in decades. This is a comprehensive proposal to provide Riverdale with a balanced budget that moves toward ending deficit spending and stabilizes our district finances so that we can weather the economic challenges for years to come.

I deeply appreciate the opportunity to serve as Riverdale School District Superintendent. These are unprecedented and challenging economic times and the task of presenting a balanced budget has been daunting. I have worked with our business and administrative team to propose a budget document that reflects the community values and meets our students' educational, physical, and emotional needs.

Thank you to our board, staff, parents, students and community for your commitment to Riverdale Schools and to working together to find solutions to provide an exceptional education for all our students.

Respectfully Submitted,

Dr. Brook MacNamara, Superintendent.

**Riverdale School District**  
**Budget Committee**

<u>Board of Directors Members</u>	<u>Term Expires</u>
Steve Klein, Board Chair	June 30, 2013
Ron Penner-Ash, Vice Chair	June 30, 2013
Chris Hall, Board Member at large	June 30, 2013
Dean Griffith, Board Member at large	June 30, 2011
Kristen Kohnstamm, Board Member at large	June 30, 2011

<u>Citizen Members</u>	<u>Term Expires</u>
John Bogaty	June 30, 2011
Peter Francis	June 30, 2012
Keith Bailey	June 30, 2013
Barclay Grayson	June 30, 2013
Paul Strassmaier	June 30, 2012

The ten Budget Committee Members may be contacted via mail at the District Office, 11733 SW Breyman Avenue, Portland OR 97219-8409, or via phone at 503-262-4840.

**Riverdale School District  
2011-2012 Adopted Budget All Funds**

	<b>General Fund</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Total</b>
<b>Resources</b>					
<b>Beginning fund Balance</b>	905,000	674,000		400,000	1,979,000
<b>Revenues</b>					
Local Property Taxes	2,145,500		1,634,450		3,779,950
Local Option Taxes	476,000				476,000
Tuition	1,236,000				1,236,000
Interest Earnings	5,000			6,000	11,000
Activities Revenue	105,000	496,600			601,600
Donations	714,800				714,800
Other Local Sources	76,250	4,000	311,453		391,703
Intermediate Sources	53,200	10,954			64,154
State School Fund	1,294,741				1,294,741
Other State Sources	126,526	257,000			383,526
Federal Sources					
<b>Total Revenues</b>	<b>6,233,017</b>	<b>768,554</b>	<b>1,945,903</b>	<b>6,000</b>	<b>8,953,474</b>
<b>Total Resources</b>	<b>7,138,017</b>	<b>1,442,554</b>	<b>1,945,903</b>	<b>406,000</b>	<b>10,932,474</b>
<b>Requirements</b>					
<b>Total Expenditures</b>					
Instruction	3,671,086	889,400			4,560,486
Support Services	2,805,931	85,954			2,891,885
Enterprise/Community Services		10,000			10,000
Facilities Acquisition				406,000	406,000
Debt Service			1,945,903		1,945,903
<b>Contingency</b>	<b>261,000</b>	<b>100,000</b>			<b>361,000</b>
<b>Ending Fund Balance</b>	<b>400,000</b>	<b>357,200</b>			<b>757,200</b>
<b>Total Requirements</b>	<b>7,138,017</b>	<b>1,442,554</b>	<b>1,945,903</b>	<b>406,000</b>	<b>10,932,474</b>

Multnomah County School District 51J  
 Riverdale School District Portland, OR 97219-8409  
**Requirements Report by Major Function**

<b>Fund</b>	<b>100</b>	<b>General</b>								
Function	1000	Instruction								
Function	000	Support Services	3,553,747	3,601,039	3,875,000	38.52	3,458,727	33.69	3,656,286	3,671,086
Function	000	Contingency	2,652,894	3,126,128	2,830,000	17.75	2,823,240	19.70	2,805,931	2,805,931
Function	000	Unappropriated Ending Fund Balance	0	0	622,458	0.00	261,000	0.00	261,000	261,000
Total Fund	100	General	6,206,641	6,727,167	7,327,458	56.27	6,942,967	53.39	7,123,217	7,138,017
										55.61

**Requirements Report by Major Function**

Fund	200	Special Revenue Combined Funds		Actuals FY0809	Actuals FY0910	FY1011 FTE	FY1112 FTE	FY1112 FTE	Approved FY1112	Proposed FY1112	Adopted FY1112
		Function	1000 Instruction								
Function	000	2000 Support Services		496,017	186,893	530,385	4.92	889,400	0.55	889,400	889,400
Function	000	3000 Enterprise/Community Services		23,850	89	75,000	0.00	85,954	0.40	85,954	85,954
Function	000	6000 Contingency		4,587	5,062	6,000	0.00	10,000	0.00	10,000	10,000
Function	000	7000 Unappropriated Ending Fund Balance		0	0	4,262	0.00	100,000	0.00	100,000	0.00
Total Fund	200	Special Revenue Combined Funds		524,454	192,044	615,647	4.92	1,442,554	0.95	1,442,554	1,442,554
											2.13

Requirements Report by Major Function

Fund	300	Debt Service Fund	FY1011 FY1011 FTE			FY1112 FY1112 FTE			FY1112 FY1112 FTE		
			Actuals FY0809	Actuals FY0910	Adopted	Adopted	Proposed	Proposed	Approved	Approved	Adopted
Function	5000	Other Uses									
	000		8,975,074	1,771,019	1,867,853	0.00	1,945,903	0.00	1,945,903	1,945,903	0.00
Total Fund	300	Debt Service Fund	8,975,074	1,771,019	1,867,853	0.00	1,945,903	0.00	1,945,903	1,945,903	0.00

**Requirements Report by Major Function**

		Adopted		Proposed		Approved		Adopted	
		Actuals FY08/09		Actuals FY09/10				Actuals FY11/12	
Fund	400	Capital Projects				FY10/11 FTE	FY11/12 FTE	FY11/12	FY11/12 FTE
Function	4000	Facilities Acquisition							
Total Fund	400	Capital Projects	000	1,779,469	14,983,525	4,615,488	0.00	406,000	406,000
<b>Grand Totals:</b>		17,485,638	23,573,755	14,426,446	61.19	10,737,424	54.34	10,917,674	10,932,474
									57.75

**Multnomah County School District 51J  
Riverdale School District Portland, OR 97219-8400  
Requirements Report by Fund and Object**

**Requirements Report by Fund and Object**

Fund	Object	Special Revenue Combined Funds			FY1011 FY1011 FTE			FY1112 FY1112 FTE			FY1112 FY1112 FTE		
		Actuals FY0809	Actuals FY0910	Adopted	Proposed	Approved	Proposed	Approved	Proposed	Approved	Adopted	Proposed	Approved
200	Salaries	131,781	122,610	130,843	4.92	131,437	0.95	131,437	131,438	131,438	2.13		
200	Associated Payroll Costs	69,231	64,284	89,342	0.00	77,905	0.00	77,905	77,904	77,904	0.00		
300	Purchased Services	135,766	48	240,000	0.00	445,000	0.00	445,000	445,000	445,000	0.00		
400	Supplies and Materials	153,572	5,103	106,000	0.00	331,012	0.00	331,012	331,012	331,012	0.00		
500	Capital Outlay	0	0	45,000	0.00	0	0.00	0	0	0	0.00		
600	Other Objects	34,103	0	0	0.00	0	0.00	0	0	0	0.00		
700	Contingency	0	0	0	0.00	100,000	0.00	100,000	100,000	100,000	0.00		
800	Other Uses of Funds	0	0	4,262	0.00	357,200	0.00	357,200	357,200	357,200	0.00		
<b>Total Fund</b>	<b>200</b>	<b>Special Revenue Combined Funds</b>	<b>524,453</b>	<b>192,045</b>	<b>615,647</b>	<b>4.92</b>	<b>1,442,554</b>	<b>0.95</b>	<b>1,442,554</b>	<b>1,442,554</b>	<b>2.13</b>		

**Requirements Report by Fund and Object**

Fund	Object	Actuals FY0809		Actuals FY0910		Adopted		Proposed		Approved		Adopted FY1112	
		FY1011	FY1011 FTE	FY1011	FY1011 FTE	FY1112	FY1112 FTE	FY1112	FY1112 FTE	FY1112	FY1112 FTE	FY1112	FY1112 FTE
<b>300 Debt Service Fund</b>													
600	Other Objects	8,975,074	1,771,019	1,867,853	0.00	1,945,903	0.00	1,945,903	0.00	1,945,903	0.00	1,945,903	0.00
Total Fund	300 Debt Service Fund	8,975,074	1,771,019	1,867,853	0.00	1,945,903	0.00	1,945,903	0.00	1,945,903	0.00	1,945,903	0.00

**Requirements Report by Fund and Object**

		Actuals FY0809		Actuals FY0910		Adopted FY1011		Adopted FY1112		Approved FY1112		Adopted FY1112 FTE	
<b>Fund 400 Capital Projects</b>													
Object													
300	Purchased Services		1,418,892	14,609,424	4,615,488	0.00	400,000	0.00	400,000	400,000	0.00	0.00	0.00
400	Supplies and Materials		0	0	0	0.00	6,000	0.00	6,000	6,000	0.00	0.00	0.00
600	Other Objects		360,577	374,100	0	0.00	0	0.00	0	0	0	0.00	0.00
<b>Total Fund</b>	<b>400 Capital Projects</b>		<b>1,779,469</b>	<b>14,983,524</b>	<b>4,615,488</b>	<b>0.00</b>	<b>406,000</b>	<b>0.00</b>	<b>406,000</b>	<b>406,000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Totals:</b>			17,485,636	23,673,756	14,426,446	61.19	10,737,424	54.34	10,917,674	10,932,474	57.75		

Multnomah County School District 51J  
 Riverdale School District Portland, OR 97219-8409  
 Resources Report by Function

Fund	100	<b>General</b>	Actuals FY08/09		Actuals FY09/10		Adopted FY10/11		Proposed FY11/12		Approved FY11/12		Adopted FY11/12	
			FY1011 FTE	FY1112 FTE	FY1011 FTE	FY1112 FTE								
		1111 Current Year Taxes	1,851,736	1,931,426	1,950,000	0.00	2,100,000	0.00	2,100,000	0.00	2,100,000	0.00	2,100,000	0.00
		1112 Prior Year Taxes	35,776	64,443	50,000	0.00	40,000	0.00	40,000	0.00	40,000	0.00	40,000	0.00
		1121 Current Year Local Option Taxes	521,331	511,836	500,000	0.00	466,500	0.00	466,500	0.00	466,500	0.00	466,500	0.00
		1122 Prior Year Local Option Taxes	11,495	15,727	15,500	0.00	9,500	0.00	9,500	0.00	9,500	0.00	9,500	0.00
		1123 Penalties & Interest on Local Option Taxes	537	221	200	0.00	0	0.00	0	0.00	0	0	0	0.00
		1130 Construction Excise Tax	0	27,010	1,000	0.00	5,000	0.00	5,000	0.00	5,000	0.00	5,000	0.00
		1190 Penalties & Interest on Taxes	1,916	774	550	0.00	500	0.00	500	0.00	500	0.00	500	0.00
		1311 Tuition from Individuals	1,203,007	1,162,930	1,337,734	0.00	1,160,000	0.00	1,236,000	0.00	1,236,000	0.00	1,236,000	0.00
		1510 Interest on Investments	40,892	17,944	9,000	0.00	5,000	0.00	5,000	0.00	5,000	0.00	5,000	0.00
		1613 Special Milk Program	(4,587)	0	0	0.00	0	0.00	0	0.00	0	0	0	0.00
		1740 Fees	181,652	105,379	80,000	0.00	80,000	0.00	105,000	0.00	105,000	0.00	105,000	0.00
		1990 Miscellaneous Revenue	140,748	837,138	833,250	0.00	722,000	0.00	776,250	0.00	791,050	0.00	791,050	0.00
	<b>1000 Local Sources</b>	<b>3,984,503</b>	<b>4,674,828</b>	<b>4,777,234</b>	<b>0.00</b>	<b>4,588,500</b>	<b>0.00</b>	<b>4,743,750</b>	<b>0.00</b>	<b>4,758,550</b>	<b>0.00</b>	<b>4,758,550</b>	<b>0.00</b>	
	2101 County School Funds	1,207	1,051	0	0.00	1,200	0.00	1,200	0.00	1,200	0.00	1,200	0.00	
	2112 City & County Income Taxes - Current Year	0	2,673	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	
	2199 Other Intermediate Sources	0	0	0	0.00	52,000	0.00	52,000	0.00	52,000	0.00	52,000	0.00	
	2900 Revenue for/on Behalf of the District	47,423	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	
	<b>2000 Intermediate Sources</b>	<b>48,630</b>	<b>3,724</b>	<b>0</b>	<b>0.00</b>	<b>53,200</b>	<b>0.00</b>	<b>53,200</b>	<b>0.00</b>	<b>53,200</b>	<b>0.00</b>	<b>53,200</b>	<b>0.00</b>	
	3101 State School Fund - General Support	1,330,540	1,594,059	1,553,792	0.00	1,294,741	0.00	1,294,741	0.00	1,294,741	0.00	1,294,741	0.00	
	3103 Common School Fund	42,233	62,554	35,449	0.00	37,226	0.00	37,226	0.00	37,226	0.00	37,226	0.00	
	3107 State Revenues	0	29,036	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	
	3199 Other Restricted Grants	0	0	0	0.00	89,300	0.00	89,300	0.00	89,300	0.00	89,300	0.00	
	<b>3000 State Sources</b>	<b>1,372,773</b>	<b>1,685,649</b>	<b>1,589,241</b>	<b>0.00</b>	<b>1,421,267</b>	<b>0.00</b>	<b>1,421,267</b>	<b>0.00</b>	<b>1,421,267</b>	<b>0.00</b>	<b>1,421,267</b>	<b>0.00</b>	
	4503 Federal Grant-Restricted	0	69,962	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	
	4801 Federal Forest Fees	1,427	1,321	3,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	
	<b>4000 Federal Sources</b>	<b>1,427</b>	<b>71,283</b>	<b>3,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
	5110 Bond Proceeds	414,605	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	
	5400 Fund Balance	1,798,511	1,462,643	957,983	0.00	880,000	0.00	905,000	0.00	905,000	0.00	905,000	0.00	
	<b>5000 Other Sources</b>	<b>2,213,116</b>	<b>1,462,643</b>	<b>957,983</b>	<b>0.00</b>	<b>880,000</b>	<b>0.00</b>	<b>905,000</b>	<b>0.00</b>	<b>905,000</b>	<b>0.00</b>	<b>905,000</b>	<b>0.00</b>	
	<b>Total Fund</b>	<b>100</b>	<b>7,620,449</b>	<b>7,898,127</b>	<b>7,327,458</b>	<b>0.00</b>	<b>6,942,967</b>	<b>0.00</b>	<b>7,123,217</b>	<b>0.00</b>	<b>7,138,017</b>	<b>0.00</b>	<b>7,138,017</b>	<b>0.00</b>

Multnomah County School District 51J  
 Riverdale School District Portland, OR 97219-8409  
**Requirements Report By Function**

Fund	100 General	Function	1111 Elementary Programs	FY1011 FY1011 FTE				FY1112 FY1112 FTE				FY1112 FTE
				Actuals FY0808	Actuals FY0910	Adopted	Adopted	Proposed	Approved	Approved	Adopted	
Total Function	100	Function	1111 Elementary Programs	903,307	936,234	1,018,313	13.80	791,047	11.72	827,046	827,046	12.52
	200	Salaries	Salaries	421,643	389,055	410,666	0.00	410,656	0.00	429,589	429,589	0.00
	300	Associated Payroll Costs	Associated Payroll Costs	5,763	4,925	1,332	0.00	1,000	0.00	1,000	1,000	0.00
	400	Purchased Services	Purchased Services	25,887	14,807	38,382	0.00	4,680	0.00	4,680	4,680	0.00
	600	Supplies and Materials	Supplies and Materials	200	0	0	0.00	0	0.00	0	0	0.00
		Other Objects	Other Objects									
Total Function	1111 Elementary Programs	1,356,806	1,345,021	1,468,713	13.80	1,207,303	0	0.00	0	0	0	0.00
Total Function	1113 Elementary Extracurricular	Function	1121 Middle/Junior High Programs	0	0	0	0.00	4,201	0.00	0	0	0.00
	100	Salaries	Salaries	0	0	0	0.00	329	0.00	0	0	0.00
	200	Associated Payroll Costs	Associated Payroll Costs	0	0	0	0.00	600	0.00	0	0	0.00
	300	Purchased Services	Purchased Services	0	0	0	0.00	5,130	0.00	0	0	0.00
Total Function	1113 Elementary Extracurricular	1121 Middle/Junior High Programs	Salaries	337,464	323,582	349,490	6.90	315,690	4.47	377,846	377,846	5.66
	100	Associated Payroll Costs	Associated Payroll Costs	152,708	140,675	152,223	0.00	155,026	0.00	187,576	187,576	0.00
	200	Purchased Services	Purchased Services	2,520	0	668	0.00	500	0.00	500	500	0.00
	300	Supplies and Materials	Supplies and Materials	6,475	7,793	23,298	0.00	1,800	0.00	1,800	1,800	0.00
	400	Other Objects	Other Objects	499,167	472,050	525,649	6.90	473,016	4.47	567,722	567,722	5.66
Total Function	1121 Middle/Junior High Programs	Function	1122 Middle/Junior High Extracurricular	51,561	57,413	64,000	0.00	39,628	0.00	43,829	43,829	0.00
	100	Salaries	Salaries	18,474	13,665	15,355	0.00	8,908	0.00	9,237	9,237	0.00
	200	Associated Payroll Costs	Associated Payroll Costs	978	5,177	4,200	0.00	4,200	0.00	4,800	4,800	0.00
	300	Purchased Services	Purchased Services	4,300	694	7,000	0.00	0	0.00	0	0	0.00
	400	Supplies and Materials	Supplies and Materials	2,367	0	0	0.00	0	0.00	0	0	0.00
	600	Other Objects	Other Objects	77,680	76,949	90,535	0.00	52,736	0.00	57,866	57,866	0.00
Total Function	1122 Middle/Junior High Extracurricular	1131 High School Programs	Salaries	780,215	889,213	932,553	13.48	830,305	12.48	847,809	862,609	12.90
	100	Associated Payroll Costs	Associated Payroll Costs	360,928	372,869	368,856	0.00	423,685	0.00	434,695	434,695	0.00
	200	Purchased Services	Purchased Services	4,737	854	2,700	0.00	1,880	0.00	1,890	1,890	0.00
	300	Supplies and Materials	Supplies and Materials	14,427	8,042	18,200	0.00	3,540	0.00	7,247	7,247	0.00
	400	Other Objects	Other Objects	204	170	0	0.00	1,500	0.00	1,500	1,500	0.00
	600	High School Programs	High School Programs	1,160,511	1,271,148	1,322,289	13.48	1,260,920	12.48	1,293,141	1,307,941	12.90
Total Function	1131 High School Programs											

Requirements Report By Function									
		Actuals FY0809		Actuals FY0910		Adopted		Adopted	
Fund 100 General				FY1011 FTE		FY1112 FTE		FY1112 FTE	
Function	1132	High School Extracurricular							
100		Salaries	154,022	152,081	139,026	0.60	124,774	0.60	124,774
200		Associated Payroll Costs	52,361	40,448	27,191	0.00	36,613	0.00	36,613
300		Purchased Services	20,132	19,564	33,050	0.00	25,300	0.00	25,300
400		Supplies and Materials	13,271	17,108	11,050	0.00	0	0.00	0
600		Other Objects	10,287	7,416	4,600	0.00	3,500	0.00	3,500
Total Function	1132	High School Extracurricular	250,073	236,617	214,917	0.60	190,187	0.60	190,187
Function	1132	Gifted and Talented Programs							
100		Salaries	1,400	0	13,886	0.20	14,568	0.20	14,568
200		Associated Payroll Costs	617	0	5,651	0.00	7,170	0.00	7,170
400		Supplies and Materials	99	0	3,000	0.00	800	0.00	800
Total Function	1132	Gifted and Talented Programs	2,116	0	22,487	0.20	22,538	0.20	22,538
Function	1250	Less Restrictive - Students with Disabilities							
100		Salaries	124,744	118,088	139,789	3.34	121,649	4.23	135,099
200		Associated Payroll Costs	49,321	44,231	63,035	0.00	108,248	0.00	110,496
300		Purchased Services	14,129	21,692	11,200	0.00	15,800	0.00	15,800
400		Supplies and Materials	6,832	1,117	1,650	0.00	1,000	0.00	1,000
600		Other Objects	0	0	0	0.00	0	0.00	0
Total Function	1250	Less Restrictive - Students with Disabilities	195,026	185,128	215,654	3.34	246,697	4.23	262,395
Function	1291	English Second Language Program							
100		Salaries	7,586	8,981	9,193	0.20	0	0.00	0
200		Associated Payroll Costs	4,784	5,046	4,562	0.00	0	0.00	0
300		Purchased Services	0	100	0	0.00	0	0.00	0
400		Supplies and Materials	0	0	1,000	0.00	200	0.00	200
Total Function	1291	English Second Language Program	12,370	14,127	14,755	0.20	200	0.00	200
Function	2122	Counseling Services							
100		Salaries	119,664	153,463	132,538	1.90	131,114	1.80	116,546
200		Associated Payroll Costs	45,941	54,213	53,955	0.00	64,522	0.00	60,026
300		Supplies and Materials	90	601	2,000	0.00	2,600	0.00	2,600
400		Counseling Services	165,695	208,277	188,493	1.90	198,236	1.80	179,172
Total Function	2122	Counseling Services							1.60

Requirements Report By Function

Requirements Report By Function

Fund 100 General		2410 Office of the Principal		2410 FY1112 FTE		FY1112 FTE		Approved FY1112		Adopted FY1112	
Function		Actuals FY0809	Actuals FY0910	Actuals FY1011	FTE	Proposed	FTE	Approved	FTE	Proposed	FTE
100	Salaries	318,978	334,416	336,567	6.50	327,906	6.50	333,745	333,745	333,745	6.50
200	Associated Payroll Costs	139,185	122,701	158,071	0.00	190,417	0.00	191,956	191,956	191,956	0.00
300	Purchased Services	16,149	48,443	190,864	0.00	37,900	0.00	37,900	37,900	37,900	0.00
400	Supplies and Materials	16,718	18,728	19,000	0.00	7,500	0.00	8,901	8,901	8,901	0.00
500	Other Objects	1,134	10,089	6,300	0.00	8,200	0.00	8,200	8,200	8,200	0.00
Total Function	Office of the Principal	492,164	534,377	710,902	6.50	571,923	6.50	580,702	580,702	580,702	6.50
100	Salaries	0	0	0	0.00	62,093	1.00	62,093	62,093	62,093	1.00
200	Associated Payroll Costs	12,871	0	0	0.00	33,493	0.00	33,493	33,493	33,493	0.00
300	Purchased Services	80,271	29,003	43,450	0.00	24,145	0.00	24,145	24,145	24,145	0.00
400	Supplies and Materials	192	160	20,500	0.00	17,500	0.00	17,500	17,500	17,500	0.00
500	Other Objects	8,562	0	0	0.00	2,000	0.00	2,000	2,000	2,000	0.00
Total Function	Fiscal Services	101,896	29,163	63,950	0.00	139,231	1.00	139,231	139,231	139,231	1.00
100	Salaries	142,023	143,322	145,018	4.00	140,985	4.00	140,985	140,985	140,985	4.00
200	Associated Payroll Costs	66,980	65,024	79,345	0.00	88,522	0.00	88,522	88,522	88,522	0.00
300	Purchased Services	499,110	835,917	412,200	0.00	407,420	0.00	407,420	407,420	407,420	0.00
400	Supplies and Materials	29,471	24,793	38,000	0.00	29,750	0.00	29,750	29,750	29,750	0.00
500	Other Objects	40,075	39,362	56,000	0.00	58,000	0.00	58,000	58,000	58,000	0.00
Total Function	Operation & Maintenance of Plant Services	779,659	1,108,418	730,563	4.00	724,677	4.00	724,677	724,677	724,677	4.00
100	Salaries	167,207	315,861	176,590	0.00	176,000	0.00	176,000	176,000	176,000	0.00
200	Purchased Services	60	25	0	0.00	0	0.00	0	0	0	0.00
Total Function	Student Transportation Services	167,267	315,886	176,500	0.00	176,000	0.00	176,000	176,000	176,000	0.00
100	Salaries	59,466	75,529	83,117	0.00	93,759	0.00	93,759	93,759	93,759	0.00
200	Associated Payroll Costs	4,141	1,728	4,490	0.00	2,000	0.00	2,000	2,000	2,000	0.00
300	Purchased Services	0	0	0	0.00	1,200	0.00	1,200	1,200	1,200	0.00
400	Supplies and Materials	0	0	0	0.00	0	0.00	0	0	0	0.00
500	Other Objects	0	0	0	0.00	0	0.00	0	0	0	0.00
Total Function	Public Information Services	63,607	77,257	87,607	0.00	96,959	0.00	96,959	96,959	96,959	0.00

**Requirements Report By Function**

Fund	100 General	Function	2640 Staff Services	Actuals FY08/09		Actuals FY09/10		FY10/11 FTE		FY11/12 FTE		Approved FY11/12		Adopted FY11/12	
				Adopted	Proposed	Adopted	Proposed	FY11/12 FTE	FY11/12 FTE	FY11/12 FTE	FY11/12 FTE				
100			Salaries	0	0	0	0	0.00	53,416	1.00	53,416	53,416	1.00		
200			Associated Payroll Costs	0	4,845	21,000	0.00	81,484	0.00	81,484	81,484	0.00			
300			Purchased Services	0	0	0	0	0.00	3,000	0.00	3,000	3,000	0.00		
400			Supplies and Materials	0	0	0	0	0.00	1,500	0.00	1,500	1,500	0.00		
600			Other Objects	0	0	0	0	0.00	600	0.00	600	600	0.00		
Total Function		2640	Staff Services	0	4,845	21,000	0.00	140,000	1.00	140,000	140,000	1.00			
Function		2660 Technology Services													
100		Salaries	58,524	61,102	62,074	1.00	62,984	1.00	62,984	62,984	62,984	62,984	1.00		
200		Associated Payroll Costs	24,724	21,826	22,632	0.00	30,009	0.00	30,009	30,009	30,009	30,009	0.00		
300		Purchased Services	17,957	2,619	15,000	0.00	15,440	0.00	15,440	15,440	15,440	15,440	0.00		
400		Supplies and Materials	31,195	29,683	30,880	0.00	9,930	0.00	9,930	9,930	9,930	9,930	0.00		
600		Other Objects	417	0	9,325	0.00	17,775	0.00	17,775	16,750	16,750	16,750	0.00		
Total Function		2660 Technology Services	132,817	115,030	139,911	1.00	136,138	1.00	136,138	129,113	129,113	129,113	1.00		
Function		2700 Supplemental Retirement Program													
100		Salaries	28,800	24,000	31,000	0.00	15,600	0.00	15,600	15,600	15,600	15,600	0.00		
200		Associated Payroll Costs	46,444	42,967	55,500	0.00	58,297	0.00	58,297	58,297	58,297	58,297	0.00		
Total Function		2700 Supplemental Retirement Program	75,244	66,067	86,500	0.00	73,897	0.00	73,897	73,897	73,897	73,897	0.00		
Function		6110 Operating Contingency													
800		Other Uses of Funds	0	0	622,458	0.00	261,000	0.00	261,000	261,000	261,000	261,000	0.00		
Total Function		6110 Operating Contingency	0	0	622,458	0.00	261,000	0.00	261,000	261,000	261,000	261,000	0.00		
Function		7000 Unappropriated Ending Fund Balance													
800		Other Uses of Funds	0	0	0	0.00	400,000	0.00	400,000	400,000	400,000	400,000	0.00		
Total Function		7000 Unappropriated Ending Fund Balance	0	0	0	0.00	400,000	0.00	400,000	400,000	400,000	400,000	0.00		
Total Fund	100	General	6,206,644	6,727,166	7,327,457	56.27	6,942,967	53.39	7,123,217	7,138,017	7,138,017	7,138,017	55.61		

		Resources Report by Function					
		Actuals FY0809	Actuals FY0910	Approved FY1011	Approved FY1112	Approved FY1112 FTE	Approved FY1112 FTE
Fund	200			FY1011 FTE	FY1112 FTE	FY1112 FTE	FY1112 FTE
<b>Special Revenue Combined Funds</b>							
1613 Special Milk Program	4,587	0	0	0.00	0	0.00	0.00
1620 Daily Sales - Non-Reimbursable	0	0	0	4,000	4,000	4,000	0.00
1700 Extracurricular Activities	0	0	340,000	0.00	340,000	0.00	340,000
1730 Student Organization Dues/Fees	72,995	0	0	0.00	0	0.00	0.00
1740 Fees	160,909	0	0	0.00	156,600	0.00	156,600
1750 Concessions	2,375	0	0	0.00	0	0.00	0.00
1760 Club Fundraising	10,573	0	0	0.00	0	0.00	0.00
1980 Miscellaneous Revenue	13,774	0	0	0.00	0	0.00	0.00
<b>1000 Local Sources</b>	<b>285,213</b>	<b>0</b>	<b>340,000</b>	<b>0.00</b>	<b>500,600</b>	<b>0.00</b>	<b>500,600</b>
2195 Other Intermediate Sources	0	0	0	0.00	10,954	0.00	10,954
<b>2000 Intermediate Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>10,954</b>	<b>0.00</b>	<b>10,954</b>
3193 Other Restricted Grants	0	0	6,000	0.00	0	0.00	0.00
3299 Other Restricted Grants-in-aid	102,593	0	0	0.00	0	0.00	0.00
<b>3000 State Sources</b>	<b>102,593</b>	<b>0</b>	<b>6,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>
4500 -	120,883	73,663	0	0.00	62,000	0.00	62,000
4503 Federal Grant-Restricted	0	37,770	268,500	0.00	195,000	0.00	195,000
<b>4000 Federal Sources</b>	<b>120,883</b>	<b>111,433</b>	<b>268,500</b>	<b>0.00</b>	<b>257,000</b>	<b>0.00</b>	<b>257,000</b>
5400 Fund Balance	258,996	248,684	204,942	0.00	674,000	0.00	674,000
<b>5000 Other Sources</b>	<b>258,996</b>	<b>248,684</b>	<b>204,942</b>	<b>0.00</b>	<b>674,000</b>	<b>0.00</b>	<b>674,000</b>
<b>Total Fund</b>	<b>200</b>	<b>Special Revenue Combined Funds</b>	<b>767,685</b>	<b>360,417</b>	<b>819,442</b>	<b>0.00</b>	<b>1,442,554</b>

### Requirements Report By Function

Fund	200	Special Revenue Combined Funds	Adopted			Proposed			Approved			Adopted FY1112		
			Actuals FY0808	Actuals FY0810	FY1011 FTE	FY1112 FTE	FY1112 FTE	FY1112 FTE						
<b>Function</b>														
100		1111 Elementary Programs			12,159	54,580	0	0.00	0	0.00	0	0	0.00	0.00
200		Salaries			5,517	17,975	0	0.00	0	0.00	0	0	0.00	0.00
400		Associated Payroll Costs			0	0	0	0.00	0	0.00	0	0	0.00	0.00
Total Function	Function	1111 Elementary Programs			0	0	0	215,000	0.00	215,000	0.00	215,000	0.00	0.00
300		1113 Elementary Extracurricular			17,676	72,555	0	0.00	215,000	0.00	215,000	0.00	215,000	0.00
400		Purchased Services			73,113	0	120,000	0.00	0	0.00	0	0	0.00	0.00
600		Supplies and Materials			107,072	0	50,000	0.00	0	0.00	0	0	0.00	0.00
Total Function	Function	1113 Elementary Extracurricular			9,047	0	0	0.00	0	0.00	0	0	0.00	0.00
300		1121 Middle/Junior High Programs			189,232	0	170,000	0.00	0	0.00	0	0	0.00	0.00
400		Supplies and Materials			0	0	0	0.00	0	0.00	0	0	0.00	0.00
Total Function	Function	1121 Middle/Junior High Programs			0	0	0	0.00	20,800	0.00	20,800	0.00	20,800	0.00
300		1122 Middle/Junior High Extracurricular			0	0	0	0.00	200,000	0.00	200,000	0.00	200,000	0.00
400		Purchased Services			0	0	0	0.00	200,000	0.00	200,000	0.00	200,000	0.00
Total Function	Function	1122 Middle/Junior High Extracurricular			0	0	0	0.00	200,000	0.00	200,000	0.00	200,000	0.00
100		1131 High School Programs			21,602	0	57,684	2.42	0	0.00	0	0	0.00	0.00
200		Salaries			9,386	0	61,925	0.00	0	0.00	0	0	0.00	0.00
400		Associated Payroll Costs			0	0	0	0.00	35,000	0.00	35,000	0.00	35,000	0.00
Total Function	Function	1131 High School Programs			30,988	0	119,609	2.42	35,000	0.00	35,000	0.00	35,000	0.00
300		1132 High School Extracurricular			40,466	0	120,000	0.00	200,000	0.00	200,000	0.00	200,000	0.00
400		Purchased Services			40,661	0	50,000	0.00	0	0.00	0	0	0.00	0.00
600		Supplies and Materials			25,057	0	0	0.00	0	0.00	0	0	0.00	0.00
Total Function	Function	1132 High School Extracurricular			106,184	0	170,000	0.00	200,000	0.00	200,000	0.00	200,000	0.00
100		1140 Preschool			0	0	0	0.00	52,600	0.00	52,600	0.00	52,601	1.18
200		Salaries			0	0	0	0.00	40,400	0.00	40,400	0.00	40,399	0.00
400		Associated Payroll Costs			0	0	0	0.00	0	0.00	0	0	0.00	0.00
Total Function	Function	1140 Preschool			0	0	0	0.00	9,600	0.00	9,600	0.00	9,600	0.00

Requirements Report By Function						Adopted FY1112					
			Actuals FY0809			Actuals FY0910			Adopted		
			FY1011 FTE			FY1011 FTE			Approved		
			FY1112 FTE			FY1112 FTE			Approved		
Fund	200	Special Revenue Combined Funds									Adopted FY1112 FTE
Function	1250	Less Restrictive - Students with Disabilities									
100		Salaries	98,020	68,030	43,159	2,50	40,063	0,55	40,063	40,063	0,55
200		Associated Payroll Costs	53,567	46,369	27,617	0,00	20,325	0,00	20,325	20,325	0,00
400		Supplies and Materials	350	0	0	0,00	1,612	0,00	1,612	1,612	0,00
Total Function	1250	Less Restrictive - Students with Disabilities	151,937	114,339	70,776	2,50	62,000	0,55	62,000	62,000	0,55
Function	1299	Extended Kindergarten									
100		Salaries	0	0	0	0,00	30,000	0,00	30,000	30,000	0,00
200		Associated Payroll Costs	0	0	0	0,00	15,000	0,00	15,000	15,000	0,00
400		Supplies and Materials	0	0	0	0,00	9,000	0,00	9,000	9,000	0,00
Total Function	1299	Extended Kindergarten	0	0	0	0,00	54,000	0,00	54,000	54,000	0,00
Function	2131	Service Area Direction									
100		Salaries	0	0	0	0,00	8,774	0,40	8,774	8,774	0,40
200		Associated Payroll Costs	0	0	0	0,00	2,180	0,00	2,180	2,180	0,00
Total Function	2131	Service Area Direction	0	0	0	0,00	10,954	0,40	10,954	10,954	0,40
Function	2210	Professional Development									
300		Purchased Services	0	0	0	0,00	25,000	0,00	25,000	25,000	0,00
Total Function	2210	Professional Development	0	0	0	0,00	25,000	0,00	25,000	25,000	0,00
Function	2240	Instructional Staff Development									
200		Associated Payroll Costs	762	0	0	0,00	0	0,00	0	0	0,00
300		Purchased Services	22,187	48	0	0,00	0	0,00	0	0	0,00
400		Supplies and Materials	902	41	0	0,00	0	0,00	0	0	0,00
Total Function	2240	Instructional Staff Development	23,851	89	0	0,00	0	0,00	0	0	0,00
Function	2540	Operation & Maintenance of Plant Services									
400		Supplies and Materials	0	0	0	0,00	15,000	0,00	15,000	15,000	0,00
500		Capital Outlay	0	0	45,000	0,00	0	0,00	0	0	0,00
Total Function	2540	Operation & Maintenance of Plant Services	0	0	45,000	0,00	15,000	0,00	15,000	15,000	0,00
Function	2633	Public Information Services									
300		Purchased Services	0	0	0	0,00	20,000	0,00	20,000	20,000	0,00
Total Function	2633	Public Information Services	0	0	0	0,00	20,000	0,00	20,000	20,000	0,00

**Requirements Report By Function**

<b>Fund 200 Special Revenue Combined Funds</b>		Actuals FY0809		Actuals FY0910		Adopted FY1011		Proposed FY1112		Approved FY1112		Adopted FY1112 FTE	
Function	2660 Technology Services	400 Supplies and Materials	2660 Technology Services	400 Supplies and Materials	2660 Technology Services	400 Supplies and Materials	2660 Technology Services	400 Supplies and Materials	2660 Technology Services	400 Supplies and Materials	2660 Technology Services	400 Supplies and Materials	2660 Technology Services
Function	400	0	0	0	0	0	0	0	0	0	0	0	0
Total Function	400	0	0	0	0	0	0	0	0	0	0	0	0
Function	3100	-	-	-	-	-	-	-	-	-	-	-	-
Total Function	400	3100	-	-	-	-	-	-	-	-	-	-	-
Function	3120	-	-	-	-	-	-	-	-	-	-	-	-
Total Function	400	3120	-	-	-	-	-	-	-	-	-	-	-
Function	6110 Operating Contingency	-	-	-	-	-	-	-	-	-	-	-	-
Total Function	700	0	0	0	0	0	0	0	0	0	0	0	0
Function	800 Other Uses of Funds	-	-	-	-	-	-	-	-	-	-	-	-
Total Function	800	0	0	0	0	0	0	0	0	0	0	0	0
Function	7000 Unappropriated Ending Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-
Total Function	800	0	0	0	0	0	0	0	0	0	0	0	0
Total Fund	200	Special Revenue Combined Fu	524,455	192,045	615,647	4.92	1,442,554	0.95	1,442,554	1,442,554	1,442,554	1,442,554	2.13

		Resources Report by Function									
		Actuals FY0809			Actuals FY0910			Proposed FY1112			Approved FY1112
		Actuals FY0809	Actuals FY0910	Adopted FY1011	Adopted FY1011 FTE	Proposed FY1112	Proposed FY1112 FTE	Approved FY1112	Approved FY1112 FTE	Adopted FY1112	FY1112 FTE
<b>Debt Service Fund</b>											
1111 Current Year Taxes	844,255	1,405,485	1,572,890	0.00	1,634,450	0.00	1,634,450	0.00	1,634,450	0.00	0.00
1112 Prior Year Taxes	18,384	28,179	0	0.00	0	0.00	0	0	0	0	0.00
1190 Penalties & Interest on Taxes	868	537	0	0.00	0	0.00	0	0	0	0	0.00
1510 Interest on Investments	10,110	1,191	600	0.00	0	0.00	0	0	0	0	0.00
1990 Miscellaneous Revenue	259,251	305,476	294,453	0.00	311,453	0.00	311,453	0.00	311,453	0.00	0.00
1000 Local Sources	1,132,868	1,740,888	1,867,853	0.00	1,945,903	0.00	1,945,903	0.00	1,945,903	0.00	0.00
5110 Bond Proceeds	7,765,668	0	0	0.00	0	0.00	0	0	0	0	0.00
5400 Fund Balance	111,337	29,348	0	0.00	0	0.00	0	0	0	0	0.00
5000 Other Sources	7,877,005	29,348	0	0.00	0	0.00	0	0	0	0	0.00
<b>Total Fund</b>	<b>300</b>	<b>Debt Service Fund</b>	<b>9,009,873</b>	<b>1,770,236</b>	<b>1,867,853</b>	<b>0.00</b>	<b>1,945,903</b>	<b>0.00</b>	<b>1,945,903</b>	<b>0.00</b>	<b>0.00</b>

**Requirements Report By Function**

		Actuals FY0809		Actuals FY0910		Approved		Proposed		Approved		Adopted	
						FY1011 FTE		FY1112 FTE		FY1112 FTE		FY1112 FTE	
<b>Fund 300 Debt Service Fund</b>													
Function	5110 Long-Term Debt Service												
600	Other Objects			8,710,621		1,771,019		1,867,853		0,00	1,945,903		0,00
Total Function	5110 Long-Term Debt Service			8,710,621		1,771,019		1,867,853		0,00	1,945,903		0,00
Function	5400 PERS UAL Lump Sum Payment to PERS			8,710,621		1,771,019		1,867,853		0,00	1,945,903		0,00
600	Other Objects												
Total Function	5400 PERS UAL Lump Sum Payment to PERS			264,453		0		0		0,00	0		0,00
	PERS			264,453		0		0		0,00	0		0,00
<b>Total Fund</b>	<b>300 Debt Service Fund</b>			<b>8,975,074</b>		<b>1,771,019</b>		<b>1,867,853</b>		<b>0,00</b>	<b>1,945,903</b>		<b>0,00</b>

Resources Report by Function

### Grand Totals:

Requirements Report By Function

Fund	400 Capital Projects	Actuals FY0809			Actuals FY0910			Adopted FY1011			Approved FY1112			
		FY1011 FY1011 FTE	FY1112 FY1112 FTE	FY1112 FY1112 FTE	FY1011 FY1011 FTE	FY1112 FY1112 FTE	FY1112 FY1112 FTE	FY1011 FY1011 FTE	FY1112 FY1112 FTE	FY1112 FY1112 FTE	FY1011 FY1011 FTE	FY1112 FY1112 FTE	FY1112 FY1112 FTE	
Function	4150 Building Acquisition/Construction & Improvement													
300 Purchased Services	1,418,892	14,609,424	4,615,488	0.00	400,000	0.00	400,000	400,000	400,000	0.00	400,000	400,000	0.00	
400 Supplies and Materials	0	0	0	0.00	6,000	0.00	6,000	6,000	6,000	0.00	6,000	6,000	0.00	
600 Other Objects	360,577	374,100	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	
Total Function	4150 Building Acquisition/Construction Improvement	1,779,469	14,983,524	4,615,488	0.00	406,000	0.00	406,000	406,000	406,000	0.00	406,000	406,000	0.00
Total Fund	400 Capital Projects	1,779,469	14,983,524	4,615,488	0.00	406,000	0.00	406,000	406,000	406,000	0.00	406,000	406,000	0.00
<b>Grand Totals:</b>		17,485,642	23,673,754	14,426,445	61,19	10,737,424	54,34	10,917,674	10,932,474	57,75				

## Riverdale School District

**Master Salary Schedule**  
**Fiscal Year 2011-12**

<u>Classified</u>	<u>Position</u>	<u>Calendar</u>	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Salary Range For 1 FTE</u>	<u>General Fund FTE</u>	<u>Other FTE</u>
Administrative Assistant	240	\$ 18.41	\$ 18.82	\$ 19.20	\$ 19.58	\$ 19.98			2.80	
Office Assistant GS	181	\$ 10.30	\$ 10.51	\$ 10.72	\$ 10.93	\$ 11.15			0.50	
Office Assistant HS	202	\$ 13.53	\$ 13.80	\$ 14.07	\$ 14.35	\$ 14.64			1.00	
Preschool Teacher (Special Rev. Fund)	192	\$ 21.53	\$ 21.97	\$ 22.40	\$ 22.85	\$ 23.31			0.50	
Admissions Coordinator	192	\$ 13.63	\$ 13.90	\$ 14.18	\$ 14.46	\$ 14.75			1.00	
Educational Assistant (Spec Rev Fund)	181	\$ 9.95	\$ 10.16	\$ 10.36	\$ 10.57	\$ 10.78			4.0875	0.685
Head Custodian	260	\$ 18.92	\$ 19.30	\$ 19.68	\$ 20.08	\$ 21.00			2.00	
Custodian	260	\$ 13.63	\$ 13.90	\$ 14.18	\$ 14.46	\$ 14.75			2.00	
Wellness Coordinator (Grant Funded)		\$ 21,935.00							0.40	
<b>Non-Represented Staff General Fund</b>										
<u>Exempt</u>	<u>Job Title</u>	<u>Contract Day</u>	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>			
Superintendent	260				To be Negotiated					1.00
Principal/ High School	230	\$ 92,000.00	\$ 94,070.00	\$ 95,951.40	\$ 97,870.43	\$ 99,827.84				1.00
Principal/ Grade School	230	\$ 85,555.00	\$ 87,510.66	\$ 89,260.88	\$ 90,933.00	\$ 92,751.66				1.00
HR/Payroll Specialist	240	\$ 50,941.95	\$ 51,960.78	\$ 53,000.00	\$ 54,060.00	\$ 55,141.20				1.00
Accounting Specialist	240	\$ 60,049.95	\$ 61,250.95	\$ 62,475.97	\$ 63,725.49	\$ 65,000.00				1.00
Technology Coordinator	230	\$ 57,802.24	\$ 58,958.28	\$ 60,137.45	\$ 61,340.20	\$ 62,567.00				1.00
Athletic Coordinator	230	\$ 69,618.77	\$ 71,011.15	\$ 72,431.37	\$ 73,880.00	\$ 75,357.60				0.60
Licensed										
Teacher- General Fund		\$ 47,260.00	to	\$ 72,841.00				35.62		
Teacher- Grant Funded				\$ 72,841.00					0.55	
					Total FTE, All Positions				55.61	2.14

Riverdale School District

**2011-2012 Schedule of Bond and Interest Redemption Requirements**

Fiscal Year Ending	G.O. Bonds		G.O. Bonds		PERS UAL Bonds		TOTALS	
	Principal Due 6/15	Interest Due 12/15 & 6/15	Principal Due 6/15	Interest Due 12/15 & 6/15	Principal Due 6/15	Interest Due 12/15 & 6/15	Principal	Interest
2011-12	750,000.00	161,575.00	230,000.00	490,875.00	124,293.00	185,160.00	1,104,293.00	837,610.00
2012-13	785,000.00	131,575.00	295,000.00	485,125.00	125,070.00	199,383.00	1,205,070.00	816,083.00
2013-14	820,000.00	100,238.00	350,000.00	477,750.00	124,884.00	214,569.00	1,294,884.00	792,557.00
2014-15	850,000.00	67,438.00	415,000.00	467,250.00	125,839.00	233,613.00	1,390,839.00	768,301.00
2015-16	875,000.00	33,938.00	490,000.00	455,588.00	123,716.00	250,737.00	1,488,716.00	740,263.00
2016-17			1,210,000.00	440,888.00	123,869.00	270,583.00	1,333,869.00	711,471.00
2017-18			1,300,000.00	402,988.00	122,925.00	291,528.00	1,422,925.00	694,516.00
2018-19			1,390,000.00	362,363.00	121,523.00	312,929.00	1,511,523.00	675,292.00
2019-20			929,397.00	878,566.00	120,010.00	334,443.00	1,049,407.00	1,213,009.00
2020-21			1,545,000.00	312,963.00	119,775.00	359,678.00	1,664,775.00	672,641.00
2021-22			1,675,000.00	239,575.00	117,949.00	381,504.00	1,792,949.00	621,079.00
2022-23			1,815,000.00	160,013.00	116,429.00	403,023.00	1,931,429.00	563,036.00
2023-24			1,950,000.00	82,875.00	405,000.00	114,452.00	2,355,000.00	197,327.00
2024-25			911,555.00	1,183,445.00	430,000.00	91,732.00	1,341,555.00	1,275,177.00
2025-26			874,628.00	1,280,372.00	455,000.00	67,308.00	1,329,628.00	1,347,680.00
2026-27			838,649.00	1,381,351.00	480,000.00	41,464.00	1,318,549.00	1,422,815.00
2027-28			803,246.00	1,481,754.00	250,000.00	14,200.00	1,053,246.00	1,495,954.00
2028-29			773,453.00	1,581,547.00			773,453.00	1,581,547.00
2029-30			744,621.00	1,680,380.00			744,621.00	1,680,380.00
2030-31			718,425.00	1,781,575.00			718,425.00	1,781,575.00
2031-32			691,851.00	1,883,149.00			691,851.00	1,883,149.00
2032-33			668,198.00	1,981,803.00			668,198.00	1,981,803.00
2033-34			647,255.00	2,082,739.00			647,255.00	2,082,739.00
	<b>4,080,000.00</b>	<b>494,764.00</b>	<b>21,266,278.00</b>	<b>21,574,934.00</b>	<b>3,486,282.00</b>	<b>3,766,306.00</b>	<b>28,832,560.00</b>	<b>25,836,004.00</b>

**ADMw Calculation for State School Fund**  
**Riverdale General Fund Revenue**  
**FY 2011-12 Budget Projections**

	2008-09 Audit	2009-10 Audit	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
<b>State School Fund Formula Revenues</b>						
Current Year Taxes	1,851,736	2,007,669	1,950,000	2,100,000	2,100,000	2,100,000
Prior Year Taxes	35,776		50,000	40,000	40,000	40,000
Penalties & Interest on Taxes		774	550	500	500	500
County School Funds	1,207	1,051		1,200	1,200	1,200
State School Fund - General Support	1,330,540	1,594,059	1,553,792	1,294,741	1,294,741	1,294,741
Common School Fund	42,232	62,554	35,449	37,226	37,226	37,226
Federal Grants in Aid-ARRA		69,962	3,000			
Federal Forest Fees	1,427	1,321	0			
	<b>3,262,918</b>	<b>3,737,390</b>	<b>3,592,791</b>	<b>3,473,667</b>	<b>3,473,667</b>	<b>3,473,667</b>
Beginning Fund Balance	<b>1,798,511</b>	<b>1,462,643</b>	<b>957,983</b>	<b>880,000</b>	<b>905,000</b>	<b>905,000</b>
Total General Fund Resources	<b>7,142,843</b>	<b>7,898,125</b>	<b>7,327,458</b>	<b>6,942,967</b>	<b>7,123,217</b>	<b>7,138,017</b>
<b>ADMw</b>						
Regular Admir	440.1		450.0	451.4	451.4	451.4
ESL	-		0.5	0.5	0.5	0.5
IEP	43.0		40.0	40.0	40.0	40.0
Poverty	6.9		7.2	7.2	7.2	7.2
Small high School Correction	87.3		88.8	88.8	88.8	88.8
	<b>577.3</b>		<b>586.5</b>	<b>587.9</b>	<b>587.9</b>	<b>587.9</b>
Extended ADMw	569		587.9	587.9	587.9	587.9
General Purpose Grant per Student	6,125	\$ 5,730	\$ 5,730	\$ 5,730	\$ 5,730	\$ 5,730 *
Est. State Rev	3,485,125	3,368,667	3,368,667	3,368,667	3,368,667	3,368,667
Transportation	<u>105,000</u>	<u>105,000</u>	<u>105,000</u>	<u>105,000</u>	<u>105,000</u>	<u>105,000</u>
Total State School Fund Formula Revenues	\$ 3,590,125	\$ 3,473,667	\$ 3,473,667	\$ 3,473,667	\$ 3,473,667	\$ 3,473,667

\*49%/51% of Ways and Means recommendation

**Riverdale School District  
2011-12 Fiscal Year Adopted Budget  
Glossary of Terms**

**Accounting System:** The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of its government of any of its funds, fund types, balanced account groups, or organizational components.

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

**Activity:** A specific and distinguished line of work performed by one or more organizational components of a government for the purpose of accomplishing a function for which the government is responsible. For example, food inspection is an activity performed in the discharge of the health function.

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

**Appropriation:** A legal authorization granted by the school board to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

**Assets:** Resources owned or held by a government, which have monetary value.

**Budget:** A plan of financial operation embodying an estimate of proposed means of financing them for a single fiscal year. A proposed budget is presented to the budget committee for approval. An approved budget is subsequently adopted as approved or modified by the Board.

**Budget Document:** The instrument used by the budget-making authority to present a comprehensive financial program to the school board which is the appropriating body. The budget document contains a message from the Superintendent, together with a summary of the proposed expenditures, means of financing them, and the schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures and other data used in making the estimates.

**Budgetary Control:** The management of the district in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenue.

**Budgetary Expenditures:** Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by noncurrent liabilities. Due to their spending measurement focus, government fund types are concerned with the measurement of budgetary expenditures.

**Capital Outlay:** Expenditures which result in the acquisition of or addition to fixed assets.

**Cash Basis:** A basis of accounting under which transactions are recognized only when cash changes hands.

**Certified Employees:** Includes teachers, counselors, media specialists, psychologists, social workers, nurses, athletic trainers, occupational speech, and physical therapists.

**Classified Employees:** Support staff, including instructional assistants, clerical staff, custodians and maintenance.

**Contingency:** A special amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.

**Current Resources:** Resources to which recourse can be had to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and unissued.

**Deficit:** The excess of the liabilities of a fund over its assets. Oregon school districts may not carry deficits in any fund.

**Expenditures:** Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

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

**Fixed Assets:** Asset of a long-term character which is intended to continue to be held or used, such as land, buildings, improvements other than building, machinery, and equipment.

**Fixed Cost:** A cost such as rent that does not change with increases or decreases in the amount of services provided.

**Functional Classification:** Expenditure classification according to the principle purposes for which expenditures are made.

**Fund:** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special

regulations, restrictions, or limitations.

**General Fund:** The fund used to account for all financial resources except those required to be accounted for in another fund.

**Liabilities:** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

**Modified Accrual Basis:** All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred.

**Object:** As used in expenditure classification this term applies to the articles purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are salaries, employee benefits, personal services, contractual services, materials, and supplies.

**Operating Budget:** Plans of current expenditures and the proposed means of financing them. The annual 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 required by law.

**Payroll Costs:** Amounts paid by the district on behalf of employees, in addition to gross salary. Examples are:

- Group Health Insurance
- Contributions to public employee's retirement system (PERS)
- Social Security (FICA)
- Workers' compensation
- Unemployment insurance

**Program Budget:** A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class. A program budget is a transitional type of budget between the traditional character and object class budget, on the one hand, and the performance budget, on the other hand.

**Purchase Order:** A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

**Resources:** Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

**Revenues:** Moneys received or anticipated by a local government from either tax or nontax sources.

**Staffing Ratio:** The certified staffing ratio is the ratio of students to certified staff. Class size is higher than the staffing ratio because counselors and specialists in areas such as Music, Media, PE, are funded through the staffing ratio.

**State School Fund:** The major appropriation of state support for public schools. This fund consists of property tax loss replacement mandated by Measure 5 and state aid formerly called Basic School Support. The State School Fund is distributed to school districts according to a Legislature adopted formula.

**Supplemental Budget:** Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.

**Transfers:** Amounts distributed from one fund to finance activities in another fund. Shown as expenditure in the originating fund and revenue in the receiving fund.

**Unappropriated Ending Fund Balance:** Amount budgeted to carry over to 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 year.

**Variable Cost:** A cost that increases/decreases with increase/decreases in the amount of service provided such as the payment of a salary.

**Riverdale School District 51 J  
2011-2012 Fiscal Year Approved Budget  
Organization**

**Riverdale School District  
Mission & Vision**

**District Mission:**

The Mission of the Riverdale School District is to provide an exceptional education. High expectations and individual accountability challenge students to become thoughtful and productive global citizens.

**District Vision:**

Riverdale will foster a culture of learning where joy is pervasive and relationships are based on respect and integrity. Our supportive community will sustain a small, independent public school district in a K-8 and 9-12 format, promoting an emotionally and physically safe environment and valuing all generations, cultures, and the intellectual and social growth of all members.

Riverdale expects its students to reach their academic potential while developing intellectual curiosity, a love of learning and a strong sense of purpose. Through its rich, meaningful and challenging academic curriculum, Riverdale will nurture curiosity, creativity and confidence.

As active participants in their educational experience and extracurricular activities, students will develop self-reliance, leadership, independent thinking, an awareness of global issues and a sense of environmental responsibility. Riverdale will cultivate in students a passion for personal interests, a habit of critical thinking and a deep understanding of civic virtue.

Riverdale School District  
2011-12 Budget Summary of Changes

Proposed Budget Revenues	General Fund	All Other Funds	Total
Approved Budget Revenues	\$ 6,942,967.00	\$ 3,794,457.00	\$ 10,737,424.00
Proposed Budget Expenditures	General Fund	All Other Funds	Total
<i>Adjustments: Approved by Budget Committee</i>			
1) Increase in Tuition collectable	\$ 76,000.00	\$ -	\$ 76,000.00
2) Increase in Fees Revenue	\$ 25,000.00	\$ -	\$ 25,000.00
3) Increase in Foundation Donation	\$ 50,000.00	\$ -	\$ 50,000.00
4) Increase in ending fund balance	\$ 25,000.00	\$ -	\$ 25,000.00
5) Increase in Application Fees	\$ 4,250.00	\$ -	\$ 4,250.00
Approved Budget Revenues	\$ 7,123,217.00	\$ 3,794,457.00	\$ 10,917,674.00
Increase in foundation Donation Adopted Revenue By Board	\$ 14,800.00	\$ -	\$ 14,800.00
	\$ 7,138,017.00	\$ 3,794,457.00	\$ 10,932,474.00
<i>Adjustments: Approved by Budget Committee</i>			
1) Technology- 2660	\$ (7,025.00)	\$ -	\$ (7,025.00)
2) .20 FTE Special ED Teacher	\$ 18,000.00	\$ -	\$ 18,000.00
3) 1.0 Elem. Ins Teacher- 1111	\$ 75,000.00	\$ -	\$ 75,000.00
4) .8 Elem. Ins Teacher- 1111	\$ 62,674.00	\$ -	\$ 62,674.00
5) .25 FTE HS teacher-1131	\$ 23,000.00	\$ -	\$ 23,000.00
6) Admin. Asst. Days	\$ 7,200.00	\$ -	\$ 7,200.00
7) Misc. Supplies	\$ 1,401.00	\$ -	\$ 1,401.00
Approved Budget Expenditures	\$ 7,123,217.00	\$ 3,794,457.00	\$ 10,917,674.00
Add back .17 FTE HS Science Adopted Budget Expenditures	\$ 14,800.00	\$ -	\$ 14,800.00
	\$ 7,138,017.00	\$ 3,794,457.00	\$ 10,932,474.00
<u>Total Changes from proposed to Adopted budget</u>	\$ 195,050.00		\$ 195,050.00

Riverdale School District #51J  
RESOLUTION No. 11-70

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Riverdale School District #51J hereby adopts the budget for fiscal year 2011-12 in the total amount of \$10,932,474 \* now on file at the district office located at 11733 SW Breyman Ave. in Portland, Oregon.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2011, and for the purposes shown below are hereby appropriated:

General Fund		Special Revenue Fund	
Instructional Services	3,671,086	Instructional Services	889,400
Support Services	2,805,931	Support Services	85,954
Contingency.....	261,000	Community Services	10,000
Total.....	6,738,017	Contingency.....	100,000
		Total.....	1,085,354
Debt Service Fund		Capital Projects Fund	
Other Uses	1,945,903	Facilities Acquisition and Construction	406,000
Total.....	1,945,903	Total.....	406,000
		Total Appropriations, All Funds . . . .	10,175,274
		Total Unappropriated and Reserve Amounts, All Funds . . . .	757,200
		TOTAL ADOPTED BUDGET . . . .	10,932,474 *

IMPOSING THE TAX

BE IT RESOLVED that the Board of Directors of the Riverdale School District #51J hereby imposes the taxes provided for in the adopted budget:

- (1) At the rate per \$1000 of assessed value of \$ 3.8149 for operations under the permanent levy;
- (2) At the rate per \$1000 of assessed value of \$ 1.07 per thousand for local option tax; and
- (3) In the amount of \$1,748,075 for bonds;

and that these taxes are hereby imposed and categorized for tax year 2011-12 upon the assessed value of all taxable property within the district as follows:

<u>CATEGORIZING THE TAX</u>		<u>Excluded from Limitation</u>
General Gouvernment Limitation		-
General Fund.....\$ 3.8149 /\$1000		-
Local Option Tax....\$ 1.07 /\$1000		\$1,748,075
Debt Service Fund.....		

Adopted by the Board of Directors of School district No. 51J (Riverdale) of Multnomah and Clackamas Counties, Oregon, at a regular meeting this 27th day of June 2011.

Attested by:

Steve Klein, Board Chair Vice Chair  
Ron Renner - Asst

Dr. Brook MacNamara, Superintendent

APR

EXX



6005 SE Lake Road, Portland, OR 97222 • PO Box 22100 • Portland, OR 97208-2109  
Phone: 503-984-9300 Fax: 503-920-3493  
E-mail: legal@communitynewspapers.com

## AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, SS I, Charlotte Allsop, being the first duly sworn, depose and say that I am the Accounting Manager of the *Lake Oswego Review*, a newspaper of general circulation, published at Lake Oswego, in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

Riverdale School District  
Budget Committee Meeting  
LOR12675

A copy of which is hereto annexed, was published in the entire issue of said newspaper for

2

Successive and consecutive weeks in the following issues:

April 14, 2011

April 21, 2011

*Charlotte Allsop*

Charlotte Allsop (Accounting Manager)  
Subscribed and sworn to before me this  
April 21, 2011.

*Suzette Curran*  
NOTARY PUBLIC FOR OREGON  
My commission expires *NOV. 28, 2011*

Acct#6368611

Attn: Kathy Rodeman  
Riverdale School District  
11733 SW Breyman Avenue  
Portland, OR 97219

Size: 2 x 2.5

Amount Due: \$118.50

\*Please remit to the above address.

## NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Riverdale School District #51J, Multnomah and Clackamas Counties, State of Oregon, to discuss the budget for the fiscal year July 1, 2011 to June 30, 2012, will be held at Riverdale Grade School Library, 11733 SW Breyman Ave, Portland, OR. The meeting will take place on May 2, 2011 at 6:00 p.m. The purpose of the meeting is to receive the budget message. A copy of the budget document may be inspected or obtained on or after May 2, 2011 at Riverdale Administration Building, 11733 SW Breyman Ave, Portland, OR between the hours of 8:00 a.m. and 4:00 p.m. This is a public meeting where deliberation of the Budget Committee will take place. Listed below is the time and place of an additional Budget Committee meeting that will be held to take public comment. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

Date: May 16, 2011 Time: 6:00 p.m. Location: Riverdale Grade School Library, 11733 SW Breyman Ave.

Published: 04/14, 04/21/2011 LOR 12675



# COMMUNITY NEWSPAPERS

6805 SE Lake Road, Portland, OR 97222 • PO Box 22109 • Portland, OR 97269

Phone: 503-684-0300 Fax: 503-620-3433

Email: [legals@commnewspapers.com](mailto:legals@commnewspapers.com)

## AFFIDAVIT OF PUBLICATION

I, Charlotte Allsop, being the first duly sworn, depose and say that I am the Accounting Manager of the *Lake Oswego Review*, a newspaper of general circulation, published at Lake Oswego, in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

### Riverdale School District Notice of Budget Hearing LOR12699

A copy of which is hereto annexed, was published in the entire issue of said newspaper for

1

week in the following issue:  
June 2, 2011

*Charlotte Allsop*

Charlotte Allsop (Accounting Manager)  
Subscribed and sworn to before me this  
June 2, 2011.

*Shelley L. Miltm*  
NOTARY PUBLIC FOR OREGON  
My commission expires *12/1/2012*

Acct#6368611

Attn: Kathy Rodeman  
Riverdale School District  
11733 SW Breyman Avenue  
Portland, OR 97219

Size: 2 x 7.5"

Amount Due: \$177.75\*

\*Please remit to the above address.

NOTICE OF BUDGET HEARING																																																																																																																																																																																															
<small>A meeting of the Riverdale School District #511 will be held on June 27, 2011 at 8:00 p.m. at Riverdale Grade School Library, 11733 SW Breyman Ave. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2011.</small>																																																																																																																																																																																															
<small>as approved by the Riverdale School District #511 Budget Committee. A summary of the budget is provided below.</small>																																																																																																																																																																																															
<small>A copy of the budget may be inspected or obtained at District office, 11733 SW Breyman Ave., between the hours of 8:00 a.m. and 4:00 p.m.</small>																																																																																																																																																																																															
<small>This budget was prepared on a basis of accounting that is consistent with the basis of accounting used during the preceding year.</small>																																																																																																																																																																																															
<small>Major changes, if any, and their effect on the budget, are explained below. This budget is for Actual Year end.</small>																																																																																																																																																																																															
City:	State:	Zip:	Telephone Number:																																																																																																																																																																																												
Mail, Clackamas	Ore	Portland	(503) 636-6011																																																																																																																																																																																												
FINANCIAL SUMMARY																																																																																																																																																																																															
<table border="1"> <thead> <tr> <th></th> <th>Adopted Budget, Current Year 2010-11</th> <th>Approved Budget, Next Year 2011-12</th> </tr> </thead> <tbody> <tr> <td><b>TOTAL ALL FUNDS</b></td> <td><b>4,545,686</b></td> <td><b>4,545,686</b></td> </tr> <tr> <td>1. Total Instruction</td> <td>2,760,510</td> <td>2,835,855</td> </tr> <tr> <td>2. Total Support Services</td> <td>1,000,600</td> <td>1,000,600</td> </tr> <tr> <td>3. Total Enterprise and Community Services</td> <td>4,415,485</td> <td>4,000,000</td> </tr> <tr> <td>4. Total Unappropriated / Reserved for Future Expenditure</td> <td>1,573,409</td> <td>1,519,993</td> </tr> <tr> <td>5. Total Contingencies</td> <td>565,769</td> <td>361,000</td> </tr> <tr> <td>6. Total Unappropriated and Reserved for Future Expenditure</td> <td>200,765</td> <td>167,200</td> </tr> <tr> <td><b>B. Total Requirements (add Rows 1 - 6)</b></td> <td><b>14,335,708</b></td> <td><b>10,917,674</b></td> </tr> <tr> <td>10. Total Resources Except Property Taxes</td> <td>10,312,988</td> <td>6,617,250</td> </tr> <tr> <td>11. Total Property Taxes to be Received</td> <td>4,992,600</td> <td>4,100,516</td> </tr> <tr> <td><b>Total Resources (add Rows 10 and 11)</b></td> <td><b>14,315,788</b></td> <td><b>10,317,074</b></td> </tr> <tr> <td>12. Total Property Taxes to be Received (Row 11)</td> <td>4,922,600</td> <td>4,100,416</td> </tr> <tr> <td>13. Net Unappropriated Property Taxes to be Received</td> <td>3,070,000</td> <td>2,852,666</td> </tr> <tr> <td>14. Net Unappropriated Property Taxes to be Received</td> <td>3,070,000</td> <td>2,852,666</td> </tr> <tr> <td>15. Total Tax Levy (Rows 10 and 14 A &amp; B)</td> <td>4,952,600</td> <td>4,456,266</td> </tr> <tr> <td>16. Permanent Rate Limit Levy (from Row 14 B)</td> <td>1,124,000</td> <td>1,124,000</td> </tr> <tr> <td>17. Local Option Levy</td> <td>1,070,000</td> <td>1,070,000</td> </tr> <tr> <td>18. Levy for Payment of Bonded Debt</td> <td>1,748,000</td> <td>1,748,000</td> </tr> </tbody> </table>					Adopted Budget, Current Year 2010-11	Approved Budget, Next Year 2011-12	<b>TOTAL ALL FUNDS</b>	<b>4,545,686</b>	<b>4,545,686</b>	1. Total Instruction	2,760,510	2,835,855	2. Total Support Services	1,000,600	1,000,600	3. Total Enterprise and Community Services	4,415,485	4,000,000	4. Total Unappropriated / Reserved for Future Expenditure	1,573,409	1,519,993	5. Total Contingencies	565,769	361,000	6. Total Unappropriated and Reserved for Future Expenditure	200,765	167,200	<b>B. Total Requirements (add Rows 1 - 6)</b>	<b>14,335,708</b>	<b>10,917,674</b>	10. Total Resources Except Property Taxes	10,312,988	6,617,250	11. Total Property Taxes to be Received	4,992,600	4,100,516	<b>Total Resources (add Rows 10 and 11)</b>	<b>14,315,788</b>	<b>10,317,074</b>	12. Total Property Taxes to be Received (Row 11)	4,922,600	4,100,416	13. Net Unappropriated Property Taxes to be Received	3,070,000	2,852,666	14. Net Unappropriated Property Taxes to be Received	3,070,000	2,852,666	15. Total Tax Levy (Rows 10 and 14 A & B)	4,952,600	4,456,266	16. Permanent Rate Limit Levy (from Row 14 B)	1,124,000	1,124,000	17. Local Option Levy	1,070,000	1,070,000	18. Levy for Payment of Bonded Debt	1,748,000	1,748,000																																																																																																																																			
	Adopted Budget, Current Year 2010-11	Approved Budget, Next Year 2011-12																																																																																																																																																																																													
<b>TOTAL ALL FUNDS</b>	<b>4,545,686</b>	<b>4,545,686</b>																																																																																																																																																																																													
1. Total Instruction	2,760,510	2,835,855																																																																																																																																																																																													
2. Total Support Services	1,000,600	1,000,600																																																																																																																																																																																													
3. Total Enterprise and Community Services	4,415,485	4,000,000																																																																																																																																																																																													
4. Total Unappropriated / Reserved for Future Expenditure	1,573,409	1,519,993																																																																																																																																																																																													
5. Total Contingencies	565,769	361,000																																																																																																																																																																																													
6. Total Unappropriated and Reserved for Future Expenditure	200,765	167,200																																																																																																																																																																																													
<b>B. Total Requirements (add Rows 1 - 6)</b>	<b>14,335,708</b>	<b>10,917,674</b>																																																																																																																																																																																													
10. Total Resources Except Property Taxes	10,312,988	6,617,250																																																																																																																																																																																													
11. Total Property Taxes to be Received	4,992,600	4,100,516																																																																																																																																																																																													
<b>Total Resources (add Rows 10 and 11)</b>	<b>14,315,788</b>	<b>10,317,074</b>																																																																																																																																																																																													
12. Total Property Taxes to be Received (Row 11)	4,922,600	4,100,416																																																																																																																																																																																													
13. Net Unappropriated Property Taxes to be Received	3,070,000	2,852,666																																																																																																																																																																																													
14. Net Unappropriated Property Taxes to be Received	3,070,000	2,852,666																																																																																																																																																																																													
15. Total Tax Levy (Rows 10 and 14 A & B)	4,952,600	4,456,266																																																																																																																																																																																													
16. Permanent Rate Limit Levy (from Row 14 B)	1,124,000	1,124,000																																																																																																																																																																																													
17. Local Option Levy	1,070,000	1,070,000																																																																																																																																																																																													
18. Levy for Payment of Bonded Debt	1,748,000	1,748,000																																																																																																																																																																																													
STATEMENT OF INDEBTEDNESS																																																																																																																																																																																															
<table border="1"> <thead> <tr> <th>Long-Term Debt</th> <th>Estimated Debt outstanding at the Beginning of the Budget Year (July 1)</th> <th>Estimated Debt Authorized, Not incurred at the Beginning of the Budget Year (July 1)</th> </tr> </thead> <tbody> <tr> <td>Long-Term Debt</td> <td>26,432,600</td> <td>26,432,600</td> </tr> <tr> <td>Total Indebtedness</td> <td>26,432,600</td> <td>26,432,600</td> </tr> </tbody> </table>				Long-Term Debt	Estimated Debt outstanding at the Beginning of the Budget Year (July 1)	Estimated Debt Authorized, Not incurred at the Beginning of the Budget Year (July 1)	Long-Term Debt	26,432,600	26,432,600	Total Indebtedness	26,432,600	26,432,600																																																																																																																																																																																			
Long-Term Debt	Estimated Debt outstanding at the Beginning of the Budget Year (July 1)	Estimated Debt Authorized, Not incurred at the Beginning of the Budget Year (July 1)																																																																																																																																																																																													
Long-Term Debt	26,432,600	26,432,600																																																																																																																																																																																													
Total Indebtedness	26,432,600	26,432,600																																																																																																																																																																																													
FUND NOT REQUIRING A PROPERTY TAX TO BE LEVIED																																																																																																																																																																																															
<table border="1"> <thead> <tr> <th>Name of Fund</th> <th>Actual Data Prior Year 2009-10</th> <th>Adopted Budget Current Year 2010-11</th> <th>Approved Budget Next Year 2011-12</th> </tr> </thead> <tbody> <tr> <td>Special Revenue Fund</td> <td></td> <td></td> <td></td> </tr> <tr> <td>1. Total Instruction</td> <td>188,893</td> <td>605,385</td> <td>889,400</td> </tr> <tr> <td>2. Total Support Services</td> <td>89</td> <td>0</td> <td>85,954</td> </tr> <tr> <td>3. Total Enterprise and Community Services</td> <td>5,062</td> <td>6,000</td> <td>10,000</td> </tr> <tr> <td>4. Total Contingencies</td> <td>4,282</td> <td>5,100</td> <td>100,000</td> </tr> <tr> <td>5. Total Unappropriated / Ending Fund Balance</td> <td>150,000</td> <td>203,795</td> <td>357,200</td> </tr> <tr> <td>6. Total Requirements (add Rows 1 - 5)</td> <td>192,044</td> <td>810,442</td> <td>1,442,554</td> </tr> <tr> <td><b>Total Resources Except Property Taxes</b></td> <td><b>360,117</b></td> <td><b>619,442</b></td> <td><b>1,442,554</b></td> </tr> <tr> <td colspan="4"> <table border="1"> <thead> <tr> <th>Name of Fund</th> <th>Actual Data Prior Year 2009-10</th> <th>Adopted Budget Current Year 2010-11</th> <th>Approved Budget Next Year 2011-12</th> </tr> </thead> <tbody> <tr> <td>Capital Projects Fund</td> <td></td> <td></td> <td></td> </tr> <tr> <td>4. Total Facilities Acquisition and Construction</td> <td>14,093,525</td> <td>4,616,488</td> <td>406,000</td> </tr> <tr> <td>5. Total Requirements (add Rows 1 - 4)</td> <td>14,093,525</td> <td>4,616,488</td> <td>406,000</td> </tr> <tr> <td><b>Total Resources Except Property Taxes</b></td> <td><b>18,255,410</b></td> <td><b>4,616,488</b></td> <td><b>406,000</b></td> </tr> </tbody> </table> </td> </tr> <tr> <td colspan="4" style="text-align: center;">FUND REQUIRING A PROPERTY TAX TO BE LEVIED</td> </tr> <tr> <td colspan="4"> <table border="1"> <thead> <tr> <th>Name of Fund</th> <th>Actual Data Prior Year 2009-10</th> <th>Adopted Budget Current Year 2010-11</th> <th>Approved Budget Next Year 2011-12</th> </tr> </thead> <tbody> <tr> <td>General Fund</td> <td></td> <td></td> <td></td> </tr> <tr> <td>1. Total Instruction</td> <td>3,601,039</td> <td>3,745,151</td> <td>3,655,266</td> </tr> <tr> <td>2. Total Support Services</td> <td>3,126,128</td> <td>2,780,810</td> <td>2,605,931</td> </tr> <tr> <td>3. Total Contingencies</td> <td>801,497</td> <td>261,000</td> <td>0</td> </tr> <tr> <td>4. Total Unappropriated / Reserved for Future Expenditure</td> <td>0</td> <td>400,000</td> <td></td> </tr> <tr> <td>5. Total Requirements (add Rows 1 - 4)</td> <td>6,727,167</td> <td>7,327,455</td> <td>7,123,217</td> </tr> <tr> <td>6. Total Resources Except Property Taxes</td> <td>5,432,474</td> <td>4,877,458</td> <td>4,556,717</td> </tr> <tr> <td>7. Property Taxes to be Received</td> <td>2,465,053</td> <td>2,450,000</td> <td>2,560,500</td> </tr> <tr> <td>8. Total Resources (add Rows 6 and 7)</td> <td>7,899,127</td> <td>7,327,458</td> <td>7,123,217</td> </tr> <tr> <td>9. Property Taxes to be Received (from Row 7)</td> <td>2,450,000</td> <td>2,450,000</td> <td>2,566,500</td> </tr> <tr> <td>10. Estimated Property Taxes Not to be Received</td> <td></td> <td></td> <td></td> </tr> <tr> <td>    A. Loss Due to Constitutional Limit</td> <td>37,927</td> <td>109,765</td> <td></td> </tr> <tr> <td>    B. Discounts, Other Uncollected Amounts</td> <td>116,403</td> <td>171,431</td> <td></td> </tr> <tr> <td>11. Total Tax Levy (add Rows 13 and 14 A &amp; B)</td> <td>2,604,330</td> <td>2,898,716</td> <td></td> </tr> <tr> <td>12. Total Tax Levy (Rows 13 and 14 A &amp; B)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>13. Permanent Rate Limit Levy (rate \$0.0149)</td> <td>\$3,8149</td> <td>\$3,8149</td> <td></td> </tr> <tr> <td>14. Local Option Levy</td> <td>\$1,0700</td> <td>\$1,0700</td> <td></td> </tr> <tr> <td colspan="4"> <table border="1"> <thead> <tr> <th>Name of Fund</th> <th>Actual Data Prior Year 2009-10</th> <th>Adopted Budget Current Year 2010-11</th> <th>Approved Budget Next Year 2011-12</th> </tr> </thead> <tbody> <tr> <td>Debt Service Fund</td> <td></td> <td></td> <td></td> </tr> <tr> <td>5. Total Other Use</td> <td>1,771,019</td> <td>1,573,400</td> <td>1,945,903</td> </tr> <tr> <td>6. Total Requirements (add Rows 1 - 5)</td> <td>1,771,019</td> <td>1,573,400</td> <td>1,945,903</td> </tr> <tr> <td>10. Total Resources Except Property Taxes</td> <td>536,015</td> <td>600</td> <td>311,456</td> </tr> <tr> <td>11. Property Taxes to be Received</td> <td>1,434,221</td> <td>1,573,400</td> <td>1,634,450</td> </tr> <tr> <td>12. Total Requirements (add Rows 10 and 11)</td> <td>1,770,236</td> <td>1,573,400</td> <td>1,945,903</td> </tr> <tr> <td>13. Property Taxes to be Received (from Row 11)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>    A. Discounts, Other Uncollected Amounts</td> <td>91,529</td> <td>113,025</td> <td></td> </tr> <tr> <td>14. Total Tax Levy (Rows 13 and 14 A &amp; B)</td> <td>1,664,339</td> <td>1,748,075</td> <td></td> </tr> <tr> <td>15. Levy for Payment of Bonded Debt</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> </td> </tr> </tbody> </table> </td></tr></tbody></table>				Name of Fund	Actual Data Prior Year 2009-10	Adopted Budget Current Year 2010-11	Approved Budget Next Year 2011-12	Special Revenue Fund				1. Total Instruction	188,893	605,385	889,400	2. Total Support Services	89	0	85,954	3. Total Enterprise and Community Services	5,062	6,000	10,000	4. Total Contingencies	4,282	5,100	100,000	5. Total Unappropriated / Ending Fund Balance	150,000	203,795	357,200	6. Total Requirements (add Rows 1 - 5)	192,044	810,442	1,442,554	<b>Total Resources Except Property Taxes</b>	<b>360,117</b>	<b>619,442</b>	<b>1,442,554</b>	<table border="1"> <thead> <tr> <th>Name of Fund</th> <th>Actual Data Prior Year 2009-10</th> <th>Adopted Budget Current Year 2010-11</th> <th>Approved Budget Next Year 2011-12</th> </tr> </thead> <tbody> <tr> <td>Capital Projects Fund</td> <td></td> <td></td> <td></td> </tr> <tr> <td>4. Total Facilities Acquisition and Construction</td> <td>14,093,525</td> <td>4,616,488</td> <td>406,000</td> </tr> <tr> <td>5. Total Requirements (add Rows 1 - 4)</td> <td>14,093,525</td> <td>4,616,488</td> <td>406,000</td> </tr> <tr> <td><b>Total Resources Except Property Taxes</b></td> <td><b>18,255,410</b></td> <td><b>4,616,488</b></td> <td><b>406,000</b></td> </tr> </tbody> </table>				Name of Fund	Actual Data Prior Year 2009-10	Adopted Budget Current Year 2010-11	Approved Budget Next Year 2011-12	Capital Projects Fund				4. Total Facilities Acquisition and Construction	14,093,525	4,616,488	406,000	5. Total Requirements (add Rows 1 - 4)	14,093,525	4,616,488	406,000	<b>Total Resources Except Property Taxes</b>	<b>18,255,410</b>	<b>4,616,488</b>	<b>406,000</b>	FUND REQUIRING A PROPERTY TAX TO BE LEVIED				<table border="1"> <thead> <tr> <th>Name of Fund</th> <th>Actual Data Prior Year 2009-10</th> <th>Adopted Budget Current Year 2010-11</th> <th>Approved Budget Next Year 2011-12</th> </tr> </thead> <tbody> <tr> <td>General Fund</td> <td></td> <td></td> <td></td> </tr> <tr> <td>1. Total Instruction</td> <td>3,601,039</td> <td>3,745,151</td> <td>3,655,266</td> </tr> <tr> <td>2. Total Support Services</td> <td>3,126,128</td> <td>2,780,810</td> <td>2,605,931</td> </tr> <tr> <td>3. Total Contingencies</td> <td>801,497</td> <td>261,000</td> <td>0</td> </tr> <tr> <td>4. Total Unappropriated / Reserved for Future Expenditure</td> <td>0</td> <td>400,000</td> <td></td> </tr> <tr> <td>5. Total Requirements (add Rows 1 - 4)</td> <td>6,727,167</td> <td>7,327,455</td> <td>7,123,217</td> </tr> <tr> <td>6. Total Resources Except Property Taxes</td> <td>5,432,474</td> <td>4,877,458</td> <td>4,556,717</td> </tr> <tr> <td>7. Property Taxes to be Received</td> <td>2,465,053</td> <td>2,450,000</td> <td>2,560,500</td> </tr> <tr> <td>8. Total Resources (add Rows 6 and 7)</td> <td>7,899,127</td> <td>7,327,458</td> <td>7,123,217</td> </tr> <tr> <td>9. Property Taxes to be Received (from Row 7)</td> <td>2,450,000</td> <td>2,450,000</td> <td>2,566,500</td> </tr> <tr> <td>10. Estimated Property Taxes Not to be Received</td> <td></td> <td></td> <td></td> </tr> <tr> <td>    A. Loss Due to Constitutional Limit</td> <td>37,927</td> <td>109,765</td> <td></td> </tr> <tr> <td>    B. Discounts, Other Uncollected Amounts</td> <td>116,403</td> <td>171,431</td> <td></td> </tr> <tr> <td>11. Total Tax Levy (add Rows 13 and 14 A &amp; B)</td> <td>2,604,330</td> <td>2,898,716</td> <td></td> </tr> <tr> <td>12. Total Tax Levy (Rows 13 and 14 A &amp; B)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>13. Permanent Rate Limit Levy (rate \$0.0149)</td> <td>\$3,8149</td> <td>\$3,8149</td> <td></td> </tr> <tr> <td>14. Local Option Levy</td> <td>\$1,0700</td> <td>\$1,0700</td> <td></td> </tr> <tr> <td colspan="4"> <table border="1"> <thead> <tr> <th>Name of Fund</th> <th>Actual Data Prior Year 2009-10</th> <th>Adopted Budget Current Year 2010-11</th> <th>Approved Budget Next Year 2011-12</th> </tr> </thead> <tbody> <tr> <td>Debt Service Fund</td> <td></td> <td></td> <td></td> </tr> <tr> <td>5. Total Other Use</td> <td>1,771,019</td> <td>1,573,400</td> <td>1,945,903</td> </tr> <tr> <td>6. Total Requirements (add Rows 1 - 5)</td> <td>1,771,019</td> <td>1,573,400</td> <td>1,945,903</td> </tr> <tr> <td>10. Total Resources Except Property Taxes</td> <td>536,015</td> <td>600</td> <td>311,456</td> </tr> <tr> <td>11. Property Taxes to be Received</td> <td>1,434,221</td> <td>1,573,400</td> <td>1,634,450</td> </tr> <tr> <td>12. Total Requirements (add Rows 10 and 11)</td> <td>1,770,236</td> <td>1,573,400</td> <td>1,945,903</td> </tr> <tr> <td>13. Property Taxes to be Received (from Row 11)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>    A. Discounts, Other Uncollected Amounts</td> <td>91,529</td> <td>113,025</td> <td></td> </tr> <tr> <td>14. Total Tax Levy (Rows 13 and 14 A &amp; B)</td> <td>1,664,339</td> <td>1,748,075</td> <td></td> </tr> <tr> <td>15. Levy for Payment of Bonded Debt</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> </td> </tr> </tbody> </table>				Name of Fund	Actual Data Prior Year 2009-10	Adopted Budget Current Year 2010-11	Approved Budget Next Year 2011-12	General Fund				1. Total Instruction	3,601,039	3,745,151	3,655,266	2. Total Support Services	3,126,128	2,780,810	2,605,931	3. Total Contingencies	801,497	261,000	0	4. Total Unappropriated / Reserved for Future Expenditure	0	400,000		5. Total Requirements (add Rows 1 - 4)	6,727,167	7,327,455	7,123,217	6. Total Resources Except Property Taxes	5,432,474	4,877,458	4,556,717	7. Property Taxes to be Received	2,465,053	2,450,000	2,560,500	8. Total Resources (add Rows 6 and 7)	7,899,127	7,327,458	7,123,217	9. Property Taxes to be Received (from Row 7)	2,450,000	2,450,000	2,566,500	10. Estimated Property Taxes Not to be Received				A. Loss Due to Constitutional Limit	37,927	109,765		B. Discounts, Other Uncollected Amounts	116,403	171,431		11. Total Tax Levy (add Rows 13 and 14 A & B)	2,604,330	2,898,716		12. Total Tax Levy (Rows 13 and 14 A & B)				13. Permanent Rate Limit Levy (rate \$0.0149)	\$3,8149	\$3,8149		14. Local Option Levy	\$1,0700	\$1,0700		<table border="1"> <thead> <tr> <th>Name of Fund</th> <th>Actual Data Prior Year 2009-10</th> <th>Adopted Budget Current Year 2010-11</th> <th>Approved Budget Next Year 2011-12</th> </tr> </thead> <tbody> <tr> <td>Debt Service Fund</td> <td></td> <td></td> <td></td> </tr> <tr> <td>5. Total Other Use</td> <td>1,771,019</td> <td>1,573,400</td> <td>1,945,903</td> </tr> <tr> <td>6. Total Requirements (add Rows 1 - 5)</td> <td>1,771,019</td> <td>1,573,400</td> <td>1,945,903</td> </tr> <tr> <td>10. Total Resources Except Property Taxes</td> <td>536,015</td> <td>600</td> <td>311,456</td> </tr> <tr> <td>11. Property Taxes to be Received</td> <td>1,434,221</td> <td>1,573,400</td> <td>1,634,450</td> </tr> <tr> <td>12. Total Requirements (add Rows 10 and 11)</td> <td>1,770,236</td> <td>1,573,400</td> <td>1,945,903</td> </tr> <tr> <td>13. Property Taxes to be Received (from Row 11)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>    A. Discounts, Other Uncollected Amounts</td> <td>91,529</td> <td>113,025</td> <td></td> </tr> <tr> <td>14. Total Tax Levy (Rows 13 and 14 A &amp; B)</td> <td>1,664,339</td> <td>1,748,075</td> <td></td> </tr> <tr> <td>15. Levy for Payment of Bonded Debt</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>				Name of Fund	Actual Data Prior Year 2009-10	Adopted Budget Current Year 2010-11	Approved Budget Next Year 2011-12	Debt Service Fund				5. Total Other Use	1,771,019	1,573,400	1,945,903	6. Total Requirements (add Rows 1 - 5)	1,771,019	1,573,400	1,945,903	10. Total Resources Except Property Taxes	536,015	600	311,456	11. Property Taxes to be Received	1,434,221	1,573,400	1,634,450	12. Total Requirements (add Rows 10 and 11)	1,770,236	1,573,400	1,945,903	13. Property Taxes to be Received (from Row 11)				A. Discounts, Other Uncollected Amounts	91,529	113,025		14. Total Tax Levy (Rows 13 and 14 A & B)	1,664,339	1,748,075		15. Levy for Payment of Bonded Debt			
Name of Fund	Actual Data Prior Year 2009-10	Adopted Budget Current Year 2010-11	Approved Budget Next Year 2011-12																																																																																																																																																																																												
Special Revenue Fund																																																																																																																																																																																															
1. Total Instruction	188,893	605,385	889,400																																																																																																																																																																																												
2. Total Support Services	89	0	85,954																																																																																																																																																																																												
3. Total Enterprise and Community Services	5,062	6,000	10,000																																																																																																																																																																																												
4. Total Contingencies	4,282	5,100	100,000																																																																																																																																																																																												
5. Total Unappropriated / Ending Fund Balance	150,000	203,795	357,200																																																																																																																																																																																												
6. Total Requirements (add Rows 1 - 5)	192,044	810,442	1,442,554																																																																																																																																																																																												
<b>Total Resources Except Property Taxes</b>	<b>360,117</b>	<b>619,442</b>	<b>1,442,554</b>																																																																																																																																																																																												
<table border="1"> <thead> <tr> <th>Name of Fund</th> <th>Actual Data Prior Year 2009-10</th> <th>Adopted Budget Current Year 2010-11</th> <th>Approved Budget Next Year 2011-12</th> </tr> </thead> <tbody> <tr> <td>Capital Projects Fund</td> <td></td> <td></td> <td></td> </tr> <tr> <td>4. Total Facilities Acquisition and Construction</td> <td>14,093,525</td> <td>4,616,488</td> <td>406,000</td> </tr> <tr> <td>5. Total Requirements (add Rows 1 - 4)</td> <td>14,093,525</td> <td>4,616,488</td> <td>406,000</td> </tr> <tr> <td><b>Total Resources Except Property Taxes</b></td> <td><b>18,255,410</b></td> <td><b>4,616,488</b></td> <td><b>406,000</b></td> </tr> </tbody> </table>				Name of Fund	Actual Data Prior Year 2009-10	Adopted Budget Current Year 2010-11	Approved Budget Next Year 2011-12	Capital Projects Fund				4. Total Facilities Acquisition and Construction	14,093,525	4,616,488	406,000	5. Total Requirements (add Rows 1 - 4)	14,093,525	4,616,488	406,000	<b>Total Resources Except Property Taxes</b>	<b>18,255,410</b>	<b>4,616,488</b>	<b>406,000</b>																																																																																																																																																																								
Name of Fund	Actual Data Prior Year 2009-10	Adopted Budget Current Year 2010-11	Approved Budget Next Year 2011-12																																																																																																																																																																																												
Capital Projects Fund																																																																																																																																																																																															
4. Total Facilities Acquisition and Construction	14,093,525	4,616,488	406,000																																																																																																																																																																																												
5. Total Requirements (add Rows 1 - 4)	14,093,525	4,616,488	406,000																																																																																																																																																																																												
<b>Total Resources Except Property Taxes</b>	<b>18,255,410</b>	<b>4,616,488</b>	<b>406,000</b>																																																																																																																																																																																												
FUND REQUIRING A PROPERTY TAX TO BE LEVIED																																																																																																																																																																																															
<table border="1"> <thead> <tr> <th>Name of Fund</th> <th>Actual Data Prior Year 2009-10</th> <th>Adopted Budget Current Year 2010-11</th> <th>Approved Budget Next Year 2011-12</th> </tr> </thead> <tbody> <tr> <td>General Fund</td> <td></td> <td></td> <td></td> </tr> <tr> <td>1. Total Instruction</td> <td>3,601,039</td> <td>3,745,151</td> <td>3,655,266</td> </tr> <tr> <td>2. Total Support Services</td> <td>3,126,128</td> <td>2,780,810</td> <td>2,605,931</td> </tr> <tr> <td>3. Total Contingencies</td> <td>801,497</td> <td>261,000</td> <td>0</td> </tr> <tr> <td>4. Total Unappropriated / Reserved for Future Expenditure</td> <td>0</td> <td>400,000</td> <td></td> </tr> <tr> <td>5. Total Requirements (add Rows 1 - 4)</td> <td>6,727,167</td> <td>7,327,455</td> <td>7,123,217</td> </tr> <tr> <td>6. Total Resources Except Property Taxes</td> <td>5,432,474</td> <td>4,877,458</td> <td>4,556,717</td> </tr> <tr> <td>7. Property Taxes to be Received</td> <td>2,465,053</td> <td>2,450,000</td> <td>2,560,500</td> </tr> <tr> <td>8. Total Resources (add Rows 6 and 7)</td> <td>7,899,127</td> <td>7,327,458</td> <td>7,123,217</td> </tr> <tr> <td>9. Property Taxes to be Received (from Row 7)</td> <td>2,450,000</td> <td>2,450,000</td> <td>2,566,500</td> </tr> <tr> <td>10. Estimated Property Taxes Not to be Received</td> <td></td> <td></td> <td></td> </tr> <tr> <td>    A. Loss Due to Constitutional Limit</td> <td>37,927</td> <td>109,765</td> <td></td> </tr> <tr> <td>    B. Discounts, Other Uncollected Amounts</td> <td>116,403</td> <td>171,431</td> <td></td> </tr> <tr> <td>11. Total Tax Levy (add Rows 13 and 14 A &amp; B)</td> <td>2,604,330</td> <td>2,898,716</td> <td></td> </tr> <tr> <td>12. Total Tax Levy (Rows 13 and 14 A &amp; B)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>13. Permanent Rate Limit Levy (rate \$0.0149)</td> <td>\$3,8149</td> <td>\$3,8149</td> <td></td> </tr> <tr> <td>14. Local Option Levy</td> <td>\$1,0700</td> <td>\$1,0700</td> <td></td> </tr> <tr> <td colspan="4"> <table border="1"> <thead> <tr> <th>Name of Fund</th> <th>Actual Data Prior Year 2009-10</th> <th>Adopted Budget Current Year 2010-11</th> <th>Approved Budget Next Year 2011-12</th> </tr> </thead> <tbody> <tr> <td>Debt Service Fund</td> <td></td> <td></td> <td></td> </tr> <tr> <td>5. Total Other Use</td> <td>1,771,019</td> <td>1,573,400</td> <td>1,945,903</td> </tr> <tr> <td>6. Total Requirements (add Rows 1 - 5)</td> <td>1,771,019</td> <td>1,573,400</td> <td>1,945,903</td> </tr> <tr> <td>10. Total Resources Except Property Taxes</td> <td>536,015</td> <td>600</td> <td>311,456</td> </tr> <tr> <td>11. Property Taxes to be Received</td> <td>1,434,221</td> <td>1,573,400</td> <td>1,634,450</td> </tr> <tr> <td>12. Total Requirements (add Rows 10 and 11)</td> <td>1,770,236</td> <td>1,573,400</td> <td>1,945,903</td> </tr> <tr> <td>13. Property Taxes to be Received (from Row 11)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>    A. Discounts, Other Uncollected Amounts</td> <td>91,529</td> <td>113,025</td> <td></td> </tr> <tr> <td>14. Total Tax Levy (Rows 13 and 14 A &amp; B)</td> <td>1,664,339</td> <td>1,748,075</td> <td></td> </tr> <tr> <td>15. Levy for Payment of Bonded Debt</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> </td> </tr> </tbody> </table>				Name of Fund	Actual Data Prior Year 2009-10	Adopted Budget Current Year 2010-11	Approved Budget Next Year 2011-12	General Fund				1. Total Instruction	3,601,039	3,745,151	3,655,266	2. Total Support Services	3,126,128	2,780,810	2,605,931	3. Total Contingencies	801,497	261,000	0	4. Total Unappropriated / Reserved for Future Expenditure	0	400,000		5. Total Requirements (add Rows 1 - 4)	6,727,167	7,327,455	7,123,217	6. Total Resources Except Property Taxes	5,432,474	4,877,458	4,556,717	7. Property Taxes to be Received	2,465,053	2,450,000	2,560,500	8. Total Resources (add Rows 6 and 7)	7,899,127	7,327,458	7,123,217	9. Property Taxes to be Received (from Row 7)	2,450,000	2,450,000	2,566,500	10. Estimated Property Taxes Not to be Received				A. Loss Due to Constitutional Limit	37,927	109,765		B. Discounts, Other Uncollected Amounts	116,403	171,431		11. Total Tax Levy (add Rows 13 and 14 A & B)	2,604,330	2,898,716		12. Total Tax Levy (Rows 13 and 14 A & B)				13. Permanent Rate Limit Levy (rate \$0.0149)	\$3,8149	\$3,8149		14. Local Option Levy	\$1,0700	\$1,0700		<table border="1"> <thead> <tr> <th>Name of Fund</th> <th>Actual Data Prior Year 2009-10</th> <th>Adopted Budget Current Year 2010-11</th> <th>Approved Budget Next Year 2011-12</th> </tr> </thead> <tbody> <tr> <td>Debt Service Fund</td> <td></td> <td></td> <td></td> </tr> <tr> <td>5. Total Other Use</td> <td>1,771,019</td> <td>1,573,400</td> <td>1,945,903</td> </tr> <tr> <td>6. Total Requirements (add Rows 1 - 5)</td> <td>1,771,019</td> <td>1,573,400</td> <td>1,945,903</td> </tr> <tr> <td>10. Total Resources Except Property Taxes</td> <td>536,015</td> <td>600</td> <td>311,456</td> </tr> <tr> <td>11. Property Taxes to be Received</td> <td>1,434,221</td> <td>1,573,400</td> <td>1,634,450</td> </tr> <tr> <td>12. Total Requirements (add Rows 10 and 11)</td> <td>1,770,236</td> <td>1,573,400</td> <td>1,945,903</td> </tr> <tr> <td>13. Property Taxes to be Received (from Row 11)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>    A. Discounts, Other Uncollected Amounts</td> <td>91,529</td> <td>113,025</td> <td></td> </tr> <tr> <td>14. Total Tax Levy (Rows 13 and 14 A &amp; B)</td> <td>1,664,339</td> <td>1,748,075</td> <td></td> </tr> <tr> <td>15. Levy for Payment of Bonded Debt</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>				Name of Fund	Actual Data Prior Year 2009-10	Adopted Budget Current Year 2010-11	Approved Budget Next Year 2011-12	Debt Service Fund				5. Total Other Use	1,771,019	1,573,400	1,945,903	6. Total Requirements (add Rows 1 - 5)	1,771,019	1,573,400	1,945,903	10. Total Resources Except Property Taxes	536,015	600	311,456	11. Property Taxes to be Received	1,434,221	1,573,400	1,634,450	12. Total Requirements (add Rows 10 and 11)	1,770,236	1,573,400	1,945,903	13. Property Taxes to be Received (from Row 11)				A. Discounts, Other Uncollected Amounts	91,529	113,025		14. Total Tax Levy (Rows 13 and 14 A & B)	1,664,339	1,748,075		15. Levy for Payment of Bonded Debt																																																																							
Name of Fund	Actual Data Prior Year 2009-10	Adopted Budget Current Year 2010-11	Approved Budget Next Year 2011-12																																																																																																																																																																																												
General Fund																																																																																																																																																																																															
1. Total Instruction	3,601,039	3,745,151	3,655,266																																																																																																																																																																																												
2. Total Support Services	3,126,128	2,780,810	2,605,931																																																																																																																																																																																												
3. Total Contingencies	801,497	261,000	0																																																																																																																																																																																												
4. Total Unappropriated / Reserved for Future Expenditure	0	400,000																																																																																																																																																																																													
5. Total Requirements (add Rows 1 - 4)	6,727,167	7,327,455	7,123,217																																																																																																																																																																																												
6. Total Resources Except Property Taxes	5,432,474	4,877,458	4,556,717																																																																																																																																																																																												
7. Property Taxes to be Received	2,465,053	2,450,000	2,560,500																																																																																																																																																																																												
8. Total Resources (add Rows 6 and 7)	7,899,127	7,327,458	7,123,217																																																																																																																																																																																												
9. Property Taxes to be Received (from Row 7)	2,450,000	2,450,000	2,566,500																																																																																																																																																																																												
10. Estimated Property Taxes Not to be Received																																																																																																																																																																																															
A. Loss Due to Constitutional Limit	37,927	109,765																																																																																																																																																																																													
B. Discounts, Other Uncollected Amounts	116,403	171,431																																																																																																																																																																																													
11. Total Tax Levy (add Rows 13 and 14 A & B)	2,604,330	2,898,716																																																																																																																																																																																													
12. Total Tax Levy (Rows 13 and 14 A & B)																																																																																																																																																																																															
13. Permanent Rate Limit Levy (rate \$0.0149)	\$3,8149	\$3,8149																																																																																																																																																																																													
14. Local Option Levy	\$1,0700	\$1,0700																																																																																																																																																																																													
<table border="1"> <thead> <tr> <th>Name of Fund</th> <th>Actual Data Prior Year 2009-10</th> <th>Adopted Budget Current Year 2010-11</th> <th>Approved Budget Next Year 2011-12</th> </tr> </thead> <tbody> <tr> <td>Debt Service Fund</td> <td></td> <td></td> <td></td> </tr> <tr> <td>5. Total Other Use</td> <td>1,771,019</td> <td>1,573,400</td> <td>1,945,903</td> </tr> <tr> <td>6. Total Requirements (add Rows 1 - 5)</td> <td>1,771,019</td> <td>1,573,400</td> <td>1,945,903</td> </tr> <tr> <td>10. Total Resources Except Property Taxes</td> <td>536,015</td> <td>600</td> <td>311,456</td> </tr> <tr> <td>11. Property Taxes to be Received</td> <td>1,434,221</td> <td>1,573,400</td> <td>1,634,450</td> </tr> <tr> <td>12. Total Requirements (add Rows 10 and 11)</td> <td>1,770,236</td> <td>1,573,400</td> <td>1,945,903</td> </tr> <tr> <td>13. Property Taxes to be Received (from Row 11)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>    A. Discounts, Other Uncollected Amounts</td> <td>91,529</td> <td>113,025</td> <td></td> </tr> <tr> <td>14. Total Tax Levy (Rows 13 and 14 A &amp; B)</td> <td>1,664,339</td> <td>1,748,075</td> <td></td> </tr> <tr> <td>15. Levy for Payment of Bonded Debt</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>				Name of Fund	Actual Data Prior Year 2009-10	Adopted Budget Current Year 2010-11	Approved Budget Next Year 2011-12	Debt Service Fund				5. Total Other Use	1,771,019	1,573,400	1,945,903	6. Total Requirements (add Rows 1 - 5)	1,771,019	1,573,400	1,945,903	10. Total Resources Except Property Taxes	536,015	600	311,456	11. Property Taxes to be Received	1,434,221	1,573,400	1,634,450	12. Total Requirements (add Rows 10 and 11)	1,770,236	1,573,400	1,945,903	13. Property Taxes to be Received (from Row 11)				A. Discounts, Other Uncollected Amounts	91,529	113,025		14. Total Tax Levy (Rows 13 and 14 A & B)	1,664,339	1,748,075		15. Levy for Payment of Bonded Debt																																																																																																																																																			
Name of Fund	Actual Data Prior Year 2009-10	Adopted Budget Current Year 2010-11	Approved Budget Next Year 2011-12																																																																																																																																																																																												
Debt Service Fund																																																																																																																																																																																															
5. Total Other Use	1,771,019	1,573,400	1,945,903																																																																																																																																																																																												
6. Total Requirements (add Rows 1 - 5)	1,771,019	1,573,400	1,945,903																																																																																																																																																																																												
10. Total Resources Except Property Taxes	536,015	600	311,456																																																																																																																																																																																												
11. Property Taxes to be Received	1,434,221	1,573,400	1,634,450																																																																																																																																																																																												
12. Total Requirements (add Rows 10 and 11)	1,770,236	1,573,400	1,945,903																																																																																																																																																																																												
13. Property Taxes to be Received (from Row 11)																																																																																																																																																																																															
A. Discounts, Other Uncollected Amounts	91,529	113,025																																																																																																																																																																																													
14. Total Tax Levy (Rows 13 and 14 A & B)	1,664,339	1,748,075																																																																																																																																																																																													
15. Levy for Payment of Bonded Debt																																																																																																																																																																																															

Publish 06/02/2011.

LOR12699

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

To assessor of Multnomah and Clackamas Counties

- File no later than JULY 15.
- Be sure to read instructions in the 2011-2012 Notice of Property Tax Levy Forms and Instruction booklet

**FORM ED-50  
2011-2012**

Check here if this is  
an amended form.

The Riverdale School District #51J has the responsibility and authority to place the following property tax, fee, charge or assessment  
District Name  
on the tax roll of Multnomah and Clackamas County. The property tax, fee, charge or assessment is categorized as stated by this form.  
County Name

<u>11733 SW Breyman Ave.</u> Mailing Address of District	<u>Portland</u> City	<u>OR</u> State	<u>97219</u> Zip	<u>07/01/2011</u> Date
<u>Paul Rodeman</u> Contact Person	<u>Business Office Staff</u> Title	<u>503-262-4840</u> Daytime Telephone		<u>prodeman@riverdale.k12.or.us</u> Contact Person E-mail

**CERTIFICATION** - You must check one box if you are subject to Local Budget Law.

- The tax rate of levy amounts certified in Part I are within the tax rate of 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 294.435.

**PART I: TOTAL PROPERTY TAX LEVY**

	Subject to Education Limits Rate -or- Dollar Amount	Excluded from Measure 5 Limits Amount of Levy
1. Permanent rate limit tax (per \$1000) .....	1 3.8149	
2. Local option operating tax .....	2 1.07	
3. Local option capital project tax .....	3	
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 .....	4a.	976,141
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 .....	4b.	771,934
4c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 4a + 4b) .....	4c.	1,748,075

**PART II: RATE LIMIT CERTIFICATION**

5. Permanent rate limit in dollars and cents per \$1,000 .....	5 3.8149
6. Date received voter approval for rate limit if new district .....	6
7. Estimated permanent rate limit for newly merged/consolidated district .....	7

**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 year levied	Final year to be levied	Total tax amount -or- rate authorized per year by voters
Operating	11/02/2010	2011-12	2015-16	\$1.07

