

**RIVERDALE SCHOOL DISTRICT 51J**  
**Resolution to Amend the Fiscal Year 2023-24 Budget**

- A. On June 12, 2023, the Board of Directors of the Riverdale School District, voted to adopt an annual budget for the Fiscal Year 2023-24 as required under Local Budget Law; and
- B. Oregon Local Budget Law, ORS 294.471 (a)(b)(c)(d) & (h), allows budget changes after adoption under prescribed guidelines.
- C. This resolution is to enable the Board to approve an Amendment to the annual budget for the Fiscal Year 2023-24, and is allowed under ORS 294.471(3) which states that the budget may be amended at a regular meeting of the governing body.
- D. This resolution revises appropriations and recognizes new resources for the General and Special Revenue Funds. Changes in appropriation levels are outlined in Attachment A to this resolution.
  - a. General Fund:
    - i. This resolution adjusts appropriation levels to reflect updated spending plans based on changes in resources. Major resource changes include the State School Fund that went from \$9.9B to \$10.2B and an increase in the Transportation Grant. Major appropriation changes include salaries, associated payroll, and contract changes. Details are outlined in Attachment A.
  - b. Special Revenue Funds:
    - i. This resolution adjusts appropriation levels to reflect updated spending plans based on changes in resources. Major resource changes include updated grant allocations for the Student Investment Account (SIA) and High School Success (HSS) and a new grant for Early Literacy. Major appropriation changes include salaries and associated payroll, as well as funding changes between grants in order to balance to the updated allocations from the State
- E. The Superintendent recommends approval of this resolution.

BE IT RESOLVED that the Board of Directors of Riverdale School District, hereby amend and appropriate the amounts summarized by Fund and Appropriation Level in Attachment A for fiscal year beginning July 1, 2023.

ADOPTED by the Board of Directors of Riverdale School District on the 11th day of September 2023.

  
Michele Rosenbaum, Board Chair

  
Christopher Russo, Superintendent

**Riverdale School District**  
**2023-24 Adopted Budget**  
**Amendment #1**  
*September 11, 2023*  
**Attachment A**

	<b>Adopted Budget</b>	<b>Adjustment</b>	<b>Amended Budget</b>
<b>100 - General Funds</b>			
<b>Resources</b>			
Beginning Fund Balance	\$ 760,000	\$ 45,000	805,000
Property Taxes	3,064,000	-	3,064,000
State	3,386,832	148,235	3,535,067
Private Contributions	1,462,000	-	1,462,000
Local Option	1,023,000	-	1,023,000
Tuition	1,311,600	-	1,311,600
Other Local	226,000	-	226,000
Intermediate	67,430	-	67,430
Federal	-	-	-
<b>Total</b>	<b>\$ 11,300,861</b>	<b>\$ 193,235</b>	<b>\$ 11,494,096</b>
<b>Requirements</b>			
Instruction	6,488,713	56,487	6,545,200
Support Services	4,278,953	78,053	4,357,006
Enterprise and Community Svcs	-	-	-
Debt Service	-	-	-
Transfers of Funds	50,000	-	50,000
Contingency	224,000	58,695	282,695
Unappropriated Ending Fund Balance	259,195	-	259,195
<b>Total</b>	<b>11,300,861</b>	<b>193,235</b>	<b>11,494,096</b>
<b>200 - Special Revenue Funds</b>			
<b>Resources</b>			
Beginning Fund Balance	661,144	-	661,144
Local Revenue	464,855	-	464,855
Intermediate Sources	-	-	-
State Sources	700,730	104,808	805,538
Federal Sources	226,283	-	226,283
Interfund Transfers	50,000	-	50,000
All Other Resources	-	-	-
<b>Total</b>	<b>2,103,013</b>	<b>104,808</b>	<b>2,207,821</b>
<b>Requirements</b>			
Instruction	1,594,984	77,126	1,672,110
Support Services	495,952	27,682	523,634
Enterprise and Community Svcs	12,077	-	12,077
Facilities Acquisition and Construction	-	-	-
Transfers of Funds	-	-	-
Contingency	-	-	-
Unappropriated Ending Fund Balance	-	-	-
<b>Total</b>	<b>2,103,013</b>	<b>104,808</b>	<b>2,207,821</b>

### 300 - Debt Service Funds

#### Resources

Beginning Fund Balance	63,774	-	63,774
Property and Other Taxes	1,941,600	-	1,941,600
Other Revenue from Local Sources	-	-	-
Federal Sources	-	-	-
Interfund Transfers	-	-	-
Total	<u>2,005,374</u>	<u>-</u>	<u>2,005,374</u>

#### Requirements

Debt Service	1,991,600	-	1,991,600
Contingency	-	-	-
Unappropriated Ending Fund Balance	13,774	-	13,774
Total	<u>2,005,374</u>	<u>-</u>	<u>2,005,374</u>

### 330 - PERS Bond Debt Service Funds

#### Resources

Beginning Fund Balance	111,153	-	111,153
Property and Other Taxes	-	-	-
Other Revenue from Local Sources	475,853	-	475,853
Federal Sources	-	-	-
Interfund Transfers	-	-	-
Total	<u>587,006</u>	<u>-</u>	<u>587,006</u>

#### Requirements

Debt Service	521,053	-	521,053
Contingency	-	-	-
Unappropriated Ending Fund Balance	65,953	-	65,953
Total	<u>587,006</u>	<u>-</u>	<u>587,006</u>

### 400 - Capital Projects Funds

#### Resources

Beginning Fund Balance	67,568	-	67,568
Other Revenue from Local Sources	100	-	100
Intermediate Sources	-	-	-
State Sources	-	-	-
Interfund Transfers	-	-	-
All Other Resources	-	-	-
Total	<u>67,668</u>	<u>-</u>	<u>67,668</u>

#### Requirements

Instruction	-	-	-
Support Services	-	-	-
Facilities Acquisition and Construction	67,668	-	67,668
Transfers of Funds	-	-	-
Contingency	-	-	-
Unappropriated Ending Fund Balance	-	-	-
Total	<u>67,668</u>	<u>-</u>	<u>67,668</u>

## 410 - Construction Excise Tax

### Resources

Beginning Fund Balance	144,980	-	144,980
Other Revenue from Local Sources	10,000	-	10,000
Intermediate Sources	-	-	-
State Sources	-	-	-
Interfund Transfers	-	-	-
All Other Resources	-	-	-
Total	<u>154,980</u>	<u>-</u>	<u>154,980</u>

### Requirements

Instruction	-	-	-
Support Services	-	-	-
Facilities Acquisition and Construction	154,980	-	154,980
Transfers of Funds	-	-	-
Contingency	-	-	-
Unappropriated Ending Fund Balance	-	-	-
Total	<u>154,980</u>	<u>-</u>	<u>154,980</u>

### All Funds Total

<u>16,218,902</u>	<u>298,043</u>	<u>16,516,945</u>
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**Riverdale School District**  
**Summary of Changes to 2023-24 Adopted Budget**  
**Amendment #1**  
*September 11, 2023*

<b>Adopted Resources:</b>	<b>General Funds (100)</b>	<b>Revenue Funds (200)</b>	<b>All Other Funds</b>	<b>Total Funds</b>
	<b>\$ 11,300,861</b>	<b>\$ 2,103,013</b>	<b>\$ 2,815,028</b>	<b>\$ 16,218,902</b>
<i>Adjustments:</i>				
1. Update State School Fund (SSF) allocation from \$9.9B to \$10.2B	130,000			130,000
2. SSF Transportation Grant cost increase will increase revenue received	18,235			18,235
3. Recognize Foundation give of \$300K, only built \$255K into the budget	45,000			45,000
4. Align High School Success Budget to updated allocations from the State		-38,974		(38,974)
5. Align Student Investment Account Budget to updated allocations from the State		99,882		99,882
6. New Early Literacy Grant, non-competitive through the State		43,900		43,900
<b>Total Resource Changes</b>	<u>193,235</u>	<u>104,808</u>	<u>-</u>	<u>298,043</u>
<b>Recommended Amended Resource Budget</b>	<u><b>\$ 11,494,096</b></u>	<u><b>\$ 2,207,821</b></u>	<u><b>\$ 2,815,028</b></u>	<u><b>\$ 16,516,945</b></u>

<b>Adopted Requirements:</b>	<b>General Funds (100)</b>	<b>Revenue Funds (200)</b>	<b>All Other Funds</b>	<b>Total Funds</b>
	<b>\$ 11,300,861</b>	<b>\$ 2,103,013</b>	<b>\$ 2,815,028</b>	<b>\$ 16,218,902</b>
<i>Adjustments:</i>				
	<i>Function</i>			
1. Increase in General Fund Support Services due to increased costs on annual services for Property Insurance and Audit, as well as addition of Foreign Liability and Cyber Security coverages.	2000	14,509		14,509
2. Increase in General Fund Support Services to align salaries and associated payroll with staffing changes for new hires and lane changes.	2000	3,370		3,370
3. Increase in General Fund Instruction to align salaries and associated payroll with staffing changes for new hires and lane changes.	1000	19,362	3,006	22,368
4. Increase in General Fund Support Services to appropriate additional resources for Retention Bonus.	2000	3,360		3,360
5. Increase in General Fund Instruction to appropriate additional resources for Retention Bonus.	1000	41,640		41,640
6. Increase General Fund Support Services appropriation to align with rates from the recent Transportation RFP.	2000	40,496		40,496
7. Increase in General Fund Support Services appropriation to align with inflation on updated repair and maintenance contracts as well as unanticipated AC unit purchases.	2000	9,000		9,000
8. Increase in General Fund Support Services to allocate appropriation for updated Communications plan.	2000	25,000		25,000

9. Funding Change for Jory Mental Health Services, additional resources in SIA allow for the move of the GF portion back to SIA.	2000	-17,682	17,682	-
10. Funding change for Early Literacy Professional Development from the GF over to the new grant.	1000	-4515	4,515	-
11. Increase in Contingency to move Foundation funds received in 2022-23 that were for 2023-24, as well as the remaining difference to balance the budget amendment.	6000	58,695		58,695
12. Decrease in HSS Instruction to align appropriations with decrease in allocation. This moves to SIA so it will be an in and out.	1000		-38,974	(38,974)
13. Increase in SIA Instruction to allocate resources to cover CTE supports due to the updated HSS allocation for 2023-24.	1000		38,974	38,974
14. Increase in SIA Instruction to allocate resources to provide additional Math supports due to recent review of testing results.	1000		49,000	49,000
15. Increase in SIA Support Services to allocate additional appropriation for change in staffing plan for Equity Director position.	2000		10,000	10,000
16. Increase in SIA Instruction for FTE increase for IA from .50 to .8125.	1000		12,753	12,753
17. Increase in SIA Instruction to align SIA appropriations with updated 2023 Summer School plan.	1000		7,851	7,851
Total Requirement Changes		<u>193,235</u>	<u>104,808</u>	<u>-</u>
<b>Recommended Amended Requirement</b>		<b>\$ 11,494,096</b>	<b>\$ 2,207,821</b>	<b>\$ 2,815,028</b>
				<b>\$ 16,516,945</b>