

Riverdale School District

Multnomah County School District 51J



Cover artwork created by: Callie H.

2025-26 Proposed Budget

July 1, 2025 - June 30, 2026

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RIVERDALE SCHOOL DISTRICT #51J

PORTLAND, OREGON

PROPOSED BUDGET 2025-2026

Christopher Russo
Superintendent

Prepared by:

Nicole Bassen
Business Manager

**RIVERDALE SCHOOL DISTRICT 51J
PROPOSED BUDGET 2025-2026
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INTRODUCTION

April 9, 2025

Dear Riverdale Budget Committee Members and Community,

As I enter my third year of superintendency at Riverdale School District, I can confidently relate that we understand our budget's nuance and have corrected much historical inefficiency/lack of formality that has compounded over the past ten years. Unlike most of our area district counterparts, through prudence and early action, we have navigated to a position of relative stability with pending opportunities for increased revenue coupled with an ability to absorb variable costs.

As in previous years, the administrative team continues to review all aspects of operations to optimize expenditures and explore opportunities to leverage available revenue. It is an ongoing and necessary endeavor. While it is anticipated that we will need to access some level of contingency for the 25-26 school year to support upcoming negotiations, and despite the unexpected impact of higher PERS rates, our overall fiscal position remains conservative, allowing for revenue growth. It is important to note that without the intentional actions taken over the past two years, the PERS rate increase would have depleted our reserves and put us in a position of reductions. As a result, we will enter the 2025-26 school year with the Board-mandated 5% reserve intact and a projected beginning fund balance comparable to that of 2024-25. If realized, this would mark the first time in many years that the district has successfully aligned revenues and expenditures to achieve a balanced budget.

As we know, the Riverdale School District is most fortunate to draw upon a wide variety of unique revenue streams, allowing us to stand out as a premier institution. The Riverdale Foundation will augment the District's revenue by \$1.2M, 9.5% of our total general fund revenue. The local levy will bring another \$1.1M to supplement district services further. Tuition paid by students attending districts that don't release transfer students brings an additional \$1.2M in estimated revenue to Riverdale. Both schools' Parent/Teacher Clubs (PTC) recently raised considerable funds to upgrade technology across both buildings. Grants such as Title, High School Success, IDEA, and the Student Investment Act (SIA) further support the District's services offered to students. These many revenue sources augment the funds provided to the District from the State of Oregon's *State Schools Fund* each year.

The past year, Riverdale High School achieved the number #1 public high school in the state, while the District ranked #2. In addition to these accolades, [Riverdale Annual](#) highlights many district accomplishments leading up to our District's current distinction and prominence. All of these acknowledgments have an impact on the budget. As a result of our hard work, there is an

increase in the number of incoming 9th graders. If all things remain the same, this will mean revenue growth.

We recommend continuing to monitor and refine our educational service delivery model by focusing on expenditure efficiencies and leveraging revenue. This includes exploring the renewal of the PERS side account and considering a potential increase in the levy for the 2026-27 school year. From this stable and cautious fiscal foundation, we will build on successful marketing initiatives, particularly by leveraging the anticipated adoption of the IB program at the high school and its potential expansion at the grade school. Additionally, we recommend maintaining a fiscally conservative budgeting approach to hedge against anticipated volatility in the State School Fund and the pending 2025-27 licensed contract negotiations.

I want to thank our district office staff for their efforts in preparing the 2025/26 budget, especially the widespread support, infinite patience, and dedication of staff and the community while we work through challenges.

I also want to thank the School Board and the Budget Committee members for their volunteer service to help make Riverdale School District an exceptional academic institution.

Warm wishes,



Christopher Russo
Superintendent

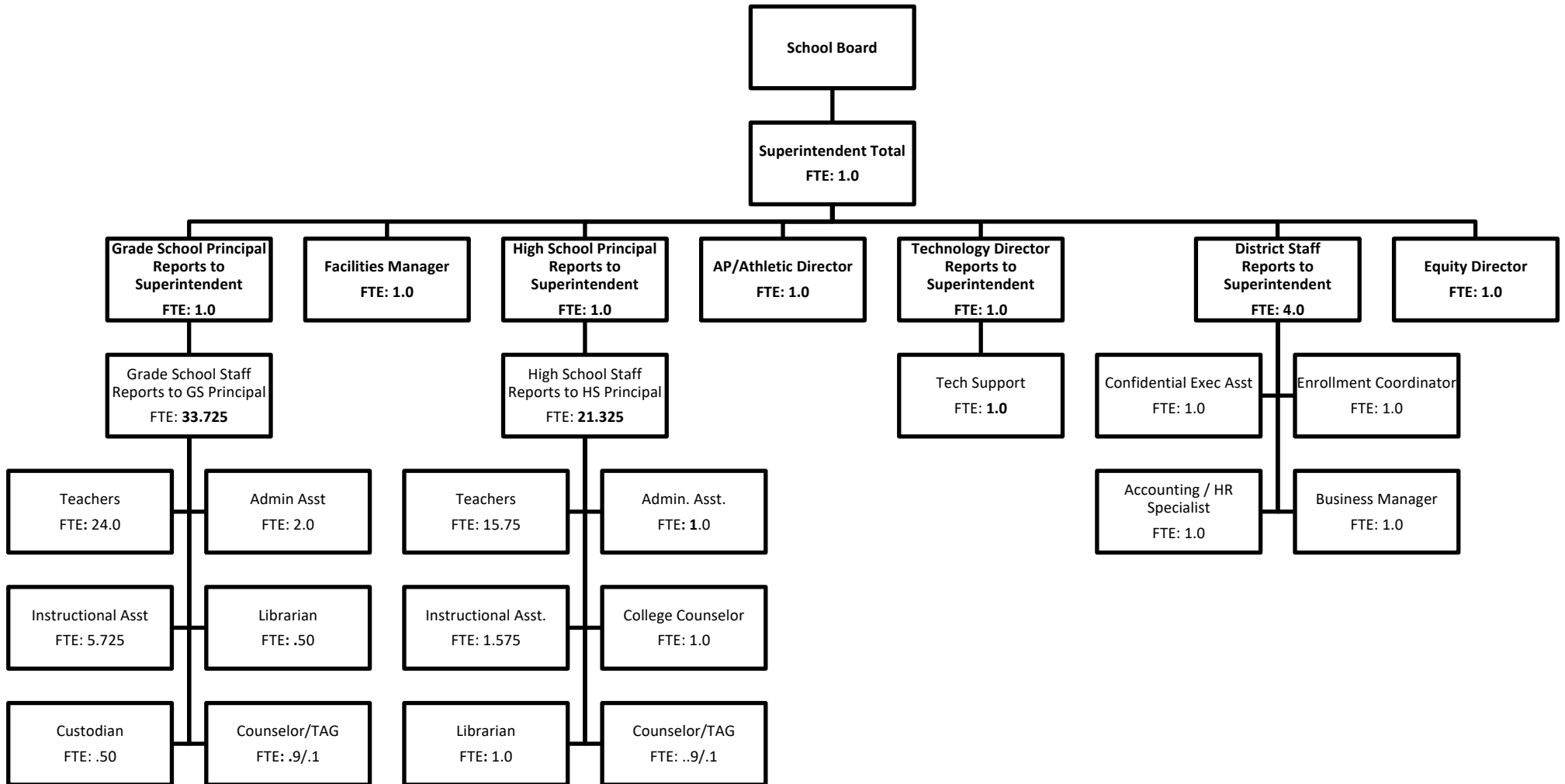
**Riverdale School District 51J
2025-26 Budget Committee & District Staff**

Board Members	Role	Term Expires
Michele Rosenbaum	Board Chair	6/30/25
Mina Stricklin	Board Vice Chair	6/30/27
Shaina Weinstein	Board Member	6/30/25
Ali Lanenga	Board Member	6/30/27
Kevin McPherson	Board Member	6/30/25

Budget Committee Members	Role	Term Expires
Olga Dal	Citizen Member	6/30/26
Jenny Ko	Citizen Member	6/30/25
Jon Palmer	Citizen Member	6/30/25
David Simbro	Citizen Member	6/30/26
Jason Zellmer	Citizen Member	6/30/26

Administration	Title
Christopher Russo	Superintendent
Bart Hawkins	High School Principal
Vacant	Grade School Principal
Nicole Bassen	Business Manager

Riverdale School District 51J Organization Chart 2025-2026 Budget



RIVERDALE SCHOOL DISTRICT #51J BUDGET PROCESS

The Riverdale School District prepares its annual budget in accordance with Oregon Local Budget Law (ORS 294), which provides standard procedures for preparation, presentation, and administration of budgets. Opportunity for public involvement in the budget process is mandated by the law. Oregon Local Budget Law also requires that the budget be balanced – projected resources must equal projected requirements in each fund.

Preparation of the budget involves many steps and months of work by District staff, with guidance from the School Board. The budget process is not simply done once a year, it is a continuous process taking almost 24 months to complete a cycle. The process is made of phases with three distinct products:

PROPOSED BUDGET

The Proposed Budget is the product of a collaborative process that includes initial budget development, analysis, and revision. Once a proposed budget is developed, the Superintendent presents it and the Budget Message to the Budget Committee and community.

APPROVED BUDGET

The Budget Committee reviews the proposed budget and receives public comment. During this process the committee will assess the reasonableness of the budget to meet the priorities and goals of the district as set by the board. The Budget Committee recommends revisions to the budget, if needed, and approves a budget for adoption by the School Board as well as formally sets the tax rates and general obligation bond levy. No new program shall be considered for the budget estimate that has not previously been submitted to the board.

ADOPTED BUDGET

After the Budget Committee approves a budget, the budget is forwarded to the School Board for further public testimony and review. A summary of the approved budget and notice of budget hearing is published in the local newspaper in advance of the hearing. The notice indicates where the complete budget document is available for inspection.

After the budget hearing and consideration of public testimony, the School Board adopts the budget. The adopted budget becomes the short-term operational plan and fiscal guideline for the Riverdale School District board of directors and administrative staff for the 2024-2025 fiscal year.

SUPPLEMENTAL BUDGETS

Local budget law defines procedures and controls on allowed changes to the budget during the fiscal year, commonly referred to as supplemental budgets. If the school district receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year. A supplemental budget cannot be used to authorize a tax levy.

The School Board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget of the fund being adjusted. If the expenditures are greater than 10 percent, the School Board must first publish the supplemental budget and hold a special hearing.

BUDGET OFFICER AND COMMITTEE

To ensure participation in the budget process, Local Budget Law requires that a budget officer be appointed and a budget committee consisting of Board members and members of the public be formed. The District’s budget officer prepares the Proposed Budget under the direction of the Superintendent. The budget committee then reviews, revises, and approves the budget before formally adopted by the governing body.

Public notices are published, budgets are made available for public review, and opportunities for public comment are also provided. The structure encourages public participation in the budget decision-making process and gives public exposure to budgeted programs and fiscal policies prior to adoption.

BUDGET FORMAT

The Oregon Department of Education (ODE), through the administrative rule process, adopts a chart of accounts that is used to classify revenues and expenditures. All Oregon school districts are expected to follow the chart of accounts for budgeting and financial reporting ([Oregon Program Budgeting & Accounting Manual](#)). The Riverdale School District appropriates its expenditure budget at the major function level. The function areas, as defined by ODE, are Instruction (1000), Support Services (2000), Enterprise and Community Services (3000), Facilities Acquisition and Construction (4000), Other Uses, which are mainly transfers and debt service (5000), Contingency (6000), and Unappropriated Ending Fund Balance (7000).

REVENUE

Major Sources

- 1000 Local Sources
- 2000 Intermediate Sources
- 3000 State Sources
- 4000 Federal Sources
- 5000 Other Sources

EXPENDITURES

Expenditures are classified by function and object

Major Functions

- 1000 Instruction
- 2000 Support Services
- 3000 Enterprise and Community Services
- 4000 Facilities Acquisition and Construction
- 5000 Other Uses (Interagency/Fund Transactions and Debt Service)
- 6000 Contingency
- 7000 Unappropriated Ending Fund Balance

Major Objects

- 100 Salaries
- 200 Associated Payroll Costs
- 300 Purchased Services
- 400 Supplies and Materials
- 500 Capital Outlay
- 600 Other Objects
- 700 Transfers
- 800 Other Uses of Funds



Riverdale School District Budget Calendar 2025-26

Adopted 04.07.2025

		Inform / Review	Action	
August 19, 2024	School Board Meeting 9:00 AM - There are no open Budget Committee positions for the 2025-26 budget process. Did not open applications.	✓		Riverdale GS
September 16, 2024	School Board Meeting 6:00 PM - Board reviews and approves 2025-26 Budget Calendar		✓	Riverdale GS
December 16, 2024	School Board Meeting 6:00 PM - Financial update to review need for mid-year amendment	✓		Riverdale GS
February 10, 2025	School Board Meeting 6:00 PM - Possible mid-year amendment		✓	Riverdale GS
April 2, 2025	<i>Publish 1st Notice of Budget Committee Meeting (5 to 30 days before the meeting)</i>			Lake Oswego Review
April 9, 2025	<i>Publish 2nd Notice of Budget Committee Meeting (5 to 30 days before the meeting)</i>			Lake Oswego Review
April 9, 2025	Budget Committee Workshop 6:00 PM - Budget Process and Role of the Budget Committee - Provide an update on the State School Fund and Revenue - Budget Committee to ask questions about the process	✓		Riverdale GS
April 23, 2025	1st Budget Committee Meeting 6:00 PM - Public Testimony Proposed Budget: - Receive Superintendent's 2025-26 Proposed Budget Message - Elect Budget Committee Officers - Budget Committee Discussion - Public Testimony	✓		Lake Oswego Review
April 30, 2025	2nd Budget Committee Meeting 6:00 PM - Public Testimony Approved Budget: - Budget Committee Discussion - Public Testimony - Budget Committee approves 2025-26 Proposed Budget and tax levies		✓	Riverdale GS
May 10, 2025	Approved Budget to TSCC (no later than May 15, 2025) TSCC Commissioners will review, discuss, and certify the budget			
May 12, 2025	School Board Meeting 6:00 PM - Possible year-end amendment		✓	Riverdale GS
May 28, 2025	<i>Publish Notice of Budget Hearing and Budget Summary</i>			Lake Oswego Review
June 9, 2025	School Board Meeting 6:00 PM Adopted Budget: The Board conducts a public hearing, adopts the budget, makes appropriations, and imposes taxes		✓	Riverdale GS
July 15, 2025	<i>Submit Tax Certification documentation</i> <i>File budget information with the County Recorder and Designated Agencies</i>			

FINANCIAL SECTION

Strategic Priorities - *Informed by the Strategic Plan and Community Engagement*

At the start of the 2022 school year, the district set an ambitious goal of developing a new three-year strategic plan, which was completed by January 2023. The strategic plan is based on five strategic priority areas, each of which includes community-guided actions. This process honored existing initiatives and interests while fostering ambition and innovation for the future. Riverdale's strategic plan is designed to be intentional and dynamic, allowing for the incorporation of new priorities as they emerge. The planning for the 2025-28 strategic plan is already underway, having gathered input through virtual Q&A sessions and surveys.

The Riverdale School District's strategic planning process centers around five themes that support the district's mission and align with its vision. These five strategic themes are:

- Campus Safety & Design
Education at Riverdale requires a robust, modern, and safe campus infrastructure. To meet the demands of 21st-century learning, Riverdale is committed to embracing innovation and maintaining a state-of-the-art, secure learning environment.
- District Identity & Sustainability
Riverdale recognizes the importance of both its public and private identities. For long-term sustainability, there must be a focused effort on developing a unified campus identity, which is supported by targeted recruitment and marketing efforts.
- Learning & Instruction
Riverdale fosters lifelong learning for students, teachers, and staff. **Learning** involves acquiring knowledge, skills, and habits of mind, while **instruction** focuses on how they acquire these skills. Learning and instruction are at the heart of the district's mission.
- Community & Belonging
Riverdale's community consists of students, staff, parents, caregivers, school board members, and volunteers, representing a diverse group from around the world now living across the Portland Metro area. The district strives to create an environment where everyone feels valued and authentic.
- Communication & Connection
Riverdale is dedicated to providing the community with timely, relevant, and transparent communication in various formats. The goal is to continuously create opportunities for alignment across the district, fostering a strong, unified community identity. Community involvement and input are critical to achieving our goals.

Aligning district efforts with the strategic plan is essential for informing the upcoming budget. Given the uncertainty surrounding statewide funding, the 2025-26 Proposed Budget prioritizes maintaining current investments identified in the 2022-25 plan, while also allowing for *potential* expansion or enhancement of programs as they evolve through the strategic planning process.

Budget Overview

Over the past nine years, Riverdale has consistently operated in a deficit spending position, with only three exceptions—including the 2022–23 school year, when an additional contribution from the Riverdale Foundation helped offset costs. Recognizing that continued deficit spending was not sustainable, the district launched a comprehensive effort early in 2022–23 to evaluate operations, optimize expenditures, and maximize revenue. As part of this effort, the Board approved the formation of an eight-person subcommittee charged with reviewing revenue-generating opportunities and cost-saving measures, ultimately providing a prioritized set of recommendations. These efforts laid a strong foundation for Riverdale heading into 2024–25 and have enabled the district to propose a 2025–26 budget that sustains key programming and aligns with our long-term strategic goals, even amid financial uncertainties. Two unknowns influencing the 2025–26 budget process: first, the State is developing its budget on the same timeline, which means the State School Fund (SSF) allocation remains an estimate at this stage. Second, the district has entered into negotiations with the Riverdale Teachers Association (RTA). Both processes will run alongside the budget development and require us to make informed decisions before all variables are finalized. Any financial outcomes from negotiations and the State will need to be incorporated through a budget amendment early in the 2025–26 fiscal year.

The 2025–26 fiscal year marks the beginning of a new biennial budget cycle for Oregon (2025–27), and developing a budget in the first year of a biennium presents inherent challenges, as many funding decisions are still unknown. As of early April 2025, Oregon’s legislative session is well underway, with several education-related bills advancing through committee. The State School Fund is currently proposed at \$11.36 billion—an 11.3% increase over the previous biennium. While this reflects a notable investment in K–12 education, districts across the state are carefully evaluating the impact of increased costs, particularly related to PERS and Special Education. For Riverdale, the employer PERS rates are projected to rise by over 7% across both tiers. However, pending legislation with strong bipartisan support could reduce this increase by 1.68%, and this adjustment has been incorporated into the district’s budget planning. Lawmakers are also considering proposals to expand support for special education, rural schools, and small districts. Riverdale remains engaged and informed as the session progresses and is committed to developing a thoughtful, student-centered budget for the year ahead.

The 2025–26 budget is built on the currently proposed State School Fund allocation of \$11.36 billion. Riverdale’s General Fund revenue is projected at \$11,400,803, reflecting an increase of \$570,360 (5.3%) over the 2024–25 adopted budget. General Fund expenditures for 2025–26 are estimated at \$11,598,656, an increase of \$529,917 (4.8%) from the prior year. The proposed budget accounts for increases related to staff experience (Step increases), utilities, PERS contributions, transportation, repairs and maintenance, and property insurance. It also includes continued support for the International Baccalaureate Programme at the high school.

The chart below outlines projections for the next two years, including an early estimate for 2026–27, based on current assumptions. In 2023–24, expenditures exceeded revenue, and the 2024–25 adopted budget anticipated expenditures to exceed revenue by \$238K. However, current projections suggest that the gap may narrow to \$100K or less, depending on end-of-year adjustments. The 2024-25 budget year was built with conservative revenue estimates and opportunities to recognize additional income. We have continued that cautious approach in planning for 2025–26.

General Fund	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed	2026-27 Estimate
Revenue	\$ 10,856,321	\$ 10,830,443	\$ 11,400,803	\$ 11,944,663
Fund Balance	\$ 958,686	\$ 800,000	\$ 800,000	\$ 602,147
Salaries	\$ 5,532,021	\$ 5,614,333	\$ 5,722,813	\$ 5,894,497
Associated Payroll	\$ 3,033,188	\$ 3,194,593	\$ 3,440,650	\$ 3,509,463
Non-Personnel	\$ 2,443,499	\$ 2,259,813	\$ 2,435,194	\$ 2,459,546
	\$ 11,008,707	\$ 11,068,740	\$ 11,598,656	\$ 11,863,506
Estimated Deficit (w/o fund balance)	\$ (152,386)	\$ (238,297)	\$ (197,853)	\$ 81,158

For 2025–26, the projected shortfall between revenue and expenditures is \$198K. Of the \$530K increase in expenditures over the prior year, \$322K—or 56%—is due to the PERS rate increase. Had PERS rates remained flat, the budget would have been balanced. While the beginning fund balance is considered part of the district’s overall revenue picture, aligning ongoing expenditures with recurring revenue supports long-term fiscal health and helps maintain or grow the contingency fund, in line with board policy. A strong contingency provides the district with the flexibility to respond to unforeseen costs (ex. PERS) and ensures greater stability in programming for students and families.

The 2025–26 Proposed Budget takes a conservative approach across all areas, creating opportunities to potentially offset the shortfall as the academic year progresses.

The charts on the next two pages outline the major changes in general fund revenue and expenditures from 2024-25 Adopted to 2025-26 Proposed with information on the main drivers.

General Fund Revenues Increases		
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Property Taxes	\$ 109,000.00	Assumes: 3% growth Mult Co and 3.2% Clack and 96% Collection rate. Growth is based TSCC suggested rates and forecasted outlook.
Local Option Taxes	\$ 78,000.00	Assumes: 3% growth Mult Co, 3.2% Growth Clack and 96% Collection rate, Compression of 3% Mult Co and Clack
Tuition	\$ 93,356.00	2024-25 Tuition student count 93, conservative budget built on 86 tuition and 482 SSF, 3% rate increase for 2025-26
Interest	\$ 10,000.00	Align with current interest rates and collections
Rentals	\$ 35,000.00	Align with trending rental revenue due to increased facility usage across the district.
Foundation	\$ 68,000.00	Align to Foundation approved gift for 2025-26
State School Fund	\$ 185,000.00	Built on \$11.36B, 482 SSF Students, 6.46 Teacher Experience rating
Arts Tax	\$ 21,900.00	Align with 2024-25 receipts and historical increases for COLA
Total Increases	\$ 600,256.00	

Decreases		
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Common School Fund	\$ (8,896.00)	Align with 2024-25 allocation
HCD	\$ (16,000.00)	Align with 2024-25 collection allocation of a lower amount across the state
Small HS Adj	\$ (5,000.00)	Align with most recent receipts and HS student count
Total Reductions	\$ (29,896.00)	

Total Increase	\$ 570,360.00
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General Fund Expenditures		
Increases		
Salaries	\$ 108,479	Step for those eligible
Associated Payroll	\$ 246,057	PERS rates increased from OPSRP 11.14% to 16.64% and Tier I/II from 13.98% to 19.82%
Utilities	\$ 8,617	Increased costs associated with utility rate increases
Transportation	\$ 27,982	Contract escalation 8%
Repairs & Maintenance	\$ 56,847	Increased costs, contract escalation and aging systems
Consumable Supplies/Professional Services	\$ 55,774	Cost increases due to escalations in contracts and inflation on supplies
Insurance	\$ 7,641	Liability and Property insurance estimated 10% increase
Other	\$ 18,520	Includes escalation on land lease, telephone increases, shifts between account codes, escalations on other contracts (Audit Services)
*Contingency & Unappropriated Fund Balance	\$ 40,443	Align Contingency and Unappropriated fund balance with new district policy DA
Total Increases	\$ 570,360	
<i>*Contingency & Unappropriated Fund Balance</i>	<i>\$ 40,443</i>	<i>No expenditures hit these lines, a budget amendment would be needed to move them into the budget</i>
Total Increase in Spending	\$ 529,917	

Budget Assumptions

Revenue

Student Enrollment Estimates

Riverdale school district is unique among Oregon schools as we have resident students as well as students who attend either by transfer or tuition. Families that move into the district may enroll at any time during the year. For non-resident families, Riverdale holds a lottery each year and enrollment is based on space available within a grade level. The spaces offered are based on input from school principals and school board approval as outlined in board policy. Families that receive a spot through the lottery have the option of attending Riverdale on a transfer, or if their resident district does not allow a transfer (releasing the State School Fund allocation for their student) the student may attend as tuition-paying.

Student enrollment is a key factor in determining both State School Fund (SSF) allocations and tuition revenue. The chart below, broken down by enrollment type (SSF or tuition), reflects our current projections for the 2025–26 school year—a net increase of four students over current enrollment, with two additional students anticipated at both the grade school and high school. Historically, actual enrollment in September can vary significantly from spring projections. To help mitigate potential financial impacts from lower-than-expected enrollment, we are projecting steady enrollment at both schools, with a more conservative emphasis on state-funded students. This approach helps reduce risk while still providing an optimistic outlook for potential additional resources.

2025-26 Enrollment Projection			
Grade	Proposed Enrollment	Tuition	Resident/ Transfer
Grades K-8	412	55	357
Grades 9-12	156	31	125
Total Enrollment	568	86	482

Tuition Estimate

The budget subcommittee recommended that the district adopt a gradual, predictable, and ongoing approach to tuition adjustments. In alignment with that guidance, the district implemented a 4% tuition increase in 2023–24, followed by a 3% increase in 2024–25. The 2025–26 budget reflects the board-approved 3% increase for the upcoming year. The table below outlines projected tuition rates by grade level, based on an estimated 86 tuition-funded students. For comparison, the current year includes 93 tuition-paying families. The budget also accounts for a modest reduction to reflect discounts provided to families with multiple students enrolled at Riverdale.

In previous years, tuition projections were based on the number of confirmed students at this point in the enrollment cycle. However, like the State School Fund, there tends to be significant fluctuation between spring projections and actual enrollment in the fall. As a result, this year’s estimate takes a more conservative approach, allowing room for additional revenue if actual enrollment exceeds projections in 2025–26.

2025-26 Tuition Projection			
Grades	Tuition	Students	Total Tuition
Kindergarten	\$13,287	8	\$106,296
1st - 4th	14,472	24	347,328
5th - 8th	14,914	23	343,022
9th - 12th	15,440	31	478,640
Total		86	1,275,286
Multi-Student Discount			(24,930)
2025-26 Tuition Budget			\$ 1,250,356

State School Fund Formula Estimate

The State School Fund (SSF) is the primary source of funding for K–12 public education in Oregon and is allocated by the Oregon Legislature based on factors such as state revenue forecasts, student enrollment, and educational needs. The SSF is funded through a combination of state and local revenues. Local revenue, primarily from property taxes, is collected by school districts, while the state portion is distributed directly to districts. Together, these components form the district’s total SSF allocation reflected in the annual budget.

The Oregon Department of Education distributes SSF funds using a formula that accounts for student enrollment and applies additional weighting for various demographic characteristics. Resident and transfer students are included in the formula count (ADMr) while tuition-paying students are excluded. The formula is based on extended ADMw, which uses either the current or prior year’s enrollment—whichever is higher—to ensure stability in funding. Riverdale also receives additional support through the Small School Correction and the Small High School Grant, both of which provide extra funding to districts with fewer than 350 students and are factored into the weighted ADMw.

For the 2025–26 school year, Riverdale’s SSF revenue is projected at \$4,079,000—an increase of \$185,000 (4.8%) compared to the 2024–25 adopted budget. The transportation allocation, which supports home-to-school travel and curricular field trips, is projected at \$316,734, reflecting an 8% increase from the prior year. Rising transportation costs are largely attributed to increased staffing expenses and inflation. These costs are 70% reimbursable under the SSF formula, helping to offset their impact on the general fund.

2025-26 State School Fund		
Description	Ratio	Amount
ADMr	1	482
Students in ESL Programs	0.5	9.7
Students in Pregnant and Parenting Programs	1	0
IEP Student Capped at 11% of District ADMr	1	53.02
Students on IEP Above 11% of ADMR	1	0
Students in Poverty	0.25	8
Students in Foster Care and Neglected/Delinquent	0.25	0
Romote Elementary School Correction	1	0
Small High School Correction	1	81.5
Post Graduate Scholars	-0.25	0
Extended ADMw		623.37
Estimated Formula Revenue per ADMw	\$ 11,539.32	\$ 7,193,266
Estimated Transportation Grant (70%)	\$ 350,000.00	\$ 245,000.00
Total Estimated SSF Formula Revenue		\$ 7,438,266

2025-26 Local Revenues	
Revenue	Amount
Property Taxes	\$ 3,288,000.00
Federal Forest	-
Common School	70,547.00
County School	-
In-Lieu	-
Total Local Revenue	\$ 3,358,547
2024-25 Projected SSF Revenue	\$ 4,079,719

Property Taxes

Property taxes are a key revenue source for funding the operations of Riverdale School District. These taxes are based on the assessed value of all taxable properties within the district and are collected by the respective counties. The total collection includes current year taxes, prior year collections, as well as any penalties and interest. Riverdale’s current tax rate is \$3.8149 per \$1,000 of assessed value.

For the 2025–26 fiscal year, projected property tax revenue is \$3,254,000. This estimate is based on a 3% increase in assessed values for Multnomah County and a 3.2% increase for Clackamas County, using a historical collection rate of 96%. These growth rates were established by analyzing a three-year average, as well as forecasts provided by the counties and the Tax Supervising and Conservation Commission (TSCC).

The table below shows a comparison of property tax revenue over the past four years, along with the current year’s adopted budget and the proposed budget for 2025–26.

Property Taxes	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed
Current Year Taxes	2,804,831	2,860,261	2,930,273	3,016,502	3,099,000	3,208,000
Prior Year Taxes	39,922	(3,277)	34,700	32,854	40,000	40,000
Interest	1,692	1,160	6,328	9,133	6,000	6,000
Total	2,846,445	2,858,144	2,971,300	3,058,489	3,145,000	3,254,000
Percent change	4%	0%	4%	3%	3%	3%

Local Option Levy

In the November 2020 election, Riverdale community members approved the continuation of a 5-year Local Option Levy at a rate of \$1.37 per \$1,000 of assessed value. This levy generates approximately 9% of the district’s General Fund budget and plays a vital role in supporting the exceptional education and services provided to Riverdale students. The Local Option Levy helps fund programs and opportunities that would otherwise be difficult—if not impossible—to sustain through state funding alone, such as smaller class sizes, enriched curriculum, arts, and extracurricular activities.

This levy is set to expire in 2025-26 and will be up for renewal. If approved by voters, the new levy would begin in the 2026-27 school year. Local Option Levies apply only to the gap between the tax limits established by Measure 5 and those set by Measures 47/50, resulting in varying impacts depending on individual property values.

For the 2025–26 fiscal year, the projected revenue from the Local Option Levy is \$1,130,000. This projection assumes a 3% increase in assessed value for Multnomah County and a 3.2% increase for Clackamas County, along with a historical collection rate of 96%. Estimated compression loss—when tax bills exceed the Measure 5 limit of \$5 per \$1,000 of Real Market Value (RMV) for education—is forecasted at 3% for both counties, a slight improvement from prior years. We saw a decrease in compression loss in 2024–25, and this trend is expected to continue into 2025–26.

While Local Option Levy revenue can impact State School Fund allocations under HB 4117, current projections indicate Riverdale remains within allowable limits, so no reduction in State School Fund revenue is expected. The table below provides a historical overview of Local Option Levy revenue over the past four years, along with the current year’s adopted budget and the proposed amount for 2025–26. The 2025–26 estimate reflects a 3% increase, based on updated projections for 2024–25, which are trending closer to \$1.1 million due to lower-than-expected compression.

Local Option	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2025-26 Proposed
Current Year Taxes	\$ 865,013	\$ 945,364	\$ 989,006	\$1,030,879	\$1,037,000	\$1,115,000
Prior Year Taxes	12,861	-	11,725	10,983	15,000	15,000
Interest	397	-	539	2,978	-	-
Total	878,271	945,364	1,001,270	1,044,840	1,052,000	1,130,000
Percent change	-6%	8%	6%	4%	1%	7%

Foundation Contribution

The Riverdale Schools Foundation, funded through generous donations from parents and community members, plays a vital role in sustaining the distinctive qualities of our public school district—qualities that set Riverdale apart from other public schools in Oregon. In a landscape where school funding is often unpredictable, districts across the state frequently face difficult decisions that result in reductions to essential programs and services in order to maintain financial balance. These reductions commonly affect areas such as art, music, athletics, after-school programs, and staffing for positions like librarians and counselors. Within this context, both the Foundation and our broader community have become essential partners in preserving the comprehensive educational experience Riverdale offers.

For the 2025–26 school year, the Foundation allocation is budgeted at \$1.168 million to support the district’s operational programming—a modest increase from the 2024–25 adopted budget. This continued support helps enhance instructional offerings and expand student services well beyond what is possible with state funding alone.

Multnomah Education Service District (MESD) Resolution Funds

MESD is a public agency responsible for a variety of direct and indirect educational services to the eight Multnomah County school districts as well as other public and private agencies. MESD’s services are those best managed on a regional basis either because they are too costly for an individual district to support, or because demand for the service within a single district is limited.

MESD’s core services are funded by the State School Fund, local property taxes, contracts, and grants. The state allocates support to all Education Service Districts (ESD) in the state by granting each ESD a fixed share of the total ESD funding formula revenue. The ESD then allocates these funds to the participating local school districts.

There are more than 60 separate “resolution” services and programs from which component districts choose to spend their annual allocation. In addition, numerous programs are operated on a contracted or fee-for-service basis. Some programs may be funded through both resolution and contract dollars. Each participating local school district selects from a menu of services. Due to the decline in enrollment, the resolution dollars Riverdale receives has gone down over the last few years. The resolution dollars primarily support our Student Services, these include Speech Pathology, Occupational Therapy, Psychological Services, Assistive Technology, and Nursing. During COVID the district increased nursing services to 1.0 FTE from .40 FTE in order to support the reporting, testing, and district needs during the pandemic. This increase and the reduced enrollment created a deficit that has rolled forward. Any amount that exceeds the district’s resolution amount is considered contracted services and would need to be paid from an appropriate district source or a reduction in services.

Other Funds and Sources of Revenue

Federal Funds:

Historically, the district receives a modest amount of federal funding through Title I, Title II-A, and Title IV-A, which support student services and staff development, helping to offset general fund expenditures in these areas. For the 2025–26 school year, Riverdale’s Small Area Income and Poverty Estimates (SAIPE) fell below the threshold required to receive Title I funds, resulting in an anticipated loss of approximately \$10,000 in annual funding. Due to ongoing uncertainty at the federal level with a new administration in place, the 2025–26 budget includes placeholders for Title II-A and Title IV-A funds, though no staffing is currently allocated to these sources. If the funding is awarded, it will generate modest savings to the general fund. In addition to Title funds, Riverdale continues to receive federal funding under the Individuals with Disabilities Education Act (IDEA) to support special education services.

State Funds:

Student Success Act (SIA) - The largest source of state grant funding for Riverdale is the Student Investment Account (SIA), established under the Student Success Act. Although SIA is a non-competitive grant, districts are required to submit a detailed application every three years outlining a plan that aligns with both their Strategic Plan and Continuous Improvement Plan. This plan must specify targeted activities, investments, and expected outcomes. Any significant changes to the plan require submission to the Oregon Department of Education (ODE), and in some cases, approval by the school board. For the 2025–26 school year, Riverdale’s estimated SIA allocation is \$540,367—a slight decrease of \$1,744 from the previous year. Despite the modest reduction, the 2025–26 budget continues to fund key priorities that align with the district’s goals. These include:

- Increased access for students in need of academic support, including targeted support in K–8 literacy and math
- Providing social-emotional instruction and support for all students
- Braiding racial equity and social justice strategies into core instructional practices
- Supporting a well-rounded education through programs such as Career and Technical Education (CTE) and the launch of the International Baccalaureate Programme at the high school

These investments reflect Riverdale’s ongoing commitment to student success, equity, and educational excellence.

Other State Sources include but aren’t limited to, High School Success, TAP Grants for Facility Assessments and Long Range Planning as well as the Early Literacy grant. The district is estimated to receive \$134,309 for High School Success funding for 2025-26. High School success will continue the 2024-25 investments in the areas of Dropout prevention, College Level Opportunities, and Career and Technical Education.

Other Revenue:

Some other sources of revenue include but are not limited to:

SB 1149 Energy Efficiency Fund - In 2019-20 the district accessed SB 1149 dollars to upgrade the lighting at the high school. The project was completed in the fall of 2019. The Energy Trust of Oregon LED relight project leveraged significant technology improvements in LED lighting reducing the annual connected lighting load at Riverdale High by 86%. Total turn-key installed project costs was \$224,204. The Energy Trust of Oregon incentive totaled \$43,000 in direct cash incentives contributing to 254,000 kWh annual savings. The district's SB 1149 funds qualified for use in this project and \$139,006 dollars were applied to the project. Additionally, \$42,198 general fund dollars were used to complete the project. Annual utility cost savings are estimated at \$30,000 and maintenance costs avoided have been calculated at \$20,000. The calculated payback time is 2.95 years with a 33.9% ROI (Return on Investment).

PTC Funds – Another important revenue source for the district is the Riverdale Parent Teacher Club (PTC). Riverdale is fortunate to have an active and engaged PTC that raises funds to directly support students, staff, and classrooms. Their contributions help provide books, supplies, professional development, and meet a variety of classroom needs throughout the year. In addition to financial support, the PTC organizes events such as grade-level breakfasts and meals for staff during conferences, helping to foster a strong sense of community. One of the PTC's major fundraising events is the annual auction, which includes a Paddle Raise to support a district-identified need. This year, funds raised will go toward upgrading the Hillman Technology Lab at the high school and enhancing technology at the grade school, including new Chromebooks and iPads. The event was a tremendous success, and we are deeply grateful to the PTC and our community for their ongoing generosity and partnership.

Curriculum Adoptions – These funds are transferred from the general fund to a Special Revenue Fund to promote financial stability while also supporting curriculum and technology innovation. This allows for annual curriculum adoptions that align with the Oregon Textbook Adoption cycle. The math adoption was completed at the high school level in 2023-24 and will be finalized at the grade school level in the 2024-25 school year. The next adoption will be Science in 2025-26. The staff has been actively reviewing curriculum options for Science, with plans to procure materials in July and implement them in the fall.

Student Activity Funds – Another large source of revenue in our Special Revenue funds are the Student Activity funds for our Grade School and High School. Student Body funds are raised or collected by and for school approved student groups in which the school district prescribes the purposes for how the money is obtained and used. They include things such as art and music fees, as well as field trips and testing fees.

Construction Excise Tax - Provided through a tax on new construction in the Riverdale attendance area, this tax was used in 2019-20 to fund necessary repairs and improvements to HVAC systems in both schools. We continue to utilize this fund to meet our facility needs in an effort to reduce the demand for the general fund. Overall the remittances from the City are down due to fewer building permits.

Expenditure Overview

Expenditure Assumptions

The 2025-26 proposed budget recommends continuing the current educational services from the 2024-25 school year into the next. Staffing allocations have been maintained in most areas, with the exception of some vacancies/resignations, which are proposed not to be filled next year. These vacancies pertain to non-classroom staff. Developing the budget involves combining data from the current year to date, along with projections through June 30, 2025, and includes necessary adjustments to forecast for 2025-26. Below are some of the main sources of our expenditures and changes between the two years.

Projected Ending Fund Balance (EFB) (General Fund)

At the time of budget adoption in June, the Ending Fund Balance (EFB) for 2024-25, and therefore the beginning fund balance for 2025-26, remains a projection. The actual EFB is confirmed only after the year is audited. The district has operated with a deficit for most of the past 10 years. During the pandemic, however, the district’s fund balance grew as one-time revenues and lower operational expenditures resulted in savings for many districts across the state. Since 2020-21, the district has experienced lower revenues than expenditures, relying on its fund balance to cover the difference. As of April, based on current trends and encumbrances, we are projecting an ending fund balance of approximately \$800,000. This is similar to the audited beginning fund balance for 2024-25 of \$806,300. If realized, this would mark the first time in many years that the district has successfully aligned revenue and expenditures, resulting in a balanced budget. The chart below outlines the actuals for 2021-22, 2022-23, and 2023-24, along with the projection for 2024-25.

General Fund	2021-22	2022-23	2023-24	2024-25 Projection*
Revenue	\$ 9,480,932	\$ 10,888,513	\$ 10,856,321	\$ 11,064,973
Fund Balance	\$ 1,177,227	\$ 809,581	\$ 958,686	\$ 806,300
Salaries	\$ 5,174,571	\$ 5,497,276	\$ 5,532,021	\$ 5,536,997
Associated Payroll	\$ 2,761,529	\$ 2,966,410	\$ 3,033,188	\$ 3,085,674
Non-Personnel	\$ 1,912,478	\$ 2,275,751	\$ 2,443,499	\$ 2,430,506
	\$ 9,848,578	\$ 10,739,436	\$ 11,008,707	\$ 11,053,177
Deficit (w/o fund balance)	\$ (367,646)	\$ 149,077	\$ (152,386)	\$ 11,796

* estimates based on current projections

Estimated Fund Balance \$ 818,096

Salaries and Benefits

Personnel Projections

Licensed staff salaries are determined by a bargaining agreement with the Riverdale Teachers Association (RTA) through June 30, 2025. The 2025-26 proposed budget includes step adjustments for eligible staff based on years of experience. The district and RTA have begun negotiations for the new contract, and this process will run concurrently with budget development. Any financial outcomes from the negotiations will be incorporated into the budget through an amendment early in the 2025–26 fiscal year. Staffing changes also include a net reduction of 2.0 positions across the district due to vacancies and resignations and are reflected in the comparison between the two years. The total increase for 2025-26 for known items is \$94,934.

Public Employees Retirement System (PERS)

The Public Employees Retirement System (PERS) has adopted new employer contribution rates for the 2025-27 biennium; these rates, approved by the PERS Board on October 4, 2024, reflect the system's funding status as of December 31, 2023. The PERS rates for the 2025–27 biennium will significantly impact K-12 school districts across Oregon, including ours. Effective July 1, 2025, our district's Tier I/II rate will increase from 13.98% to 21.50%, and the OPSRP rate will rise from 11.14% to 18.32%. These substantial increases reflect the PERS system's latest actuarial valuation and are largely driven by lower-than-expected investment returns and growing payroll obligations. For our district, these rising rates will create additional financial strain as we work to maintain high-quality educational services and student support while navigating an already tight budget environment.

A Senate legislative proposal, SB 849, is moving through the house, and offers potential short-term relief by including a one-time 1.68 percentage point reduction in PERS employer rates for the 2025–27 biennium. The bill has gained positive traction and given the optimistic outlook, our district has incorporated this rate reduction into budget projections. We will continue to monitor the bill's progress, as its outcome will influence final financial planning.

PERS Rates		
Biennium	Tier 1/Tier 2	OPSRP
2025-27	21.50%	18.32%
2023-25	13.98%	11.14%
2021-23	14.67%	11.56%
2019-21	21.18%	15.73%
2017-19	16.05%	10.72%
2015-17	8.86%	4.17%

PERS Bonds (PERS UAL)

Riverdale School District participates in a pension bond pool to help offset its PERS Unfunded Actuarial Liability (UAL). By issuing bonds with interest rates lower than those charged by PERS, the district has reduced overall retirement costs. A percentage of payroll is allocated monthly to the Debt Service Fund (330), which is used to make principal and interest payments on the bonds. The rate can vary annually—and even throughout the year—based on total payroll and available fund balance. For 2025-26, the rate is estimated at 7.5%, down from 8.5% in 2024-25. This decrease is due to higher interest earnings and increased payroll collections that have built up the fund balance.

Other Associated Payroll Costs

Other fringe costs include 7.65% FICA, .28% Worker’s Compensation, 1% Unemployment, 6% PERS Pick, 1.1% Workers Benefit fund, and .40% for Paid Family Medical Leave Act (PFML) (HB 2005). Health Insurance rates for 2025-26 have not been released yet and due to the district being in negotiations, the health rates reflected are flat. Associated payroll costs are estimated to increase \$246K, due to the increased PERS rates.

Non-personnel Costs

Rentals

Portland Public Schools owns the land on which Riverdale High School is located, and lease payments for the property increase annually. For 2025–26, the lease will rise by 3% in accordance with the contract. The monthly payment will be \$21,943, resulting in an annual total of approximately \$263,319—an increase of \$7,670 over the previous year.

Utilities

Utility spending is estimated to increase by \$8,617 in 2025–26. Variable rate projections were based on current budgets, usage patterns, and recent trends. The increase is primarily driven by higher costs for garbage and electricity, while reductions in other utility categories helped offset the overall impact and align the budget more closely with actual expenditures.

Transportation

Expenditures here are projected to increase \$27,982 (8%) for 2025-26 as compared to the 2024-25 budget. Rising transportation costs are largely attributed to increased staffing expenses and inflation. These costs are 70% reimbursable under the SSF formula, helping to offset their impact on the general fund.

Repairs & Maintenance

The proposed budget for repairs and maintenance in 2025-26 reflects an increase of \$56,847, primarily driven by aging systems, contract escalations, and rising inflation costs.

Conditional Use

In the 2023-24 fiscal year, it was brought to the district's attention that the current elementary building holds a conditional use permit (CUP) that limits the number of students and staff allowed on the property. The district has not complied with these limits since 2016. To address this, the district allocated \$40,000 in the 2023-24 budget to update the CUP.

The final determination from the City includes updates to the conditional use requirements related to ADA compliance and the transportation management plan. In 2024-25, the district contracted with Humber, an engineering firm, to begin the design and planning process to meet these CUP requirements. These costs will be covered by remaining Grade School Bond funds, and depending on the total cost, additional funding may be required in the future.

Property Insurance Premiums

Several factors continue to influence insurance costs for districts statewide, including increases in fraud, cybersecurity, and sexual abuse claims. The proposed budget accounts for a projected 10% increase, totaling \$7,641. Riverdale, however, has experienced limited claims, which has resulted in rates lower than the state average.

Consumables/Professional Technical Services

The proposed budget includes an increase of \$55,774 to account for the escalation of contracts due to inflation as well as the spend-down of one-time funds supporting consumable curriculum needs.

Other Line Items

The proposed budget includes an additional \$18,520 increase across various line items to align the budget with actual spending. The primary drivers of this increase are the land lease, landline telephone costs (which districts are currently required to maintain), and audit services.

Interfund Transfers

The 2025-26 budget includes the \$50,000 annual curriculum adoption.

Contingency and Unappropriated Fund Balance

The School Board, Superintendent, and district staff acknowledge their responsibility to develop an annual budget that ensures exceptional and sustainable educational programming, stability for students and staff, and the proper maintenance of facilities. It is crucial for Riverdale to maintain adequate fund balances to mitigate current and future risks, such as enrollment declines, unanticipated expenditures, union negotiations, and biennial budgeting, while also ensuring stable tax rates. In 2023-24, the Board established policy DA, which outlines the district's fund balance approach. As a result of this new policy, allocations between line items have shifted. Historically, the allocation has been nearly split between the two, but the new policy sets a minimum of 5% in Contingency, with the remaining funds allocated to the Unappropriated Fund Balance.

Contingency and Unappropriated Ending Fund Balance

The 2025-26 budget is built on conservative projections across all areas, including the State School Fund, enrollment, and tuition. As a result, we are projecting to use \$197,853 of our Beginning Fund Balance. The Contingency balance will be \$557,237, reflecting a \$6,500 increase over the 2024-25 budget, resulting in a total reserve of 5.2%.

The district is currently in negotiations with the teachers' union regarding the upcoming contract. Depending on the outcome of these negotiations, as well as factors such as the State budget, fall enrollment, and tuition, additional contingency funds may be required to support current programming. Any contract proposal will be presented to the Board for approval, along with an update on all available funding and an opportunity for community input.

District leadership is committed to identifying savings opportunities throughout the year and managing spending in alignment with our goals and priorities, aiming to minimize the need to utilize reserves whenever possible.

Unappropriated Ending Fund Balance provides for future years' operations. Any money so designated may not be used during the budget year. The General Fund Unappropriated Ending Fund Balance is proposed at \$44,909 an increase of \$33,943 over 2024-25.

Overall the proposed budget includes \$602,146 in both Contingency & Unappropriated Fund Balance which is a \$40,44 increase over the 2024-25 budget. Together they total 5.2% for the 2025-26 school year.

Other Expenditures

Measure 98

The High School Success fund (202) was initiated by Ballot Measure 98 in support of High School Success. This funding was established to expand programs in three specific areas: Dropout Prevention, Career and Technical Education, and College Level Education Opportunities. The anticipated funding for Measure 98 is approximately \$134,309..

The following positions are projected to be funded through Measure 98, High School Success:

- RHS Technology Teacher (this is partially funded through the General Fund and SIA)
- RHS Counselor

Student Success Act (SIA)

The largest source of State funding for Riverdale is the Student Success Act (SIA). While the SIA grant is a non-competitive grant, school districts are required to submit an application that outlines a three-year plan that aligns with both the strategic and Continuous Improvement plans for the district. The plan outlines activities, investments, and outcomes, and changes to the plan must be submitted to ODE and in some cases approved by the board. The 2025-26 estimated allocation for SIA is \$540,366. The 2025-26 proposed budget includes investments in the following areas:

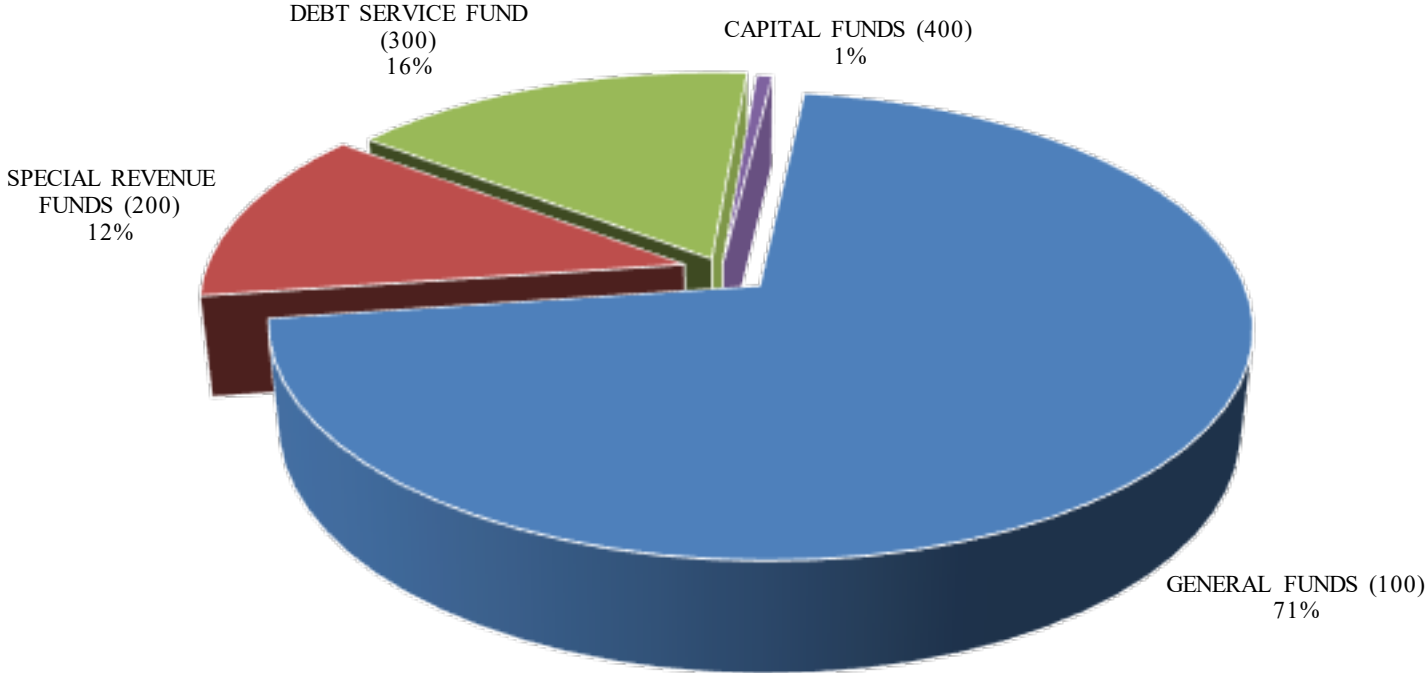
- Health & Safety- Provide social-emotional instruction and supports
 - Jory Mental Health Contract
- Well-Rounded Education - Provide well-rounded and robust educational opportunities that braid racial equity and social justice strategies into our instruction core work
 - RHS Technology Teacher (this is partially funded through the General Fund and SIA)
 - International Baccalaureate Programme Certification and Professional Development
 - Equity & Inclusion Director 1.0 FTE and/or Center for Equity & Inclusion support
 - Assistant Principal
- Reduced Class Sizes: Provide increased access for students in need of academic and behavioral supports
 - Literacy and Math Specialist 1.0 FTE (this is partially funded with Title and Early Literacy)
 - Instructional Assistants

**Riverdale School District
2025-26 Proposed Budget Summary All Funds**

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
Revenues					
State School Fund Formula*					
Local Property Taxes	\$ 3,248,000	\$ -	\$ 2,055,000	\$ -	\$ 5,303,000
State School Fund	4,079,000	-	-	-	4,079,000
Common School Fund	70,547	-	-	-	70,547
	<u>7,397,547</u>	<u>-</u>	<u>2,055,000</u>	<u>-</u>	<u>9,452,547</u>
Other Revenues Outside Formula					
Local Option Levy	1,130,000	-	-	-	1,130,000
Tuition	1,250,356	-	-	-	1,250,356
Donations	1,168,000	370,000	-	-	1,538,000
Other Local Sources	331,000	51,600	462,308	10,150	855,058
Other Intermediate Sources	89,900	-	-	-	89,900
Other State Sources	34,000	888,824	-	-	922,824
Federal Sources	-	176,905	-	-	176,905
Transfers	-	50,000	-	-	50,000
Beginning Fund Balance	800,000	619,255	244,000	97,000	1,760,255
	<u>4,803,256</u>	<u>2,156,584</u>	<u>706,308</u>	<u>107,150</u>	<u>7,773,298</u>
Total Revenues	<u>\$ 12,200,803</u>	<u>\$ 2,156,584</u>	<u>\$ 2,761,308</u>	<u>\$ 107,150</u>	<u>\$ 17,225,845</u>
Requirements					
Expenditures					
Instruction	\$ 6,934,187	\$ 1,535,679	\$ -	\$ -	\$ 8,469,866
Support Services	4,614,469	608,828	-	25,000	5,248,297
Enterprise/Community Services	-	12,077	-	-	12,077
Facilities Acquisition	-	-	-	82,150	82,150
Debt Service	-	-	2,678,908	-	2,678,908
Fund Transfer	50,000	-	-	-	50,000
Contingency	557,237	-	-	-	557,237
Unappropriated Fund Balance	44,910	-	82,400	-	127,310
Total Expenditures	<u>\$ 12,200,803</u>	<u>\$ 2,156,584</u>	<u>\$ 2,761,308</u>	<u>\$ 107,150</u>	<u>\$ 17,225,845</u>

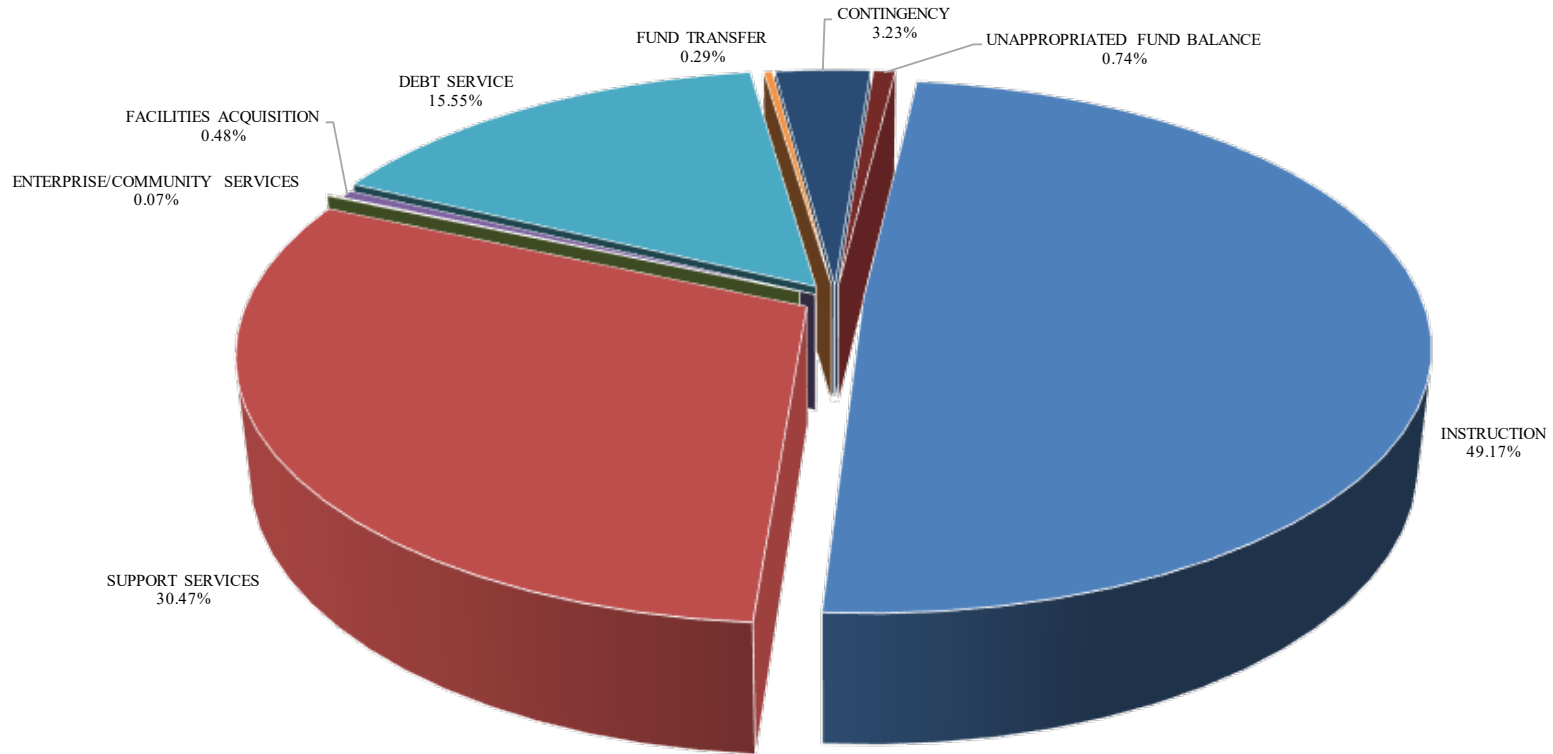
* SSF formula for General Fund only

REVENUE BY FUND



2025-26 PROPOSED BUDGET	
All Funds	Amount
GENERAL FUNDS (100)	\$12,200,803
SPECIAL REVENUE FUNDS (200)	2,156,584
DEBT SERVICE FUND (300)	2,761,308
CAPITAL FUNDS (400)	107,150
TOTAL	17,225,845

EXPENDITURES BY APPROPRIATION



2025-26 PROPOSED BUDGET	
FUNCTION	AMOUNT
INSTRUCTION	\$ 8,469,866
SUPPORT SERVICES	\$ 5,248,297
ENTERPRISE/COMMUNITY SERVICES	\$ 12,077
FACILITIES ACQUISITION	\$ 82,150
DEBT SERVICE	\$ 2,678,908
FUND TRANSFER	\$ 50,000
CONTINGENCY	\$ 557,237
UNAPPROPRIATED FUND BALANCE	\$ 127,310
TOTAL	17,225,845

**Riverdale School District #51 J
Wage and Salary Schedule
Fiscal Year 2025-26**

<u>Classified - Hourly</u>		Calendar								General	Other
Group	Position	Work Days	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Fund FTE	Funds FTE
A	Instructional Assistant	180	\$ 19.63	\$ 20.02	\$ 20.42	\$ 20.82	\$ 21.24	\$ 21.66	\$ 22.11	4.9681	2.3319
B	Custodian	260	\$ 20.78	\$ 21.21	\$ 21.62	\$ 22.06	\$ 22.51	\$ 22.96	\$ 23.42	0.5000	-
C	Enrollment/Admissions Coord .	200	\$ 21.15	\$ 21.52	\$ 22.00	\$ 22.44	\$ 22.90	\$ 23.35	\$ 23.82	1.0000	-
E	Admin Assistant	202/240	\$ 25.08	\$ 25.57	\$ 26.09	\$ 26.61	\$ 27.13	\$ 27.67	\$ 28.23	3.0000	-
F	Facilities Maintenance Supervisor	260	\$ 28.49	\$ 29.00	\$ 29.54	\$ 30.07	\$ 30.62	\$ 31.17	\$ 31.74	-	-
G	College Counselor	192	\$ 39.74	\$ 40.97	\$ 42.24	\$ 43.54	\$ 44.89	\$ 46.28	\$ 47.71	1.0000	-
G	Tech Asst	215	\$ 29.29	\$ 29.89	\$ 30.49	\$ 31.11	\$ 31.71	\$ 32.35	\$ 32.99	1.0000	-

<u>Confidential - Salary</u>		Calendar								General	Other
	Position	Work Days	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Fund FTE	Funds FTE
	Board/ Superintendent Asst.	240	\$ 72,024	\$ 73,465	\$ 74,934	\$ 76,433	\$ 77,961	\$ 79,521	\$ 81,111	1.0000	-
	HR/AP Specialist	240	\$ 72,024	\$ 73,465	\$ 74,934	\$ 76,433	\$ 77,961	\$ 79,521	\$ 81,111	1.0000	-

2%

<u>Exempt - Salary</u>		Contract						General	Other
	Position	Work Days	Step 1	Step 2	Step 3	Step 4	Step 5	Fund FTE	Funds FTE
	Superintendent	260	\$ 220,432	\$ -	\$ -	\$ -	\$ -	1.0000	-
	Assitant Principal/Athletic Director	230	\$ 107,670	\$ 109,823	\$ 112,020	\$ 114,260	\$ 116,545	1.0000	-
	Principal - Grade School	230	\$ 127,275	\$ 129,821	\$ 132,417	\$ 135,065	\$ 137,767	1.0000	-
	Principal - High School	230	\$ 127,275	\$ 129,821	\$ 132,417	\$ 135,065	\$ 137,767	1.0000	-
	Business Manager	250	\$ 112,280	\$ 114,526	\$ 116,816	\$ 119,153	\$ 121,536	1.0000	-
	Facilities Manager	260	\$ 74,934	\$ 76,433	\$ 77,961	\$ 79,521	\$ 81,111	1.0000	-
	Technology Coordinator	202	\$ 79,160	\$ 80,743	\$ 82,358	\$ 84,005	\$ 85,685	1.0000	-

<u>Licensed - Salary Range</u>		Contract	Column 1	Column 7	General	Other
		Work Days	Base - Step 1	Max - Step	Fund FTE	Funds FTE
	Teacher	192	\$ 48,583	\$ 102,025	40.5280	3.7220

Total 60.9961 6.0539

Total FTE, All Positions 67.0500

Riverdale School District #51 J
Staffing Changes from prior year
Fiscal Year 2025-26

Position	2025-26 Proposed	2024-25 Adopted	Difference	Notes
Instructional Assistant	7.3000	7.3000	-	
Custodian	0.5000	0.5000	-	
Enrollment/Admissions Coord .	1.0000	1.0000	-	
Admin Assistant	3.0000	3.0000	-	
Communications Coordinator	-	-	-	
Facilities Maintenance Supervisor	-	2.0000	(2.0000)	Reduction due to resignation at GS 2024-25; re-org of Facilities to Facilities Manager
College Counselor	1.0000	1.0000	-	
Tech Asst	1.0000	1.0000	-	
Board/ Superintendent Asst.	1.0000	1.0000	-	
HR/AP Specialist	1.0000	1.0000	-	
Superintendent	1.0000	1.0000	-	
Assistant Principal/Athletic Director	1.0000	-	1.0000	New AP Position in 2024-25, moved one Licensed staff to Admin
Principal - Grade School	1.0000	1.0000	-	
Principal - High School	1.0000	1.0000	-	
Business Manager	1.0000	1.0000	-	
Facilities Manager	1.0000	-	1.0000	Re-org of Facilities
Technology Coordinator	1.0000	1.0000	-	
Teacher/Licensed	44.2500	46.2500	(2.0000)	SpEd Re-Org due to resignation; Conversion of AD licensed position to AP position Admin
Totals	67.0500	69.0500	(2.0000)	

General Fund (100)

GENERAL FUND

The General Fund is the district's primary operating fund and accounts for all revenues and expenditures, except those required to be accounted for in another fund. Expenditure categories include salaries, associated payroll costs, purchased services, supplies and materials, capital outlay and other general expenses.

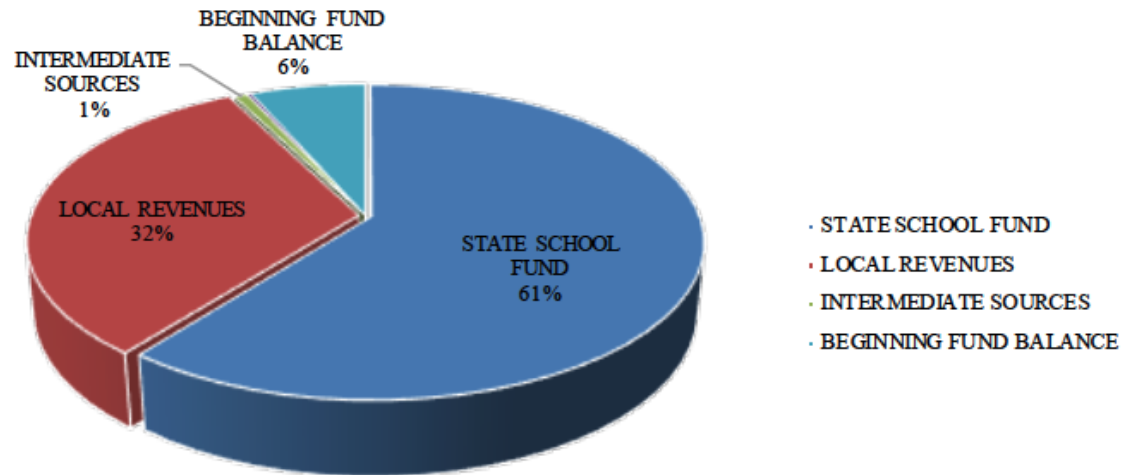
The largest portion of revenues come from two main sources: state funding and local property taxes. The state revenue, local property taxes and timber revenue are components of the State School Fund (SSF), which make up approximately 61% of all General Fund revenue.

Property taxes are levied and become a lien on all taxable property as of July 1. Property taxes are payable on November 15, February 15, and May 15. Discounts are allowed if the amount due is received by November 15 or February 15. Taxes unpaid and outstanding on May 16 are considered delinquent. Uncollected taxes are deemed to be substantially collectible or recoverable through liens; therefore, no allowance for uncollectible taxes has been established. All property taxes receivable is due from property owners within the district.

State School Fund formula is based upon estimates of Average Daily Membership (ADM), teacher experience, student transportation costs, local and timber revenues and other statutorily prescribed factors. The amount received from the state is adjusted down based on tax revenues received from the permanent rate local property taxes, timber and other local revenues.

**Riverdale School District
General Fund
Revenue Summary by Major Source**

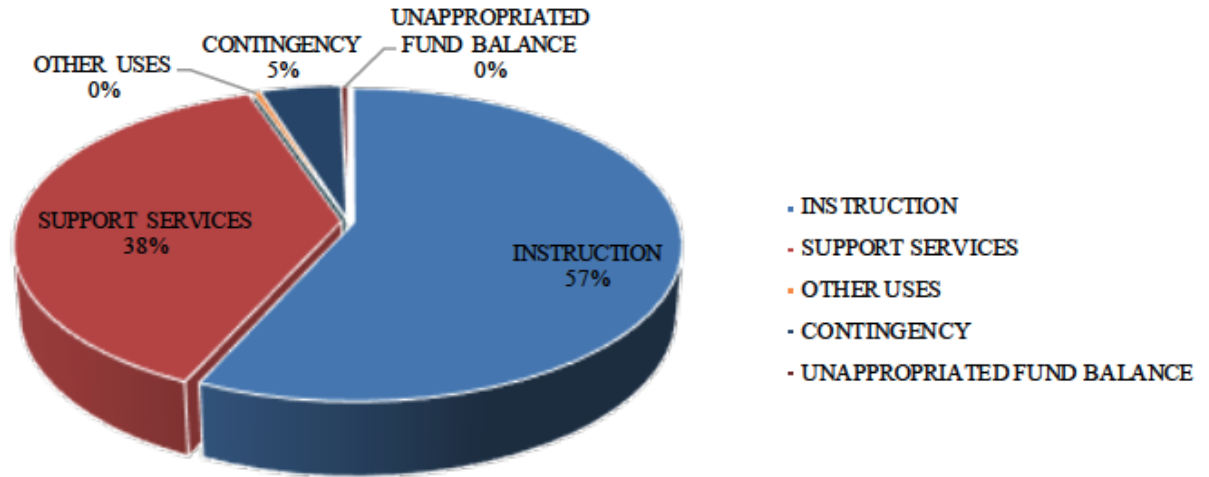
<u>Major Source</u>	<u>ACTUALS 2022-23</u>	<u>ACTUALS 2023-24</u>	<u>BUDGET 2024-25</u>	<u>PROPOSED 2025-26</u>	<u>APPROVED 2025-26</u>	<u>ADOPTED 2025-26</u>
STATE SCHOOL FUND*	\$ 6,737,443	\$ 7,065,295	\$ 7,112,443	\$ 7,397,547	\$ -	\$ -
OTHER LOCAL SOURCES	4,011,686	3,681,209	3,595,000	3,879,356	-	-
INTERMEDIATE SOURCES	79,719	71,589	68,000	89,900	-	-
OTHER STATE SOURCES	59,666	38,227	55,000	34,000	-	-
FEDERAL SOURCES OTHER SOURCES/ BEGINNING FUND	809,581	958,686	800,000	800,000	-	-
General Fund Total	\$ 11,698,095	\$ 11,815,007	\$ 11,630,443	\$ 12,200,803	\$ -	\$ -



*STATE SCHOOL FUND: FORMULA INCLUDES -
PROPERTY TAXES, COUNTY SCHOOL FUND, COMMON SCHOOL FUND, TIMBER REVENUE AND STATE SCHOOL FUND

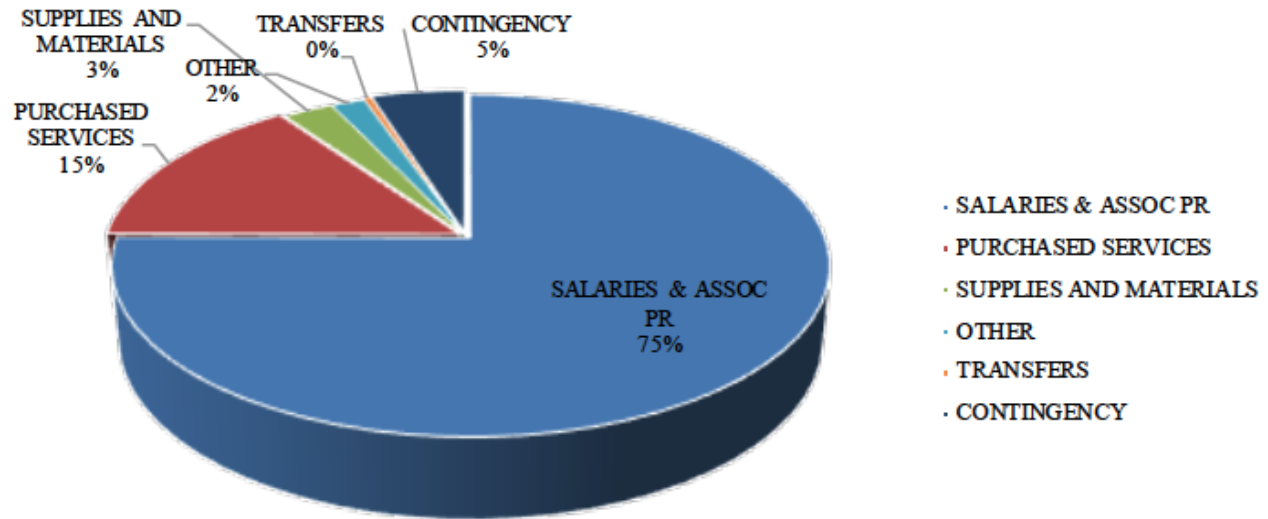
**Riverdale School District
General Fund
Expenditure Summary by Major Function**

<u>Major Source</u>	<u>Description</u>	<u>ACTUALS 2022-23</u>	<u>ACTUALS 2023-24</u>	<u>BUDGET 2024-25</u>	<u>FTE</u>	<u>PROPOSED 2025-26</u>	<u>PROPOSED FTE</u>	<u>APPROVED 2025-26</u>	<u>ADOPTED 2025-26</u>	<u>ADOPTED FTE</u>
1000	INSTRUCTION	\$ 6,263,206	\$ 6,439,587	\$ 6,594,006	43.24	\$ 6,934,187	43.37	\$ -	\$ -	-
2000	SUPPORT SERVICES	4,352,077	4,560,663	4,424,733	18.80	4,614,469	17.46	-	-	-
5000	OTHER USES	124,153	8,457	50,000	-	50,000	-	-	-	-
6000	CONTINGENCIES	-	-	550,737	-	557,237	-	-	-	-
7000	UNAPPROPRIATED ENDING FUND BAL.	958,659	806,300	10,966	-	44,910	-	-	-	-
General Fund Total		\$ 11,698,095	\$ 11,815,007	\$ 11,630,442	62.04	\$ 12,200,803	60.83	\$ -	\$ -	-



**Riverdale School District
General Fund
Expenditure Summary by Major Object**

Major Object	Description	ACTUALS 2022-23	ACTUALS 2023-24	BUDGET 2024-25	FTE	PROPOSED 2025-26	PROPOSED FTE	APPROVED 2025-26	ADOPTED 2025-26	ADOPTED FTE
100	SALARIES	\$ 5,497,276	\$ 5,532,021	\$ 5,614,333	62.04	\$ 5,722,813	60.83	\$ -	\$ -	-
200	ASSOCIATED PAYROLL COST	2,966,410	3,033,188	3,194,593	-	3,440,650	-	-	-	-
300	PURCHASED SERVICES	1,651,323	1,956,114	1,686,612	-	1,839,856	-	-	-	-
400	SUPPLIES AND MATERIALS	307,245	255,762	314,067	-	326,150	-	-	-	-
500	CAPITAL OUTLAY	9,800	-	-	-	-	-	-	-	-
600	OTHER OBJECTS	183,230	223,166	209,134	-	219,188	-	-	-	-
700	TRANSFERS	124,153	8,457	50,000	-	50,000	-	-	-	-
800	CONTINGENCY/PLANNED RESEI	958,659	806,300	561,703	-	602,147	-	-	-	-
General Fund Total		\$ 11,698,095	\$ 11,815,007	\$ 11,630,442	62.04	\$ 12,200,804	60.83	\$ -	\$ -	-



Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409

Resources Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 100	General									
1111	Current Year Taxes	2,930,272.70	3,016,501.83	3,099,000.00	0.00	3,208,000.00	0.00	0.00	0.00	0.00
1112	Prior Year Taxes	34,699.96	32,853.95	40,000.00	0.00	40,000.00	0.00	0.00	0.00	0.00
1121	Current Year Local Option Taxes	989,006.41	1,030,879.15	1,037,000.00	0.00	1,115,000.00	0.00	0.00	0.00	0.00
1122	Prior Year Local Option Taxes	11,725.15	10,982.54	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
1123	Penalties & Interest on Local Option Tax	538.60	2,978.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1190	Penalties & Interest on Taxes	6,327.72	9,133.40	6,000.00	0.00	6,000.00	0.00	0.00	0.00	0.00
1311	Tuition from Individuals	1,138,705.95	1,091,995.01	1,157,000.00	0.00	1,250,356.00	0.00	0.00	0.00	0.00
1510	Interest on Investments	91,876.66	138,177.29	95,000.00	0.00	105,000.00	0.00	0.00	0.00	0.00
1740	Fees	110,526.00	107,960.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
1910	Rentals	26,312.50	70,512.30	65,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
1920	Contributions & Donations - Private Sou	1,607,466.17	1,175,000.00	1,100,000.00	0.00	1,168,000.00	0.00	0.00	0.00	0.00
1960	Recovery of Prior Year Expenditure	3,107.94	1,183.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1990	Miscellaneous Revenue	14,362.83	36,921.15	20,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
1992	E- Rate	11,730.18	5,486.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000	Local Sources	6,976,658.77	6,730,565.27	6,734,000.00	0.00	7,127,356.00	0.00	0.00	0.00	0.00
2101	County School Funds	331.24	98.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2112	City & County Income Taxes - Current Y	74,972.33	68,022.53	68,000.00	0.00	89,900.00	0.00	0.00	0.00	0.00
2199	Other Intermediate Sources	4,415.08	3,468.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000	Intermediate Sources	79,718.65	71,589.25	68,000.00	0.00	89,900.00	0.00	0.00	0.00	0.00
3101	State School Fund - General Support	3,696,049.40	3,942,496.28	3,894,000.00	0.00	4,079,000.00	0.00	0.00	0.00	0.00
3103	Common School Fund	76,420.48	73,443.02	79,443.00	0.00	70,547.00	0.00	0.00	0.00	0.00
3107	State Revenues	0.00	0.00	30,000.00	0.00	14,000.00	0.00	0.00	0.00	0.00
3120	SSF - Small HS Adj	35,307.81	0.00	25,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
3199	Other Unrestricted Grants	24,358.28	37,962.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000	State Sources	3,832,135.97	4,053,901.42	4,028,443.00	0.00	4,183,547.00	0.00	0.00	0.00	0.00
4801	Federal Forest Fees	0.00	265.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000	Federal Sources	0.00	265.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Fund Balance	809,581.23	958,686.45	800,000.00	0.00	800,000.00	0.00	0.00	0.00	0.00
5000	Other Sources	809,581.23	958,686.45	800,000.00	0.00	800,000.00	0.00	0.00	0.00	0.00
Total Fund 100	General	11,698,094.62	11,815,007.47	11,630,443.00	0.00	12,200,803.00	0.00	0.00	0.00	0.00

Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409

Requirements Report

			Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 100 General											
Function 1111	Elementary Programs										
111	Licensed Salaries		1,430,445.56	1,426,539.54	1,466,625.92	16.75	1,541,319.84	16.75	0.00	0.00	0.00
112	Classified Salaries		44,760.15	37,373.09	31,375.05	1.00	38,428.27	1.23	0.00	0.00	0.00
121	Substitutes - Licensed		2,672.82	1,469.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary		36,180.35	47,223.22	16,860.79	0.00	29,831.35	0.00	0.00	0.00	0.00
210	PERS Related Costs		378,364.34	372,999.55	392,250.41	0.00	496,854.18	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		116,072.41	114,501.60	115,620.53	0.00	122,980.71	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		2,913.20	3,064.38	3,099.96	0.00	4,236.66	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		15,485.62	15,147.67	15,494.30	0.00	16,431.12	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave		0.00	5,969.91	6,045.27	0.00	6,430.32	0.00	0.00	0.00	0.00
240	Insurance		295,324.62	321,246.76	330,441.46	0.00	330,125.58	0.00	0.00	0.00	0.00
241	Other Insurance		5,134.55	5,228.06	4,928.47	0.00	5,442.30	0.00	0.00	0.00	0.00
243	VEBA CONTRIBUTION		24,474.96	24,229.67	24,233.88	0.00	19,289.88	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave		(66.31)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
311	Instruction Services		250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312	Instructional Programs Improvement Services		3,512.10	4,512.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
319	Other Instructional Prof. Tech. Services		76,047.76	90,394.81	82,800.00	0.00	83,628.00	0.00	0.00	0.00	0.00
324	Rentals		0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
353	Postage		179.76	80.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		9,166.41	9,401.90	6,000.00	0.00	18,000.00	0.00	0.00	0.00	0.00
420	Textbooks		805.00	644.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	Periodicals		1,316.01	489.50	1,375.00	0.00	1,000.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items		1,915.40	0.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
470	Computer Software		20,401.68	5,763.87	6,500.00	0.00	6,500.00	0.00	0.00	0.00	0.00
480	Computer Hardware		36,815.76	31,034.00	30,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
640	Dues and Fees		149.00	105.00	250.00	0.00	150.00	0.00	0.00	0.00	0.00
Total Function 1111	Elementary Programs		2,502,321.15	2,517,469.13	2,535,901.04	17.75	2,752,648.21	17.98	0.00	0.00	0.00
Function 1113	Elementary Extracurricular										
130	Additional Salary		3,205.60	3,773.45	3,886.66	0.00	3,886.66	0.00	0.00	0.00	0.00
210	PERS Related Costs		780.86	1,036.93	1,106.91	0.00	1,291.17	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		245.16	288.72	297.35	0.00	297.37	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 100 General										
Function 1113	Elementary Extracurricular									
231	Workers Compensation - SAIF	6.12	7.69	7.92	0.00	10.20	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	32.65	38.30	39.70	0.00	39.64	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	15.12	15.60	0.00	15.57	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	(0.73)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1113	Elementary Extracurricular	4,269.66	5,160.21	5,354.14	0.00	5,540.61	0.00	0.00	0.00	0.00
Function 1121	Middle School Programs									
111	Licensed Salaries	433,414.35	432,158.52	488,875.96	5.25	491,913.17	5.25	0.00	0.00	0.00
121	Substitutes - Licensed	200.00	320.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	10,028.40	58,073.17	13,973.60	0.00	10,476.42	0.00	0.00	0.00	0.00
210	PERS Related Costs	100,792.20	117,383.41	134,708.78	0.00	157,230.35	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	32,879.68	37,146.58	38,171.35	0.00	38,121.16	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	854.25	1,003.67	1,028.91	0.00	1,322.38	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	4,381.20	4,930.26	5,106.07	0.00	5,087.84	0.00	0.00	0.00	0.00
235	SHS/PFA Tax	0.00	47.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	1,942.26	1,995.76	0.00	1,993.13	0.00	0.00	0.00	0.00
240	Insurance	93,876.04	92,246.65	106,905.81	0.00	106,854.46	0.00	0.00	0.00	0.00
241	Other Insurance	1,486.33	1,448.32	1,600.80	0.00	1,667.85	0.00	0.00	0.00	0.00
243	VEBA CONTRIBUTION	9,417.00	4,668.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	(18.62)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312	Instructional Programs Improvement Services	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
319	Other Instructional Prof. Tech. Services	59,302.79	47,404.13	41,400.00	0.00	41,814.00	0.00	0.00	0.00	0.00
340	Travel	104.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	3,924.17	5,477.22	3,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00
420	Textbooks	380.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	Periodicals	0.00	0.00	1,000.00	0.00	200.00	0.00	0.00	0.00	0.00
470	Computer Software	35.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	2,877.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	80.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1121	Middle School Programs	754,039.93	804,250.33	837,767.04	5.25	859,680.76	5.25	0.00	0.00	0.00
Function 1122	Middle School Extracurricular									
111	Licensed Salaries	0.00	21,815.77	23,077.93	0.25	23,244.12	0.21	0.00	0.00	0.00
124	Temporary - Classified	0.00	4,952.66	2,550.62	0.00	41,174.26	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 100 General										
Function 1122	Middle School Extracurricular									
130	Additional Salary	57,597.62	70,312.42	72,835.03	0.00	59,352.22	0.00	0.00	0.00	0.00
210	PERS Related Costs	12,319.68	22,180.16	23,277.31	0.00	30,830.50	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	4,360.54	7,317.41	7,441.54	0.00	9,227.39	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	110.08	198.38	211.13	0.00	318.17	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	584.88	979.85	1,099.08	0.00	1,234.65	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	382.63	352.57	0.00	482.55	0.00	0.00	0.00	0.00
240	Insurance	0.00	7,405.90	6,641.80	0.00	7,359.20	0.00	0.00	0.00	0.00
241	Other Insurance	0.00	98.17	95.76	0.00	122.97	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	87.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Repairs & Maintenance	2,229.61	194.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
324	Rentals	2,145.00	3,180.00	2,200.00	0.00	2,200.00	0.00	0.00	0.00	0.00
340	Travel	0.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	4,036.20	2,685.00	4,000.00	0.00	4,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	1,273.99	1,179.58	2,500.00	0.00	1,500.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	0.00	0.00	0.00	650.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	0.00	100.00	0.00	100.00	0.00	0.00	0.00	0.00
640	Dues and Fees	851.50	1,125.95	1,050.00	0.00	1,000.00	0.00	0.00	0.00	0.00
Total Function 1122	Middle School Extracurricular	85,596.79	144,407.88	149,432.77	0.25	184,796.03	0.21	0.00	0.00	0.00
Function 1131	High School Programs									
111	Licensed Salaries	1,174,731.71	1,190,123.14	1,261,077.84	13.89	1,271,691.83	13.75	0.00	0.00	0.00
121	Substitutes - Licensed	19,838.12	1,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	45,949.23	21,771.44	14,339.59	0.00	12,916.58	0.00	0.00	0.00	0.00
210	PERS Related Costs	298,919.73	307,652.68	336,528.10	0.00	402,119.18	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	93,894.49	92,096.94	97,188.76	0.00	97,155.35	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	2,402.59	2,483.81	2,609.51	0.00	3,381.08	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	12,513.74	12,242.98	12,992.43	0.00	12,958.50	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	4,810.61	5,081.56	0.00	5,079.90	0.00	0.00	0.00	0.00
240	Insurance	254,732.86	244,583.22	260,124.78	0.00	269,159.58	0.00	0.00	0.00	0.00
241	Other Insurance	4,351.18	4,203.51	4,192.65	0.00	4,358.61	0.00	0.00	0.00	0.00
243	VEBA CONTRIBUTION	22,873.98	26,375.11	26,379.54	0.00	13,876.29	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	(107.19)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
311	Instruction Services	6,450.00	199.00	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00
312	Instructional Programs Improvement Services	0.00	3,225.00	8,138.00	0.00	8,138.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 100 General										
Function 1131	High School Programs									
319	Other Instructional Prof. Tech. Services	75,846.56	62,926.92	55,800.00	0.00	56,358.00	0.00	0.00	0.00	0.00
322	Repairs & Maintenance	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
324	Rentals	0.00	0.00	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00
340	Travel	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
374	Other Tuition	1,040.00	395.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	379.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	9,171.72	7,979.28	6,000.00	0.00	6,000.00	0.00	0.00	0.00	0.00
420	Textbooks	276.17	481.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	Periodicals	547.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	0.00	8.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	274.00	718.00	1,050.00	0.00	250.00	0.00	0.00	0.00	0.00
480	Computer Hardware	37,295.93	11,291.00	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
640	Dues and Fees	1,235.00	1,080.70	1,235.00	0.00	1,950.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Programs	2,063,017.16	1,996,248.52	2,112,737.76	13.89	2,185,392.90	13.75	0.00	0.00	0.00
Function 1132	High School Extracurricular									
111	Licensed Salaries	0.00	65,447.40	69,233.78	0.75	69,732.36	0.62	0.00	0.00	0.00
124	Temporary - Classified	29,308.36	78,063.27	52,955.68	0.00	106,275.73	0.00	0.00	0.00	0.00
130	Additional Salary	131,149.48	105,546.15	158,531.98	0.00	101,012.30	0.00	0.00	0.00	0.00
210	PERS Related Costs	23,333.36	47,304.77	57,305.70	0.00	64,121.59	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	12,236.77	18,894.06	21,329.73	0.00	21,120.42	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	449.89	690.60	803.24	0.00	1,000.72	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	1,645.72	2,528.35	3,092.41	0.00	2,821.44	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	987.83	1,002.95	0.00	1,104.57	0.00	0.00	0.00	0.00
240	Insurance	0.00	17,856.09	15,999.76	0.00	13,569.42	0.00	0.00	0.00	0.00
241	Other Insurance	0.00	239.72	237.88	0.00	255.63	0.00	0.00	0.00	0.00
243	VEBA CONTRIBUTION	0.00	379.98	371.34	0.00	376.11	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	92.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Repairs & Maintenance	640.00	70.23	1,500.00	0.00	1,500.00	0.00	0.00	0.00	0.00
324	Rentals	8,057.14	3,308.00	6,500.00	0.00	6,500.00	0.00	0.00	0.00	0.00
340	Travel	3,610.35	7,069.63	3,675.00	0.00	3,711.75	0.00	0.00	0.00	0.00
353	Postage	0.00	43.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	14,486.21	25,034.44	17,120.00	0.00	25,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	19,141.15	21,146.62	12,000.00	0.00	12,000.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 100 General										
Function 1132	High School Extracurricular									
460	Non-Consumable Items	210.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	0.00	0.00	0.00	650.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	0.00	100.00	0.00	100.00	0.00	0.00	0.00	0.00
640	Dues and Fees	9,509.31	20,080.44	12,000.00	0.00	12,385.00	0.00	0.00	0.00	0.00
Total Function 1132	High School Extracurricular	253,870.69	414,691.01	433,759.45	0.75	443,237.04	0.62	0.00	0.00	0.00
Function 1210	Gifted and Talented Programs									
111	Licensed Salaries	13,509.65	14,386.44	15,303.97	0.20	16,032.72	0.20	0.00	0.00	0.00
130	Additional Salary	6,014.30	6,131.87	4,858.32	0.00	4,858.32	0.00	0.00	0.00	0.00
210	PERS Related Costs	4,748.84	5,055.59	5,169.72	0.00	6,275.76	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	1,491.97	1,565.85	1,538.40	0.00	1,594.08	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	37.30	42.00	41.16	0.00	54.96	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	199.63	209.29	206.83	0.00	213.45	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	81.96	80.52	0.00	83.40	0.00	0.00	0.00	0.00
240	Insurance	4,366.62	4,519.20	4,128.96	0.00	4,132.56	0.00	0.00	0.00	0.00
241	Other Insurance	48.04	50.63	50.51	0.00	56.64	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	(0.06)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1210	Gifted and Talented Programs	30,416.29	32,042.83	31,378.39	0.20	33,301.89	0.20	0.00	0.00	0.00
Function 1250	Less Restrictive - Students with Disabilities									
111	Licensed Salaries	201,627.88	180,459.18	182,673.81	2.10	165,281.23	1.62	0.00	0.00	0.00
112	Classified Salaries	110,465.09	91,208.96	108,760.08	3.46	117,092.93	3.74	0.00	0.00	0.00
121	Substitutes - Licensed	1,230.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124	Temporary - Classified	12,571.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	14,040.44	19,480.01	9,720.01	0.00	13,375.77	0.00	0.00	0.00	0.00
210	PERS Related Costs	74,654.03	71,864.82	80,402.66	0.00	94,098.90	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	25,584.60	21,713.75	22,589.00	0.00	22,620.20	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	650.70	595.69	669.78	0.00	778.46	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	3,448.81	2,921.25	3,626.44	0.00	3,061.58	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	1,135.49	976.64	0.00	1,182.80	0.00	0.00	0.00	0.00
240	Insurance	99,470.12	59,796.34	72,007.67	0.00	45,696.84	0.00	0.00	0.00	0.00
241	Other Insurance	1,095.65	986.13	949.77	0.00	1,101.00	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	(50.95)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312	Instructional Programs Improvement Services	0.00	0.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
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Fund 100	General										
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Function 1250	Less Restrictive - Students with Disabilities										
319	Other Instructional Prof. Tech. Services		20,729.17	66,548.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
382	Legal Services		94.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services		1,472.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		711.03	697.63	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
420	Textbooks		50.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items		0.00	0.00	500.00	0.00	500.00	0.00	0.00	0.00	0.00
470	Computer Software		201.78	429.23	600.00	0.00	600.00	0.00	0.00	0.00	0.00
480	Computer Hardware		0.00	0.00	200.00	0.00	200.00	0.00	0.00	0.00	0.00
640	Dues and Fees		99.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1250 Less Restrictive - Students with Disabilities			568,147.93	517,887.34	487,675.86	5.56	469,589.71	5.36	0.00	0.00	0.00
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Function 1291	English Second Language Program										
319	Other Instructional Prof. Tech. Services		0.00	7,430.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1291 English Second Language Program			0.00	7,430.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Function 1460	Summer School										
130	Additional Salary		1,146.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs		279.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		87.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		2.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		11.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1460 Summer School			1,526.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Function 2122	Counseling Services										
111	Licensed Salaries		91,198.30	95,075.10	103,556.47	1.39	113,554.83	1.46	0.00	0.00	0.00
112	Classified Salaries		47,769.60	49,198.08	50,672.64	1.00	75,494.40	1.00	0.00	0.00	0.00
130	Additional Salary		5,702.76	3,937.50	3,600.00	0.00	3,600.00	0.00	0.00	0.00	0.00
210	PERS Related Costs		35,146.72	36,390.61	40,467.38	0.00	57,871.94	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		11,064.72	11,308.18	12,057.41	0.00	14,719.56	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		276.92	302.85	322.80	0.00	507.02	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		1,486.09	1,516.04	1,629.31	0.00	1,973.80	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave		0.00	591.28	630.48	0.00	769.58	0.00	0.00	0.00	0.00
240	Insurance		29,867.41	30,204.76	28,696.56	0.00	30,126.96	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 100 General										
Function 2122	Counseling Services									
241	Other Insurance	499.11	514.81	521.16	0.00	586.20	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	(0.01)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
319	Other Instructional Prof. Tech. Services	2,582.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	90.99	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	2,754.12	2,973.60	2,900.00	0.00	3,000.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	0.00	300.00	0.00	300.00	0.00	0.00	0.00	0.00
640	Dues and Fees	300.00	330.00	500.00	0.00	350.00	0.00	0.00	0.00	0.00
Total Function 2122 Counseling Services		229,038.80	232,342.81	246,354.21	2.39	302,854.29	2.46	0.00	0.00	0.00
Function 2130	Health Services									
389	Other Non-Instr / Prof Technical Services	69,226.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2130 Health Services		69,226.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2222	Library/Media Center									
111	Licensed Salaries	174,025.28	179,246.04	184,623.42	2.00	134,822.70	1.50	0.00	0.00	0.00
121	Substitutes - Licensed	40.00	360.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	6,161.17	5,241.11	4,372.49	0.00	4,372.49	0.00	0.00	0.00	0.00
210	PERS Related Costs	46,554.66	48,071.83	51,079.98	0.00	41,814.06	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	13,787.20	14,247.23	14,458.20	0.00	10,107.12	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	345.02	378.13	386.75	0.00	366.36	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	1,834.73	1,878.79	1,933.63	0.00	1,350.80	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	739.38	756.00	0.00	528.48	0.00	0.00	0.00	0.00
240	Insurance	41,833.92	43,323.48	41,290.08	0.00	30,994.80	0.00	0.00	0.00	0.00
241	Other Insurance	608.11	617.70	616.32	0.00	471.12	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	(0.72)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
319	Other Instructional Prof. Tech. Services	19,920.72	31,543.77	10,000.00	0.00	10,100.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	2,102.81	1,192.75	1,500.00	0.00	1,500.00	0.00	0.00	0.00	0.00
430	Library Books	550.16	147.86	1,100.00	0.00	600.00	0.00	0.00	0.00	0.00
440	Periodicals	0.00	0.00	600.00	0.00	600.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	0.00	0.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	4,256.48	4,756.48	5,000.00	0.00	5,200.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	0.00	200.00	0.00	200.00	0.00	0.00	0.00	0.00
640	Dues and Fees	0.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
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Fund 100	General										
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Total Function	2222	Library/Media Center	312,019.54	331,744.55	318,516.87	2.00	243,127.93	1.50	0.00	0.00	0.00
Function	2230	Assessment and Testing									
410	Consumable Supplies & Materials		30.00	0.00	1,620.00	0.00	200.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items		166.93	168.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software		1,764.55	15,910.25	27,500.00	0.00	27,500.00	0.00	0.00	0.00	0.00
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Total Function	2230	Assessment and Testing	1,961.48	16,078.70	29,120.00	0.00	27,700.00	0.00	0.00	0.00	0.00
Function	2240	Instructional Staff Development									
130	Additional Salary		0.00	773.88	773.88	0.00	1,160.82	0.00	0.00	0.00	0.00
210	PERS Related Costs		0.00	212.66	220.40	0.00	385.63	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		0.00	57.98	57.98	0.00	87.99	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		0.00	1.59	1.58	0.00	3.05	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		0.00	7.71	7.70	0.00	11.74	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave		0.00	3.04	3.02	0.00	4.60	0.00	0.00	0.00	0.00
242	Tuition Reimbursement		23,500.00	23,500.00	23,500.00	0.00	23,500.00	0.00	0.00	0.00	0.00
312	Instructional Programs Improvement Services		0.00	6,818.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel		0.00	2,161.11	1,500.00	0.00	1,515.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		0.00	105.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks		0.00	52.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Total Function	2240	Instructional Staff Development	23,500.00	33,695.16	26,064.56	0.00	26,668.83	0.00	0.00	0.00	0.00
Function	2310	Board of Education Services									
340	Travel		0.00	4,210.13	1,500.00	0.00	1,515.00	0.00	0.00	0.00	0.00
381	Audit Services		27,280.00	30,200.00	32,780.00	0.00	33,990.00	0.00	0.00	0.00	0.00
382	Legal Services		96,116.32	127,660.75	90,000.00	0.00	90,900.00	0.00	0.00	0.00	0.00
388	Election Services		434.02	0.00	500.00	0.00	500.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services		1,948.61	13,851.20	10,750.00	0.00	10,750.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		1,147.42	700.79	1,000.00	0.00	1,200.00	0.00	0.00	0.00	0.00
470	Computer Software		7,315.99	2,119.68	2,800.00	0.00	4,000.00	0.00	0.00	0.00	0.00
640	Dues and Fees		591.00	430.00	1,250.00	0.00	1,000.00	0.00	0.00	0.00	0.00
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Total Function	2310	Board of Education Services	134,833.36	179,172.55	140,580.00	0.00	143,855.00	0.00	0.00	0.00	0.00
Function	2321	Office of the Superintendent									
112	Classified Salaries		112,587.92	117,908.20	121,862.65	2.00	122,302.64	2.00	0.00	0.00	0.00

Requirements Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 100 General										
Function 2321	Office of the Superintendent									
113	Administrators	186,000.00	200,850.00	206,875.50	1.00	220,432.00	1.00	0.00	0.00	0.00
130	Additional Salary	10,233.86	6,600.00	6,600.00	0.00	8,400.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	81,491.76	85,940.53	91,924.05	0.00	112,624.07	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	23,750.93	22,681.26	25,653.23	0.00	26,670.59	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	594.30	665.62	686.04	0.00	924.12	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	3,162.70	3,311.10	3,413.74	0.00	3,541.56	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	1,084.50	1,117.80	0.00	1,394.52	0.00	0.00	0.00	0.00
240	Insurance	42,233.80	44,876.02	59,616.00	0.00	60,427.20	0.00	0.00	0.00	0.00
241	Other Insurance	914.73	900.98	902.40	0.00	927.48	0.00	0.00	0.00	0.00
246	Annuity Stipend	12,090.00	13,055.28	13,446.95	0.00	17,634.60	0.00	0.00	0.00	0.00
324	Rentals	3,276.16	2,748.68	4,000.00	0.00	4,040.00	0.00	0.00	0.00	0.00
340	Travel	5,612.60	1,391.81	3,934.00	0.00	4,052.02	0.00	0.00	0.00	0.00
353	Postage	275.00	683.85	275.00	0.00	275.00	0.00	0.00	0.00	0.00
355	Printing & Binding	567.98	8.56	500.00	0.00	500.00	0.00	0.00	0.00	0.00
359	Other Communication Services	18.00	19.00	500.00	0.00	100.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	2,704.80	2,195.80	7,076.00	0.00	5,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	5,254.37	7,317.93	6,000.00	0.00	11,000.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	628.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	2,208.76	2,292.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	319.98	0.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	9,605.35	9,455.12	8,900.00	0.00	10,000.00	0.00	0.00	0.00	0.00
651	Liability Insurance	0.00	38,471.00	42,318.00	0.00	44,339.90	0.00	0.00	0.00	0.00
Total Function 2321	Office of the Superintendent	503,531.99	562,458.08	605,801.36	3.00	654,585.70	3.00	0.00	0.00	0.00
Function 2410	Office of the Principal									
111	Licensed Salaries	0.00	0.00	0.00	0.00	20,800.00	0.00	0.00	0.00	0.00
112	Classified Salaries	172,699.50	157,193.90	146,376.48	3.00	147,394.08	3.00	0.00	0.00	0.00
113	Administrators	254,674.01	264,885.52	275,533.82	2.00	275,533.80	2.00	0.00	0.00	0.00
130	Additional Salary	14,555.74	16,563.76	6,900.00	0.00	6,000.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	104,080.34	107,983.19	109,946.85	0.00	135,098.04	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	33,698.41	33,428.72	32,676.82	0.00	34,275.84	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	843.78	892.13	877.26	0.00	1,183.68	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	4,519.76	4,471.98	4,370.56	0.00	4,573.06	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	1,454.01	1,422.06	0.00	1,792.30	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 100 General										
Function	2410	Office of the Principal								
240	Insurance	58,426.66	83,215.58	85,788.00	0.00	89,651.04	0.00	0.00	0.00	0.00
241	Other Insurance	1,484.32	1,461.72	1,391.64	0.00	1,508.04	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	(41.02)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312	Instructional Programs Improvement Services	996.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
319	Other Instructional Prof. Tech. Services	9,135.41	2,662.02	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00
322	Repairs & Maintenance	157.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
324	Rentals	26,540.83	24,492.13	27,940.00	0.00	28,219.40	0.00	0.00	0.00	0.00
340	Travel	315.54	2,518.07	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00
353	Postage	583.99	1,325.63	2,000.00	0.00	2,300.00	0.00	0.00	0.00	0.00
354	Advertising	36.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	324.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	37,453.66	26,997.66	40,020.00	0.00	44,500.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	3,259.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	0.00	300.00	0.00	300.00	0.00	0.00	0.00	0.00
640	Dues and Fees	2,541.40	1,560.00	3,280.00	0.00	3,280.00	0.00	0.00	0.00	0.00
Total Function	2410	726,285.49	731,106.02	741,823.49	5.00	803,909.28	5.00	0.00	0.00	0.00
Function	2520	Fiscal Services								
112	Classified Salaries	38,227.22	39,374.04	40,555.32	0.50	40,555.32	0.50	0.00	0.00	0.00
113	Administrators	114,559.55	117,996.34	121,536.23	1.00	121,536.23	1.00	0.00	0.00	0.00
124	Temporary - Classified	12,869.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	1,250.00	1,300.00	1,200.00	0.00	1,200.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	39,590.11	40,217.52	43,019.52	0.00	50,342.28	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	12,600.44	12,004.62	12,384.48	0.00	12,092.40	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	319.36	324.57	334.08	0.00	429.72	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	1,684.74	1,600.21	1,651.37	0.00	1,609.29	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	523.79	539.60	0.00	632.16	0.00	0.00	0.00	0.00
240	Insurance	28,303.30	29,225.92	34,512.00	0.00	35,322.60	0.00	0.00	0.00	0.00
241	Other Insurance	423.62	457.43	528.84	0.00	556.44	0.00	0.00	0.00	0.00
340	Travel	1,000.00	1,739.31	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
353	Postage	111.62	25.19	200.00	0.00	100.00	0.00	0.00	0.00	0.00
354	Advertising	940.89	3,472.46	500.00	0.00	500.00	0.00	0.00	0.00	0.00
355	Printing & Binding	0.00	0.00	300.00	0.00	300.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	39,051.88	16,290.00	20,000.00	0.00	39,000.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
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Fund 100	General									
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Function 2520	Fiscal Services									
410	Consumable Supplies & Materials	513.17	579.28	500.00	0.00	500.00	0.00	0.00	0.00	0.00
470	Computer Software	23,656.24	28,828.64	26,000.00	0.00	22,000.00	0.00	0.00	0.00	0.00
480	Computer Hardware	1,079.00	0.00	300.00	0.00	300.00	0.00	0.00	0.00	0.00
640	Dues and Fees	30,876.48	24,540.01	20,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
Total Function 2520 Fiscal Services		347,057.02	318,499.33	326,061.44	1.50	348,976.44	1.50	0.00	0.00	0.00
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Function 2540	Operation & Maintenance of Plant Services									
112	Classified Salaries	169,281.60	151,860.80	156,395.20	2.50	110,356.80	1.50	0.00	0.00	0.00
130	Additional Salary	12,542.84	7,625.35	4,200.00	0.00	3,000.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	44,125.00	39,297.44	41,176.82	0.00	34,052.41	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	13,892.79	12,200.62	12,285.49	0.00	8,671.87	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	2,399.26	2,540.53	2,575.67	0.00	2,376.12	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	1,886.44	1,651.64	1,663.95	0.00	1,166.38	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	533.90	535.34	0.00	453.42	0.00	0.00	0.00	0.00
240	Insurance	41,655.60	37,191.72	38,016.00	0.00	19,005.72	0.00	0.00	0.00	0.00
241	Other Insurance	551.81	546.04	552.48	0.00	340.20	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	(21.38)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
318	Professional/Imprvement Non Instruc Staff	1,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Repairs & Maintenance	275,904.79	318,217.04	278,153.00	0.00	335,000.00	0.00	0.00	0.00	0.00
324	Rentals	244,318.68	251,637.40	255,649.00	0.00	263,319.00	0.00	0.00	0.00	0.00
325	Electricity	99,417.73	113,405.54	112,476.00	0.00	115,850.28	0.00	0.00	0.00	0.00
326	Fuel	62,827.80	53,626.08	61,731.00	0.00	54,700.00	0.00	0.00	0.00	0.00
327	Water and Sewage	66,451.77	84,724.77	70,000.00	0.00	66,000.00	0.00	0.00	0.00	0.00
328	Garbage	44,263.65	54,709.37	44,726.00	0.00	61,000.00	0.00	0.00	0.00	0.00
329	Other Property Services	1,035.00	6,774.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
383	Architect / Engineer Services	10,148.86	33,907.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	1,296.00	7,052.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	26,060.50	28,402.52	41,000.00	0.00	41,410.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	254.99	2,878.84	13,800.00	0.00	9,000.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	0.00	0.00	0.00	2,800.00	0.00	0.00	0.00	0.00
480	Computer Hardware	492.21	0.00	500.00	0.00	200.00	0.00	0.00	0.00	0.00
540	Depreciable Equipment	9,800.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	30,007.95	18,016.00	1,400.00	0.00	1,400.00	0.00	0.00	0.00	0.00
653	Propery Insurance Premiums	97,063.00	83,238.00	91,562.00	0.00	97,180.60	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 100 General										
Function 2540	Operation & Maintenance of Plant Services									
670	Multnomah County Tax Assessment	0.00	24,444.00	24,689.00	0.00	25,452.00	0.00	0.00	0.00	0.00
Total Function 2540	Operation & Maintenance of Plant Services	1,256,757.08	1,334,481.51	1,255,086.95	2.50	1,254,734.80	1.50	0.00	0.00	0.00
Function 2550	Student Transportation Services									
322	Repairs & Maintenance	0.00	1,940.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
326	Fuel	0.00	73.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
331	Reimbursable Student Transportation	185,399.84	315,282.99	293,273.00	0.00	316,734.84	0.00	0.00	0.00	0.00
332	Non-Reimbursable Transportation	40,027.15	62,137.19	56,500.00	0.00	61,020.00	0.00	0.00	0.00	0.00
Total Function 2550	Student Transportation Services	225,426.99	379,434.54	349,773.00	0.00	377,754.84	0.00	0.00	0.00	0.00
Function 2633	Public Information Services									
112	Classified Salaries	41,131.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	1,375.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	12,537.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	3,937.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	98.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	532.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	20,500.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Other Insurance	154.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	(21.38)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	85.00	0.00	760.00	0.00	760.00	0.00	0.00	0.00	0.00
353	Postage	0.00	0.00	100.00	0.00	100.00	0.00	0.00	0.00	0.00
354	Advertising	9,165.64	5,491.08	12,706.00	0.00	12,706.00	0.00	0.00	0.00	0.00
355	Printing & Binding	0.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	26,779.57	25,000.00	0.00	36,500.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	4,037.04	194.80	3,000.00	0.00	3,500.00	0.00	0.00	0.00	0.00
470	Computer Software	11,375.30	9,597.34	11,000.00	0.00	11,000.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	0.00	100.00	0.00	100.00	0.00	0.00	0.00	0.00
640	Dues and Fees	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2633	Public Information Services	104,908.35	42,062.79	53,766.00	0.00	65,666.00	0.00	0.00	0.00	0.00
Function 2640	Staff Services									
112	Classified Salaries	38,227.34	39,374.16	40,555.33	0.50	40,555.32	0.50	0.00	0.00	0.00

Requirements Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 100 General										
Function	2640	Staff Services								
130	Additional Salary	82,637.60	62,212.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	29,126.77	26,428.07	11,550.24	0.00	13,472.52	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	9,307.82	7,683.17	3,070.56	0.00	2,948.16	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	263.23	242.61	83.04	0.00	106.80	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	1,244.75	1,030.50	411.98	0.00	394.16	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	376.71	133.80	0.00	154.20	0.00	0.00	0.00	0.00
240	Insurance	4,937.42	5,102.04	9,504.00	0.00	9,502.92	0.00	0.00	0.00	0.00
241	Other Insurance	123.28	130.25	130.56	0.00	134.28	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	171.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
354	Advertising	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	100.00	100.00	150.00	0.00	150.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	670.22	253.39	1,000.00	0.00	500.00	0.00	0.00	0.00	0.00
470	Computer Software	3,494.03	3,742.36	3,612.00	0.00	4,000.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	0.00	100.00	0.00	100.00	0.00	0.00	0.00	0.00
Total Function	2640	170,304.08	146,675.76	70,801.51	0.50	72,018.36	0.50	0.00	0.00	0.00
Function	2660	Technology Support								
112	Classified Salaries	52,248.00	53,810.40	55,423.20	1.00	55,423.20	1.00	0.00	0.00	0.00
113	Administrators	67,079.46	70,926.92	74,945.74	0.91	88,163.57	1.00	0.00	0.00	0.00
130	Additional Salary	10,109.86	11,477.36	10,258.32	0.00	10,258.32	0.00	0.00	0.00	0.00
210	PERS Related Costs	31,428.11	33,278.54	35,981.63	0.00	46,215.25	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	9,835.95	10,252.28	10,561.43	0.00	11,520.12	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	247.72	278.68	287.52	0.00	404.88	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	1,319.98	1,373.24	1,415.80	0.00	1,539.84	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	462.58	481.24	0.00	602.40	0.00	0.00	0.00	0.00
240	Insurance	35,495.84	31,497.28	19,008.00	0.00	19,005.72	0.00	0.00	0.00	0.00
241	Other Insurance	358.65	422.88	431.04	0.00	484.44	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	(19.50)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
318	Professional/Imprvement Non Instruc Staff	3,555.00	1,100.00	2,000.00	0.00	3,500.00	0.00	0.00	0.00	0.00
322	Repairs & Maintenance	4,416.86	1,293.09	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
340	Travel	3,618.00	2,634.85	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
351	Telephone	7,970.81	13,499.81	14,400.00	0.00	20,410.00	0.00	0.00	0.00	0.00
353	Postage	27.08	78.04	100.00	0.00	100.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	2,120.15	1,211.81	1,700.00	0.00	2,500.00	0.00	0.00	0.00	0.00

Requirements Report

	Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
<hr/>									
Fund 100	General								
<hr/>									
Function 2660	Technology Support								
460	Non-Consumable Items	580.93	703.44	2,500.00	0.00	1,000.00	0.00	0.00	0.00
470	Computer Software	15,115.16	15,132.44	25,390.00	0.00	25,390.00	0.00	0.00	0.00
480	Computer Hardware	1,399.00	2,708.00	1,500.00	0.00	1,500.00	0.00	0.00	0.00
640	Dues and Fees	319.95	290.00	600.00	0.00	600.00	0.00	0.00	0.00
Total Function 2660		247,227.01	252,431.64	260,983.92	1.91	292,617.74	2.00	0.00	0.00
<hr/>									
Function 2680	Interpretation and Translation Services								
319	Other Instructional Prof. Tech. Services	0.00	480.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2680		0.00	480.00	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>									
Function 5200	Transfers of Funds								
711	TRANSFER	24,152.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
712	TRANSFER - TEXTBOOK ADOPTION	100,000.00	8,456.76	50,000.00	0.00	50,000.00	0.00	0.00	0.00
Total Function 5200		124,152.64	8,456.76	50,000.00	0.00	50,000.00	0.00	0.00	0.00
<hr/>									
Function 6110	Operating Contingency								
810	Contingency (only with 6110 function)	0.00	0.00	550,737.00	0.00	557,237.00	0.00	0.00	0.00
Total Function 6110		0.00	0.00	550,737.00	0.00	557,237.00	0.00	0.00	0.00
<hr/>									
Function 7000	Unappropriated Ending Fund Balance								
820	Reserve for Next Year (unappropriated only w/7000)	0.00	0.00	10,966.24	0.00	44,909.64	0.00	0.00	0.00
Total Function 7000		0.00	0.00	10,966.24	0.00	44,909.64	0.00	0.00	0.00
<hr/>									
Total Fund 100	General	10,739,436.17	11,008,707.45	11,630,443.00	62.45	12,200,803.00	60.83	0.00	0.00

Special Revenue Funds (200)

SPECIAL REVENUE FUNDS

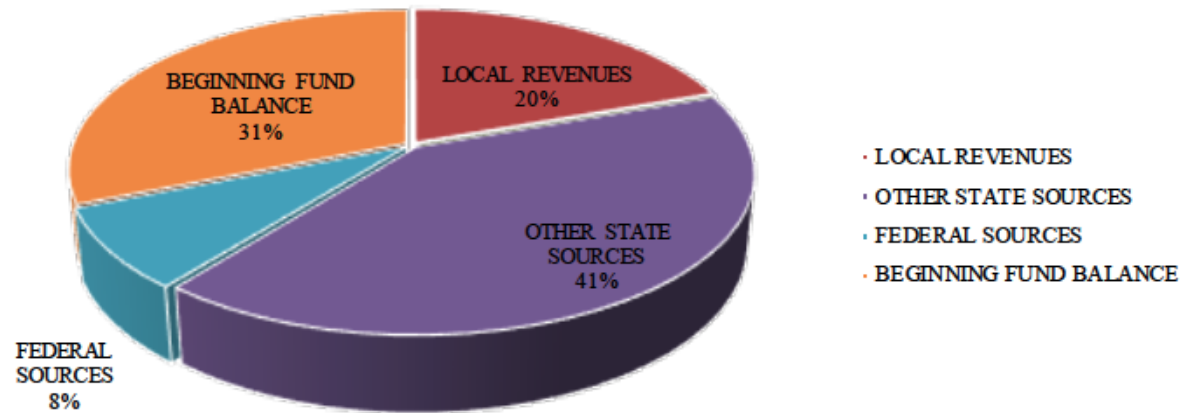
Special Revenue Funds are established to account for the proceeds of specific revenue sources or to finance specific activities as required by law or administrative regulations. The revenues are segregated into individual funds to ensure that expenditures are made exclusively for qualified purposes. Special revenue classified funds are created by local ordinance and are often mandated under State statutes. The following fall under Special Revenue Funds:

Riverdale School District Summary of Special Revenue Funds 2025-26

Fund	Description	Budgeted Revenue	Budgeted Expenditure
201	Facilities Grant	\$ 7,795	\$ 7,795
202	CTE - Career Technical Education	134,309	134,309
203	Title Funds	17,000	17,000
204	IDEA	109,905	109,905
210	PTC - Grants Paddle Raise Funds	98,316	98,316
213	PTC Grade School Grant Fund	100,000	100,000
214	PTC High School Grant Fund	75,000	75,000
219	Hillman Grant	-	-
230	Energy Efficient Schools SB 1149	94,404	94,404
250	Food Service	12,077	12,077
251	Student Success Act Fund	540,367	540,367
259	Grant Reserve Fund	367,411	367,411
261	Textbook Adoption	50,000	50,000
271	Grade School Activities	140,000	140,000
272	High School Activities	410,000	410,000
	Total Special Revenue Funds	\$ 2,156,584	\$ 2,156,584

**Riverdale School District
Special Revenue Funds
Revenue Summary by Major Source**

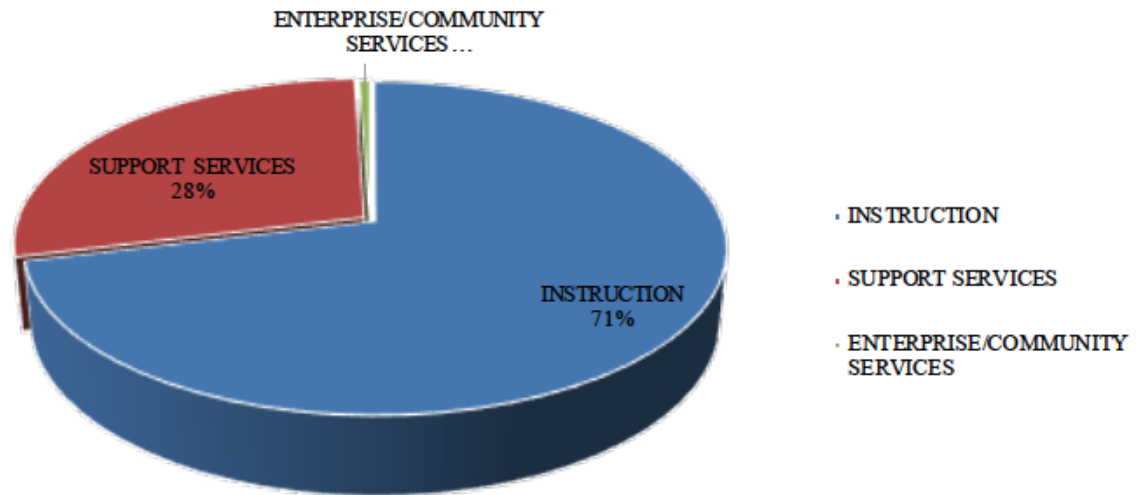
<u>Major Source</u>	<u>ACTUALS 2022-23</u>	<u>ACTUALS 2023-24</u>	<u>BUDGET 2024-25</u>	<u>PROPOSED 2025-26</u>	<u>APPROVED 2025-26</u>	<u>ADOPTED 2025-26</u>
STATE SCHOOL FUND*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER LOCAL SOURCES	414,705	267,723	420,266	421,600	-	-
INTERMEDIATE SOURCES	42,000	-	-	-	-	-
OTHER STATE SOURCES	720,090	750,343	909,145	888,824	-	-
FEDERAL SOURCES OTHER SOURCES/ BEGINNING FUND	142,039	141,347	187,068	176,905	-	-
	804,632	765,064	608,254	669,255	-	-
Special Revenue Fund Total	\$ 2,123,466	\$ 1,924,477	\$ 2,124,733	\$ 2,156,584	\$ -	\$ -



*STATE SCHOOL FUND: FORMULA INCLUDES - PROPERTY TAXES, COUNTY SCHOOL FUND, COMMON SCHOOL FUND, TIMBER REVENUE AND STATE SCHOOL FUND

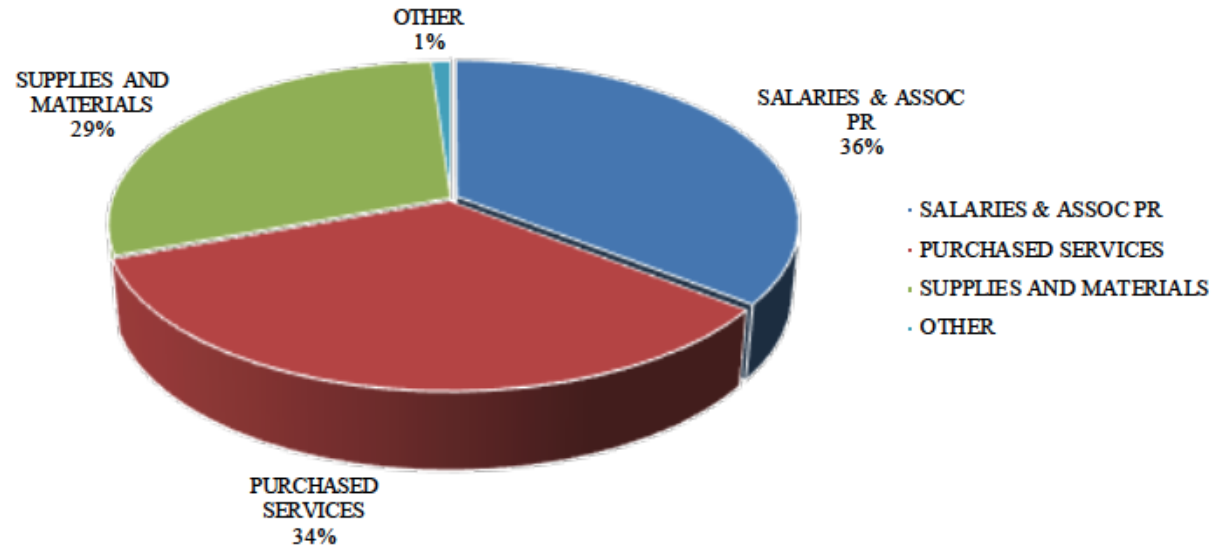
**Riverdale School District
Special Revenue Funds
Expenditure Summary by Major Function**

<u>Major Source</u>	<u>Description</u>	<u>ACTUALS 2022-23</u>	<u>ACTUALS 2023-24</u>	<u>BUDGET 2024-25</u>	<u>FTE</u>	<u>PROPOSED 2025-26</u>	<u>PROPOSED FTE</u>	<u>APPROVED 2025-26</u>	<u>ADOPTED 2025-26</u>	<u>ADOPTED FTE</u>
1000	INSTRUCTION	\$ 927,214	\$ 856,036	\$ 1,531,188	5.14	\$ 1,535,679	4.71	\$ -	\$ -	-
2000	SUPPORT SERVICES	434,686	456,032	553,969	1.46	608,828	1.51	-	-	-
3000	COMMUNITY SERVICES	4,958	-	12,077	-	12,077	-	-	-	-
4000	FACILITIES	-	-	27,500	-	-	-	-	-	-
5000	OTHER USES	-	-	-	-	-	-	-	-	-
6000	CONTINGENCIES	-	-	-	-	-	-	-	-	-
7000	UNAPPROPRIATED ENDING FUND BAL.	756,607	-	-	-	-	-	-	-	-
Special Revenue Fund Total		\$ 2,123,466	\$ 1,312,068	\$ 2,124,734	6.60	\$ 2,156,584	6.22	\$ -	\$ -	-



**Riverdale School District
Special Revenue Funds
Expenditure Summary by Major Object**

Major Object	Description	ACTUALS 2022-23	ACTUALS 2023-24	BUDGET 2024-25	FTE	PROPOSED 2025-26	PROPOSED FTE	APPROVED 2025-26	ADOPTED 2025-26	ADOPTED FTE
100	SALARIES	\$ 513,530	\$ 402,538	\$ 467,160	6.60	\$ 453,615	6.22	\$ -	\$ -	-
200	ASSOCIATED PAYROLL COST	287,787	225,969	280,725	-	313,402	-	-	-	-
300	PURCHASED SERVICES	280,167	423,512	761,148	-	729,517	-	-	-	-
400	SUPPLIES AND MATERIALS	268,525	232,771	570,200	-	637,051	-	-	-	-
500	CAPITAL OUTLAY	5,300	-	27,500	-	-	-	-	-	-
600	OTHER OBJECTS	11,425	27,278	18,000	-	23,000	-	-	-	-
700	TRANSFERS	125	-	-	-	-	-	-	-	-
800	CONTINGENCY/PLANNED RESEI	756,607	612,409	-	-	-	-	-	-	-
Special Revenue Fund Total		\$ 2,123,466	\$ 1,924,477	\$ 2,124,733	6.60	\$ 2,156,585	6.22	\$ -	\$ -	-



Resources Report

Fund		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 201	Facilities Grant									
	5400 Fund Balance	32,392.66	20,653.55	7,657.00	0.00	7,795.00	0.00	0.00	0.00	0.00
	5000 Other Sources	32,392.66	20,653.55	7,657.00	0.00	7,795.00	0.00	0.00	0.00	0.00
Total Fund 201	Facilities Grant	32,392.66	20,653.55	7,657.00	0.00	7,795.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 201	Facilities Grant									
Function 1111	Elementary Programs									
311	Instruction Services	(1,648.60)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	0.00	6,281.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks	7,173.77	5,060.41	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00
Total Function 1111	Elementary Programs	5,525.17	11,342.31	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00
Function 1121	Middle School Programs									
410	Consumable Supplies & Materials	1,100.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks	1,871.63	1,330.00	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00
470	Computer Software	347.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1121	Middle School Programs	3,319.88	1,330.00	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00
Function 1131	High School Programs									
420	Textbooks	2,894.06	0.00	2,657.00	0.00	2,795.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Programs	2,894.06	0.00	2,657.00	0.00	2,795.00	0.00	0.00	0.00	0.00
Total Fund 201	Facilities Grant	11,739.11	12,672.31	7,657.00	0.00	7,795.00	0.00	0.00	0.00	0.00

Resources Report

Fund	202	CTE - Career Technical Education	Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
	3299	Other Restricted Grants-in-aid	174,500.58	144,476.45	144,476.00	0.00	134,309.17	0.00	0.00	0.00	0.00
	3000	State Sources	174,500.58	144,476.45	144,476.00	0.00	134,309.17	0.00	0.00	0.00	0.00
Total Fund	202	CTE - Career Technical Education	174,500.58	144,476.45	144,476.00	0.00	134,309.17	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 202	CTE - Career Technical Education									
Function 1131	High School Programs									
111	Licensed Salaries	78,083.47	58,289.41	61,603.94	0.58	51,675.86	0.51	0.00	0.00	0.00
121	Substitutes - Licensed	120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	21,524.27	17,072.53	17,544.97	0.00	17,166.72	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	5,994.87	4,752.73	4,712.87	0.00	3,953.16	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	149.96	127.08	126.00	0.00	136.08	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	797.21	631.02	629.08	0.00	526.69	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	248.52	246.48	0.00	206.76	0.00	0.00	0.00	0.00
240	Insurance	17,565.45	13,149.97	10,245.03	0.00	10,463.71	0.00	0.00	0.00	0.00
241	Other Insurance	265.35	205.19	196.19	0.00	176.16	0.00	0.00	0.00	0.00
Total Function 1131	High School Programs	124,500.58	94,476.45	95,304.56	0.58	84,305.14	0.51	0.00	0.00	0.00
Function 2122	Counseling Services									
111	Licensed Salaries	30,388.05	29,965.79	31,458.14	0.37	30,739.31	0.34	0.00	0.00	0.00
210	PERS Related Costs	7,383.08	7,693.80	8,065.92	0.00	9,234.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	2,322.64	2,376.68	2,395.08	0.00	2,340.48	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	58.17	63.84	64.44	0.00	81.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	310.06	316.84	321.24	0.00	312.76	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	124.21	125.16	0.00	122.40	0.00	0.00	0.00	0.00
240	Insurance	9,431.93	9,350.00	6,638.72	0.00	7,066.80	0.00	0.00	0.00	0.00
241	Other Insurance	106.07	108.84	102.74	0.00	107.28	0.00	0.00	0.00	0.00
Total Function 2122	Counseling Services	50,000.00	50,000.00	49,171.44	0.37	50,004.03	0.34	0.00	0.00	0.00
Total Fund 202	CTE - Career Technical Education	174,500.58	144,476.45	144,476.00	0.95	134,309.17	0.85	0.00	0.00	0.00

Resources Report

Fund	Title I	Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
4500	Federal Revenue	30,821.00	26,668.00	27,468.00	0.00	17,000.00	0.00	0.00	0.00	0.00
4000	Federal Sources	30,821.00	26,668.00	27,468.00	0.00	17,000.00	0.00	0.00	0.00	0.00
Total Fund 203	Title I	30,821.00	26,668.00	27,468.00	0.00	17,000.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 203 Title I										
Function 1111	Elementary Programs									
111	Licensed Salaries	6,990.87	10,072.63	10,882.79	0.12	4,000.00	0.00	0.00	0.00	0.00
130	Additional Salary	1,831.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	2,149.26	2,815.44	3,022.05	0.00	1,200.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	673.49	805.08	826.44	0.00	300.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	16.86	21.60	22.32	0.00	100.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	89.92	107.09	110.81	0.00	100.00	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	42.12	43.08	0.00	100.00	0.00	0.00	0.00	0.00
240	Insurance	1,949.23	2,767.44	2,493.87	0.00	1,020.00	0.00	0.00	0.00	0.00
241	Other Insurance	31.44	36.60	35.99	0.00	100.00	0.00	0.00	0.00	0.00
243	VEBA CONTRIBUTION	176.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	(0.16)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111	Elementary Programs	13,908.72	16,668.00	17,437.35	0.12	6,920.00	0.00	0.00	0.00	0.00
Function 1121	Middle School Programs									
130	Additional Salary	4,579.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	1,172.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	342.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	8.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	45.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	0.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1121	Middle School Programs	6,149.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2660	Technology Support									
113	Administrators	7,536.34	7,464.48	7,412.27	0.09	7,460.00	0.00	0.00	0.00	0.00
130	Additional Salary	531.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	1,965.22	1,832.17	1,912.62	0.00	1,913.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	617.15	564.86	567.12	0.00	567.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	15.44	15.21	15.24	0.00	16.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	82.40	75.30	75.66	0.00	76.00	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	24.60	24.70	0.00	25.00	0.00	0.00	0.00	0.00
241	Other Insurance	15.38	23.38	23.04	0.00	23.00	0.00	0.00	0.00	0.00
Total Function 2660	Technology Support	10,763.00	10,000.00	10,030.65	0.09	10,080.00	0.00	0.00	0.00	0.00
Total Fund 203	Title I	30,821.00	26,668.00	27,468.00	0.21	17,000.00	0.00	0.00	0.00	0.00

Resources Report

	Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 204 IDEA									
1960 Recovery of Prior Year Expenditure	0.00	(10.88)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000 Local Sources	0.00	(10.88)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4500 Federal Revenue	111,217.83	114,678.83	109,600.00	0.00	109,905.00	0.00	0.00	0.00	0.00
4000 Federal Sources	111,217.83	114,678.83	109,600.00	0.00	109,905.00	0.00	0.00	0.00	0.00
Total Fund 204 IDEA	111,217.83	114,667.95	109,600.00	0.00	109,905.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 204 IDEA										
Function 1250	Less Restrictive - Students with Disabilities									
111	Licensed Salaries	47,916.13	43,519.88	40,810.21	0.40	38,769.73	0.38	0.00	0.00	0.00
112	Classified Salaries	0.00	31,388.89	24,215.88	0.81	22,505.82	0.71	0.00	0.00	0.00
123	Temporary - Licensed	5,873.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	49.89	166.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	14,437.36	16,612.00	17,831.76	0.00	19,640.03	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	4,108.28	5,742.56	4,974.60	0.00	4,687.68	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	103.02	153.58	133.08	0.00	161.16	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	546.24	770.77	674.11	0.00	634.24	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	286.68	260.04	0.00	245.04	0.00	0.00	0.00	0.00
240	Insurance	10,590.84	8,940.36	20,468.60	0.00	21,286.68	0.00	0.00	0.00	0.00
241	Other Insurance	165.82	242.42	231.72	0.00	233.52	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	2.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
319	Other Instructional Prof. Tech. Services	1,968.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	5,437.93	(29.05)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	1,058.84	0.00	0.00	0.00	1,741.10	0.00	0.00	0.00	0.00
420	Textbooks	8,044.16	305.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1250	Less Restrictive - Students with Disabilities	100,302.31	108,099.59	109,600.00	1.21	109,905.00	1.09	0.00	0.00	0.00
Function 2240	Instructional Staff Development									
242	Tuition Reimbursement	10,915.52	6,579.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2240	Instructional Staff Development	10,915.52	6,579.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 204	IDEA	111,217.83	114,678.83	109,600.00	1.21	109,905.00	1.09	0.00	0.00	0.00

Resources Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 210	PTC - Grants Paddle Raise Funds									
	1920 Contributions & Donations - Private Sou	110,233.80	84,218.89	54,465.80	0.00	50,000.00	0.00	0.00	0.00	0.00
	1000 Local Sources	110,233.80	84,218.89	54,465.80	0.00	50,000.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	9,378.10	2,071.88	0.00	0.00	48,316.06	0.00	0.00	0.00	0.00
	5000 Other Sources	9,378.10	2,071.88	0.00	0.00	48,316.06	0.00	0.00	0.00	0.00
Total Fund 210	PTC - Grants Paddle Raise Funds	119,611.90	86,290.77	54,465.80	0.00	98,316.06	0.00	0.00	0.00	0.00

Requirements Report

Fund	210	PTC - Grants Paddle Raise Funds	Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Function 1111 Elementary Programs											
	130	Additional Salary	187.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	210	PERS Related Costs	51.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	14.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	231	Workers Compensation - SAIF	0.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	232	WBF - Hourly Assessment	1.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	17,970.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	460	Non-Consumable Items	0.00	560.95	560.95	0.00	0.00	0.00	0.00	0.00	0.00
	470	Computer Software	0.00	920.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	480	Computer Hardware	2,978.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111 Elementary Programs			21,204.78	1,480.95	560.95	0.00	0.00	0.00	0.00	0.00	0.00
Function 1121 Middle School Programs											
	410	Consumable Supplies & Materials	134.80	29.94	4,000.00	0.00	4,000.00	0.00	0.00	0.00	0.00
	460	Non-Consumable Items	2,017.86	0.00	3,709.85	0.00	3,709.85	0.00	0.00	0.00	0.00
	480	Computer Hardware	2,149.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1121 Middle School Programs			4,302.12	29.94	7,709.85	0.00	7,709.85	0.00	0.00	0.00	0.00
Function 1131 High School Programs											
	410	Consumable Supplies & Materials	9,493.76	0.00	6,195.00	0.00	7,000.00	0.00	0.00	0.00	0.00
	420	Textbooks	5,897.00	0.00	0.00	0.00	7,804.74	0.00	0.00	0.00	0.00
	480	Computer Hardware	21,914.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131 High School Programs			37,304.93	0.00	6,195.00	0.00	14,804.74	0.00	0.00	0.00	0.00
Function 2222 Library/Media Center											
	430	Library Books	0.00	400.00	0.00	0.00	12,494.45	0.00	0.00	0.00	0.00
Total Function 2222 Library/Media Center			0.00	400.00	0.00	0.00	12,494.45	0.00	0.00	0.00	0.00
Function 2540 Operation & Maintenance of Plant Services											
	322	Repairs & Maintenance	0.00	0.00	0.00	0.00	9,378.10	0.00	0.00	0.00	0.00
	460	Non-Consumable Items	0.00	0.00	12,500.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2540 Operation & Maintenance of Plant Services			0.00	0.00	12,500.00	0.00	9,378.10	0.00	0.00	0.00	0.00
Function 2660 Technology Support											

Requirements Report

Fund	Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
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Fund 210	PTC - Grants Paddle Raise Funds								
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Function 2660	Technology Support								
322	Repairs & Maintenance	13,615.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
353	Postage	343.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	0.00	0.00	0.00	0.00	3,928.92	0.00	0.00	0.00
460	Non-Consumable Items	0.00	27,132.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	8,322.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	40,769.20	34,195.00	0.00	0.00	50,000.00	0.00	0.00	0.00
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Total Function 2660	Technology Support	54,728.19	74,649.00	0.00	0.00	53,928.92	0.00	0.00	0.00
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Function 4150	Building Acquisition/Construction & Improvement								
540	Depreciable Equipment	0.00	0.00	27,500.00	0.00	0.00	0.00	0.00	0.00
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Total Function 4150	Building Acquisition/Construction & Improvement	0.00	0.00	27,500.00	0.00	0.00	0.00	0.00	0.00
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Total Fund 210	PTC - Grants Paddle Raise Funds	117,540.02	76,559.89	54,465.80	0.00	98,316.06	0.00	0.00	0.00

Resources Report

Fund		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 213	PTC Grade School Grant Fund									
	1920 Contributions & Donations - Private Sou	138,990.60	21,866.68	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
	1960 Recovery of Prior Year Expenditure	0.00	(0.30)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1980 Fees Charged to Grants	(2,128.28)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1990 Miscellaneous Revenue	(40.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000 Local Sources	136,822.32	21,866.38	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	(3,626.07)	50,728.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5000 Other Sources	(3,626.07)	50,728.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 213	PTC Grade School Grant Fund	133,196.25	72,595.11	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 213	PTC Grade School Grant Fund									
Function 1111	Elementary Programs									
130	Additional Salary	26,552.88	22,177.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	6,606.24	9,024.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	2,028.08	2,839.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	50.83	75.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	271.68	377.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	147.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	5.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
311	Instruction Services	20,172.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312	Instructional Programs Improvement Services	0.00	0.00	25,000.00	0.00	25,000.00	0.00	0.00	0.00	0.00
340	Travel	0.00	2,349.32	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	8,795.05	13,870.55	40,000.00	0.00	38,000.00	0.00	0.00	0.00	0.00
420	Textbooks	0.00	10,789.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	0.00	0.00	25,000.00	0.00	25,000.00	0.00	0.00	0.00	0.00
Total Function 1111	Elementary Programs	64,482.48	61,652.20	100,000.00	0.00	98,000.00	0.00	0.00	0.00	0.00
Function 1121	Middle School Programs									
311	Instruction Services	0.00	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	2,883.40	2,427.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks	0.00	240.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	807.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1121	Middle School Programs	2,883.40	4,675.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1250	Less Restrictive - Students with Disabilities									
410	Consumable Supplies & Materials	775.80	744.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	1,164.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1250	Less Restrictive - Students with Disabilities	775.80	1,908.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2130	Health Services									
410	Consumable Supplies & Materials	1,999.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2130	Health Services	1,999.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2210	Curriculum Development									
410	Consumable Supplies & Materials	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00

Requirements Report

Fund	213	PTC Grade School Grant Fund	Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Total Function 2210 Curriculum Development			0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00
Function	2222	Library/Media Center									
	410	Consumable Supplies & Materials	396.60	339.44	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00
Total Function 2222 Library/Media Center			396.60	339.44	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00
Function	2240	Instructional Staff Development									
	340	Travel	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2240 Instructional Staff Development			1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2321	Office of the Superintendent									
	410	Consumable Supplies & Materials	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2321 Office of the Superintendent			500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2410	Office of the Principal									
	340	Travel	0.00	627.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	389	Other Non-Instr / Prof Technical Services	729.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	0.00	120.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2410 Office of the Principal			729.99	747.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2540	Operation & Maintenance of Plant Services									
	410	Consumable Supplies & Materials	1,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	460	Non-Consumable Items	0.00	6,276.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	540	Depreciable Equipment	5,299.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2540 Operation & Maintenance of Plant Services			6,999.99	6,276.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2660	Technology Support									
	389	Other Non-Instr / Prof Technical Services	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2660 Technology Support			2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 213	PTC Grade School Grant Fund		82,467.52	75,600.02	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 214	PTC HS Grants									
	1920 Contributions & Donations - Private Sou	40,584.85	30,011.33	75,000.00	0.00	75,000.00	0.00	0.00	0.00	0.00
	1000 Local Sources	40,584.85	30,011.33	75,000.00	0.00	75,000.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	6,657.38	26,909.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5000 Other Sources	6,657.38	26,909.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 214	PTC HS Grants	47,242.23	56,921.04	75,000.00	0.00	75,000.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
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Fund 214	PTC HS Grants										
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Function 1131	High School Programs										
312	Instructional Programs Improvement Services	0.00	395.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	537.80	0.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	3,141.38	6,888.75	20,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	1,808.38	0.00	20,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131 High School Programs		5,487.56	27,283.75	45,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00
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Function 1132	High School Extracurricular										
324	Rentals	404.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	843.55	0.00	5,500.00	0.00	5,500.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	186.06	19,052.06	23,500.00	0.00	23,500.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	2,754.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	657.35	260.00	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 1132 High School Extracurricular		4,844.96	19,312.06	30,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00
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Function 1250	Less Restrictive - Students with Disabilities										
410	Consumable Supplies & Materials	0.00	73.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1250 Less Restrictive - Students with Disabilities		0.00	73.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Function 2130	Health Services										
389	Other Non-Instr / Prof Technical Services	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2130 Health Services		10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Function 2222	Library/Media Center										
410	Consumable Supplies & Materials	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 2222 Library/Media Center		0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
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Function 2240	Instructional Staff Development										
312	Instructional Programs Improvement Services	0.00	0.00	0.00	0.00	6,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 2240 Instructional Staff Development		0.00	0.00	0.00	0.00	6,000.00	0.00	0.00	0.00	0.00	0.00
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Function 2410	Office of the Principal										
410	Consumable Supplies & Materials	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

	Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
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Fund 214 PTC HS Grants									
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Total Function 2410 Office of the Principal	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00
Function 2540 Operation & Maintenance of Plant Services									
322 Repairs & Maintenance	0.00	2,465.00	0.00	0.00	3,500.00	0.00	0.00	0.00	0.00
324 Rentals	0.00	1,044.00	0.00	0.00	2,500.00	0.00	0.00	0.00	0.00
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Total Function 2540 Operation & Maintenance of Plant Services	0.00	3,509.00	0.00	0.00	6,000.00	0.00	0.00	0.00	0.00
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Total Fund 214 PTC HS Grants	20,332.52	50,178.32	75,000.00	0.00	75,000.00	0.00	0.00	0.00	0.00

Resources Report

	Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 219 Hillman Grant									
5400 Fund Balance	2,325.51	2,325.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000 Other Sources	2,325.51	2,325.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 219 Hillman Grant	2,325.51	2,325.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
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Fund 219	Hillman Grant									
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Function 1131	High School Programs									
460	Non-Consumable Items	0.00	2,326.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Total Function 1131	High School Programs	0.00	2,326.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Total Fund 219	Hillman Grant	0.00	2,326.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 230	Energy Efficient Schools SB 1149									
	1900 Miscellaneous Revenue	15,990.63	17,469.07	15,800.00	0.00	21,600.00	0.00	0.00	0.00	0.00
	1000 Local Sources	15,990.63	17,469.07	15,800.00	0.00	21,600.00	0.00	0.00	0.00	0.00
	5200 Interfund Transfers	24,152.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	29,287.94	69,431.21	84,632.00	0.00	72,804.00	0.00	0.00	0.00	0.00
	5000 Other Sources	53,440.58	69,431.21	84,632.00	0.00	72,804.00	0.00	0.00	0.00	0.00
Total Fund 230	Energy Efficient Schools SB 1149	69,431.21	86,900.28	100,432.00	0.00	94,404.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
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Fund 230	Energy Efficient Schools SB 1149									
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Function 2540	Operation & Maintenance of Plant Services									
389	Other Non-Instr / Prof Technical Services		0.00	0.00	100,432.00	0.00	94,404.00	0.00	0.00	0.00
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Total Function 2540	Operation & Maintenance of Plant Services		0.00	0.00	100,432.00	0.00	94,404.00	0.00	0.00	0.00
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Total Fund 230	Energy Efficient Schools SB 1149		0.00	0.00	100,432.00	0.00	94,404.00	0.00	0.00	0.00

Resources Report

Fund		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 250	Food Service									
	5400 Fund Balance	17,034.28	12,076.28	12,077.00	0.00	12,077.00	0.00	0.00	0.00	0.00
	5000 Other Sources	17,034.28	12,076.28	12,077.00	0.00	12,077.00	0.00	0.00	0.00	0.00
Total Fund 250	Food Service	17,034.28	12,076.28	12,077.00	0.00	12,077.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
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Fund 250	Food Service									
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Function 3120	Food Preparation and Dispensing Services									
460	Non-Consumable Items	4,958.00	0.00	12,077.00	0.00	12,077.00	0.00	0.00	0.00	0.00
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Total Function 3120	Food Preparation and Dispensing Services	4,958.00	0.00	12,077.00	0.00	12,077.00	0.00	0.00	0.00	0.00
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Total Fund 250	Food Service	4,958.00	0.00	12,077.00	0.00	12,077.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 251	Student Success Act Fund									
	3299 Other Restricted Grants-in-aid	460,848.88	541,861.31	563,978.00	0.00	540,366.76	0.00	0.00	0.00	0.00
	3000 State Sources	460,848.88	541,861.31	563,978.00	0.00	540,366.76	0.00	0.00	0.00	0.00
	5400 Fund Balance	960.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5000 Other Sources	960.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 251	Student Success Act Fund	461,809.87	541,861.31	563,978.00	0.00	540,366.76	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 251	Student Success Act Fund									
Function 1111	Elementary Programs									
111	Licensed Salaries	136,712.21	75,440.49	65,296.81	0.64	56,531.66	0.61	0.00	0.00	0.00
112	Classified Salaries	0.00	23,988.41	15,363.34	0.49	15,521.24	0.49	0.00	0.00	0.00
121	Substitutes - Licensed	360.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	0.00	2,543.88	2,925.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	33,392.02	27,950.89	23,285.50	0.00	23,442.25	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	10,450.79	8,042.00	6,345.17	0.00	5,512.18	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	262.38	216.49	171.10	0.00	189.60	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	1,395.69	1,074.86	855.25	0.00	742.41	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	420.48	330.18	0.00	288.24	0.00	0.00	0.00	0.00
240	Insurance	37,529.33	15,218.52	18,089.44	0.00	21,919.54	0.00	0.00	0.00	0.00
241	Other Insurance	487.06	370.64	268.07	0.00	264.24	0.00	0.00	0.00	0.00
243	VEBA CONTRIBUTION	0.00	900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	(16.66)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111	Elementary Programs	220,572.82	156,166.66	132,929.86	1.13	124,411.36	1.10	0.00	0.00	0.00
Function 1121	Middle School Programs									
111	Licensed Salaries	0.00	5,834.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	0.00	1,603.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	0.00	446.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	0.00	11.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	0.00	59.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1121	Middle School Programs	0.00	7,956.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1131	High School Programs									
111	Licensed Salaries	17,402.54	43,386.49	28,567.09	0.28	50,349.62	0.49	0.00	0.00	0.00
130	Additional Salary	80.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	2,711.25	10,380.27	8,135.89	0.00	16,725.98	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	1,337.41	2,988.64	2,185.44	0.00	3,851.76	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	33.48	79.91	58.44	0.00	132.48	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	178.09	396.79	291.79	0.00	513.24	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	156.25	114.24	0.00	201.36	0.00	0.00	0.00	0.00
240	Insurance	4,238.88	5,842.80	5,780.64	0.00	10,197.24	0.00	0.00	0.00	0.00
241	Other Insurance	60.00	161.11	94.68	0.00	171.48	0.00	0.00	0.00	0.00
243	VEBA CONTRIBUTION	0.00	900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 251	Student Success Act Fund										
Function 1131	High School Programs										
247	Paid Family Medical Leave		(3.94)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Programs		26,037.71	64,292.26	45,228.21	0.28	82,143.16	0.49	0.00	0.00	0.00
Function 1250	Less Restrictive - Students with Disabilities										
112	Classified Salaries		0.00	16,701.96	48,523.25	1.54	36,216.16	1.14	0.00	0.00	0.00
130	Additional Salary		0.00	488.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs		0.00	2,712.18	12,441.36	0.00	10,879.18	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		0.00	1,315.06	3,711.96	0.00	2,770.56	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		0.00	35.19	99.24	0.00	95.28	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		0.00	180.58	516.81	0.00	384.22	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave		0.00	68.79	193.92	0.00	144.72	0.00	0.00	0.00	0.00
240	Insurance		0.00	11,957.28	18,378.36	0.00	21,618.98	0.00	0.00	0.00	0.00
241	Other Insurance		0.00	69.12	120.49	0.00	164.16	0.00	0.00	0.00	0.00
Total Function 1250	Less Restrictive - Students with Disabilities		0.00	33,528.98	83,985.39	1.54	72,273.26	1.14	0.00	0.00	0.00
Function 2130	Health Services										
389	Other Non-Instr / Prof Technical Services		82,984.00	151,734.00	60,000.00	0.00	60,000.00	0.00	0.00	0.00	0.00
Total Function 2130	Health Services		82,984.00	151,734.00	60,000.00	0.00	60,000.00	0.00	0.00	0.00	0.00
Function 2210	Curriculum Development										
111	Licensed Salaries		80,736.80	0.00	77,734.43	1.00	85,021.97	1.00	0.00	0.00	0.00
130	Additional Salary		2,202.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs		20,203.91	0.00	22,138.76	0.00	25,540.58	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		6,344.90	0.00	5,946.69	0.00	6,504.14	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		158.76	0.00	240.98	0.00	223.80	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		844.92	0.00	1,632.13	0.00	866.32	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave		0.00	0.00	0.00	0.00	340.08	0.00	0.00	0.00	0.00
240	Insurance		21,442.20	0.00	19,006.00	0.00	20,663.16	0.00	0.00	0.00	0.00
241	Other Insurance		281.12	0.00	219.01	0.00	298.44	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave		0.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
311	Instruction Services		0.00	117,480.00	53,978.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2210	Curriculum Development		132,215.34	117,480.00	180,896.00	1.00	139,458.49	1.00	0.00	0.00	0.00

Requirements Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 251	Student Success Act Fund									
Function 2240	Instructional Staff Development									
312	Instructional Programs Improvement Services	0.00	0.00	16,862.00	0.00	19,971.52	0.00	0.00	0.00	0.00
Total Function 2240	Instructional Staff Development	0.00	0.00	16,862.00	0.00	19,971.52	0.00	0.00	0.00	0.00
Function 2410	Office of the Principal									
111	Licensed Salaries	0.00	0.00	23,800.00	0.00	19,043.39	0.17	0.00	0.00	0.00
210	PERS Related Costs	0.00	0.00	6,102.23	0.00	5,720.62	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	0.00	0.00	1,789.09	0.00	1,448.40	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	0.00	0.00	48.83	0.00	50.13	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	0.00	0.00	242.85	0.00	192.61	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	0.00	93.54	0.00	75.66	0.00	0.00	0.00	0.00
240	Insurance	0.00	0.00	0.00	0.00	3,512.76	0.00	0.00	0.00	0.00
241	Other Insurance	0.00	0.00	0.00	0.00	65.40	0.00	0.00	0.00	0.00
640	Dues and Fees	0.00	13,500.00	12,000.00	0.00	12,000.00	0.00	0.00	0.00	0.00
Total Function 2410	Office of the Principal	0.00	13,500.00	44,076.54	0.00	42,108.97	0.17	0.00	0.00	0.00
Total Fund 251	Student Success Act Fund	461,809.87	544,658.32	563,978.00	3.94	540,366.76	3.90	0.00	0.00	0.00

Resources Report

Fund	Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 259	Other Grants								
1920	Contributions & Donations - Private Sou	2,000.00	0.00	75,000.00	0.00	75,000.00	0.00	0.00	0.00
1000	Local Sources	2,000.00	0.00	75,000.00	0.00	75,000.00	0.00	0.00	0.00
2200	Restricted Revenue	42,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000	Intermediate Sources	42,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3299	Other Restricted Grants-in-aid	84,740.41	64,005.38	200,691.00	0.00	214,148.05	0.00	0.00	0.00
3000	State Sources	84,740.41	64,005.38	200,691.00	0.00	214,148.05	0.00	0.00	0.00
4500	Federal Revenue	0.00	0.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00
4000	Federal Sources	0.00	0.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00
5400	Fund Balance	54,827.60	40,888.40	38,888.40	0.00	28,262.98	0.00	0.00	0.00
5000	Other Sources	54,827.60	40,888.40	38,888.40	0.00	28,262.98	0.00	0.00	0.00
Total Fund 259	Other Grants	183,568.01	104,893.78	364,579.40	0.00	367,411.03	0.00	0.00	0.00

Requirements Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 259	Other Grants									
Function 1111	Elementary Programs									
111	Licensed Salaries	0.00	28,893.15	28,567.10	0.28	35,780.05	0.39	0.00	0.00	0.00
130	Additional Salary	37,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	9,350.91	6,894.88	8,136.01	0.00	11,886.24	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	2,868.27	1,900.91	2,163.96	0.00	2,737.09	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	72.15	51.36	58.44	0.00	94.20	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	383.49	252.42	289.05	0.00	365.65	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	99.33	113.16	0.00	143.16	0.00	0.00	0.00	0.00
240	Insurance	0.00	5,721.84	5,780.64	0.00	8,018.90	0.00	0.00	0.00	0.00
241	Other Insurance	0.00	85.87	94.80	0.00	122.76	0.00	0.00	0.00	0.00
311	Instruction Services	5,060.00	10,320.00	38,888.40	0.00	28,262.98	0.00	0.00	0.00	0.00
312	Instructional Programs Improvement Services	0.00	0.00	487.84	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	0.00	25,000.00	0.00	25,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	0.00	0.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
Total Function 1111	Elementary Programs	55,434.82	54,219.76	159,579.40	0.28	162,411.03	0.39	0.00	0.00	0.00
Function 1121	Middle School Programs									
130	Additional Salary	5,916.45	228.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	1,441.26	56.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	447.79	17.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	11.31	0.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	59.77	2.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	0.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	0.00	0.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
Total Function 1121	Middle School Programs	7,876.58	305.42	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
Function 1131	High School Programs									
130	Additional Salary	1,209.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	82.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	92.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	2.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	12.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
311	Instruction Services	1,905.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	0.00	25,000.00	0.00	25,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	0.00	0.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 259	Other Grants										
Function 1131	High School Programs										
470	Computer Software		1,529.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Programs		4,833.76	0.00	75,000.00	0.00	75,000.00	0.00	0.00	0.00	0.00
Function 1460	Summer School										
311	Instruction Services		7,875.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1460	Summer School		7,875.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2122	Counseling Services										
111	Licensed Salaries		0.00	1,495.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary		2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs		487.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		153.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		3.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		20.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2122	Counseling Services		2,664.57	1,495.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2222	Library/Media Center										
130	Additional Salary		2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs		549.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		153.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		3.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		20.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2222	Library/Media Center		2,726.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2240	Instructional Staff Development										
319	Other Instructional Prof. Tech. Services		42,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2240	Instructional Staff Development		42,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2321	Office of the Superintendent										
130	Additional Salary		8,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs		1,875.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		459.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		11.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		61.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 259	Other Grants									
Total Function 2321 Office of the Superintendent		10,408.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2540	Operation & Maintenance of Plant Services									
130	Additional Salary	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	730.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	229.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	41.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	30.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	18,610.00	80,000.00	0.00	80,000.00	0.00	0.00	0.00	0.00
Total Function 2540 Operation & Maintenance of Plant Services		4,032.62	18,610.00	80,000.00	0.00	80,000.00	0.00	0.00	0.00	0.00
Function 2640	Staff Services									
130	Additional Salary	669.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	4,157.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2640 Staff Services		4,827.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 259	Other Grants	142,679.61	74,630.80	364,579.40	0.28	367,411.03	0.39	0.00	0.00	0.00

Resources Report

	Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 261 Textbook Adoption									
1960 Recovery of Prior Year Expenditure	0.00	7.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000 Local Sources	0.00	7.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5200 Interfund Transfers	100,000.00	8,456.76	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
5400 Fund Balance	0.00	21,483.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000 Other Sources	100,000.00	29,939.86	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
Total Fund 261 Textbook Adoption	100,000.00	29,947.50	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00

Requirements Report

	Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
<hr/>									
Fund 261	Textbook Adoption								
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Function 1111	Elementary Programs								
130	4,899.43	491.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	1,196.43	135.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	374.78	37.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	9.40	1.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	49.80	4.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
237	0.00	1.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	7.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	71,615.81	14,163.29	25,000.00	0.00	25,000.00	0.00	0.00	0.00	0.00
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Total Function 1111	78,153.16	17,335.25	25,000.00	0.00	25,000.00	0.00	0.00	0.00	0.00
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Function 1131	High School Programs								
420	0.00	12,604.61	25,000.00	0.00	25,000.00	0.00	0.00	0.00	0.00
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Total Function 1131	0.00	12,604.61	25,000.00	0.00	25,000.00	0.00	0.00	0.00	0.00
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Function 1250	Less Restrictive - Students with Disabilities								
420	363.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Total Function 1250	363.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Total Fund 261	78,516.90	29,939.86	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00

Resources Report

	Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
<hr/>									
Fund 271	Grade School Activities								
1740 Fees	25,167.81	39,088.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1760 Club Fundraising	0.00	1,854.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1920 Contributions & Donations - Private Sou	1,480.00	17,277.79	40,000.00	0.00	40,000.00	0.00	0.00	0.00	0.00
1960 Recovery of Prior Year Expenditure	1,494.03	199.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000 Local Sources	28,141.84	58,419.45	40,000.00	0.00	40,000.00	0.00	0.00	0.00	0.00
5400 Fund Balance	142,346.04	116,447.66	65,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
5000 Other Sources	142,346.04	116,447.66	65,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
Total Fund 271	170,487.88	174,867.11	105,000.00	0.00	140,000.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
<hr/>											
Fund 271	Grade School Activities										
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Function 1111	Elementary Programs										
311	Instruction Services		0.00	600.00	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
340	Travel		1,794.75	20,492.83	30,000.00	0.00	35,000.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services		0.00	0.00	15,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		999.95	3,424.56	15,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
420	Textbooks		0.00	0.00	5,000.00	0.00	7,500.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items		0.00	601.49	5,000.00	0.00	7,500.00	0.00	0.00	0.00	0.00
Total Function 1111 Elementary Programs			2,794.70	25,118.88	80,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
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Function 1113	Elementary Extracurricular										
410	Consumable Supplies & Materials		1,009.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees		1,356.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
790	Other Transfers		124.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1113 Elementary Extracurricular			2,490.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Function 1121	Middle School Programs										
311	Instruction Services		0.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel		47,109.71	51,442.40	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		0.00	0.00	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
640	Dues and Fees		486.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1121 Middle School Programs			47,595.71	51,642.40	25,000.00	0.00	25,000.00	0.00	0.00	0.00	0.00
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Function 1122	Middle School Extracurricular										
410	Consumable Supplies & Materials		194.59	1,160.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees		403.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1122 Middle School Extracurricular			597.79	1,160.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Function 2222	Library/Media Center										
410	Consumable Supplies & Materials		0.00	596.28	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00
640	Dues and Fees		0.00	115.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00
Total Function 2222 Library/Media Center			0.00	711.28	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00
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Function 2550	Student Transportation Services										
332	Non-Reimbursable Transportation		561.63	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00
Total Function 2550 Student Transportation Services			561.63	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
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Fund 271	Grade School Activities									
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Total Fund 271	Grade School Activities	54,040.22	78,632.59	105,000.00	0.00	140,000.00	0.00	0.00	0.00	0.00

Resources Report

	Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 272 High School Activities									
1700 Extracurricular Activities	0.00	0.00	20,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
1740 Fees	42,732.89	23,185.29	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
1760 Club Fundraising	849.28	682.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1920 Contributions & Donations - Private Sou	34,700.00	31,191.50	30,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
1960 Recovery of Prior Year Expenditure	350.00	(2.52)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1990 Miscellaneous Revenue	2,299.00	685.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000 Local Sources	80,931.17	55,741.52	60,000.00	0.00	60,000.00	0.00	0.00	0.00	0.00
5400 Fund Balance	388,895.32	393,590.87	350,000.00	0.00	350,000.00	0.00	0.00	0.00	0.00
5000 Other Sources	388,895.32	393,590.87	350,000.00	0.00	350,000.00	0.00	0.00	0.00	0.00
Total Fund 272 High School Activities	469,826.49	449,332.39	410,000.00	0.00	410,000.00	0.00	0.00	0.00	0.00

Requirements Report

Fund	Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26	
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Fund 272	High School Activities									
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Function 1131	High School Programs									
311	Instruction Services	0.00	99.50	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
319	Other Instructional Prof. Tech. Services	22,676.88	23,271.78	35,000.00	0.00	35,000.00	0.00	0.00	0.00	0.00
324	Rentals	2,680.00	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
331	Reimbursable Student Transportation	0.00	0.00	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
340	Travel	4,833.03	9,037.01	50,000.00	0.00	45,000.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	11,437.34	10,368.47	55,000.00	0.00	55,000.00	0.00	0.00	0.00	0.00
640	Dues and Fees	5,445.00	3,055.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00
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Total Function 1131	High School Programs	47,072.25	47,181.76	170,000.00	0.00	165,000.00	0.00	0.00	0.00	0.00
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Function 1132	High School Extracurricular									
322	Repairs & Maintenance	0.00	0.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00
340	Travel	2,083.35	3,323.08	65,000.00	0.00	65,000.00	0.00	0.00	0.00	0.00
374	Other Tuition	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	0.00	65,000.00	0.00	65,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	20,368.62	20,026.80	75,000.00	0.00	75,000.00	0.00	0.00	0.00	0.00
420	Textbooks	0.00	167.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	1,134.00	0.00	30,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
640	Dues and Fees	1,544.00	10,347.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Total Function 1132	High School Extracurricular	27,629.97	33,865.10	240,000.00	0.00	240,000.00	0.00	0.00	0.00	0.00
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Function 2230	Assessment and Testing									
640	Dues and Fees	1,533.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Total Function 2230	Assessment and Testing	1,533.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Function 2540	Operation & Maintenance of Plant Services									
322	Repairs & Maintenance	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00
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Total Function 2540	Operation & Maintenance of Plant Services	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00
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Total Fund 272	High School Activities	76,235.62	81,046.86	410,000.00	0.00	410,000.00	0.00	0.00	0.00	0.00

Debt Service Funds (300)

DEBT SERVICE FUNDS

Debt Service Funds accounts for the accumulation of resources for, and the payment of general long-term debt, or principal and interest for the District's General Obligation and PERS UAL Bonds.

300 – Debt Service Fund

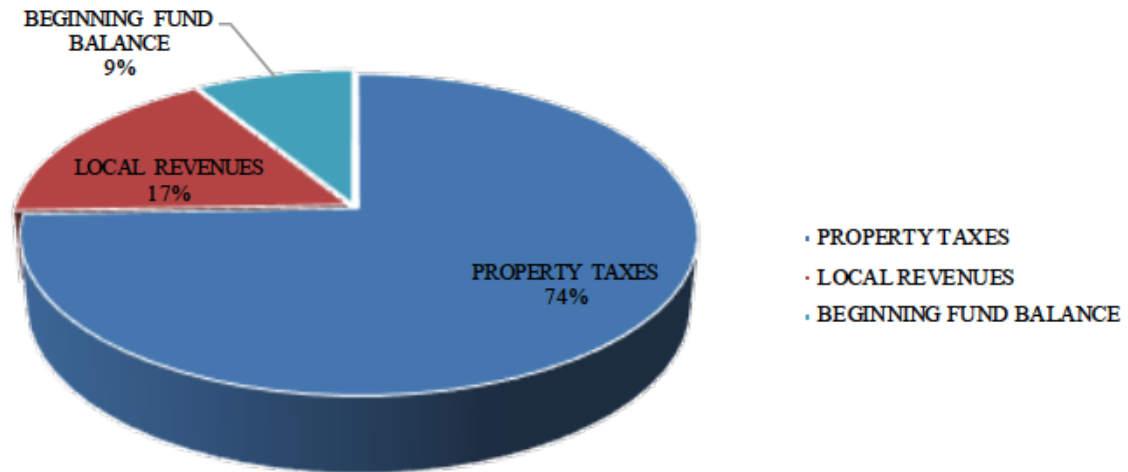
This Fund is used for the collection of property taxes to pay the associated scheduled debt service for voter-approved construction bond levies. Bonds provided for the renovation of the high school and construction of the new Grade School.

330 – PERS Bond Debt Service Fund

The board of directors authorized the issuance of limited tax pension obligation bonds to make a lump sum payment to the Public Employee Retirement System (PERS) in 2003. The District deposited the proceeds with PERS and created a side account that is used to offset the District's portion of the Unfunded Actuarial Liability (UAL). PERS adjusts the district's rate for the resources in the side account. The District will pay the debt service on the bonds from resources that would have been used to pay PERS assessments on qualifying employee compensation. The District charges a rate on PERS eligible salary to fund the debt service.

**Riverdale School District
Debt Service Funds
Revenue Summary by Major Source**

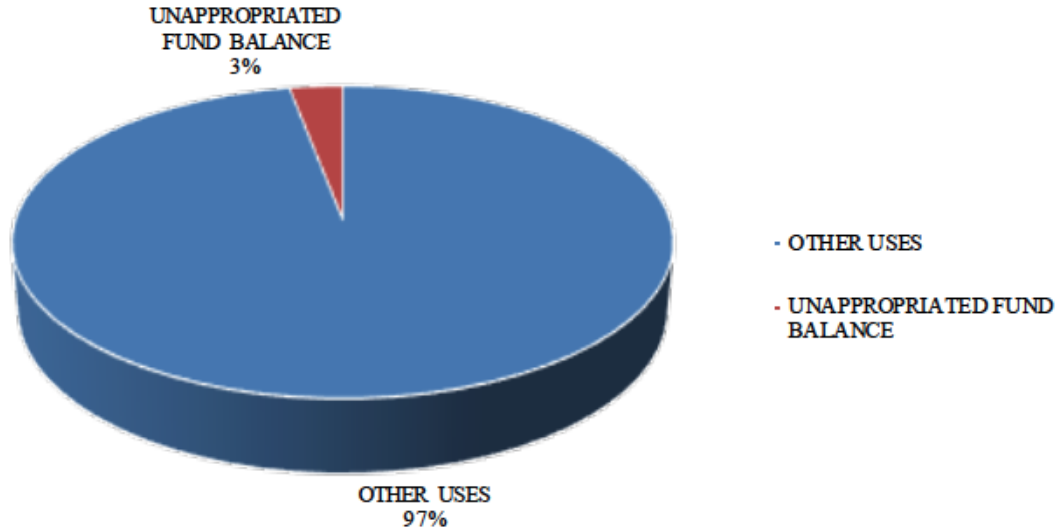
<u>Major Source</u>	<u>ACTUALS 2022-23</u>	<u>ACTUALS 2023-24</u>	<u>BUDGET 2024-25</u>	<u>PROPOSED 2025-26</u>	<u>APPROVED 2025-26</u>	<u>ADOPTED 2025-26</u>
PROPERTY TAXES	\$ 1,889,489	\$ 1,937,830	\$ 2,095,000	\$ 2,055,000	\$ -	\$ -
OTHER LOCAL SOURCES	447,244	506,129	528,132	462,308	-	-
INTERMEDIATE SOURCES	1,900	1,515	-	-	-	-
OTHER STATE SOURCES	-	-	-	-	-	-
FEDERAL SOURCES OTHER SOURCES/ BEGINNING FUND	-	-	-	-	-	-
	405,595	284,975	153,300	244,000	-	-
Debt Services Fund Total	\$ 2,744,228	\$ 2,730,450	\$ 2,776,432	\$ 2,761,308	\$ -	\$ -



*STATE SCHOOL FUND: FORMULA INCLUDES -
PROPERTY TAXES, COUNTY SCHOOL FUND, COMMON SCHOOL FUND, TIMBER REVENUE AND STATE SCHOOL FUND

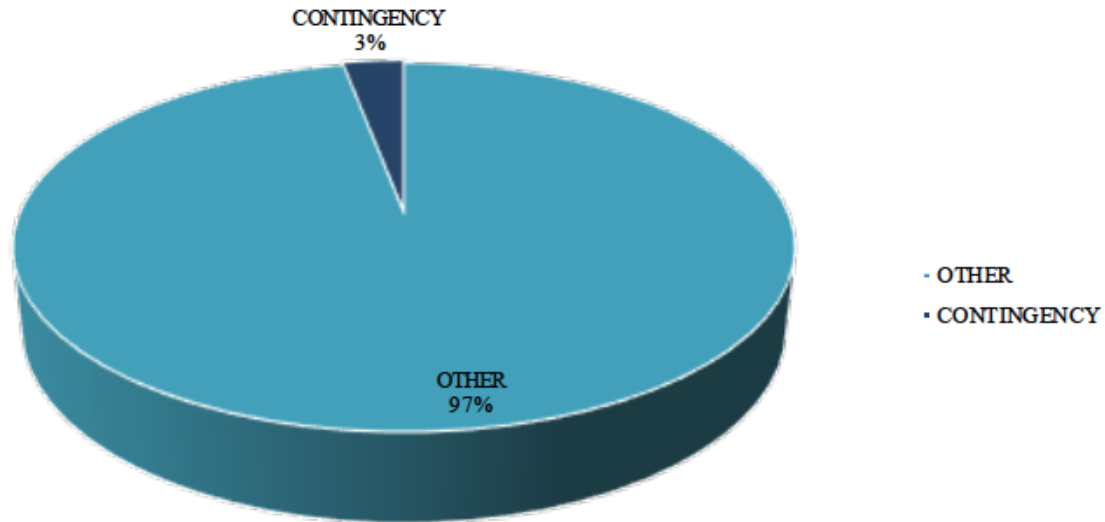
**Riverdale School District
Debt Service Funds
Expenditure Summary by Major Function**

<u>Major Source</u>	<u>Description</u>	<u>ACTUALS 2022-23</u>	<u>ACTUALS 2023-24</u>	<u>BUDGET 2024-25</u>	<u>FTE</u>	<u>PROPOSED 2025-26</u>	<u>PROPOSED FTE</u>	<u>APPROVED 2025-26</u>	<u>ADOPTED 2025-26</u>	<u>ADOPTED FTE</u>
1000	INSTRUCTION	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	-
2000	SUPPORT SERVICES	-	-	-	-	-	-	-	-	-
3000	COMMUNITY SERVICES	-	-	-	-	-	-	-	-	-
4000	FACILITIES	-	-	-	-	-	-	-	-	-
5000	OTHER USES	2,459,253	2,512,653	2,618,332	-	2,678,908	-	-	-	-
6000	CONTINGENCIES	-	-	-	-	-	-	-	-	-
7000	UNAPPROPRIATED ENDING FUND BAL.	284,975	217,792	158,100	-	82,400	-	-	-	-
Debt Services Fund Total		\$ 2,744,228	\$ 2,730,445	\$ 2,776,432	0.00	\$ 2,761,308	0.00	\$ -	\$ -	-



**Riverdale School District
Debt Service Funds
Expenditure Summary by Major Object**

Major Object	Description	ACTUALS 2022-23	ACTUALS 2023-24	BUDGET 2024-25	FTE	PROPOSED 2025-26	PROPOSED FTE	APPROVED 2025-26	ADOPTED 2025-26	ADOPTED FTE
100	SALARIES	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	-
200	ASSOCIATED PAYROLL COST	-	-	-	-	-	-	-	-	-
300	PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
400	SUPPLIES AND MATERIALS	-	-	-	-	-	-	-	-	-
500	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
600	OTHER OBJECTS	2,459,253	2,512,653	2,618,332	-	2,678,908	-	-	-	-
700	TRANSFERS	-	-	-	-	-	-	-	-	-
800	CONTINGENCY/PLANNED RESEI	284,975	217,792	158,100	-	82,400	-	-	-	-
Debt Services Fund Total		\$ 2,744,228	\$ 2,730,445	\$ 2,776,432	0.00	\$ 2,761,308	0.00	\$ -	\$ -	-



Resources Report

Fund		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 300	Debt Service Fund									
	1111 Current Year Taxes	1,868,470.39	1,917,327.81	2,075,000.00	0.00	2,035,000.00	0.00	0.00	0.00	0.00
	1112 Prior Year Taxes	21,018.71	20,501.76	20,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
	1190 Penalties & Interest on Taxes	3,008.66	5,562.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1510 Interest on Investments	37,110.07	54,669.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000 Local Sources	1,929,607.83	1,998,061.42	2,095,000.00	0.00	2,055,000.00	0.00	0.00	0.00	0.00
	2199 Other Intermediate Sources	1,899.95	1,515.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2000 Intermediate Sources	1,899.95	1,515.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	113,517.61	106,825.39	91,700.00	0.00	154,000.00	0.00	0.00	0.00	0.00
	5000 Other Sources	113,517.61	106,825.39	91,700.00	0.00	154,000.00	0.00	0.00	0.00	0.00
Total Fund 300	Debt Service Fund	2,045,025.39	2,106,402.26	2,186,700.00	0.00	2,209,000.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 300	Debt Service Fund										
Function 5110	Long-Term Debt Service										
610	Redemption of Principal		1,790,000.00	1,915,000.00	911,555.00	0.00	874,628.00	0.00	0.00	0.00	0.00
621	Regular Interest		148,200.00	76,600.00	1,183,445.00	0.00	1,280,372.00	0.00	0.00	0.00	0.00
Total Function 5110	Long-Term Debt Service		1,938,200.00	1,991,600.00	2,095,000.00	0.00	2,155,000.00	0.00	0.00	0.00	0.00
Function 7000	Unappropriated Ending Fund Balance										
820	Reserve for Next Year (unappropriated only w/7000)		0.00	0.00	91,700.00	0.00	54,000.00	0.00	0.00	0.00	0.00
Total Function 7000	Unappropriated Ending Fund Balance		0.00	0.00	91,700.00	0.00	54,000.00	0.00	0.00	0.00	0.00
Total Fund 300	Debt Service Fund		1,938,200.00	1,991,600.00	2,186,700.00	0.00	2,209,000.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 330	Debt Service Fund-PERS Bonds									
	1510 Interest on Investments	9,541.95	13,929.96	6,400.00	0.00	10,000.00	0.00	0.00	0.00	0.00
	1970 Services Provided - Other Funds	397,583.22	431,967.40	521,732.00	0.00	452,308.00	0.00	0.00	0.00	0.00
	1000 Local Sources	407,125.17	445,897.36	528,132.00	0.00	462,308.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	292,077.42	178,150.09	61,600.00	0.00	90,000.00	0.00	0.00	0.00	0.00
	5000 Other Sources	292,077.42	178,150.09	61,600.00	0.00	90,000.00	0.00	0.00	0.00	0.00
Total Fund 330	Debt Service Fund-PERS Bonds	699,202.59	624,047.45	589,732.00	0.00	552,308.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 330	Debt Service Fund-PERS Bonds									
Function 5110	Long-Term Debt Service									
610	Redemption of Principal	116,429.40	405,000.00	430,000.00	0.00	455,000.00	0.00	0.00	0.00	0.00
621	Regular Interest	403,023.10	114,452.50	91,732.00	0.00	67,308.00	0.00	0.00	0.00	0.00
640	Dues and Fees	1,600.00	1,600.00	1,600.00	0.00	1,600.00	0.00	0.00	0.00	0.00
Total Function 5110	Long-Term Debt Service	521,052.50	521,052.50	523,332.00	0.00	523,908.00	0.00	0.00	0.00	0.00
Function 7000	Unappropriated Ending Fund Balance									
820	Reserve for Next Year (unappropriated only w/7000)	0.00	0.00	66,400.00	0.00	28,400.00	0.00	0.00	0.00	0.00
Total Function 7000	Unappropriated Ending Fund Balance	0.00	0.00	66,400.00	0.00	28,400.00	0.00	0.00	0.00	0.00
Total Fund 330	Debt Service Fund-PERS Bonds	521,052.50	521,052.50	589,732.00	0.00	552,308.00	0.00	0.00	0.00	0.00

Capital Projects Fund (400)

CAPITAL FUNDS

The Capital Funds account for financial resources that are used for the acquisition of land and or buildings; construction, remodel, renovation and/or rehabilitation of facilities; fixtures and new equipment; infrastructure; and technology equipment.

400 – Grade School Bond Proceeds Fund

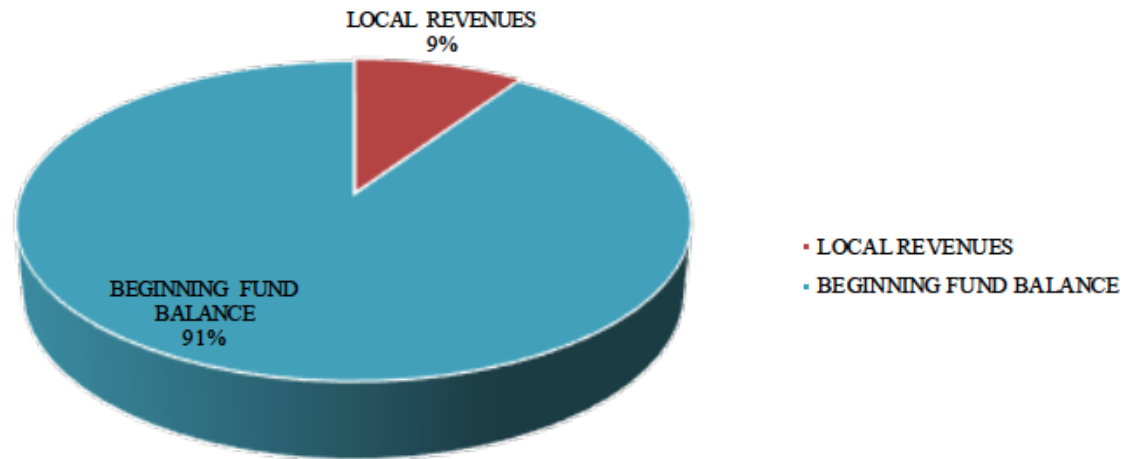
The Grade School Bond Proceeds Fund accounted for the construction of the new Grade School that opened in 2010. This fund has a small remainder that may only be used for purposes originally proposed by voters in the ballot approving the measure unless approved by the board.

410 – Construction Excise Tax Fund

This fund accounts for revenues and expenditures related to the construction excise tax (CET) imposed on improvements to real property that result in a new structure or additional square footage in an existing structure. The CET is assessed at \$1.00 per square foot on structures or portions of structures intended for residential use, and \$0.50 per square foot on structures or portions of structures intended for non-residential use. The tax for non-residential use may not exceed \$25,000 per building permit or per structure, whichever is less. The District has entered into agreements with Clackamas County and the City of Portland to collect the tax. These funds will be held for projects that meet the requirements of the CET authorization.

**Riverdale School District
Capital Funds
Revenue Summary by Major Source**

<u>Major Source</u>	<u>ACTUALS 2022-23</u>	<u>ACTUALS 2023-24</u>	<u>BUDGET 2024-25</u>	<u>PROPOSED 2025-26</u>	<u>APPROVED 2025-26</u>	<u>ADOPTED 2025-26</u>
PROPERTY TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER LOCAL SOURCES	380	19,090	10,150	10,150	-	-
INTERMEDIATE SOURCES	-	-	-	-	-	-
OTHER STATE SOURCES	-	-	-	-	-	-
FEDERAL SOURCES OTHER SOURCES/ BEGINNING FUND	-	-	-	-	-	-
	212,224	203,205	136,912	97,000	-	-
Capital Fund Total	\$ 212,604	\$ 222,295	\$ 147,062	\$ 107,150	\$ -	\$ -

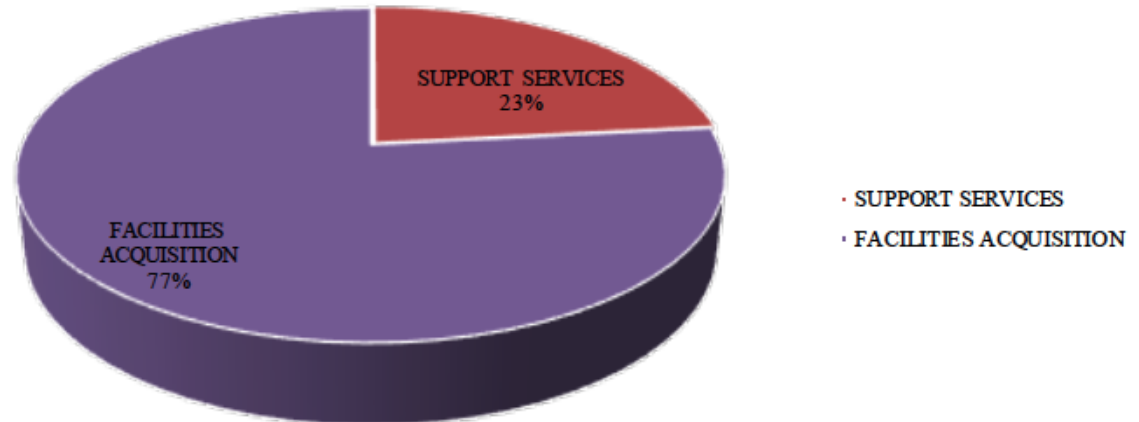


*STATE SCHOOL FUND: FORMULA INCLUDES -
PROPERTY TAXES, COUNTY SCHOOL FUND, COMMON SCHOOL FUND, TIMBER REVENUE AND STATE SCHOOL FUND

**Riverdale School District
Capital Funds
Expenditure Summary by Major Function**

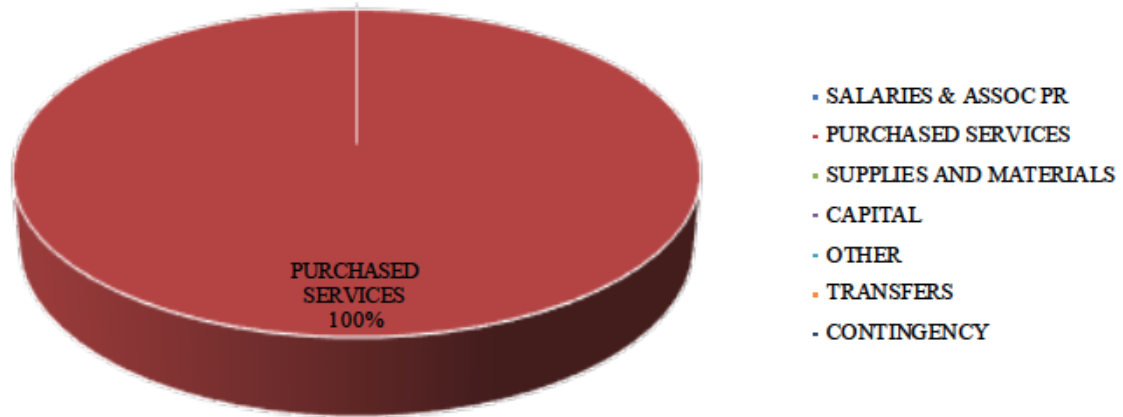
<u>Major Source</u>	<u>Description</u>	<u>ACTUALS 2022-23</u>	<u>ACTUALS 2023-24</u>	<u>BUDGET 2024-25</u>	<u>FTE</u>	<u>PROPOSED 2025-26</u>	<u>PROPOSED FTE</u>	<u>APPROVED 2025-26</u>	<u>ADOPTED 2025-26</u>	<u>ADOPTED FTE</u>
1000	INSTRUCTION	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	-
2000	SUPPORT SERVICES	-	34,336	20,000	-	25,000	-	-	-	-
3000	COMMUNITY SERVICES	-	-	-	-	-	-	-	-	-
4000	FACILITIES	9,399	46,251	127,062	-	82,150	-	-	-	-
5000	OTHER USES	-	-	-	-	-	-	-	-	-
6000	CONTINGENCIES UNAPPROPRIATED	-	-	-	-	-	-	-	-	-
7000	ENDING FUND BAL.	203,205	141,708	-	-	-	-	-	-	-
Capital Fund Total		\$ 212,604	\$ 222,295	\$ 147,062	0.00	\$ 107,150	0.00	\$ -	\$ -	-

Expenditures by Function



**Riverdale School District
Capital Funds
Expenditure Summary by Major Object**

Major Object	Description	ACTUALS 2022-23	ACTUALS 2023-24	BUDGET 2024-25	FTE	PROPOSED 2025-26	PROPOSED FTE	APPROVED 2025-26	ADOPTED 2025-26	ADOPTED FTE
100	SALARIES	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	-
200	ASSOCIATED PAYROLL COST	-	-	-	-	-	-	-	-	-
300	PURCHASED SERVICES	-	50,751	147,062	-	107,150	-	-	-	-
400	SUPPLIES AND MATERIALS	9,399	29,836	-	-	-	-	-	-	-
500	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
600	OTHER OBJECTS	-	-	-	-	-	-	-	-	-
700	TRANSFERS	-	-	-	-	-	-	-	-	-
800	CONTINGENCY/PLANNED RESEI	203,205	141,708	-	-	-	-	-	-	-
Capital Fund Total		\$ 212,604	\$ 222,295	\$ 147,062	0.00	\$ 107,150	0.00	\$ -	\$ -	-



Resources Report

Fund	Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 400	Capital Projects								
1510	Interest on Investments	127.84	224.74	150.00	0.00	150.00	0.00	0.00	0.00
1000	Local Sources	127.84	224.74	150.00	0.00	150.00	0.00	0.00	0.00
5400	Fund Balance	67,496.85	67,624.69	67,769.00	0.00	52,000.00	0.00	0.00	0.00
5000	Other Sources	67,496.85	67,624.69	67,769.00	0.00	52,000.00	0.00	0.00	0.00
Total Fund 400	Capital Projects	67,624.69	67,849.43	67,919.00	0.00	52,150.00	0.00	0.00	0.00

Requirements Report

		Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 400 Capital Projects										
Function	4150 Building Acquisition/Construction & Improvement									
	322 Repairs & Maintenance	0.00	0.00	67,919.00	0.00	52,150.00	0.00	0.00	0.00	0.00
Total Function	4150 Building Acquisition/Construction & Improvement	0.00	0.00	67,919.00	0.00	52,150.00	0.00	0.00	0.00	0.00
Total Fund	400 Capital Projects	0.00	0.00	67,919.00	0.00	52,150.00	0.00	0.00	0.00	0.00

Resources Report

	Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
Fund 410 Construction Excise Tax									
1130 Construction Excise Tax	252.48	18,865.47	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
1000 Local Sources	252.48	18,865.47	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
5400 Fund Balance	144,727.17	135,580.45	69,143.00	0.00	45,000.00	0.00	0.00	0.00	0.00
5000 Other Sources	144,727.17	135,580.45	69,143.00	0.00	45,000.00	0.00	0.00	0.00	0.00
Total Fund 410 Construction Excise Tax	144,979.65	154,445.92	79,143.00	0.00	55,000.00	0.00	0.00	0.00	0.00

Requirements Report

	Actuals 2022-23	Actuals 2023-24	Adopted 2024-25	FTE 2024-25	Proposed Budget 2025-26	Proposed FTE 2025-26	Approved 2025-26	Adopted 2025-26	Adopted FTE 2025-26
<hr/>									
Fund 410 Construction Excise Tax									
<hr/>									
Function 2540 Operation & Maintenance of Plant Services									
322 Repairs & Maintenance	0.00	0.00	20,000.00	0.00	25,000.00	0.00	0.00	0.00	0.00
Total Function 2540 Operation & Maintenance of Plant Services	0.00	0.00	20,000.00	0.00	25,000.00	0.00	0.00	0.00	0.00
<hr/>									
Function 2660 Technology Support									
322 Repairs & Maintenance	0.00	4,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460 Non-Consumable Items	0.00	6,108.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480 Computer Hardware	0.00	23,728.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2660 Technology Support	0.00	34,336.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>									
Function 4150 Building Acquisition/Construction & Improvement									
322 Repairs & Maintenance	0.00	46,251.00	59,143.00	0.00	30,000.00	0.00	0.00	0.00	0.00
460 Non-Consumable Items	9,399.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 4150 Building Acquisition/Construction & Improvement	9,399.20	46,251.00	59,143.00	0.00	30,000.00	0.00	0.00	0.00	0.00
<hr/>									
Total Fund 410 Construction Excise Tax	9,399.20	80,587.32	79,143.00	0.00	55,000.00	0.00	0.00	0.00	0.00

APPENDICES

Riverdale School District 51J 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.

ADMw: Average daily membership (weighted) is the year-to-date average of daily student enrollment plus additional weighting for special education, English-as-a-second-language, poverty. This factor is the basis for allocation of the State School Fund. The ADMw only counts students who are district residents or attending on approved interdistrict transfers.

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.

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.

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

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 that can be used 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.

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 for a fixed contract year.

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.

Functional Classification: Expenditure classification according to the principle purposes for which expenditures are made. Oregon Department of Education requires the use of standardized functions in financial reporting.

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.

Licensed Employees: Includes teachers, counselors, media specialists, and psychologists

Modified Accrual Basis: All governmental 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. Oregon Department of Education defines object codes to be used by all public school districts.

ODE: Oregon Department of Education has oversight over all Oregon public school districts

Operating Deficit: The excess of the operating expenditures of a fund over its operating revenues.

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. ODE requires school districts to use progress budgeting.

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.

ACCOUNTS OVERVIEW

Resources include revenues from local, state, and federal sources, as well as beginning fund balances, sometimes referred to as reserves. Throughout the details in this document, the words fund, program, and account are referenced to mean the following:

- Funds describe the respective purposes of the resources, and are the same for resources and requirements.
- Functions describe how the resources are used and will only be present in the requirements details.
- Objects describe the source of the resources and the district's intended disposition of those resources.

The following section details the various codes used throughout this document. More information can be found in the Oregon Department of Revenue Local Budgeting Manual and the Oregon Department of Education Program Budgeting and Accounting Manual (PBAM).

FUND CLASSIFICATIONS

Most school districts are financed through governmental and proprietary funds. Riverdale's governmental funds include 100, 200, 300, and 400.

- **100 General Fund** - The purpose of the General Fund is to record financial transactions relating to all activities for which specific types of funds are not required. It is the general operating fund for the District.
- **200 Special Revenue Funds** - Special Revenue Funds are set up for specific purpose grants and other revenues when required by statute, charter provision, or the terms of a grant.
- **300 Debt Service Funds** - Debt Service Funds are used to budget for the payment of principal and interest on all long-term debt.
- **400 Capital Projects Funds** - Capital Project Funds are a type of fund that is used to record the resources and expenditures needed to finance the building or acquisition of capital facilities that are non-recurring major expenditure items. Resources can include the proceeds from the sale of general obligation bonds, construction excise tax, grants, transfers from other funds, or other revenues authorized for financing capital projects. A capital project fund is normally established when a capital project or series of projects is authorized. It is dissolved when the project is completed. Several related projects financed from one bond issue may be accounted for in one fund if there are no provisions to the contrary in the establishment of the bond issuance.
- **600 Internal Service Funds** - Internal Service Funds finance and account for services furnished by one department or agency to another department or agency of the same local government. Internal Service Fund resources usually come from operating earnings or transfers from other funds.

RESOURCE OBJECTS (REVENUES)

- **1000 Revenue from Local Sources**
 - **1110 Ad Valorem Taxes Levied by District** - Taxes levied by a district on the assessed valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.
 - **1120 Local Option Ad Valorem Taxes Levied by District** - Local option taxes levied by a district on the "Tax Gap" valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.
 - **1130 Construction Excise Tax** - Amounts collected as a result of Senate Bill 1036 from the 2007 legislative session which allows for a construction excise tax.

- **1190 Penalties and Interest on Taxes** - Amounts collected as penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date to the date of actual payment.
- **1200 Revenue from Local Governmental Units Other Than Districts** - Revenue from the appropriations of another local governmental unit. The district is not the final authority in determining the amount of money to be received, and the money is raised by taxes or other means which are not earmarked for school purposes.
- **1310 Regular Day School Tuition** - Money received as tuition for students attending the regular day schools in the district, including alternative programs entitled to State School Fund support. 1310 is used when instruction and related services are tied directly to the student.
- **1500 Earnings on Investments** - Money received as interest earnings from holdings for savings.
- **1600 Food Service** - Revenue for dispensing food to students and adults.
- **1700 Extracurricular Activities** - Revenue from school-sponsored activities.
- **1800 Community Services Activities** - Revenue from community services activities operated by a district. For example, revenue received from operation of a swimming pool as a community service would be recorded here.
- **1910 Rentals** - Revenue from the rental of either real or personal property owned by the district.
- **1920 Contributions and Donations from Private Sources** - Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected. Separate accounts may be maintained for unrestricted revenue and revenue which has restricted use.
- **1960 Recovery of Prior Years' Expenditure** - Refund of expenditure made in a prior fiscal year.
- **1970 Services Provided Other Funds** - Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds.
- **1980 Fees Charged to Grants** - Indirect administrative charges assessed to grants.
- **1990 Miscellaneous** - Revenue from local sources not provided for elsewhere.

- **2000 Revenue from Intermediate Sources**
 - **2100 Unrestricted Revenue** - Revenue received as grants by the district which can be used for any legal purpose desired by the district without restriction.
 - **2199 Other Intermediate Sources** - All other unrestricted intermediate revenue sources not listed in 2100.
 - **2200 Restricted Revenue** - Revenue received as grants by the district which must be used for a categorical or specific purpose.

- **3000 Revenue from State Sources**
 - **3101 State School Fund—General Support** - State school funding for general operations based on the number and types of students.
 - **3103 Common School Fund** - A local revenue generated from state surplus funds, and a component of the State School Funding.
 - **3199 Other Unrestricted Grants-in-aid**
 - **3299 Other Restricted Grants-in-aid** - This is used for restricted grants in aid from the state.

- **4000 Revenue from Federal Sources**
 - **4100 Unrestricted Revenue Direct from the Federal Government** - Revenue direct from the Federal government are grants awarded directly to the district which can be used for any legal purpose desired by the district without restriction.

- **4200 Unrestricted Revenue from the Federal Government Through the State** - Revenues from the federal government passed through the state as grants which can be used for any legal purpose desired by the district without restriction.
- **4300 Restricted Revenue Direct from the Federal Government** - Revenues direct from the federal government as grants awarded directly to the district which must be used for a categorical or specific purpose.
- **4500 Restricted Revenue from the Federal Government Through the State** - Revenues from the federal government passed through the state as grants to the district which must be used for a categorical or specific purpose.
- **4700 Grants-In-Aid from the Federal Government Through Other Intermediate Agencies** - Revenues from the federal government through an intermediate agency.
- **4801 Federal Forest Fees** - Revenue collected in lieu of property taxes for federal lands in the district's county.
- **5000 Other Sources**
 - **5200 Interfund Transfers** - Revenue transferred from another fund which will not be repaid.
 - **5300 Sale of or Compensation for Loss of Fixed Assets** - Revenue from the sale of school property or compensation for the sale or loss of fixed assets.
 - **5400 Resources—Beginning Fund Balance** - Beginning fund balance is the fund balance carryover from the prior year.

REQUIREMENT FUNCTIONS (EXPENDITURES)

- **1000 Instruction**
 - **1100 Regular Programs** - Classroom Instructional activities designed primarily to prepare students for activities as citizens, family members, and workers. Regular programs include Pre-kindergarten, Elementary, Middle, and High School.
 - **1200 Special Programs** - Instructional activities designed primarily to serve students having special needs. The Special Program Service Area includes Talented and Gifted, Children with Disabilities, Disadvantaged Children, English Language Learners, and special programs for other student populations.
 - **1300 Adult/Continuing Education Programs** - Learning experiences designed to develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities.
 - **1400 Summer School Programs** - Instructional activities as defined under 1100 Regular Programs carried on during the period between the end of the regular school term and the beginning of the next regular school term; this does not include the summer term of a 12-month school year.
- **2000 Support Services**
 - **2100 Support Services—Students** - Activities which are designed to assess and improve the well-being of students and/or supplement the teaching process.
 - **2200 Support Services—Instructional Staff** - Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.
 - **2300 Support Services—General Administration** - Activities concerned with establishing and administering policy in connection with operating the district.
 - **2400 School Administration** - Activities concerned with area wide supervisory responsibility. This function could include directors of district-wide instructional programs that have administrative responsibilities.

- **2500 Support Services—Business** - Activities concerned with purchasing, paying, transporting, exchanging, and maintaining goods and services for the district. Included are the fiscal, operation and maintenance, transportation and internal services for operating all schools.
- **2600 Support Services—Central Activities** - Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, statistical, and data processing services.
- **2700 Supplemental Retirement Program** - Costs associated with a supplemental retirement program provided to both current and prior employees by the district.
- **3000 Enterprise and Community Services**
 - **3100 Food Services** - Activities concerned with providing food to students and staff in a school or district.
 - **3300 Community Services** - Activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part.
- **4000 Facilities Acquisition and Construction**
 - **4110 Service Area Direction** - Activities pertaining to directing and managing facilities acquisition and construction services.
 - **4120 Site Acquisition and Development Services** - Activities pertaining to the initial acquisition of sites and improvements thereon.
 - **4150 Building Acquisition, Construction, and Improvement Services** - Activities concerned with building acquisition through purchase or construction and building improvements. Initial installation or extension of service systems, other built-in equipment and building additions.
 - **4180 Other Capital Items** - Activities concerned with major capital expenditures that are eligible for general obligation bonding such as textbooks and technology.
 - **4190 Other Facilities Construction Services** - Facilities construction activities which cannot be classified above.
- **5000 Other Uses**
 - **5100 Debt Service** - The servicing of the debt of a district. Categories of debt service are listed under objects.
 - **5200 Transfers of Funds** - These are transactions which withdraw money from one fund and place it in another without recourse.
 - **5300 Apportionment of Funds by ESD or LEA** - Apportionment of equalization funds and distribution of other funds by the educational service districts (flow-through dollars from ESDs to districts or other ESDs) or from a Local Education Agency (LEA) acting as the fiscal agent for a grant distributed to other districts.
 - **5400 PERS UAL Bond Lump Sum Payment to PERS** - The one-time lump sum payment made to PERS following the issuance of a PERS UAL Bond.
- **6000 Contingencies (for budget only)** - Reserves for expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. Use with Object 810 only.
- **7000 Unappropriated Ending Fund Balance** - An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new

revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted. Use with Object 820 only.

REQUIREMENT OBJECTS (EXEPENDITURES)

● **100 Salaries**

- **110 Regular Salaries** - Full-time, part-time, and prorated portions of the costs for work performed by employees of the district who are considered to be in positions of a permanent nature.
- **120 Non-permanent Salaries** - Full-time, part-time and prorated portions of the costs for work performed by employees of the district who are hired on a temporary or substitute basis to perform work in positions in either temporary or permanent nature.
- **130 Additional Salary** - Money paid to employees of the district in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under Regular Salaries and Temporary Salaries above.

● **200 Associated Payroll Costs**

- **210 Public Employees Retirement System** - District payments to the Public Employees Retirement System.
- **220 Social Security Administration** - Employer's contribution to the Social Security/ Medicare (FICA) for employee retirement.
- **230 Other Required Payroll Costs** - Workers' compensation and unemployment compensation.
- **240 Contractual Employee Benefits** - Amounts paid by the district which are a result of a negotiated agreement between the Board of Directors and the employee groups. Examples of expenditures would be health insurance, long-term disability, and tuition reimbursement.
- **270 Post Retirement Health Benefits (PRHB)** - Post-retirement Health Benefits are costs of health insurance or health services not included in a pension plan for retirees and their spouses, dependents, and survivors.

● **300 Purchased Services**

- **310 Instructional, Professional and Technical Services** - Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of medical doctors, lawyers, consultants, and teachers for the instructional area.
- **320 Property Services** - Services purchased to operate, repair, maintain, insure, and rent property owned and/or used by the district. These services are performed by persons other than district employees.
- **330 Student Transportation Services** - Expenditures to persons (not on the district payroll) or agencies for the purpose of transporting children.
- **340 Travel** - Costs for transportation for all district personnel (including students), conference registration, meals, hotel, and other expenses associated with traveling on business for the district.
- **350 Communication** - Services provided by persons or businesses to assist in transmitting and receiving data or information.
- **360 Charter School Payments** - Expenditures to reimburse Charter Schools for services rendered to students.
- **370 Tuition** - Expenditures to reimburse other educational agencies for services rendered to students.
- **380 Non-instructional Professional and Technical Services** - Services which by their nature can be performed only by persons with specialized skills and knowledge.
- **390 Other General Professional and Technological Services**

- **400 Supplies and Materials**
 - **410 Consumable Supplies and Materials** - Expenditures for all supplies for the operation of a district, including freight and cartage.
 - **420 Textbooks** - Expenditures for prescribed books which are purchased for students or groups of students, and resold or furnished free to them.
 - **430 Library Books** - Expenditures for regular or incidental purchases of library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books and e-library books.
 - **440 Periodicals** - Expenditures for periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.
 - **450 Food** - Expenditures for food purchases related to 3100 Food Service only. Other food purchases are recorded in object code 410.
 - **460 Non-consumable Items** - Expenditures for equipment with a current value of less than \$5,000 or for items which are “equipment-like,” but which fail one or more of the tests for classification as Object 540 (see 540 definition).
 - **470 Computer Software** - Expenditures for published computer software including licensure and usage fees for software.
 - **480 Computer Hardware** - Expenditures for non-capital computer hardware, generally of value not meeting the capital expenditure criterion. An iPad or e-reader needed to access e-textbooks is considered hardware and would be coded here.

- **500 Capital Outlay**
 - **510 Land Acquisition** - Expenditures for the purchase of land.
 - **520 Buildings Acquisition** - Expenditures for acquiring buildings and additions, either existing or to be constructed, except for bus garages.
 - **530 Improvements Other Than Buildings** - Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the district.
 - **540 Depreciable Equipment** - Expenditures for the initial, additional, and replacement items of equipment, except for buses and capital bus improvements.
 - **550 Depreciable Technology** - Expenditures for computer hardware, related equipment, and other capital outlay for technology.
 - **560 Depreciable Transportation** - Expenditures for bus garages, buses and capital bus improvements for student transportation.
 - **590 Other Capital Outlay** - Expenditures for all other Capital Outlay not classified above.

- **600 Other Objects**
 - **610 Redemption of Principal** - Expenditures which are from current funds to retire bonds, and principal portion of contractual payments for capital acquisitions.
 - **620 Interest** - Expenditures from current funds for interest on serial bonds, short-term loans and interest included in contractual payments for capital acquisitions.
 - **640 Dues and Fees** - Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.
 - **650 Insurance and Judgments** - Insurance to protect school board members and their employees against loss due to accident or neglect.
 - **670 Taxes, Licenses and Assessments** - This includes taxes, licenses and assessments paid to a government body and penalties assessed for lack of health benefits for eligible employees (Affordable Care Act).

- **680 PERS UAL Lump Sum Payment to PERS** - The one-time lump sum payment made to PERS following the issuance of a PERS UAL Bond.
- **690 Grant Indirect Charges** - Charges made to a grant to recover charges made to administration.
- **700 Transfers**
 - **710 Fund Modifications** - This category represents transactions of transferring money from one fund to another.
 - **720 Transits** - This category represents transactions which are transit or flow-through means to convey money to the recipient (person or agency).
 - **790 Other Transfers** - This category is used for those transfer transactions which cannot be identified in the above classifications.
- **800 Other Uses of Funds**
 - **810 Planned Reserve** - Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event.
 - **820 Reserved for Next Year**