# *Riverdale School District*

## *Multnomah County School District 51J*

*Cover artwork created by:* Callie H.

# 2025-26 Adopted Budget

## July 1, 2025 - June 30, 2026

**11733 S Breyman Ave, Portland, Oregon, 97219**
**www.riverdaleschool.com**

# RIVERDALE SCHOOL DISTRICT #51J

PORTLAND, OREGON

# ADOPTED BUDGET
# 2025-2026

Christopher Russo
Superintendent

Prepared by:

Nicole Bassen
Business Manager

# RIVERDALE SCHOOL DISTRICT 51J
# ADOPTED BUDGET 2025-2026
## TABLE OF CONTENTS


| INTRODUCTION | PAGE |
|---|---|
| SUPERINTENDENT'S BUDGET MESSAGE | 1 |
| BUDGET COMMITTEE MEMBERS | 3 |
| ORGANIZATION CHART | 4 |
| BUDGET PROCESS | 5 |
| BUDGET CALENDAR | 7 |
| **FINANCIAL SECTION** | |
| STRATEGIC PLAN | 8 |
| BUDGET OVERVIEW | 9 |
| ALL FUNDS SUMMARY | 27 |
| WAGE & SALARY SCHEDULE | 30 |
| STAFFING CHANGES | 31 |
| GENERAL FUND | 32 |
| SPECIAL REVENUE FUNDS | 51 |
| DEBT SERVICE FUNDS | 93 |
| CAPITAL PROJECTS FUNDS | 101 |
| **APPENDICES** | |
| GLOSSARY OF TERMS | 109 |
| ACCOUNT CODE DESCRIPTIONS | 111 |
| RESOLUTIONS, PUBLICATIONS/NOTICES | 118 |

# INTRODUCTION

RIVERDALE
SCHOOL DISTRICT

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

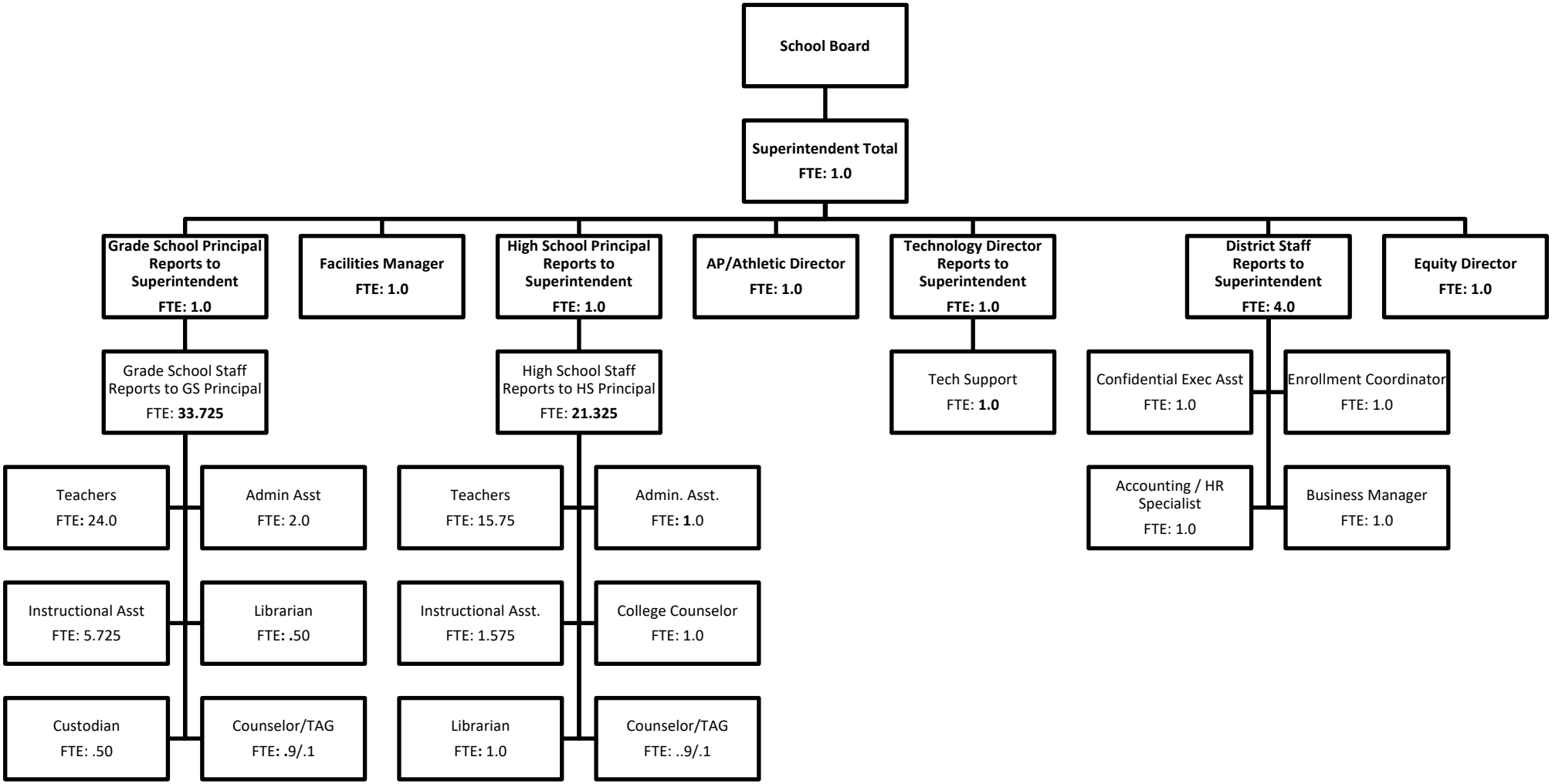
**Riverdale School District 51J**
**2025-26 Budget Committee & District Staff**

| 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***<br>- 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***<br>- Board reviews and approves 2025-26 Budget Calendar | | ✔ | Riverdale GS |
| | **December 16, 2024** | ***School Board Meeting 6:00 PM***<br>- Financial update to review need for mid-year amendment | ✔ | | Riverdale GS |
| | **February 10, 2025** | ***School Board Meeting 6:00 PM***<br>- Possible mid-year amendment | | ✔ | Riverdale GS |
| | **April 2, 2025** | ***Publish 1st Notice of Budget Committee Meeting***<br>*(5 to 30 days before the meeting)* | | | Lake Oswego Review |
| | **April 9, 2025** | ***Publish 2nd Notice of Budget Committee Meeting***<br>*(5 to 30 days before the meeting)* | | | Lake Oswego Review |
| | **April 9, 2025** | ***Budget Committee Workshop 6:00 PM***<br>- Budget Process and Role of the Budget Committee<br>- Provide an update on the State School Fund and Revenue<br>- Budget Committee to ask questions about the process | ✔ | | Riverdale GS |
| | **April 23, 2025** | ***1st Budget Committee Meeting 6:00 PM - Public Testimony***<br>**Proposed Budget:**<br>- Receive Superintendent's 2025-26 Proposed Budget Message<br>- Elect Budget Committee Officers<br>- Budget Committee Discussion<br>- Public Testimony | ✔ | | Lake Oswego Review |
| | **April 30, 2025** | ***2nd Budget Committee Meeting 6:00 PM - Public Testimony***<br>**Approved Budget:**<br>- Budget Committee Discussion<br>- Public Testimony<br>- 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)***<br>TSCC Commissioners will review, discuss, and certify the budget | | | |
| | **May 12, 2025** | ***School Board Meeting 6:00 PM***<br>- Possible year-end amendment | | ✔ | Riverdale GS |
| | **May 28, 2025** | ***Publish Notice of Budget Hearing and Budget Summary*** | | | Lake Oswego Review |
| | **June 9, 2025** | ***School Board Meeting 6:00 PM***<br>**Adopted Budget:** The Board conducts a public hearing, adopts the budget, makes appropriations, and imposes taxes | | ✔ | Riverdale GS |
| | **July 15, 2025** | ***Submit Tax Certification documentation***<br>*File budget information with the County Recorder and Designated Agencies* | | | |

# 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 | | |
| 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 | | |
| 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 recemt receipts and HS student count |
| | | |
| **Total Reductions** | **$ (29,896.00)** | |
| | | |
| **Total Increase** | **$ 570,360.00** | |

| General Fund Expenditures<br>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** | **$** | **570,360** | |
| **Contingency & Unappropriated Fund Balance* | *$* | *40,443* | *No expenditures hit these lines, a budget amendment would be needed to move them into the budget* |
| **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:

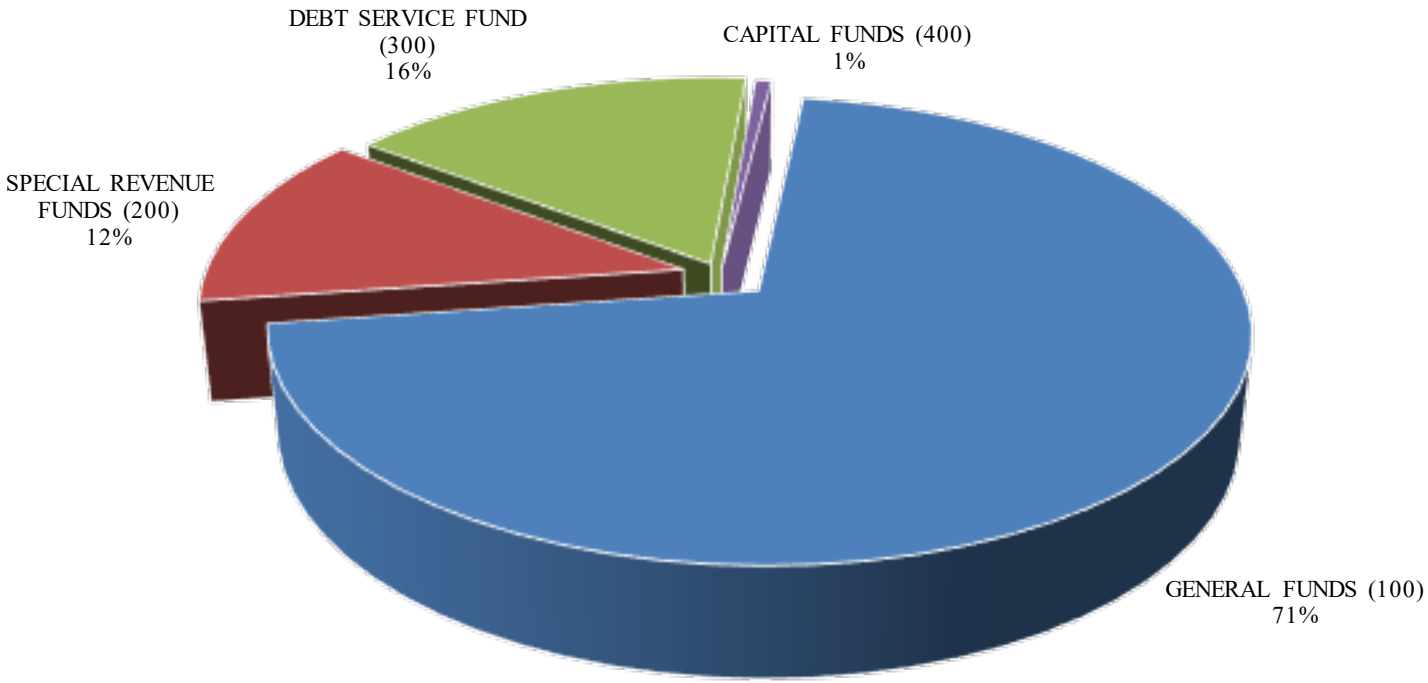
- Health & Safety- Provide social-emotional instruction and supports
    - Jory Mental Health Contract
- Well-Rounded Education - Provide well-rounded and robust educational opportunities that braid racial equity and social justice strategies into our instruction core work
    - RHS Technology Teacher (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 Adopted Budget Summary All Funds**

| | General Fund | Special Revenue | Debt Service | Capital Projects | Total |
|---|---|---|---|---|---|
| **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 |
| | **7,397,547** | **-** | **2,055,000** | **-** | **9,452,547** |
| **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 |
| | **4,803,256** | **2,156,584** | **706,308** | **107,150** | **7,773,298** |
| **Total Revenues** | **$ 12,200,803** | **$ 2,156,584** | **$ 2,761,308** | **$ 107,150** | **$ 17,225,845** |
| **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** | **$ 12,200,803** | **$ 2,156,584** | **$ 2,761,308** | **$ 107,150** | **$ 17,225,845** |

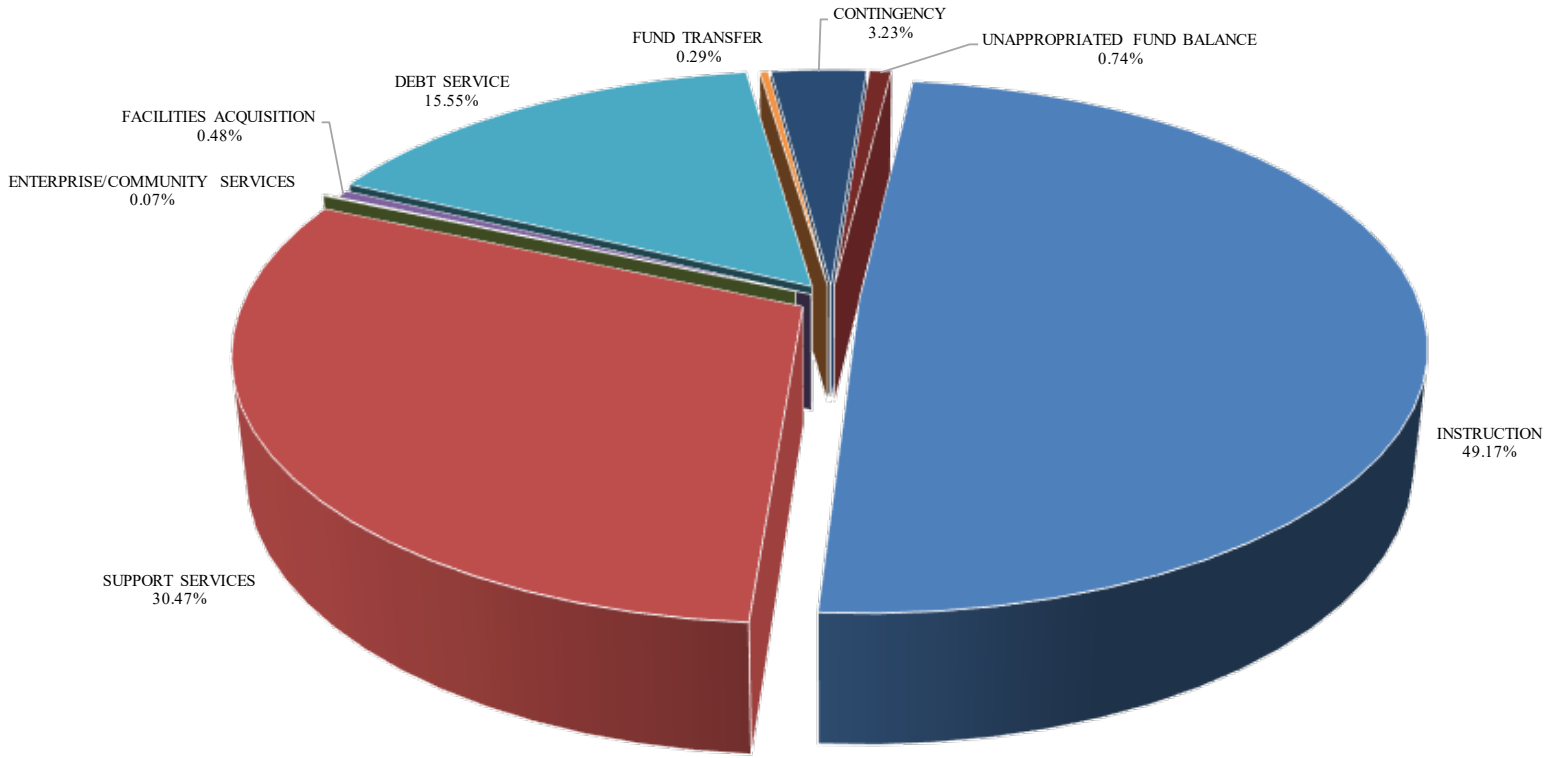
* SSF formula for General Fund only

# REVENUE BY FUND




| 2025-26 ADOPTED 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 ADOPTED 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**

| Classified - Hourly | | 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 | - |

| Confidential - Salary | 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% | | | | | |

| Exempt - Salary | 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 | - |

| Licensed - Salary Range | Contract Work Days | Column 1 Base - Step 1 | Column 7 Max - Step | General Fund FTE | Other 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 | - | |
| Assisstant Principal/Athetic 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 |
| Totala | 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.

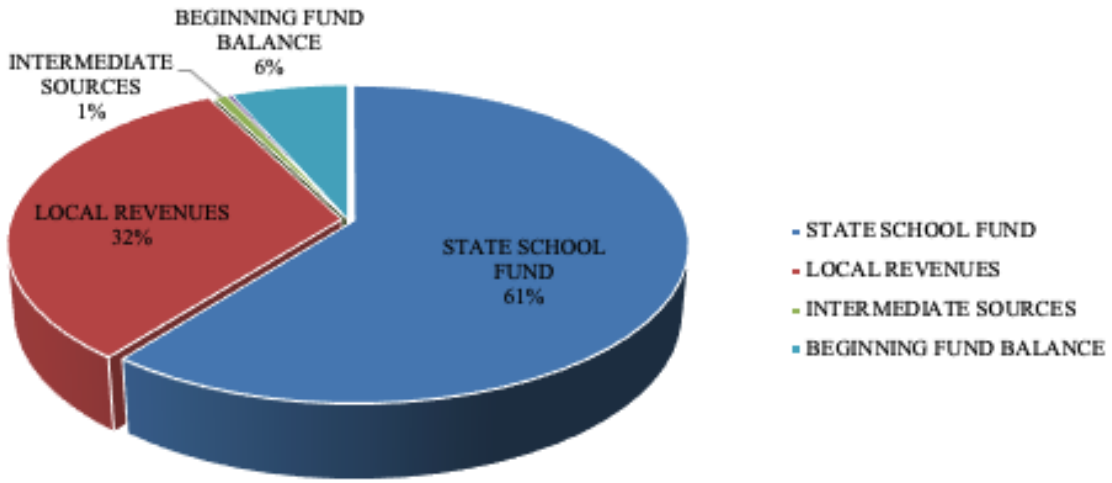
The largest portion of revenues come from two main sources: state funding and local property taxes. The state revenue, local property taxes and timber revenue are components of the State School Fund (SSF), which make up approximately 61% of all General Fund revenue.

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

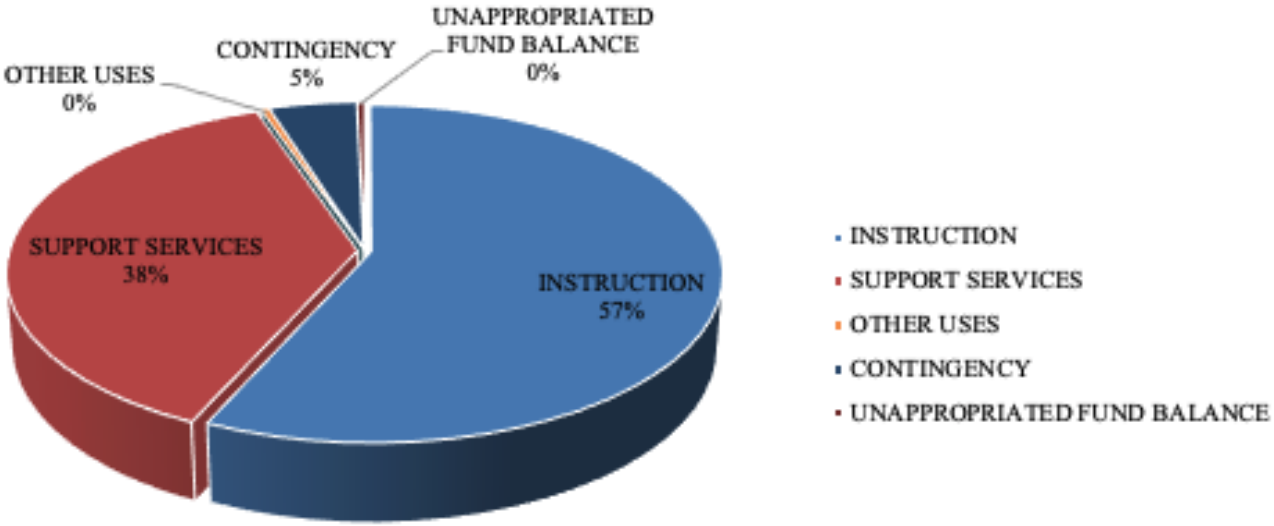
| Major Source | ACTUALS 2022-23 | ACTUALS 2023-24 | BUDGET 2024-25 | PROPOSED 2025-26 | APPROVED 2025-26 | ADOPTED 2025-26 |
|---|---|---|---|---|---|---|
| STATE SCHOOL FUND* | $ 6,737,443 | $ 7,065,295 | $ **7,046,443** | $ **7,397,547** | $ **7,397,547** | $ **7,397,547** |
| OTHER LOCAL SOURCES | 4,011,686 | 3,681,209 | **3,853,776** | **3,879,356** | **3,879,356** | **3,879,356** |
| INTERMEDIATE SOURCES | 79,719 | 71,589 | **88,000** | **89,900** | **89,900** | **89,900** |
| OTHER STATE SOURCES | 59,666 | 38,227 | **23,000** | **34,000** | **34,000** | **34,000** |
| FEDERAL SOURCES | | | **-** | **-** | **-** | **-** |
| OTHER SOURCES/ BEGINNING FUND | 809,581 | 958,686 | **838,759** | **800,000** | **800,000** | **800,000** |
| **General Fund Total** | **$ 11,698,095** | **$ 11,815,007** | **$ 11,849,978** | **$ 12,200,803** | **$ 12,200,803** | **$ 12,200,803** |




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

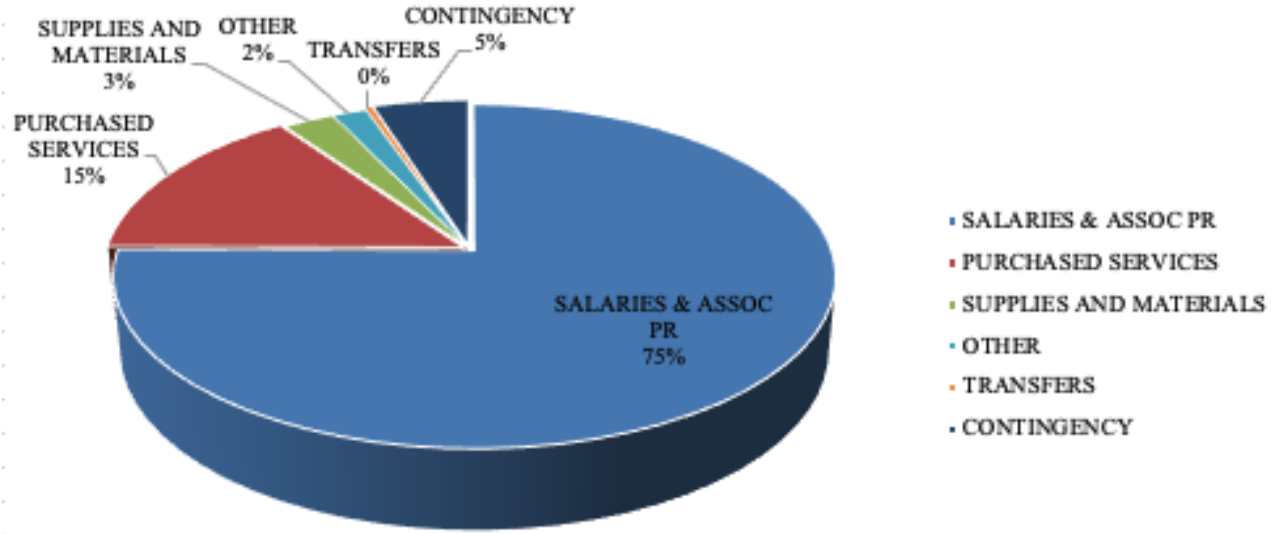
**Riverdale School District**
**General Fund**
**Expenditure Summary by Major Function**

| Major Source | Description | ACTUALS 2022-23 | ACTUALS 2023-24 | BUDGET 2024-25 | FTE | PROPOSED 2025-26 | PROPOSED FTE | APPROVED 2025-26 | ADOPTED 2025-26 | ADOPTED FTE |
|---|---|---|---|---|---|---|---|---|---|---|
| 1000 | INSTRUCTION | $ 6,263,206 | $ 6,439,587 | $ **6,779,006** | 43.24 | $ **6,934,187** | 43.37 | $ **6,934,187** | $ **6,934,187** | 43.37 |
| 2000 | SUPPORT SERVICES | 4,352,077 | 4,560,663 | **4,435,968** | 18.80 | **4,614,469** | 17.46 | **4,614,469** | **4,614,469** | 17.46 |
| 5000 | OTHER USES | 124,153 | 8,457 | **50,000** | - | **50,000** | - | **50,000** | **50,000** | - |
| 6000 | CONTINGENCIES | - | - | **574,037** | - | **557,237** | - | **557,237** | **557,237** | - |
| 7000 | UNAPPROPRIATED ENDING FUND BAL. | 958,659 | 806,300 | **10,966** | - | **44,910** | - | **44,910** | **44,910** | - |
| **General Fund Total** | | **$ 11,698,095** | **$ 11,815,007** | **$ 11,849,977** | **62.04** | **$ 12,200,803** | **60.83** | **$ 12,200,803** | **$ 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 | $ **5,604,333** | 62.04 | $ **5,722,813** | 60.83 | $ **5,722,813** | $ **5,722,813** | 60.83 |
| 200 | ASSOCIATED PAYROLL COST | 2,966,410 | 3,033,188 | **3,189,593** | - | **3,440,650** | - | **3,440,650** | **3,440,650** | - |
| 300 | PURCHASED SERVICES | 1,651,323 | 1,956,114 | **1,885,847** | - | **1,839,856** | - | **1,839,856** | **1,839,856** | - |
| 400 | SUPPLIES AND MATERIALS | 307,245 | 255,762 | **326,067** | - | **326,150** | - | **326,150** | **326,150** | - |
| 500 | CAPITAL OUTLAY | 9,800 | - | **-** | - | **-** | - | **-** | **-** | - |
| 600 | OTHER OBJECTS | 183,230 | 223,166 | **209,134** | - | **219,188** | - | **219,188** | **219,188** | - |
| 700 | TRANSFERS | 124,153 | 8,457 | **50,000** | - | **50,000** | - | **50,000** | **50,000** | - |
| 800 | CONTINGENCY/PLANNED RESE | 958,659 | 806,300 | **585,003** | - | **602,147** | - | **602,147** | **602,147** | - |
| **General Fund Total** | | **$ 11,698,095** | **$ 11,815,007** | **$ 11,849,977** | **62.04** | **$ 12,200,804** | **60.83** | **$ 12,200,804** | **$ 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 | 3,139,000.00 | 0.00 | 3,208,000.00 | 0.00 | 3,208,000.00 | 3,208,000.00 | 0.00 |
| 1112 | Prior Year Taxes | 34,699.96 | 32,853.95 | 40,000.00 | 0.00 | 40,000.00 | 0.00 | 40,000.00 | 40,000.00 | 0.00 |
| 1121 | Current Year Local Option Taxes | 989,006.41 | 1,030,879.15 | 1,077,000.00 | 0.00 | 1,115,000.00 | 0.00 | 1,115,000.00 | 1,115,000.00 | 0.00 |
| 1122 | Prior Year Local Option Taxes | 11,725.15 | 10,982.54 | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 15,000.00 | 15,000.00 | 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 | 6,000.00 | 6,000.00 | 0.00 |
| 1311 | Tuition from Individuals | 1,138,705.95 | 1,091,995.01 | 1,272,000.00 | 0.00 | 1,250,356.00 | 0.00 | 1,250,356.00 | 1,250,356.00 | 0.00 |
| 1510 | Interest on Investments | 91,876.66 | 138,177.29 | 145,000.00 | 0.00 | 105,000.00 | 0.00 | 105,000.00 | 105,000.00 | 0.00 |
| 1740 | Fees | 110,526.00 | 107,960.00 | 100,000.00 | 0.00 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 0.00 |
| 1910 | Rentals | 26,312.50 | 70,512.30 | 95,000.00 | 0.00 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 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 | 1,168,000.00 | 1,168,000.00 | 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 | 43,776.00 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 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 | 7,032,776.00 | 0.00 | 7,127,356.00 | 0.00 | 7,127,356.00 | 7,127,356.00 | 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 | 88,000.00 | 0.00 | 89,900.00 | 0.00 | 89,900.00 | 89,900.00 | 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 | 88,000.00 | 0.00 | 89,900.00 | 0.00 | 89,900.00 | 89,900.00 | 0.00 |
| 3101 | State School Fund - General Support | 3,696,049.40 | 3,942,496.28 | 3,795,000.00 | 0.00 | 4,079,000.00 | 0.00 | 4,079,000.00 | 4,079,000.00 | 0.00 |
| 3103 | Common School Fund | 76,420.48 | 73,443.02 | 72,443.00 | 0.00 | 70,547.00 | 0.00 | 70,547.00 | 70,547.00 | 0.00 |
| 3107 | State Revenues | 0.00 | 0.00 | 5,000.00 | 0.00 | 14,000.00 | 0.00 | 14,000.00 | 14,000.00 | 0.00 |
| 3120 | SSF - Small HS Adj | 35,307.81 | 0.00 | 18,000.00 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 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 | 3,890,443.00 | 0.00 | 4,183,547.00 | 0.00 | 4,183,547.00 | 4,183,547.00 | 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 |
| 5200 | Interfund Transfers | 0.00 | 0.00 | 32,458.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5400 | Fund Balance | 809,581.23 | 958,686.45 | 806,300.02 | 0.00 | 800,000.00 | 0.00 | 800,000.00 | 800,000.00 | 0.00 |
| 5000 | Other Sources | 809,581.23 | 958,686.45 | 838,758.85 | 0.00 | 800,000.00 | 0.00 | 800,000.00 | 800,000.00 | 0.00 |
| **Total Fund 100** | **General** | 11,698,094.62 | 11,815,007.47 | 11,849,977.85 | 0.00 | 12,200,803.00 | 0.00 | 12,200,803.00 | 12,200,803.00 | 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 1111 Elementary Programs** | | | | | | | | | | |
| 111 | Licensed Salaries | 1,430,445.56 | 1,426,539.54 | 1,496,625.92 | 16.75 | 1,541,319.84 | 16.75 | 1,541,319.84 | 1,541,319.84 | 16.75 |
| 112 | Classified Salaries | 44,760.15 | 37,373.09 | 31,375.05 | 1.00 | 38,428.27 | 1.23 | 38,428.27 | 38,428.27 | 1.23 |
| 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 | 29,831.35 | 29,831.35 | 0.00 |
| 210 | PERS Related Costs | 378,364.34 | 372,999.55 | 417,250.41 | 0.00 | 496,854.18 | 0.00 | 496,854.18 | 496,854.18 | 0.00 |
| 220 | FICA - Medicare / Social Security | 116,072.41 | 114,501.60 | 115,620.53 | 0.00 | 122,980.71 | 0.00 | 122,980.71 | 122,980.71 | 0.00 |
| 231 | Workers Compensation - SAIF | 2,913.20 | 3,064.38 | 3,099.96 | 0.00 | 4,236.66 | 0.00 | 4,236.66 | 4,236.66 | 0.00 |
| 232 | WBF - Hourly Assessment | 15,485.62 | 15,147.67 | 15,494.30 | 0.00 | 16,431.12 | 0.00 | 16,431.12 | 16,431.12 | 0.00 |
| 237 | Paid Family Medical Leave | 0.00 | 5,969.91 | 6,045.27 | 0.00 | 6,430.32 | 0.00 | 6,430.32 | 6,430.32 | 0.00 |
| 240 | Insurance | 295,324.62 | 321,246.76 | 330,441.46 | 0.00 | 330,125.58 | 0.00 | 330,125.58 | 330,125.58 | 0.00 |
| 241 | Other Insurance | 5,134.55 | 5,228.06 | 4,928.47 | 0.00 | 5,442.30 | 0.00 | 5,442.30 | 5,442.30 | 0.00 |
| 243 | VEBA CONTRIBUTION | 24,474.96 | 24,229.67 | 24,233.88 | 0.00 | 19,289.88 | 0.00 | 19,289.88 | 19,289.88 | 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 | 83,628.00 | 83,628.00 | 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 | 18,000.00 | 0.00 | 18,000.00 | 0.00 | 18,000.00 | 18,000.00 | 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 | 1,000.00 | 1,000.00 | 0.00 |
| 460 | Non-Consumable Items | 1,915.40 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 |
| 470 | Computer Software | 20,401.68 | 5,763.87 | 6,500.00 | 0.00 | 6,500.00 | 0.00 | 6,500.00 | 6,500.00 | 0.00 |
| 480 | Computer Hardware | 36,815.76 | 31,034.00 | 30,000.00 | 0.00 | 30,000.00 | 0.00 | 30,000.00 | 30,000.00 | 0.00 |
| 640 | Dues and Fees | 149.00 | 105.00 | 250.00 | 0.00 | 150.00 | 0.00 | 150.00 | 150.00 | 0.00 |
| **Total Function 1111 Elementary Programs** | | 2,502,321.15 | 2,517,469.13 | 2,602,901.04 | 17.75 | 2,752,648.21 | 17.98 | 2,752,648.21 | 2,752,648.21 | 17.98 |
| **Function 1113 Elementary Extracurricular** | | | | | | | | | | |
| 130 | Additional Salary | 3,205.60 | 3,773.45 | 3,886.66 | 0.00 | 3,886.66 | 0.00 | 3,886.66 | 3,886.66 | 0.00 |
| 210 | PERS Related Costs | 780.86 | 1,036.93 | 1,106.91 | 0.00 | 1,291.17 | 0.00 | 1,291.17 | 1,291.17 | 0.00 |
| 220 | FICA - Medicare / Social Security | 245.16 | 288.72 | 297.35 | 0.00 | 297.37 | 0.00 | 297.37 | 297.37 | 0.00 |

| | | 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 | 10.20 | 10.20 | 0.00 |
| 232 | WBF - Hourly Assessment | 32.65 | 38.30 | 39.70 | 0.00 | 39.64 | 0.00 | 39.64 | 39.64 | 0.00 |
| 237 | Paid Family Medical Leave | 0.00 | 15.12 | 15.60 | 0.00 | 15.57 | 0.00 | 15.57 | 15.57 | 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 | 5,540.61 | 5,540.61 | 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 | 491,913.17 | 491,913.17 | 5.25 |
| 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 | 10,476.42 | 10,476.42 | 0.00 |
| 210 | PERS Related Costs | 100,792.20 | 117,383.41 | 134,708.78 | 0.00 | 157,230.35 | 0.00 | 157,230.35 | 157,230.35 | 0.00 |
| 220 | FICA - Medicare / Social Security | 32,879.68 | 37,146.58 | 38,171.35 | 0.00 | 38,121.16 | 0.00 | 38,121.16 | 38,121.16 | 0.00 |
| 231 | Workers Compensation - SAIF | 854.25 | 1,003.67 | 1,028.91 | 0.00 | 1,322.38 | 0.00 | 1,322.38 | 1,322.38 | 0.00 |
| 232 | WBF - Hourly Assessment | 4,381.20 | 4,930.26 | 5,106.07 | 0.00 | 5,087.84 | 0.00 | 5,087.84 | 5,087.84 | 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 | 1,993.13 | 1,993.13 | 0.00 |
| 240 | Insurance | 93,876.04 | 92,246.65 | 106,905.81 | 0.00 | 106,854.46 | 0.00 | 106,854.46 | 106,854.46 | 0.00 |
| 241 | Other Insurance | 1,486.33 | 1,448.32 | 1,600.80 | 0.00 | 1,667.85 | 0.00 | 1,667.85 | 1,667.85 | 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 | 51,400.00 | 0.00 | 41,814.00 | 0.00 | 41,814.00 | 41,814.00 | 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 | 3,000.00 | 3,000.00 | 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 | 200.00 | 200.00 | 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 | 847,767.04 | 5.25 | 859,680.76 | 5.25 | 859,680.76 | 859,680.76 | 5.25 |
| **Function 1122 Middle School Extracurricular** | | | | | | | | | | |
| 111 | Licensed Salaries | 0.00 | 21,815.77 | 23,077.93 | 0.25 | 23,244.12 | 0.21 | 23,244.12 | 23,244.12 | 0.21 |
| 124 | Temporary - Classified | 0.00 | 4,952.66 | 2,550.62 | 0.00 | 41,174.26 | 0.00 | 41,174.26 | 41,174.26 | 0.00 |

| | | 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 | 59,352.22 | 59,352.22 | 0.00 |
| 210 | PERS Related Costs | 12,319.68 | 22,180.16 | 23,277.31 | 0.00 | 30,830.50 | 0.00 | 30,830.50 | 30,830.50 | 0.00 |
| 220 | FICA - Medicare / Social Security | 4,360.54 | 7,317.41 | 7,441.54 | 0.00 | 9,227.39 | 0.00 | 9,227.39 | 9,227.39 | 0.00 |
| 231 | Workers Compensation - SAIF | 110.08 | 198.38 | 211.13 | 0.00 | 318.17 | 0.00 | 318.17 | 318.17 | 0.00 |
| 232 | WBF - Hourly Assessment | 584.88 | 979.85 | 1,099.08 | 0.00 | 1,234.65 | 0.00 | 1,234.65 | 1,234.65 | 0.00 |
| 237 | Paid Family Medical Leave | 0.00 | 382.63 | 352.57 | 0.00 | 482.55 | 0.00 | 482.55 | 482.55 | 0.00 |
| 240 | Insurance | 0.00 | 7,405.90 | 6,641.80 | 0.00 | 7,359.20 | 0.00 | 7,359.20 | 7,359.20 | 0.00 |
| 241 | Other Insurance | 0.00 | 98.17 | 95.76 | 0.00 | 122.97 | 0.00 | 122.97 | 122.97 | 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 | 2,000.00 | 2,000.00 | 0.00 |
| 324 | Rentals | 2,145.00 | 3,180.00 | 2,200.00 | 0.00 | 2,200.00 | 0.00 | 2,200.00 | 2,200.00 | 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 | 4,000.00 | 4,000.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 1,273.99 | 1,179.58 | 2,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 1,500.00 | 0.00 |
| 470 | Computer Software | 0.00 | 0.00 | 0.00 | 0.00 | 650.00 | 0.00 | 650.00 | 650.00 | 0.00 |
| 480 | Computer Hardware | 0.00 | 0.00 | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 | 100.00 | 0.00 |
| 640 | Dues and Fees | 851.50 | 1,125.95 | 1,050.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| **Total Function 1122 Middle School Extracurricular** | | 85,596.79 | 144,407.88 | 149,432.77 | 0.25 | 184,796.03 | 0.21 | 184,796.03 | 184,796.03 | 0.21 |
| **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 | 1,271,691.83 | 1,271,691.83 | 13.75 |
| 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 | 12,916.58 | 12,916.58 | 0.00 |
| 210 | PERS Related Costs | 298,919.73 | 307,652.68 | 336,528.10 | 0.00 | 402,119.18 | 0.00 | 402,119.18 | 402,119.18 | 0.00 |
| 220 | FICA - Medicare / Social Security | 93,894.49 | 92,096.94 | 97,188.76 | 0.00 | 97,155.35 | 0.00 | 97,155.35 | 97,155.35 | 0.00 |
| 231 | Workers Compensation - SAIF | 2,402.59 | 2,483.81 | 2,609.51 | 0.00 | 3,381.08 | 0.00 | 3,381.08 | 3,381.08 | 0.00 |
| 232 | WBF - Hourly Assessment | 12,513.74 | 12,242.98 | 12,992.43 | 0.00 | 12,958.50 | 0.00 | 12,958.50 | 12,958.50 | 0.00 |
| 237 | Paid Family Medical Leave | 0.00 | 4,810.61 | 5,081.56 | 0.00 | 5,079.90 | 0.00 | 5,079.90 | 5,079.90 | 0.00 |
| 240 | Insurance | 254,732.86 | 244,583.22 | 260,124.78 | 0.00 | 269,159.58 | 0.00 | 269,159.58 | 269,159.58 | 0.00 |
| 241 | Other Insurance | 4,351.18 | 4,203.51 | 4,192.65 | 0.00 | 4,358.61 | 0.00 | 4,358.61 | 4,358.61 | 0.00 |
| 243 | VEBA CONTRIBUTION | 22,873.98 | 26,375.11 | 26,379.54 | 0.00 | 13,876.29 | 0.00 | 13,876.29 | 13,876.29 | 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 | 2,500.00 | 2,500.00 | 0.00 |
| 312 | Instructional Programs Improvement Services | 0.00 | 3,225.00 | 8,138.00 | 0.00 | 8,138.00 | 0.00 | 8,138.00 | 8,138.00 | 0.00 |

| | | 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 | 57,800.00 | 0.00 | 56,358.00 | 0.00 | 56,358.00 | 56,358.00 | 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 | 2,500.00 | 2,500.00 | 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 | 6,000.00 | 6,000.00 | 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 | 250.00 | 250.00 | 0.00 |
| 480 | Computer Hardware | 37,295.93 | 11,291.00 | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 15,000.00 | 15,000.00 | 0.00 |
| 640 | Dues and Fees | 1,235.00 | 1,080.70 | 1,235.00 | 0.00 | 1,950.00 | 0.00 | 1,950.00 | 1,950.00 | 0.00 |
| **Total Function 1131 High School Programs** | | 2,063,017.16 | 1,996,248.52 | 2,114,737.76 | 13.89 | 2,185,392.90 | 13.75 | 2,185,392.90 | 2,185,392.90 | 13.75 |
| **Function 1132 High School Extracurricular** | | | | | | | | | | |
| 111 | Licensed Salaries | 0.00 | 65,447.40 | 69,233.78 | 0.75 | 69,732.36 | 0.62 | 69,732.36 | 69,732.36 | 0.62 |
| 124 | Temporary - Classified | 29,308.36 | 78,063.27 | 52,955.68 | 0.00 | 106,275.73 | 0.00 | 106,275.73 | 106,275.73 | 0.00 |
| 130 | Additional Salary | 131,149.48 | 105,546.15 | 158,531.98 | 0.00 | 101,012.30 | 0.00 | 101,012.30 | 101,012.30 | 0.00 |
| 210 | PERS Related Costs | 23,333.36 | 47,304.77 | 57,305.70 | 0.00 | 64,121.59 | 0.00 | 64,121.59 | 64,121.59 | 0.00 |
| 220 | FICA - Medicare / Social Security | 12,236.77 | 18,894.06 | 21,329.73 | 0.00 | 21,120.42 | 0.00 | 21,120.42 | 21,120.42 | 0.00 |
| 231 | Workers Compensation - SAIF | 449.89 | 690.60 | 803.24 | 0.00 | 1,000.72 | 0.00 | 1,000.72 | 1,000.72 | 0.00 |
| 232 | WBF - Hourly Assessment | 1,645.72 | 2,528.35 | 3,092.41 | 0.00 | 2,821.44 | 0.00 | 2,821.44 | 2,821.44 | 0.00 |
| 237 | Paid Family Medical Leave | 0.00 | 987.83 | 1,002.95 | 0.00 | 1,104.57 | 0.00 | 1,104.57 | 1,104.57 | 0.00 |
| 240 | Insurance | 0.00 | 17,856.09 | 15,999.76 | 0.00 | 13,569.42 | 0.00 | 13,569.42 | 13,569.42 | 0.00 |
| 241 | Other Insurance | 0.00 | 239.72 | 237.88 | 0.00 | 255.63 | 0.00 | 255.63 | 255.63 | 0.00 |
| 243 | VEBA CONTRIBUTION | 0.00 | 379.98 | 371.34 | 0.00 | 376.11 | 0.00 | 376.11 | 376.11 | 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 | 1,500.00 | 1,500.00 | 0.00 |
| 324 | Rentals | 8,057.14 | 3,308.00 | 6,500.00 | 0.00 | 6,500.00 | 0.00 | 6,500.00 | 6,500.00 | 0.00 |
| 340 | Travel | 3,610.35 | 7,069.63 | 8,675.00 | 0.00 | 3,711.75 | 0.00 | 3,711.75 | 3,711.75 | 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 | 25,000.00 | 25,000.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 19,141.15 | 21,146.62 | 12,000.00 | 0.00 | 12,000.00 | 0.00 | 12,000.00 | 12,000.00 | 0.00 |

| | | 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 | 650.00 | 650.00 | 0.00 |
| 480 | Computer Hardware | 0.00 | 0.00 | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 | 100.00 | 0.00 |
| 640 | Dues and Fees | 9,509.31 | 20,080.44 | 12,000.00 | 0.00 | 12,385.00 | 0.00 | 12,385.00 | 12,385.00 | 0.00 |
| **Total Function 1132 High School Extracurricular** | | 253,870.69 | 414,691.01 | 438,759.45 | 0.75 | 443,237.04 | 0.62 | 443,237.04 | 443,237.04 | 0.62 |
| **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 | 16,032.72 | 16,032.72 | 0.20 |
| 130 | Additional Salary | 6,014.30 | 6,131.87 | 4,858.32 | 0.00 | 4,858.32 | 0.00 | 4,858.32 | 4,858.32 | 0.00 |
| 210 | PERS Related Costs | 4,748.84 | 5,055.59 | 5,169.72 | 0.00 | 6,275.76 | 0.00 | 6,275.76 | 6,275.76 | 0.00 |
| 220 | FICA - Medicare / Social Security | 1,491.97 | 1,565.85 | 1,538.40 | 0.00 | 1,594.08 | 0.00 | 1,594.08 | 1,594.08 | 0.00 |
| 231 | Workers Compensation - SAIF | 37.30 | 42.00 | 41.16 | 0.00 | 54.96 | 0.00 | 54.96 | 54.96 | 0.00 |
| 232 | WBF - Hourly Assessment | 199.63 | 209.29 | 206.83 | 0.00 | 213.45 | 0.00 | 213.45 | 213.45 | 0.00 |
| 237 | Paid Family Medical Leave | 0.00 | 81.96 | 80.52 | 0.00 | 83.40 | 0.00 | 83.40 | 83.40 | 0.00 |
| 240 | Insurance | 4,366.62 | 4,519.20 | 4,128.96 | 0.00 | 4,132.56 | 0.00 | 4,132.56 | 4,132.56 | 0.00 |
| 241 | Other Insurance | 48.04 | 50.63 | 50.51 | 0.00 | 56.64 | 0.00 | 56.64 | 56.64 | 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 | 33,301.89 | 33,301.89 | 0.20 |
| **Function 1250 Less Restrictive - Students with Disabilities** | | | | | | | | | | |
| 111 | Licensed Salaries | 201,627.88 | 180,459.18 | 232,673.81 | 2.10 | 165,281.23 | 1.62 | 165,281.23 | 165,281.23 | 1.62 |
| 112 | Classified Salaries | 110,465.09 | 91,208.96 | 108,760.08 | 3.46 | 117,092.93 | 3.74 | 117,092.93 | 117,092.93 | 3.74 |
| 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 | 13,375.77 | 13,375.77 | 0.00 |
| 210 | PERS Related Costs | 74,654.03 | 71,864.82 | 80,402.66 | 0.00 | 94,098.90 | 0.00 | 94,098.90 | 94,098.90 | 0.00 |
| 220 | FICA - Medicare / Social Security | 25,584.60 | 21,713.75 | 22,589.00 | 0.00 | 22,620.20 | 0.00 | 22,620.20 | 22,620.20 | 0.00 |
| 231 | Workers Compensation - SAIF | 650.70 | 595.69 | 669.78 | 0.00 | 778.46 | 0.00 | 778.46 | 778.46 | 0.00 |
| 232 | WBF - Hourly Assessment | 3,448.81 | 2,921.25 | 3,626.44 | 0.00 | 3,061.58 | 0.00 | 3,061.58 | 3,061.58 | 0.00 |
| 237 | Paid Family Medical Leave | 0.00 | 1,135.49 | 976.64 | 0.00 | 1,182.80 | 0.00 | 1,182.80 | 1,182.80 | 0.00 |
| 240 | Insurance | 99,470.12 | 59,796.34 | 72,007.67 | 0.00 | 45,696.84 | 0.00 | 45,696.84 | 45,696.84 | 0.00 |
| 241 | Other Insurance | 1,095.65 | 986.13 | 949.77 | 0.00 | 1,101.00 | 0.00 | 1,101.00 | 1,101.00 | 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 | 2,000.00 | 2,000.00 | 0.00 |

| | | 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 1250** | **Less Restrictive - Students with Disabilities** | | | | | | | | | |
| 319 | Other Instructional Prof. Tech. Services | 20,729.17 | 66,548.86 | 51,000.00 | 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 | 2,000.00 | 2,000.00 | 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 | 500.00 | 500.00 | 0.00 |
| 470 | Computer Software | 201.78 | 429.23 | 600.00 | 0.00 | 600.00 | 0.00 | 600.00 | 600.00 | 0.00 |
| 480 | Computer Hardware | 0.00 | 0.00 | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 200.00 | 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 | 588,675.86 | 5.56 | 469,589.71 | 5.36 | 469,589.71 | 469,589.71 | 5.36 |
| **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 |
| **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 |
| **Function 2122** | **Counseling Services** | | | | | | | | | |
| 111 | Licensed Salaries | 91,198.30 | 95,075.10 | 103,556.47 | 1.39 | 113,554.83 | 1.46 | 113,554.83 | 113,554.83 | 1.46 |
| 112 | Classified Salaries | 47,769.60 | 49,198.08 | 50,672.64 | 1.00 | 75,494.40 | 1.00 | 75,494.40 | 75,494.40 | 1.00 |
| 130 | Additional Salary | 5,702.76 | 3,937.50 | 3,600.00 | 0.00 | 3,600.00 | 0.00 | 3,600.00 | 3,600.00 | 0.00 |
| 210 | PERS Related Costs | 35,146.72 | 36,390.61 | 40,467.38 | 0.00 | 57,871.94 | 0.00 | 57,871.94 | 57,871.94 | 0.00 |
| 220 | FICA - Medicare / Social Security | 11,064.72 | 11,308.18 | 12,057.41 | 0.00 | 14,719.56 | 0.00 | 14,719.56 | 14,719.56 | 0.00 |
| 231 | Workers Compensation - SAIF | 276.92 | 302.85 | 322.80 | 0.00 | 507.02 | 0.00 | 507.02 | 507.02 | 0.00 |
| 232 | WBF - Hourly Assessment | 1,486.09 | 1,516.04 | 1,629.31 | 0.00 | 1,973.80 | 0.00 | 1,973.80 | 1,973.80 | 0.00 |
| 237 | Paid Family Medical Leave | 0.00 | 591.28 | 630.48 | 0.00 | 769.58 | 0.00 | 769.58 | 769.58 | 0.00 |
| 240 | Insurance | 29,867.41 | 30,204.76 | 28,696.56 | 0.00 | 30,126.96 | 0.00 | 30,126.96 | 30,126.96 | 0.00 |

| | | 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 | 586.20 | 586.20 | 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 | 3,000.00 | 3,000.00 | 0.00 |
| 480 | Computer Hardware | 0.00 | 0.00 | 300.00 | 0.00 | 300.00 | 0.00 | 300.00 | 300.00 | 0.00 |
| 640 | Dues and Fees | 300.00 | 330.00 | 500.00 | 0.00 | 350.00 | 0.00 | 350.00 | 350.00 | 0.00 |
| **Total Function 2122 Counseling Services** | | 229,038.80 | 232,342.81 | 246,354.21 | 2.39 | 302,854.29 | 2.46 | 302,854.29 | 302,854.29 | 2.46 |
| **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 | 144,623.42 | 2.00 | 134,822.70 | 1.50 | 134,822.70 | 134,822.70 | 1.50 |
| 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 | 4,372.49 | 4,372.49 | 0.00 |
| 210 | PERS Related Costs | 46,554.66 | 48,071.83 | 41,079.98 | 0.00 | 41,814.06 | 0.00 | 41,814.06 | 41,814.06 | 0.00 |
| 220 | FICA - Medicare / Social Security | 13,787.20 | 14,247.23 | 14,458.20 | 0.00 | 10,107.12 | 0.00 | 10,107.12 | 10,107.12 | 0.00 |
| 231 | Workers Compensation - SAIF | 345.02 | 378.13 | 386.75 | 0.00 | 366.36 | 0.00 | 366.36 | 366.36 | 0.00 |
| 232 | WBF - Hourly Assessment | 1,834.73 | 1,878.79 | 1,933.63 | 0.00 | 1,350.80 | 0.00 | 1,350.80 | 1,350.80 | 0.00 |
| 237 | Paid Family Medical Leave | 0.00 | 739.38 | 756.00 | 0.00 | 528.48 | 0.00 | 528.48 | 528.48 | 0.00 |
| 240 | Insurance | 41,833.92 | 43,323.48 | 41,290.08 | 0.00 | 30,994.80 | 0.00 | 30,994.80 | 30,994.80 | 0.00 |
| 241 | Other Insurance | 608.11 | 617.70 | 616.32 | 0.00 | 471.12 | 0.00 | 471.12 | 471.12 | 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 | 10,100.00 | 10,100.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 2,102.81 | 1,192.75 | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 1,500.00 | 0.00 |
| 430 | Library Books | 550.16 | 147.86 | 1,100.00 | 0.00 | 600.00 | 0.00 | 600.00 | 600.00 | 0.00 |
| 440 | Periodicals | 0.00 | 0.00 | 600.00 | 0.00 | 600.00 | 0.00 | 600.00 | 600.00 | 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 | 5,200.00 | 5,200.00 | 0.00 |
| 480 | Computer Hardware | 0.00 | 0.00 | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 200.00 | 0.00 |
| 640 | Dues and Fees | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 0.00 | 100.00 | 100.00 | 0.00 |

| | | 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** | | | | | | | | | | |
| Total Function 2222 | Library/Media Center | 312,019.54 | 331,744.55 | 268,516.87 | 2.00 | 243,127.93 | 1.50 | 243,127.93 | 243,127.93 | 1.50 |
| Function 2230 | Assessment and Testing | | | | | | | | | |
| 410 | Consumable Supplies & Materials | 30.00 | 0.00 | 1,620.00 | 0.00 | 200.00 | 0.00 | 200.00 | 200.00 | 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 | 27,500.00 | 27,500.00 | 0.00 |
| Total Function 2230 | Assessment and Testing | 1,961.48 | 16,078.70 | 29,120.00 | 0.00 | 27,700.00 | 0.00 | 27,700.00 | 27,700.00 | 0.00 |
| Function 2240 | Instructional Staff Development | | | | | | | | | |
| 130 | Additional Salary | 0.00 | 773.88 | 773.88 | 0.00 | 1,160.82 | 0.00 | 1,160.82 | 1,160.82 | 0.00 |
| 210 | PERS Related Costs | 0.00 | 212.66 | 220.40 | 0.00 | 385.63 | 0.00 | 385.63 | 385.63 | 0.00 |
| 220 | FICA - Medicare / Social Security | 0.00 | 57.98 | 57.98 | 0.00 | 87.99 | 0.00 | 87.99 | 87.99 | 0.00 |
| 231 | Workers Compensation - SAIF | 0.00 | 1.59 | 1.58 | 0.00 | 3.05 | 0.00 | 3.05 | 3.05 | 0.00 |
| 232 | WBF - Hourly Assessment | 0.00 | 7.71 | 7.70 | 0.00 | 11.74 | 0.00 | 11.74 | 11.74 | 0.00 |
| 237 | Paid Family Medical Leave | 0.00 | 3.04 | 3.02 | 0.00 | 4.60 | 0.00 | 4.60 | 4.60 | 0.00 |
| 242 | Tuition Reimbursement | 23,500.00 | 23,500.00 | 23,500.00 | 0.00 | 23,500.00 | 0.00 | 23,500.00 | 23,500.00 | 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 | 1,515.00 | 1,515.00 | 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 |
| Total Function 2240 | Instructional Staff Development | 23,500.00 | 33,695.16 | 26,064.56 | 0.00 | 26,668.83 | 0.00 | 26,668.83 | 26,668.83 | 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 | 1,515.00 | 1,515.00 | 0.00 |
| 381 | Audit Services | 27,280.00 | 30,200.00 | 32,780.00 | 0.00 | 33,990.00 | 0.00 | 33,990.00 | 33,990.00 | 0.00 |
| 382 | Legal Services | 96,116.32 | 127,660.75 | 90,000.00 | 0.00 | 90,900.00 | 0.00 | 90,900.00 | 90,900.00 | 0.00 |
| 388 | Election Services | 434.02 | 0.00 | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 500.00 | 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 | 10,750.00 | 10,750.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 1,147.42 | 700.79 | 1,000.00 | 0.00 | 1,200.00 | 0.00 | 1,200.00 | 1,200.00 | 0.00 |
| 470 | Computer Software | 7,315.99 | 2,119.68 | 2,800.00 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 4,000.00 | 0.00 |
| 640 | Dues and Fees | 591.00 | 430.00 | 1,250.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| Total Function 2310 | Board of Education Services | 134,833.36 | 179,172.55 | 140,580.00 | 0.00 | 143,855.00 | 0.00 | 143,855.00 | 143,855.00 | 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 | 122,302.64 | 122,302.64 | 2.00 |

| | | 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 | 220,432.00 | 220,432.00 | 1.00 |
| 130 | Additional Salary | 10,233.86 | 6,600.00 | 6,600.00 | 0.00 | 8,400.00 | 0.00 | 8,400.00 | 8,400.00 | 0.00 |
| 210 | PERS Related Costs | 81,491.76 | 85,940.53 | 91,924.05 | 0.00 | 112,624.07 | 0.00 | 112,624.07 | 112,624.07 | 0.00 |
| 220 | FICA - Medicare / Social Security | 23,750.93 | 22,681.26 | 25,653.23 | 0.00 | 26,670.59 | 0.00 | 26,670.59 | 26,670.59 | 0.00 |
| 231 | Workers Compensation - SAIF | 594.30 | 665.62 | 686.04 | 0.00 | 924.12 | 0.00 | 924.12 | 924.12 | 0.00 |
| 232 | WBF - Hourly Assessment | 3,162.70 | 3,311.10 | 3,413.74 | 0.00 | 3,541.56 | 0.00 | 3,541.56 | 3,541.56 | 0.00 |
| 237 | Paid Family Medical Leave | 0.00 | 1,084.50 | 1,117.80 | 0.00 | 1,394.52 | 0.00 | 1,394.52 | 1,394.52 | 0.00 |
| 240 | Insurance | 42,233.80 | 44,876.02 | 59,616.00 | 0.00 | 60,427.20 | 0.00 | 60,427.20 | 60,427.20 | 0.00 |
| 241 | Other Insurance | 914.73 | 900.98 | 902.40 | 0.00 | 927.48 | 0.00 | 927.48 | 927.48 | 0.00 |
| 246 | Annuity Stipend | 12,090.00 | 13,055.28 | 13,446.95 | 0.00 | 17,634.60 | 0.00 | 17,634.60 | 17,634.60 | 0.00 |
| 324 | Rentals | 3,276.16 | 2,748.68 | 4,000.00 | 0.00 | 4,040.00 | 0.00 | 4,040.00 | 4,040.00 | 0.00 |
| 340 | Travel | 5,612.60 | 1,391.81 | 3,934.00 | 0.00 | 4,052.02 | 0.00 | 4,052.02 | 4,052.02 | 0.00 |
| 353 | Postage | 275.00 | 683.85 | 275.00 | 0.00 | 275.00 | 0.00 | 275.00 | 275.00 | 0.00 |
| 355 | Printing & Binding | 567.98 | 8.56 | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 359 | Other Communication Services | 18.00 | 19.00 | 500.00 | 0.00 | 100.00 | 0.00 | 100.00 | 100.00 | 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 | 5,000.00 | 5,000.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 5,254.37 | 7,317.93 | 6,000.00 | 0.00 | 11,000.00 | 0.00 | 11,000.00 | 11,000.00 | 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 | 10,000.00 | 10,000.00 | 0.00 |
| 651 | Liability Insurance | 0.00 | 38,471.00 | 42,318.00 | 0.00 | 44,339.90 | 0.00 | 44,339.90 | 44,339.90 | 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 | 654,585.70 | 654,585.70 | 3.00 |
| **Function 2410 Office of the Principal** | | | | | | | | | | |
| 111 | Licensed Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 20,800.00 | 0.00 | 20,800.00 | 20,800.00 | 0.00 |
| 112 | Classified Salaries | 172,699.50 | 157,193.90 | 146,376.48 | 3.00 | 147,394.08 | 3.00 | 147,394.08 | 147,394.08 | 3.00 |
| 113 | Administrators | 254,674.01 | 264,885.52 | 275,533.82 | 2.00 | 275,533.80 | 2.00 | 275,533.80 | 275,533.80 | 2.00 |
| 130 | Additional Salary | 14,555.74 | 16,563.76 | 6,900.00 | 0.00 | 6,000.00 | 0.00 | 6,000.00 | 6,000.00 | 0.00 |
| 210 | PERS Related Costs | 104,080.34 | 107,983.19 | 109,946.85 | 0.00 | 135,098.04 | 0.00 | 135,098.04 | 135,098.04 | 0.00 |
| 220 | FICA - Medicare / Social Security | 33,698.41 | 33,428.72 | 32,676.82 | 0.00 | 34,275.84 | 0.00 | 34,275.84 | 34,275.84 | 0.00 |
| 231 | Workers Compensation - SAIF | 843.78 | 892.13 | 877.26 | 0.00 | 1,183.68 | 0.00 | 1,183.68 | 1,183.68 | 0.00 |
| 232 | WBF - Hourly Assessment | 4,519.76 | 4,471.98 | 4,370.56 | 0.00 | 4,573.06 | 0.00 | 4,573.06 | 4,573.06 | 0.00 |
| 237 | Paid Family Medical Leave | 0.00 | 1,454.01 | 1,422.06 | 0.00 | 1,792.30 | 0.00 | 1,792.30 | 1,792.30 | 0.00 |

| | | 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 | 89,651.04 | 89,651.04 | 0.00 |
| 241 | Other Insurance | 1,484.32 | 1,461.72 | 1,391.64 | 0.00 | 1,508.04 | 0.00 | 1,508.04 | 1,508.04 | 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 | 5,000.00 | 5,000.00 | 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 | 28,219.40 | 28,219.40 | 0.00 |
| 340 | Travel | 315.54 | 2,518.07 | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 |
| 353 | Postage | 583.99 | 1,325.63 | 2,000.00 | 0.00 | 2,300.00 | 0.00 | 2,300.00 | 2,300.00 | 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 | 44,500.00 | 44,500.00 | 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 | 300.00 | 300.00 | 0.00 |
| 640 | Dues and Fees | 2,541.40 | 1,560.00 | 3,280.00 | 0.00 | 3,280.00 | 0.00 | 3,280.00 | 3,280.00 | 0.00 |
| **Total Function 2410 Office of the Principal** | | 726,285.49 | 731,106.02 | 741,823.49 | 5.00 | 803,909.28 | 5.00 | 803,909.28 | 803,909.28 | 5.00 |
| **Function 2520 Fiscal Services** | | | | | | | | | | |
| 112 | Classified Salaries | 38,227.22 | 39,374.04 | 40,555.32 | 0.50 | 40,555.32 | 0.50 | 40,555.32 | 40,555.32 | 0.50 |
| 113 | Administrators | 114,559.55 | 117,996.34 | 121,536.23 | 1.00 | 121,536.23 | 1.00 | 121,536.23 | 121,536.23 | 1.00 |
| 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 | 1,200.00 | 1,200.00 | 0.00 |
| 210 | PERS Related Costs | 39,590.11 | 40,217.52 | 43,019.52 | 0.00 | 50,342.28 | 0.00 | 50,342.28 | 50,342.28 | 0.00 |
| 220 | FICA - Medicare / Social Security | 12,600.44 | 12,004.62 | 12,384.48 | 0.00 | 12,092.40 | 0.00 | 12,092.40 | 12,092.40 | 0.00 |
| 231 | Workers Compensation - SAIF | 319.36 | 324.57 | 334.08 | 0.00 | 429.72 | 0.00 | 429.72 | 429.72 | 0.00 |
| 232 | WBF - Hourly Assessment | 1,684.74 | 1,600.21 | 1,651.37 | 0.00 | 1,609.29 | 0.00 | 1,609.29 | 1,609.29 | 0.00 |
| 237 | Paid Family Medical Leave | 0.00 | 523.79 | 539.60 | 0.00 | 632.16 | 0.00 | 632.16 | 632.16 | 0.00 |
| 240 | Insurance | 28,303.30 | 29,225.92 | 34,512.00 | 0.00 | 35,322.60 | 0.00 | 35,322.60 | 35,322.60 | 0.00 |
| 241 | Other Insurance | 423.62 | 457.43 | 528.84 | 0.00 | 556.44 | 0.00 | 556.44 | 556.44 | 0.00 |
| 340 | Travel | 1,000.00 | 1,739.31 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 |
| 353 | Postage | 111.62 | 25.19 | 200.00 | 0.00 | 100.00 | 0.00 | 100.00 | 100.00 | 0.00 |
| 354 | Advertising | 940.89 | 3,472.46 | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 355 | Printing & Binding | 0.00 | 0.00 | 300.00 | 0.00 | 300.00 | 0.00 | 300.00 | 300.00 | 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 | 39,000.00 | 39,000.00 | 0.00 |

| | | 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 2520 Fiscal Services** | | | | | | | | | | |
| 410 | Consumable Supplies & Materials | 513.17 | 579.28 | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 470 | Computer Software | 23,656.24 | 28,828.64 | 26,000.00 | 0.00 | 22,000.00 | 0.00 | 22,000.00 | 22,000.00 | 0.00 |
| 480 | Computer Hardware | 1,079.00 | 0.00 | 300.00 | 0.00 | 300.00 | 0.00 | 300.00 | 300.00 | 0.00 |
| 640 | Dues and Fees | 30,876.48 | 24,540.01 | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 0.00 |
| **Total Function 2520 Fiscal Services** | | 347,057.02 | 318,499.33 | 326,061.44 | 1.50 | 348,976.44 | 1.50 | 348,976.44 | 348,976.44 | 1.50 |
| **Function 2540 Operation & Maintenance of Plant Services** | | | | | | | | | | |
| 112 | Classified Salaries | 169,281.60 | 151,860.80 | 106,395.20 | 2.50 | 110,356.80 | 1.50 | 110,356.80 | 110,356.80 | 1.50 |
| 130 | Additional Salary | 12,542.84 | 7,625.35 | 4,200.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 0.00 |
| 210 | PERS Related Costs | 44,125.00 | 39,297.44 | 41,176.82 | 0.00 | 34,052.41 | 0.00 | 34,052.41 | 34,052.41 | 0.00 |
| 220 | FICA - Medicare / Social Security | 13,892.79 | 12,200.62 | 12,285.49 | 0.00 | 8,671.87 | 0.00 | 8,671.87 | 8,671.87 | 0.00 |
| 231 | Workers Compensation - SAIF | 2,399.26 | 2,540.53 | 2,575.67 | 0.00 | 2,376.12 | 0.00 | 2,376.12 | 2,376.12 | 0.00 |
| 232 | WBF - Hourly Assessment | 1,886.44 | 1,651.64 | 1,663.95 | 0.00 | 1,166.38 | 0.00 | 1,166.38 | 1,166.38 | 0.00 |
| 237 | Paid Family Medical Leave | 0.00 | 533.90 | 535.34 | 0.00 | 453.42 | 0.00 | 453.42 | 453.42 | 0.00 |
| 240 | Insurance | 41,655.60 | 37,191.72 | 18,016.00 | 0.00 | 19,005.72 | 0.00 | 19,005.72 | 19,005.72 | 0.00 |
| 241 | Other Insurance | 551.81 | 546.04 | 552.48 | 0.00 | 340.20 | 0.00 | 340.20 | 340.20 | 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 | 409,387.83 | 0.00 | 335,000.00 | 0.00 | 335,000.00 | 335,000.00 | 0.00 |
| 324 | Rentals | 244,318.68 | 251,637.40 | 255,649.00 | 0.00 | 263,319.00 | 0.00 | 263,319.00 | 263,319.00 | 0.00 |
| 325 | Electricity | 99,417.73 | 113,405.54 | 112,476.00 | 0.00 | 115,850.28 | 0.00 | 115,850.28 | 115,850.28 | 0.00 |
| 326 | Fuel | 62,827.80 | 53,626.08 | 61,731.00 | 0.00 | 54,700.00 | 0.00 | 54,700.00 | 54,700.00 | 0.00 |
| 327 | Water and Sewage | 66,451.77 | 84,724.77 | 70,000.00 | 0.00 | 66,000.00 | 0.00 | 66,000.00 | 66,000.00 | 0.00 |
| 328 | Garbage | 44,263.65 | 54,709.37 | 44,726.00 | 0.00 | 61,000.00 | 0.00 | 61,000.00 | 61,000.00 | 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 | 2,000.00 | 2,000.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 26,060.50 | 28,402.52 | 41,000.00 | 0.00 | 41,410.00 | 0.00 | 41,410.00 | 41,410.00 | 0.00 |
| 460 | Non-Consumable Items | 254.99 | 2,878.84 | 13,800.00 | 0.00 | 9,000.00 | 0.00 | 9,000.00 | 9,000.00 | 0.00 |
| 470 | Computer Software | 0.00 | 0.00 | 0.00 | 0.00 | 2,800.00 | 0.00 | 2,800.00 | 2,800.00 | 0.00 |
| 480 | Computer Hardware | 492.21 | 0.00 | 500.00 | 0.00 | 200.00 | 0.00 | 200.00 | 200.00 | 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 | 1,400.00 | 1,400.00 | 0.00 |
| 653 | Propery Insurance Premiums | 97,063.00 | 83,238.00 | 91,562.00 | 0.00 | 97,180.60 | 0.00 | 97,180.60 | 97,180.60 | 0.00 |

| | | 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 | 25,452.00 | 25,452.00 | 0.00 |
| **Total Function 2540** | **Operation & Maintenance of Plant Services** | 1,256,757.08 | 1,334,481.51 | 1,316,321.78 | 2.50 | 1,254,734.80 | 1.50 | 1,254,734.80 | 1,254,734.80 | 1.50 |
| **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 | Reimburseable Student Transportation | 185,399.84 | 315,282.99 | 293,273.00 | 0.00 | 316,734.84 | 0.00 | 316,734.84 | 316,734.84 | 0.00 |
| 332 | Non-Reimburseable Transportation | 40,027.15 | 62,137.19 | 56,500.00 | 0.00 | 61,020.00 | 0.00 | 61,020.00 | 61,020.00 | 0.00 |
| **Total Function 2550** | **Student Transportation Services** | 225,426.99 | 379,434.54 | 349,773.00 | 0.00 | 377,754.84 | 0.00 | 377,754.84 | 377,754.84 | 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 | 760.00 | 760.00 | 0.00 |
| 353 | Postage | 0.00 | 0.00 | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 | 100.00 | 0.00 |
| 354 | Advertising | 9,165.64 | 5,491.08 | 12,706.00 | 0.00 | 12,706.00 | 0.00 | 12,706.00 | 12,706.00 | 0.00 |
| 355 | Printing & Binding | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | 0.00 | 26,779.57 | 25,000.00 | 0.00 | 36,500.00 | 0.00 | 36,500.00 | 36,500.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 4,037.04 | 194.80 | 3,000.00 | 0.00 | 3,500.00 | 0.00 | 3,500.00 | 3,500.00 | 0.00 |
| 470 | Computer Software | 11,375.30 | 9,597.34 | 11,000.00 | 0.00 | 11,000.00 | 0.00 | 11,000.00 | 11,000.00 | 0.00 |
| 480 | Computer Hardware | 0.00 | 0.00 | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 | 100.00 | 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 | 65,666.00 | 65,666.00 | 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 | 40,555.32 | 40,555.32 | 0.50 |

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

| | | 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 2660 Technology Support** | | | | | | | | | | |
| 460 | Non-Consumable Items | 580.93 | 703.44 | 2,500.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| 470 | Computer Software | 15,115.16 | 15,132.44 | 25,390.00 | 0.00 | 25,390.00 | 0.00 | 25,390.00 | 25,390.00 | 0.00 |
| 480 | Computer Hardware | 1,399.00 | 2,708.00 | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 1,500.00 | 0.00 |
| 640 | Dues and Fees | 319.95 | 290.00 | 600.00 | 0.00 | 600.00 | 0.00 | 600.00 | 600.00 | 0.00 |
| **Total Function 2660** | **Technology Support** | **247,227.01** | **252,431.64** | **260,983.92** | **1.91** | **292,617.74** | **2.00** | **292,617.74** | **292,617.74** | **2.00** |
| **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 | 0.00 |
| **Total Function 2680** | **Interpretation and Translation Services** | **0.00** | **480.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| **Function 5200 Transfers of Funds** | | | | | | | | | | |
| 711 | TRANSFER | 24,152.64 | 0.00 | 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 | 50,000.00 | 50,000.00 | 0.00 |
| **Total Function 5200** | **Transfers of Funds** | **124,152.64** | **8,456.76** | **50,000.00** | **0.00** | **50,000.00** | **0.00** | **50,000.00** | **50,000.00** | **0.00** |
| **Function 6110 Operating Contingency** | | | | | | | | | | |
| 810 | Contingency (only with 6110 function) | 0.00 | 0.00 | 574,037.02 | 0.00 | 557,237.00 | 0.00 | 557,237.00 | 557,237.00 | 0.00 |
| **Total Function 6110** | **Operating Contingency** | **0.00** | **0.00** | **574,037.02** | **0.00** | **557,237.00** | **0.00** | **557,237.00** | **557,237.00** | **0.00** |
| **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 | 44,909.64 | 44,909.64 | 0.00 |
| **Total Function 7000** | **Unappropriated Ending Fund Balance** | **0.00** | **0.00** | **10,966.24** | **0.00** | **44,909.64** | **0.00** | **44,909.64** | **44,909.64** | **0.00** |
| **Total Fund 100** | **General** | **10,739,436.17** | **11,008,707.45** | **11,849,977.85** | **62.45** | **12,200,803.00** | **60.83** | **12,200,803.00** | **12,200,803.00** | **60.83** |

# Special Revenue Funds (200)

# SPECIAL REVENUE FUNDS

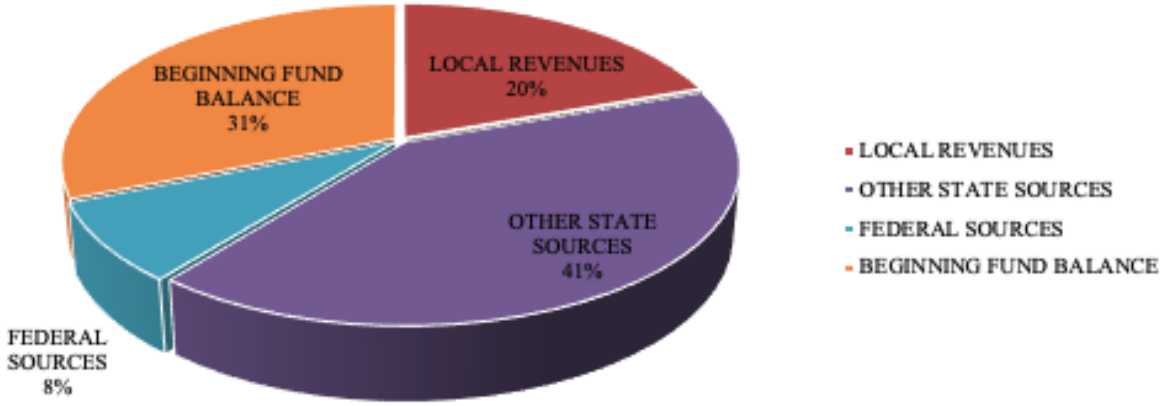
Special Revenue Funds are established to account for the proceeds of specific revenue sources or to finance specific activities as required by law or administrative regulations. The revenues are segregated into individual funds to ensure that expenditures are made exclusively for qualified purposes. 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

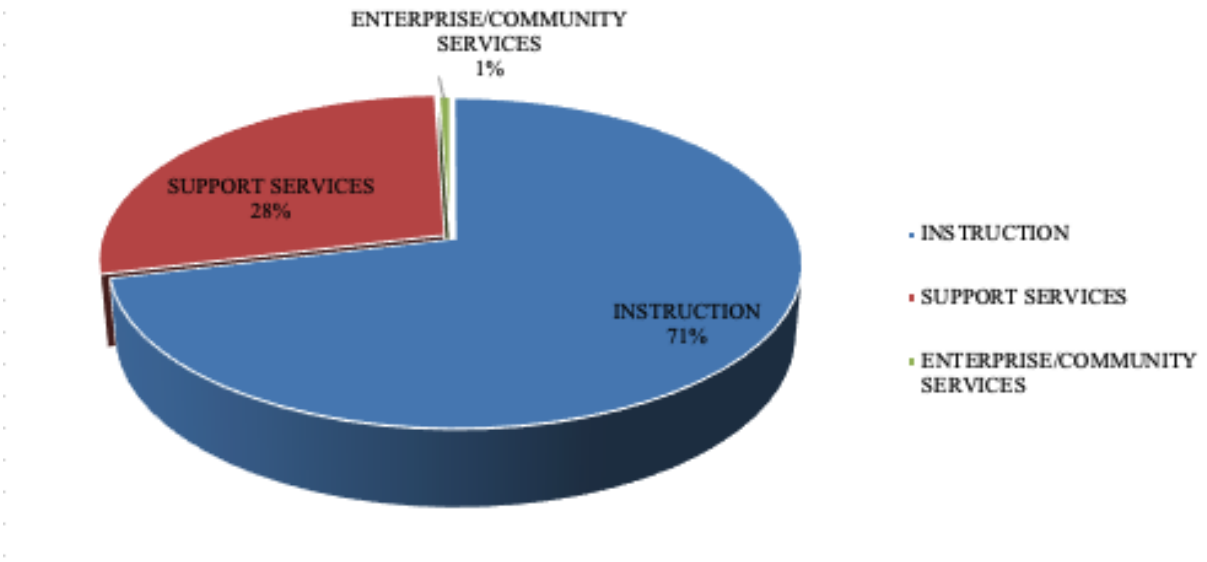
| Major Source | ACTUALS 2022-23 | ACTUALS 2023-24 | BUDGET 2024-25 | PROPOSED 2025-26 | APPROVED 2025-26 | ADOPTED 2025-26 |
|---|---|---|---|---|---|---|
| STATE SCHOOL FUND* | $ - | $ | $ - | $ - | $ - | $ - |
| OTHER LOCAL SOURCES | 414,705 | 267,723 | **495,266** | **421,600** | **421,600** | **421,600** |
| INTERMEDIATE SOURCES | 42,000 | - | - | - | - | - |
| OTHER STATE SOURCES | 720,090 | 750,343 | **909,145** | **888,824** | **888,824** | **888,824** |
| FEDERAL SOURCES | 142,039 | 141,347 | **187,068** | **176,905** | **176,905** | **176,905** |
| OTHER SOURCES/ BEGINNING FUND | 804,632 | 765,064 | **608,254** | **669,255** | **669,255** | **669,255** |
| **Special Revenue Fund Total** | **$ 2,123,466** | **$ 1,924,477** | **$ 2,199,733** | **$ 2,156,584** | **$ 2,156,584** | **$ 2,156,584** |




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

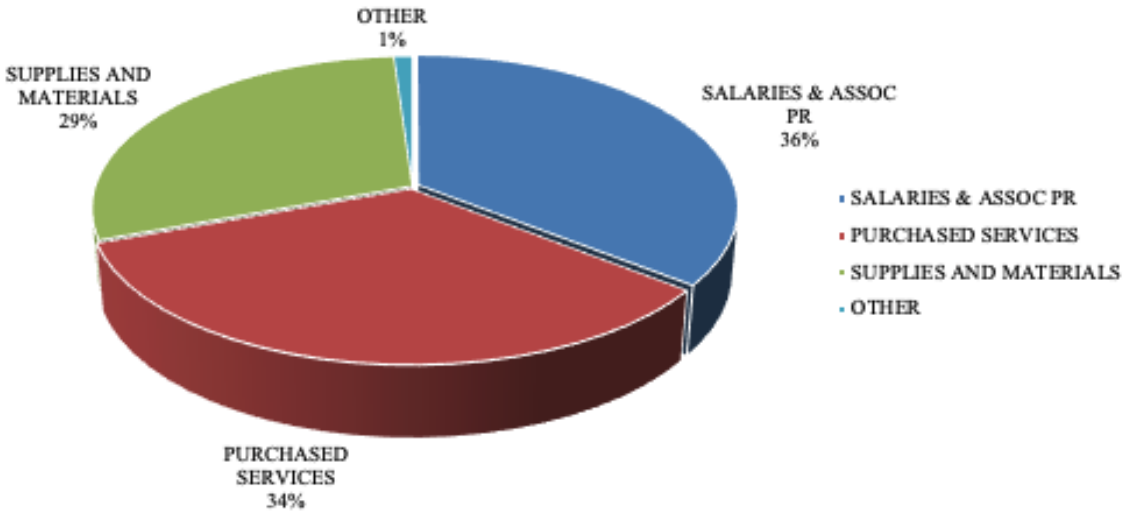
**Riverdale School District**
**Special Revenue Funds**
**Expenditure Summary by Major Function**

| Major Source | Description | ACTUALS 2022-23 | ACTUALS 2023-24 | BUDGET 2024-25 | FTE | PROPOSED 2025-26 | PROPOSED FTE | APPROVED 2025-26 | ADOPTED 2025-26 | ADOPTED FTE |
|---|---|---|---|---|---|---|---|---|---|---|
| 1000 | INSTRUCTION | $ 927,214 | $ 856,036 | $ 1,606,188 | 5.14 | $ 1,535,679 | 4.71 | $ 1,535,679 | $ 1,535,679 | 4.71 |
| 2000 | SUPPORT SERVICES | 434,686 | 456,032 | 521,510 | 1.46 | 608,828 | 1.51 | 608,828 | 608,828 | 1.51 |
| 3000 | COMMUNITY SERVICES | 4,958 | - | 12,077 | - | 12,077 | - | 12,077 | 12,077 | - |
| 4000 | FACILITIES | - | - | 27,500 | - | - | - | - | - | - |
| 5000 | OTHER USES | - | - | 32,459 | - | - | - | - | - | - |
| 6000 | CONTINGENCIES | - | - | - | - | - | - | - | - | - |
| 7000 | UNAPPROPRIATED ENDING FUND BAL. | 756,607 | 612,409 | - | - | - | - | - | - | - |
| **Special Revenue Fund Total** | | **$ 2,123,466** | **$ 1,924,477** | **$ 2,199,734** | **6.60** | **$ 2,156,584** | **6.22** | **$ 2,156,584** | **$ 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 | $ 453,615 | $ 453,615 | 6.22 |
| 200 | ASSOCIATED PAYROLL COST | 287,787 | 225,969 | 280,725 | - | 313,402 | - | 313,402 | 313,402 | - |
| 300 | PURCHASED SERVICES | 280,167 | 423,512 | 728,689 | - | 729,517 | - | 729,517 | 729,517 | - |
| 400 | SUPPLIES AND MATERIALS | 268,525 | 232,771 | 645,200 | - | 637,051 | - | 637,051 | 637,051 | - |
| 500 | CAPITAL OUTLAY | 5,300 | - | 27,500 | - | - | - | - | - | - |
| 600 | OTHER OBJECTS | 11,425 | 27,278 | 18,000 | - | 23,000 | - | 23,000 | 23,000 | - |
| 700 | TRANSFERS | 125 | - | 32,459 | - | - | - | - | - | - |
| 800 | CONTINGENCY/PLANNED RESE | 756,607 | 612,409 | - | - | - | - | - | - | - |
| **Special Revenue Fund Total** | | **$ 2,123,466** | **$ 1,924,477** | **$ 2,199,733** | **6.60** | **$ 2,156,585** | **6.22** | **$ 2,156,585** | **$ 2,156,585** | **6.22** |



| | 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 | 7,795.00 | 7,795.00 | 0.00 |
| 5000 Other Sources | 32,392.66 | 20,653.55 | 7,657.00 | 0.00 | 7,795.00 | 0.00 | 7,795.00 | 7,795.00 | 0.00 |
| **Total Fund 201 Facilities Grant** | 32,392.66 | 20,653.55 | 7,657.00 | 0.00 | 7,795.00 | 0.00 | 7,795.00 | 7,795.00 | 0.00 |

| | | 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 | 2,500.00 | 2,500.00 | 0.00 |
| **Total Function 1111 Elementary Programs** | | 5,525.17 | 11,342.31 | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 2,500.00 | 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 | 2,500.00 | 2,500.00 | 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 | 2,500.00 | 2,500.00 | 0.00 |
| **Function 1131 High School Programs** | | | | | | | | | | |
| 420 | Textbooks | 2,894.06 | 0.00 | 2,657.00 | 0.00 | 2,795.00 | 0.00 | 2,795.00 | 2,795.00 | 0.00 |
| **Total Function 1131 High School Programs** | | 2,894.06 | 0.00 | 2,657.00 | 0.00 | 2,795.00 | 0.00 | 2,795.00 | 2,795.00 | 0.00 |
| **Total Fund 201 Facilities Grant** | | 11,739.11 | 12,672.31 | 7,657.00 | 0.00 | 7,795.00 | 0.00 | 7,795.00 | 7,795.00 | 0.00 |

| | 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** | | | | | | | | | |
| 3299 Other Restricted Grants-in-aid | 174,500.58 | 144,476.45 | 144,476.00 | 0.00 | 134,309.17 | 0.00 | 134,309.17 | 134,309.17 | 0.00 |
| 3000 State Sources | 174,500.58 | 144,476.45 | 144,476.00 | 0.00 | 134,309.17 | 0.00 | 134,309.17 | 134,309.17 | 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 | 134,309.17 | 134,309.17 | 0.00 |

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

# 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 203 Title I** | | | | | | | | | |
| 4500 Federal Revenue | 30,821.00 | 26,668.00 | 27,468.00 | 0.00 | 17,000.00 | 0.00 | 17,000.00 | 17,000.00 | 0.00 |
| 4000 Federal Sources | 30,821.00 | 26,668.00 | 27,468.00 | 0.00 | 17,000.00 | 0.00 | 17,000.00 | 17,000.00 | 0.00 |
| **Total Fund 203 Title I** | 30,821.00 | 26,668.00 | 27,468.00 | 0.00 | 17,000.00 | 0.00 | 17,000.00 | 17,000.00 | 0.00 |

| | | 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 | 4,000.00 | 4,000.00 | 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 | 1,200.00 | 1,200.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 673.49 | 805.08 | 826.44 | 0.00 | 300.00 | 0.00 | 300.00 | 300.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 16.86 | 21.60 | 22.32 | 0.00 | 100.00 | 0.00 | 100.00 | 100.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 89.92 | 107.09 | 110.81 | 0.00 | 100.00 | 0.00 | 100.00 | 100.00 | 0.00 |
| 237 | Paid Family Medical Leave | 0.00 | 42.12 | 43.08 | 0.00 | 100.00 | 0.00 | 100.00 | 100.00 | 0.00 |
| 240 | Insurance | 1,949.23 | 2,767.44 | 2,493.87 | 0.00 | 1,020.00 | 0.00 | 1,020.00 | 1,020.00 | 0.00 |
| 241 | Other Insurance | 31.44 | 36.60 | 35.99 | 0.00 | 100.00 | 0.00 | 100.00 | 100.00 | 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 | 6,920.00 | 6,920.00 | 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 | 7,460.00 | 7,460.00 | 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 | 1,913.00 | 1,913.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 617.15 | 564.86 | 567.12 | 0.00 | 567.00 | 0.00 | 567.00 | 567.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 15.44 | 15.21 | 15.24 | 0.00 | 16.00 | 0.00 | 16.00 | 16.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 82.40 | 75.30 | 75.66 | 0.00 | 76.00 | 0.00 | 76.00 | 76.00 | 0.00 |
| 237 | Paid Family Medical Leave | 0.00 | 24.60 | 24.70 | 0.00 | 25.00 | 0.00 | 25.00 | 25.00 | 0.00 |
| 241 | Other Insurance | 15.38 | 23.38 | 23.04 | 0.00 | 23.00 | 0.00 | 23.00 | 23.00 | 0.00 |
| **Total Function 2660 Technology Support** | | 10,763.00 | 10,000.00 | 10,030.65 | 0.09 | 10,080.00 | 0.00 | 10,080.00 | 10,080.00 | 0.00 |
| **Total Fund 203 Title I** | | 30,821.00 | 26,668.00 | 27,468.00 | 0.21 | 17,000.00 | 0.00 | 17,000.00 | 17,000.00 | 0.00 |

| | 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 | 109,905.00 | 109,905.00 | 0.00 |
| 4000 Federal Sources | 111,217.83 | 114,678.83 | 109,600.00 | 0.00 | 109,905.00 | 0.00 | 109,905.00 | 109,905.00 | 0.00 |
| Total Fund 204 IDEA | 111,217.83 | 114,667.95 | 109,600.00 | 0.00 | 109,905.00 | 0.00 | 109,905.00 | 109,905.00 | 0.00 |

| | | 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 | 38,769.73 | 38,769.73 | 0.38 |
| 112 | Classified Salaries | 0.00 | 31,388.89 | 24,215.88 | 0.81 | 22,505.82 | 0.71 | 22,505.82 | 22,505.82 | 0.71 |
| 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 | 19,640.03 | 19,640.03 | 0.00 |
| 220 | FICA - Medicare / Social Security | 4,108.28 | 5,742.56 | 4,974.60 | 0.00 | 4,687.68 | 0.00 | 4,687.68 | 4,687.68 | 0.00 |
| 231 | Workers Compensation - SAIF | 103.02 | 153.58 | 133.08 | 0.00 | 161.16 | 0.00 | 161.16 | 161.16 | 0.00 |
| 232 | WBF - Hourly Assessment | 546.24 | 770.77 | 674.11 | 0.00 | 634.24 | 0.00 | 634.24 | 634.24 | 0.00 |
| 237 | Paid Family Medical Leave | 0.00 | 286.68 | 260.04 | 0.00 | 245.04 | 0.00 | 245.04 | 245.04 | 0.00 |
| 240 | Insurance | 10,590.84 | 8,940.36 | 20,468.60 | 0.00 | 21,286.68 | 0.00 | 21,286.68 | 21,286.68 | 0.00 |
| 241 | Other Insurance | 165.82 | 242.42 | 231.72 | 0.00 | 233.52 | 0.00 | 233.52 | 233.52 | 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 | 1,741.10 | 1,741.10 | 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** | **109,905.00** | **109,905.00** | **1.09** |
| **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 | 109,905.00 | 109,905.00 | 1.09 |

| | 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 | 129,465.80 | 0.00 | 50,000.00 | 0.00 | 50,000.00 | 50,000.00 | 0.00 |
| 1000 Local Sources | 110,233.80 | 84,218.89 | 129,465.80 | 0.00 | 50,000.00 | 0.00 | 50,000.00 | 50,000.00 | 0.00 |
| 5400 Fund Balance | 9,378.10 | 2,071.88 | 0.00 | 0.00 | 48,316.06 | 0.00 | 48,316.06 | 48,316.06 | 0.00 |
| 5000 Other Sources | 9,378.10 | 2,071.88 | 0.00 | 0.00 | 48,316.06 | 0.00 | 48,316.06 | 48,316.06 | 0.00 |
| **Total Fund 210 PTC - Grants Paddle Raise Funds** | 119,611.90 | 86,290.77 | 129,465.80 | 0.00 | 98,316.06 | 0.00 | 98,316.06 | 98,316.06 | 0.00 |

| | | 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** | | | | | | | | | |
| **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 | 45,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Function 1111** | **Elementary Programs** | 21,204.78 | 1,480.95 | 45,560.95 | 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 | 4,000.00 | 4,000.00 | 0.00 |
| 460 | Non-Consumable Items | 2,017.86 | 0.00 | 3,709.85 | 0.00 | 3,709.85 | 0.00 | 3,709.85 | 3,709.85 | 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 | 7,709.85 | 7,709.85 | 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 | 7,000.00 | 7,000.00 | 0.00 |
| 420 | Textbooks | 5,897.00 | 0.00 | 0.00 | 0.00 | 7,804.74 | 0.00 | 7,804.74 | 7,804.74 | 0.00 |
| 480 | Computer Hardware | 21,914.17 | 0.00 | 30,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Function 1131** | **High School Programs** | 37,304.93 | 0.00 | 36,195.00 | 0.00 | 14,804.74 | 0.00 | 14,804.74 | 14,804.74 | 0.00 |
| **Function 2222** | **Library/Media Center** | | | | | | | | | |
| 430 | Library Books | 0.00 | 400.00 | 0.00 | 0.00 | 12,494.45 | 0.00 | 12,494.45 | 12,494.45 | 0.00 |
| **Total Function 2222** | **Library/Media Center** | 0.00 | 400.00 | 0.00 | 0.00 | 12,494.45 | 0.00 | 12,494.45 | 12,494.45 | 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 | 9,378.10 | 9,378.10 | 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 | 9,378.10 | 9,378.10 | 0.00 |
| **Function 2660** | **Technology Support** | | | | | | | | | |

| | | 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** | | | | | | | | | |
| **Function 2660** | **Technology Support** | | | | | | | | | |
| 322 | Repairs & Maintenance | 13,615.00 | 0.00 | 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 | 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 | 0.00 |
| 410 | Consumable Supplies & Materials | 0.00 | 0.00 | 0.00 | 0.00 | 3,928.92 | 0.00 | 3,928.92 | 3,928.92 | 0.00 |
| 460 | Non-Consumable Items | 0.00 | 27,132.00 | 0.00 | 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 | 0.00 |
| 480 | Computer Hardware | 40,769.20 | 34,195.00 | 0.00 | 0.00 | 50,000.00 | 0.00 | 50,000.00 | 50,000.00 | 0.00 |
| **Total Function 2660** | **Technology Support** | 54,728.19 | 74,649.00 | 0.00 | 0.00 | 53,928.92 | 0.00 | 53,928.92 | 53,928.92 | 0.00 |
| **Function 4150** | **Building Acquistion/Construction & Improvement** | | | | | | | | | |
| 540 | Depreciable Equipment | 0.00 | 0.00 | 27,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Function 4150** | **Building Acquistion/Construction & Improvement** | 0.00 | 0.00 | 27,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Fund 210** | **PTC - Grants Paddle Raise Funds** | 117,540.02 | 76,559.89 | 129,465.80 | 0.00 | 98,316.06 | 0.00 | 98,316.06 | 98,316.06 | 0.00 |

| | | 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 | 100,000.00 | 100,000.00 | 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 | 100,000.00 | 100,000.00 | 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 | 100,000.00 | 100,000.00 | 0.00 |

| | | 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 | 25,000.00 | 25,000.00 | 0.00 |
| 340 | Travel | 0.00 | 2,349.32 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 8,795.05 | 13,870.55 | 40,000.00 | 0.00 | 38,000.00 | 0.00 | 38,000.00 | 38,000.00 | 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 | 25,000.00 | 25,000.00 | 0.00 |
| **Total Function 1111** | **Elementary Programs** | **64,482.48** | **61,652.20** | **100,000.00** | **0.00** | **98,000.00** | **0.00** | **98,000.00** | **98,000.00** | **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 | 1,000.00 | 1,000.00 | 0.00 |

| | 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** | | | | | | | | | |
| Total Function 2210 Curriculum Development | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| Function 2222 Library/Media Center | | | | | | | | | |
| 410 Consumable Supplies & Materials | 396.60 | 339.44 | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| Total Function 2222 Library/Media Center | 396.60 | 339.44 | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 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 | 100,000.00 | 100,000.00 | 0.00 |

| | 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 | 75,000.00 | 75,000.00 | 0.00 |
| 1000 Local Sources | 40,584.85 | 30,011.33 | 75,000.00 | 0.00 | 75,000.00 | 0.00 | 75,000.00 | 75,000.00 | 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 | 75,000.00 | 75,000.00 | 0.00 |

| | | 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** | | | | | | | | | | |
| **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 |
| 340 | Travel | 537.80 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 3,141.38 | 6,888.75 | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 0.00 |
| 420 | Textbooks | 0.00 | 20,000.00 | 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 | 5,000.00 | 5,000.00 | 0.00 |
| **Total Function 1131 High School Programs** | | 5,487.56 | 27,283.75 | 45,000.00 | 0.00 | 30,000.00 | 0.00 | 30,000.00 | 30,000.00 | 0.00 |
| **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 |
| 340 | Travel | 843.55 | 0.00 | 5,500.00 | 0.00 | 5,500.00 | 0.00 | 5,500.00 | 5,500.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 186.06 | 19,052.06 | 23,500.00 | 0.00 | 23,500.00 | 0.00 | 23,500.00 | 23,500.00 | 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 |
| 640 | Dues and Fees | 657.35 | 260.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| **Total Function 1132 High School Extracurricular** | | 4,844.96 | 19,312.06 | 30,000.00 | 0.00 | 30,000.00 | 0.00 | 30,000.00 | 30,000.00 | 0.00 |
| **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 |
| **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 |
| **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 |
| **Total Function 2130 Health Services** | | 10,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Function 2222 Library/Media Center** | | | | | | | | | | |
| 410 | Consumable Supplies & Materials | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| **Total Function 2222 Library/Media Center** | | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| **Function 2240 Instructional Staff Development** | | | | | | | | | | |
| 312 | Instructional Programs Improvement Services | 0.00 | 0.00 | 0.00 | 0.00 | 6,000.00 | 0.00 | 6,000.00 | 6,000.00 | 0.00 |
| **Total Function 2240 Instructional Staff Development** | | 0.00 | 0.00 | 0.00 | 0.00 | 6,000.00 | 0.00 | 6,000.00 | 6,000.00 | 0.00 |
| **Function 2410 Office of the Principal** | | | | | | | | | | |
| 410 | Consumable Supplies & Materials | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 |

| | 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** | | | | | | | | | |
| Total Function 2410 Office of the Principal | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 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 | 3,500.00 | 3,500.00 | 0.00 |
| 324 Rentals | 0.00 | 1,044.00 | 0.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 |
| Total Function 2540 Operation & Maintenance of Plant Services | 0.00 | 3,509.00 | 0.00 | 0.00 | 6,000.00 | 0.00 | 6,000.00 | 6,000.00 | 0.00 |
| Total Fund 214 PTC HS Grants | 20,332.52 | 50,178.32 | 75,000.00 | 0.00 | 75,000.00 | 0.00 | 75,000.00 | 75,000.00 | 0.00 |

| | 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 |

| | 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** | | | | | | | | | |
| **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 |
| **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 |
| **Total Fund 219 Hillman Grant** | 0.00 | 2,326.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | | 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** | | | | | | | | | |
| 1990 | Miscellaneous Revenue | 15,990.63 | 17,469.07 | 15,800.00 | 0.00 | 21,600.00 | 0.00 | 21,600.00 | 21,600.00 | 0.00 |
| 1000 | Local Sources | 15,990.63 | 17,469.07 | 15,800.00 | 0.00 | 21,600.00 | 0.00 | 21,600.00 | 21,600.00 | 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 | 72,804.00 | 72,804.00 | 0.00 |
| 5000 | Other Sources | 53,440.58 | 69,431.21 | 84,632.00 | 0.00 | 72,804.00 | 0.00 | 72,804.00 | 72,804.00 | 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 | 94,404.00 | 94,404.00 | 0.00 |

| | 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** | | | | | | | | | |
| **Function 2540 Operation & Maintenance of Plant Services** | | | | | | | | | |
| 389 Other Non-Instr / Prof Technical Services | 0.00 | 0.00 | 67,973.17 | 0.00 | 94,404.00 | 0.00 | 94,404.00 | 94,404.00 | 0.00 |
| Total Function 2540 Operation & Maintenance of Plant Services | 0.00 | 0.00 | 67,973.17 | 0.00 | 94,404.00 | 0.00 | 94,404.00 | 94,404.00 | 0.00 |
| **Function 5200 Transfers of Funds** | | | | | | | | | |
| 710 Interfund Transfer | 0.00 | 0.00 | 32,458.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 5200 Transfers of Funds | 0.00 | 0.00 | 32,458.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 230 Energy Efficient Schools SB 1149 | 0.00 | 0.00 | 100,432.00 | 0.00 | 94,404.00 | 0.00 | 94,404.00 | 94,404.00 | 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 250 Food Service** | | | | | | | | | |
| 5400 Fund Balance | 17,034.28 | 12,076.28 | 12,077.00 | 0.00 | 12,077.00 | 0.00 | 12,077.00 | 12,077.00 | 0.00 |
| 5000 Other Sources | 17,034.28 | 12,076.28 | 12,077.00 | 0.00 | 12,077.00 | 0.00 | 12,077.00 | 12,077.00 | 0.00 |
| Total Fund 250 Food Service | 17,034.28 | 12,076.28 | 12,077.00 | 0.00 | 12,077.00 | 0.00 | 12,077.00 | 12,077.00 | 0.00 |

| | 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** | | | | | | | | | |
| 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 | 12,077.00 | 12,077.00 | 0.00 |
| Total Function 3120 Food Preparation and Dispensing Services | 4,958.00 | 0.00 | 12,077.00 | 0.00 | 12,077.00 | 0.00 | 12,077.00 | 12,077.00 | 0.00 |
| Total Fund 250 Food Service | 4,958.00 | 0.00 | 12,077.00 | 0.00 | 12,077.00 | 0.00 | 12,077.00 | 12,077.00 | 0.00 |

| | 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 | 540,366.76 | 540,366.76 | 0.00 |
| 3000 State Sources | 460,848.88 | 541,861.31 | 563,978.00 | 0.00 | 540,366.76 | 0.00 | 540,366.76 | 540,366.76 | 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 | 540,366.76 | 540,366.76 | 0.00 |

| | | 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 | 56,531.66 | 56,531.66 | 0.61 |
| 112 | Classified Salaries | 0.00 | 23,988.41 | 15,363.34 | 0.49 | 15,521.24 | 0.49 | 15,521.24 | 15,521.24 | 0.49 |
| 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 | 23,442.25 | 23,442.25 | 0.00 |
| 220 | FICA - Medicare / Social Security | 10,450.79 | 8,042.00 | 6,345.17 | 0.00 | 5,512.18 | 0.00 | 5,512.18 | 5,512.18 | 0.00 |
| 231 | Workers Compensation - SAIF | 262.38 | 216.49 | 171.10 | 0.00 | 189.60 | 0.00 | 189.60 | 189.60 | 0.00 |
| 232 | WBF - Hourly Assessment | 1,395.69 | 1,074.86 | 855.25 | 0.00 | 742.41 | 0.00 | 742.41 | 742.41 | 0.00 |
| 237 | Paid Family Medical Leave | 0.00 | 420.48 | 330.18 | 0.00 | 288.24 | 0.00 | 288.24 | 288.24 | 0.00 |
| 240 | Insurance | 37,529.33 | 15,218.52 | 18,089.44 | 0.00 | 21,919.54 | 0.00 | 21,919.54 | 21,919.54 | 0.00 |
| 241 | Other Insurance | 487.06 | 370.64 | 268.07 | 0.00 | 264.24 | 0.00 | 264.24 | 264.24 | 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 | 124,411.36 | 124,411.36 | 1.10 |
| **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 | 50,349.62 | 50,349.62 | 0.49 |
| 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 | 16,725.98 | 16,725.98 | 0.00 |
| 220 | FICA - Medicare / Social Security | 1,337.41 | 2,988.64 | 2,185.44 | 0.00 | 3,851.76 | 0.00 | 3,851.76 | 3,851.76 | 0.00 |
| 231 | Workers Compensation - SAIF | 33.48 | 79.91 | 58.44 | 0.00 | 132.48 | 0.00 | 132.48 | 132.48 | 0.00 |
| 232 | WBF - Hourly Assessment | 178.09 | 396.79 | 291.79 | 0.00 | 513.24 | 0.00 | 513.24 | 513.24 | 0.00 |
| 237 | Paid Family Medical Leave | 0.00 | 156.25 | 114.24 | 0.00 | 201.36 | 0.00 | 201.36 | 201.36 | 0.00 |
| 240 | Insurance | 4,238.88 | 5,842.80 | 5,780.64 | 0.00 | 10,197.24 | 0.00 | 10,197.24 | 10,197.24 | 0.00 |
| 241 | Other Insurance | 60.00 | 161.11 | 94.68 | 0.00 | 171.48 | 0.00 | 171.48 | 171.48 | 0.00 |
| 243 | VEBA CONTRIBUTION | 0.00 | 900.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | | 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 | 82,143.16 | 82,143.16 | 0.49 |
| **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 | 36,216.16 | 36,216.16 | 1.14 |
| 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 | 10,879.18 | 10,879.18 | 0.00 |
| 220 | FICA - Medicare / Social Security | 0.00 | 1,315.06 | 3,711.96 | 0.00 | 2,770.56 | 0.00 | 2,770.56 | 2,770.56 | 0.00 |
| 231 | Workers Compensation - SAIF | 0.00 | 35.19 | 99.24 | 0.00 | 95.28 | 0.00 | 95.28 | 95.28 | 0.00 |
| 232 | WBF - Hourly Assessment | 0.00 | 180.58 | 516.81 | 0.00 | 384.22 | 0.00 | 384.22 | 384.22 | 0.00 |
| 237 | Paid Family Medical Leave | 0.00 | 68.79 | 193.92 | 0.00 | 144.72 | 0.00 | 144.72 | 144.72 | 0.00 |
| 240 | Insurance | 0.00 | 11,957.28 | 18,378.36 | 0.00 | 21,618.98 | 0.00 | 21,618.98 | 21,618.98 | 0.00 |
| 241 | Other Insurance | 0.00 | 69.12 | 120.49 | 0.00 | 164.16 | 0.00 | 164.16 | 164.16 | 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 | 72,273.26 | 72,273.26 | 1.14 |
| **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 | 60,000.00 | 60,000.00 | 0.00 |
| **Total Function 2130 Health Services** | | 82,984.00 | 151,734.00 | 60,000.00 | 0.00 | 60,000.00 | 0.00 | 60,000.00 | 60,000.00 | 0.00 |
| **Function 2210 Curriculum Development** | | | | | | | | | | |
| 111 | Licensed Salaries | 80,736.80 | 0.00 | 77,734.43 | 1.00 | 85,021.97 | 1.00 | 85,021.97 | 85,021.97 | 1.00 |
| 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 | 25,540.58 | 25,540.58 | 0.00 |
| 220 | FICA - Medicare / Social Security | 6,344.90 | 0.00 | 5,946.69 | 0.00 | 6,504.14 | 0.00 | 6,504.14 | 6,504.14 | 0.00 |
| 231 | Workers Compensation - SAIF | 158.76 | 0.00 | 240.98 | 0.00 | 223.80 | 0.00 | 223.80 | 223.80 | 0.00 |
| 232 | WBF - Hourly Assessment | 844.92 | 0.00 | 1,632.13 | 0.00 | 866.32 | 0.00 | 866.32 | 866.32 | 0.00 |
| 237 | Paid Family Medical Leave | 0.00 | 0.00 | 0.00 | 0.00 | 340.08 | 0.00 | 340.08 | 340.08 | 0.00 |
| 240 | Insurance | 21,442.20 | 0.00 | 19,006.00 | 0.00 | 20,663.16 | 0.00 | 20,663.16 | 20,663.16 | 0.00 |
| 241 | Other Insurance | 281.12 | 0.00 | 219.01 | 0.00 | 298.44 | 0.00 | 298.44 | 298.44 | 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 | 139,458.49 | 139,458.49 | 1.00 |

| | | 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 | 19,971.52 | 19,971.52 | 0.00 |
| **Total Function 2240** | **Instructional Staff Development** | 0.00 | 0.00 | 16,862.00 | 0.00 | 19,971.52 | 0.00 | 19,971.52 | 19,971.52 | 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 | 19,043.39 | 19,043.39 | 0.17 |
| 210 | PERS Related Costs | 0.00 | 0.00 | 6,102.23 | 0.00 | 5,720.62 | 0.00 | 5,720.62 | 5,720.62 | 0.00 |
| 220 | FICA - Medicare / Social Security | 0.00 | 0.00 | 1,789.09 | 0.00 | 1,448.40 | 0.00 | 1,448.40 | 1,448.40 | 0.00 |
| 231 | Workers Compensation - SAIF | 0.00 | 0.00 | 48.83 | 0.00 | 50.13 | 0.00 | 50.13 | 50.13 | 0.00 |
| 232 | WBF - Hourly Assessment | 0.00 | 0.00 | 242.85 | 0.00 | 192.61 | 0.00 | 192.61 | 192.61 | 0.00 |
| 237 | Paid Family Medical Leave | 0.00 | 0.00 | 93.54 | 0.00 | 75.66 | 0.00 | 75.66 | 75.66 | 0.00 |
| 240 | Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 3,512.76 | 0.00 | 3,512.76 | 3,512.76 | 0.00 |
| 241 | Other Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 65.40 | 0.00 | 65.40 | 65.40 | 0.00 |
| 640 | Dues and Fees | 0.00 | 13,500.00 | 12,000.00 | 0.00 | 12,000.00 | 0.00 | 12,000.00 | 12,000.00 | 0.00 |
| **Total Function 2410** | **Office of the Principal** | 0.00 | 13,500.00 | 44,076.54 | 0.00 | 42,108.97 | 0.17 | 42,108.97 | 42,108.97 | 0.17 |
| **Total Fund 251** | **Student Success Act Fund** | 461,809.87 | 544,658.32 | 563,978.00 | 3.94 | 540,366.76 | 3.90 | 540,366.76 | 540,366.76 | 3.90 |

| | 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 | 75,000.00 | 75,000.00 | 0.00 |
| 1000 Local Sources | 2,000.00 | 0.00 | 75,000.00 | 0.00 | 75,000.00 | 0.00 | 75,000.00 | 75,000.00 | 0.00 |
| 2200 Restricted Revenue | 42,000.00 | 0.00 | 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 | 0.00 |
| 3299 Other Restricted Grants-in-aid | 84,740.41 | 64,005.38 | 200,691.00 | 0.00 | 214,148.05 | 0.00 | 214,148.05 | 214,148.05 | 0.00 |
| 3000 State Sources | 84,740.41 | 64,005.38 | 200,691.00 | 0.00 | 214,148.05 | 0.00 | 214,148.05 | 214,148.05 | 0.00 |
| 4500 Federal Revenue | 0.00 | 0.00 | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 50,000.00 | 50,000.00 | 0.00 |
| 4000 Federal Sources | 0.00 | 0.00 | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 50,000.00 | 50,000.00 | 0.00 |
| 5400 Fund Balance | 54,827.60 | 40,888.40 | 38,888.40 | 0.00 | 28,262.98 | 0.00 | 28,262.98 | 28,262.98 | 0.00 |
| 5000 Other Sources | 54,827.60 | 40,888.40 | 38,888.40 | 0.00 | 28,262.98 | 0.00 | 28,262.98 | 28,262.98 | 0.00 |
| **Total Fund 259 Other Grants** | 183,568.01 | 104,893.78 | 364,579.40 | 0.00 | 367,411.03 | 0.00 | 367,411.03 | 367,411.03 | 0.00 |

| | | 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 | 35,780.05 | 35,780.05 | 0.39 |
| 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 | 11,886.24 | 11,886.24 | 0.00 |
| 220 | FICA - Medicare / Social Security | 2,868.27 | 1,900.91 | 2,163.96 | 0.00 | 2,737.09 | 0.00 | 2,737.09 | 2,737.09 | 0.00 |
| 231 | Workers Compensation - SAIF | 72.15 | 51.36 | 58.44 | 0.00 | 94.20 | 0.00 | 94.20 | 94.20 | 0.00 |
| 232 | WBF - Hourly Assessment | 383.49 | 252.42 | 289.05 | 0.00 | 365.65 | 0.00 | 365.65 | 365.65 | 0.00 |
| 237 | Paid Family Medical Leave | 0.00 | 99.33 | 113.16 | 0.00 | 143.16 | 0.00 | 143.16 | 143.16 | 0.00 |
| 240 | Insurance | 0.00 | 5,721.84 | 5,780.64 | 0.00 | 8,018.90 | 0.00 | 8,018.90 | 8,018.90 | 0.00 |
| 241 | Other Insurance | 0.00 | 85.87 | 94.80 | 0.00 | 122.76 | 0.00 | 122.76 | 122.76 | 0.00 |
| 311 | Instruction Services | 5,060.00 | 10,320.00 | 38,888.40 | 0.00 | 28,262.98 | 0.00 | 28,262.98 | 28,262.98 | 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 | 25,000.00 | 25,000.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 0.00 | 0.00 | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 50,000.00 | 50,000.00 | 0.00 |
| **Total Function 1111** | **Elementary Programs** | **55,434.82** | **54,219.76** | **159,579.40** | **0.28** | **162,411.03** | **0.39** | **162,411.03** | **162,411.03** | **0.39** |
| **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 | 50,000.00 | 50,000.00 | 0.00 |
| **Total Function 1121** | **Middle School Programs** | **7,876.58** | **305.42** | **50,000.00** | **0.00** | **50,000.00** | **0.00** | **50,000.00** | **50,000.00** | **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 | 25,000.00 | 25,000.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 0.00 | 0.00 | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 50,000.00 | 50,000.00 | 0.00 |

| | 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 | 75,000.00 | 75,000.00 | 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 |

| | | 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 | 80,000.00 | 80,000.00 | 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 | 80,000.00 | 80,000.00 | 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 | 367,411.03 | 367,411.03 | 0.39 |

| | 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 | 50,000.00 | 50,000.00 | 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 | 50,000.00 | 50,000.00 | 0.00 |
| **Total Fund 261 Textbook Adoption** | 100,000.00 | 29,947.50 | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 50,000.00 | 50,000.00 | 0.00 |

| | | 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** | | | | | | | | | |
| **Function 1111** | **Elementary Programs** | | | | | | | | | |
| 130 | Additional Salary | 4,899.43 | 491.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 210 | PERS Related Costs | 1,196.43 | 135.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | FICA - Medicare / Social Security | 374.78 | 37.57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Compensation - SAIF | 9.40 | 1.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | WBF - Hourly Assessment | 49.80 | 4.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 237 | Paid Family Medical Leave | 0.00 | 1.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 247 | Paid Family Medical Leave | 7.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 312 | Instructional Programs Improvement Services | 0.00 | 2,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 420 | Textbooks | 71,615.81 | 14,163.29 | 25,000.00 | 0.00 | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 0.00 |
| **Total Function 1111** | **Elementary Programs** | 78,153.16 | 17,335.25 | 25,000.00 | 0.00 | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 0.00 |
| **Function 1131** | **High School Programs** | | | | | | | | | |
| 420 | Textbooks | 0.00 | 12,604.61 | 25,000.00 | 0.00 | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 0.00 |
| **Total Function 1131** | **High School Programs** | 0.00 | 12,604.61 | 25,000.00 | 0.00 | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 0.00 |
| **Function 1250** | **Less Restrictive - Students with Disabilities** | | | | | | | | | |
| 420 | Textbooks | 363.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Function 1250** | **Less Restrictive - Students with Disabilities** | 363.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Fund 261** | **Textbook Adoption** | 78,516.90 | 29,939.86 | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 50,000.00 | 50,000.00 | 0.00 |

| | | 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 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 | 40,000.00 | 40,000.00 | 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 | 40,000.00 | 40,000.00 | 0.00 |
| 5400 | Fund Balance | 142,346.04 | 116,447.66 | 65,000.00 | 0.00 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 0.00 |
| 5000 | Other Sources | 142,346.04 | 116,447.66 | 65,000.00 | 0.00 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 0.00 |
| **Total Fund 271** | **Grade School Activities** | 170,487.88 | 174,867.11 | 105,000.00 | 0.00 | 140,000.00 | 0.00 | 140,000.00 | 140,000.00 | 0.00 |

| | | 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 271** | **Grade School Activities** | | | | | | | | | |
| **Function 1111** | **Elementary Programs** | | | | | | | | | |
| 311 | Instruction Services | 0.00 | 600.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 0.00 |
| 340 | Travel | 1,794.75 | 20,492.83 | 30,000.00 | 0.00 | 35,000.00 | 0.00 | 35,000.00 | 35,000.00 | 0.00 |
| 389 | Other Non-Instr / Prof Technical Services | 0.00 | 0.00 | 15,000.00 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 999.95 | 3,424.56 | 15,000.00 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 0.00 |
| 420 | Textbooks | 0.00 | 0.00 | 5,000.00 | 0.00 | 7,500.00 | 0.00 | 7,500.00 | 7,500.00 | 0.00 |
| 460 | Non-Consumable Items | 0.00 | 601.49 | 5,000.00 | 0.00 | 7,500.00 | 0.00 | 7,500.00 | 7,500.00 | 0.00 |
| **Total Function 1111** | **Elementary Programs** | 2,794.70 | 25,118.88 | 80,000.00 | 0.00 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 0.00 |
| **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 |
| **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 | 15,000.00 | 15,000.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 0.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 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 | 25,000.00 | 25,000.00 | 0.00 |
| **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 |
| **Function 2222** | **Library/Media Center** | | | | | | | | | |
| 410 | Consumable Supplies & Materials | 0.00 | 596.28 | 0.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 |
| 640 | Dues and Fees | 0.00 | 115.00 | 0.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 |
| **Total Function 2222** | **Library/Media Center** | 0.00 | 711.28 | 0.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 0.00 |
| **Function 2550** | **Student Transportation Services** | | | | | | | | | |
| 332 | Non-Reimburseable Transportation | 561.63 | 0.00 | 0.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 |
| **Total Function 2550** | **Student Transportation Services** | 561.63 | 0.00 | 0.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 |

| | 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 271 Grade School Activities** | | | | | | | | | |
| Total Fund 271 Grade School Activities | 54,040.22 | 78,632.59 | 105,000.00 | 0.00 | 140,000.00 | 0.00 | 140,000.00 | 140,000.00 | 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 | 20,000.00 | 20,000.00 | 0.00 |
| 1740 | Fees | 42,732.89 | 23,185.29 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 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 | 30,000.00 | 30,000.00 | 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 | 60,000.00 | 60,000.00 | 0.00 |
| 5400 | Fund Balance | 388,895.32 | 393,590.87 | 350,000.00 | 0.00 | 350,000.00 | 0.00 | 350,000.00 | 350,000.00 | 0.00 |
| 5000 | Other Sources | 388,895.32 | 393,590.87 | 350,000.00 | 0.00 | 350,000.00 | 0.00 | 350,000.00 | 350,000.00 | 0.00 |
| **Total Fund 272** | **High School Activities** | 469,826.49 | 449,332.39 | 410,000.00 | 0.00 | 410,000.00 | 0.00 | 410,000.00 | 410,000.00 | 0.00 |

| | | 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** | | | | | | | | | |
| **Function 1131** | **High School Programs** | | | | | | | | | |
| 311 | Instruction Services | 0.00 | 99.50 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 0.00 |
| 319 | Other Instructional Prof. Tech. Services | 22,676.88 | 23,271.78 | 35,000.00 | 0.00 | 35,000.00 | 0.00 | 35,000.00 | 35,000.00 | 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 | Reimburseable Student Transportation | 0.00 | 0.00 | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 15,000.00 | 15,000.00 | 0.00 |
| 340 | Travel | 4,833.03 | 9,037.01 | 50,000.00 | 0.00 | 45,000.00 | 0.00 | 45,000.00 | 45,000.00 | 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 | 55,000.00 | 55,000.00 | 0.00 |
| 640 | Dues and Fees | 5,445.00 | 3,055.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 |
| **Total Function 1131** | **High School Programs** | 47,072.25 | 47,181.76 | 170,000.00 | 0.00 | 165,000.00 | 0.00 | 165,000.00 | 165,000.00 | 0.00 |
| **Function 1132** | **High School Extracurricular** | | | | | | | | | |
| 322 | Repairs & Maintenance | 0.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 |
| 340 | Travel | 2,083.35 | 3,323.08 | 65,000.00 | 0.00 | 65,000.00 | 0.00 | 65,000.00 | 65,000.00 | 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 | 65,000.00 | 65,000.00 | 0.00 |
| 410 | Consumable Supplies & Materials | 20,368.62 | 20,026.80 | 75,000.00 | 0.00 | 75,000.00 | 0.00 | 75,000.00 | 75,000.00 | 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 | 30,000.00 | 30,000.00 | 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 |
| **Total Function 1132** | **High School Extracurricular** | 27,629.97 | 33,865.10 | 240,000.00 | 0.00 | 240,000.00 | 0.00 | 240,000.00 | 240,000.00 | 0.00 |
| **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 |
| **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 |
| **Function 2540** | **Operation & Maintenance of Plant Services** | | | | | | | | | |
| 322 | Repairs & Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 |
| **Total Function 2540** | **Operation & Maintenance of Plant Services** | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 |
| **Total Fund 272** | **High School Activities** | 76,235.62 | 81,046.86 | 410,000.00 | 0.00 | 410,000.00 | 0.00 | 410,000.00 | 410,000.00 | 0.00 |

# Debt Service Funds (300)

# DEBT SERVICE FUNDS

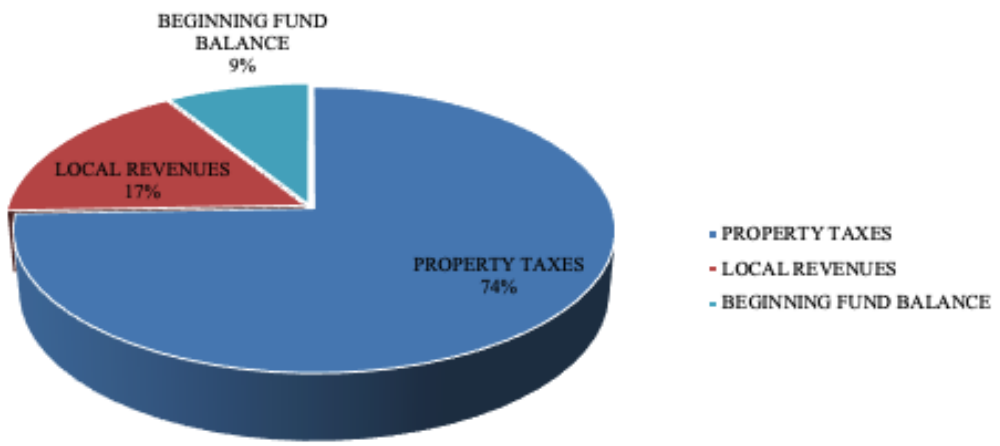
Debt Service Funds accounts for the accumulation of resources for, and the payment of general long-term debt, or principal and interest for the District's General Obligation and PERS UAL Bonds.

**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

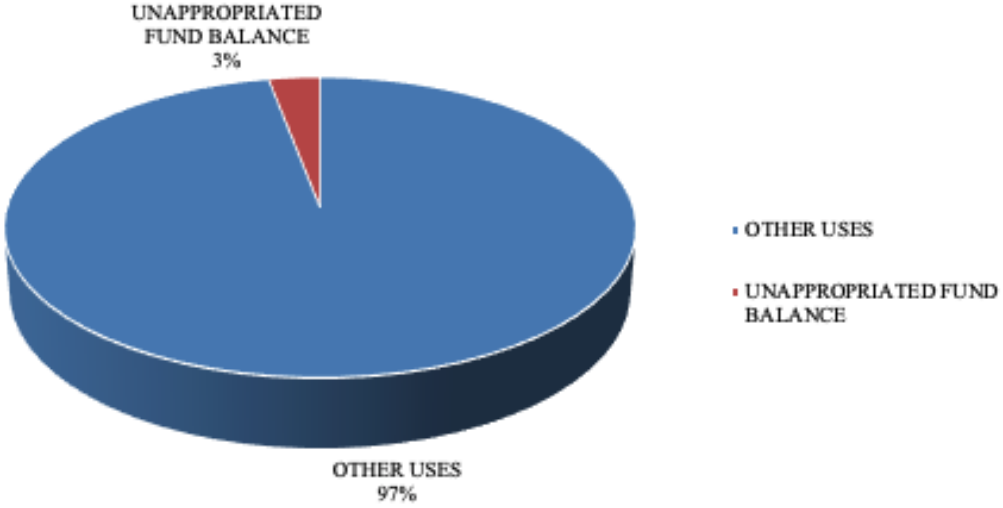
| Major Source | ACTUALS 2022-23 | ACTUALS 2023-24 | BUDGET 2024-25 | PROPOSED 2025-26 | APPROVED 2025-26 | ADOPTED 2025-26 |
|---|---|---|---|---|---|---|
| PROPERTY TAXES | $ 1,889,489 | $ 1,937,830 | $ 2,095,000 | $ 2,055,000 | $ 2,055,000 | $ 2,055,000 |
| OTHER LOCAL SOURCES | 447,244 | 506,129 | 528,132 | 462,308 | 462,308 | 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 | 244,000 | 244,000 |
| **Debt Services Fund Total** | **$ 2,744,228** | **$ 2,730,450** | **$ 2,776,432** | **$ 2,761,308** | **$ 2,761,308** | **$ 2,761,308** |




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

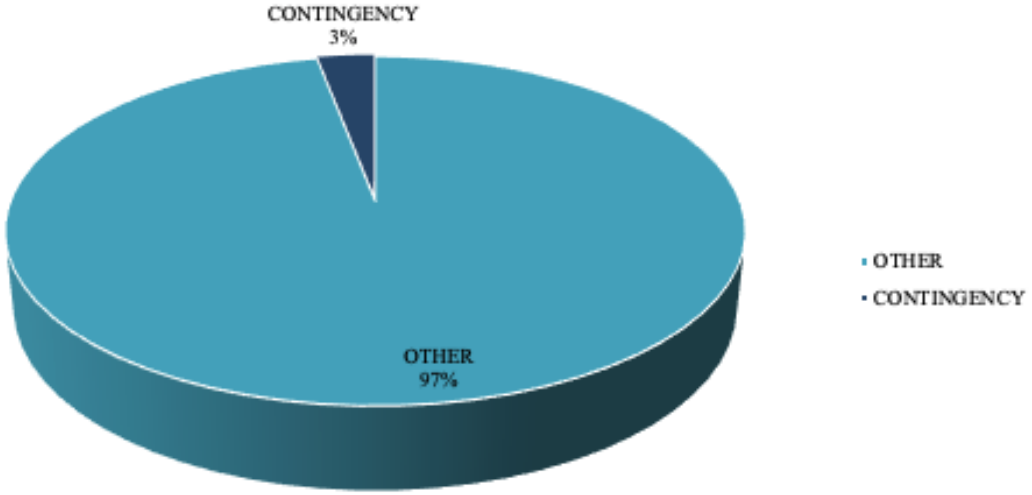
**Riverdale School District**
**Debt Service Funds**
**Expenditure Summary by Major Function**

| Major Source | Description | ACTUALS 2022-23 | ACTUALS 2023-24 | BUDGET 2024-25 | FTE | PROPOSED 2025-26 | PROPOSED FTE | APPROVED 2025-26 | ADOPTED 2025-26 | ADOPTED FTE |
|---|---|---|---|---|---|---|---|---|---|---|
| 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 | - | 2,678,908 | 2,678,908 | - |
| 6000 | CONTINGENCIES | - | - | - | - | - | - | - | - | - |
| 7000 | UNAPPROPRIATED ENDING FUND BAL. | 284,975 | 217,792 | 158,100 | - | 82,400 | - | 82,400 | 82,400 | - |
| **Debt Services Fund Total** | | **$ 2,744,228** | **$ 2,730,445** | **$ 2,776,432** | **0.00** | **$ 2,761,308** | **0.00** | **$ 2,761,308** | **$ 2,761,308** | **-** |



**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 | - | 2,678,908 | 2,678,908 | - |
| 700 | TRANSFERS | - | - | - | - | - | - | - | - | - |
| 800 | CONTINGENCY/PLANNED RESE | 284,975 | 217,792 | 158,100 | - | 82,400 | - | 82,400 | 82,400 | - |
| **Debt Services Fund Total** | | **$ 2,744,228** | **$ 2,730,445** | **$ 2,776,432** | **-** | **$ 2,761,308** | **-** | **$ 2,761,308** | **$ 2,761,308** | **-** |



# 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 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 | 2,035,000.00 | 2,035,000.00 | 0.00 |
| 1112 | Prior Year Taxes | 21,018.71 | 20,501.76 | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 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 | 2,055,000.00 | 2,055,000.00 | 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 | 154,000.00 | 154,000.00 | 0.00 |
| 5000 | Other Sources | 113,517.61 | 106,825.39 | 91,700.00 | 0.00 | 154,000.00 | 0.00 | 154,000.00 | 154,000.00 | 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 | 2,209,000.00 | 2,209,000.00 | 0.00 |

| | 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 | 874,628.00 | 874,628.00 | 0.00 |
| 621 Regular Interest | 148,200.00 | 76,600.00 | 1,183,445.00 | 0.00 | 1,280,372.00 | 0.00 | 1,280,372.00 | 1,280,372.00 | 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 | 2,155,000.00 | 2,155,000.00 | 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 | 54,000.00 | 54,000.00 | 0.00 |
| **Total Function 7000 Unappropriated Ending Fund Balance** | 0.00 | 0.00 | 91,700.00 | 0.00 | 54,000.00 | 0.00 | 54,000.00 | 54,000.00 | 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 | 2,209,000.00 | 2,209,000.00 | 0.00 |

| | | 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 | 10,000.00 | 10,000.00 | 0.00 |
| 1970 | Services Provided - Other Funds | 397,583.22 | 431,967.40 | 521,732.00 | 0.00 | 452,308.00 | 0.00 | 452,308.00 | 452,308.00 | 0.00 |
| 1000 | Local Sources | 407,125.17 | 445,897.36 | 528,132.00 | 0.00 | 462,308.00 | 0.00 | 462,308.00 | 462,308.00 | 0.00 |
| 5400 | Fund Balance | 292,077.42 | 178,150.09 | 61,600.00 | 0.00 | 90,000.00 | 0.00 | 90,000.00 | 90,000.00 | 0.00 |
| 5000 | Other Sources | 292,077.42 | 178,150.09 | 61,600.00 | 0.00 | 90,000.00 | 0.00 | 90,000.00 | 90,000.00 | 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 | 552,308.00 | 552,308.00 | 0.00 |

| | 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 | 455,000.00 | 455,000.00 | 0.00 |
| 621 Regular Interest | 403,023.10 | 114,452.50 | 91,732.00 | 0.00 | 67,308.00 | 0.00 | 67,308.00 | 67,308.00 | 0.00 |
| 640 Dues and Fees | 1,600.00 | 1,600.00 | 1,600.00 | 0.00 | 1,600.00 | 0.00 | 1,600.00 | 1,600.00 | 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 | 523,908.00 | 523,908.00 | 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 | 28,400.00 | 28,400.00 | 0.00 |
| **Total Function 7000 Unappropriated Ending Fund Balance** | 0.00 | 0.00 | 66,400.00 | 0.00 | 28,400.00 | 0.00 | 28,400.00 | 28,400.00 | 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 | 552,308.00 | 552,308.00 | 0.00 |

# Capital Projects Fund (400)

# CAPITAL FUNDS

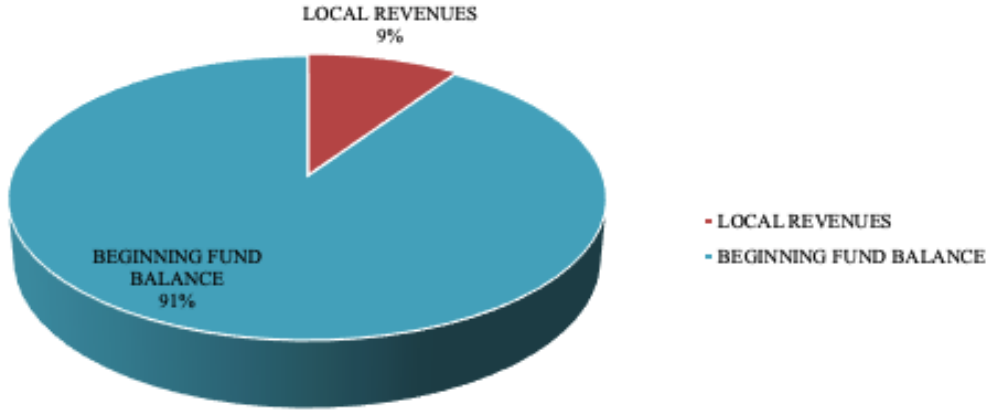
The Capital Funds account for financial resources that are used for the acquisition of land and or buildings; construction, remodel, renovation and/ or rehabilitation of facilities; fixtures and new equipment; infrastructure; and technology equipment.

**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

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

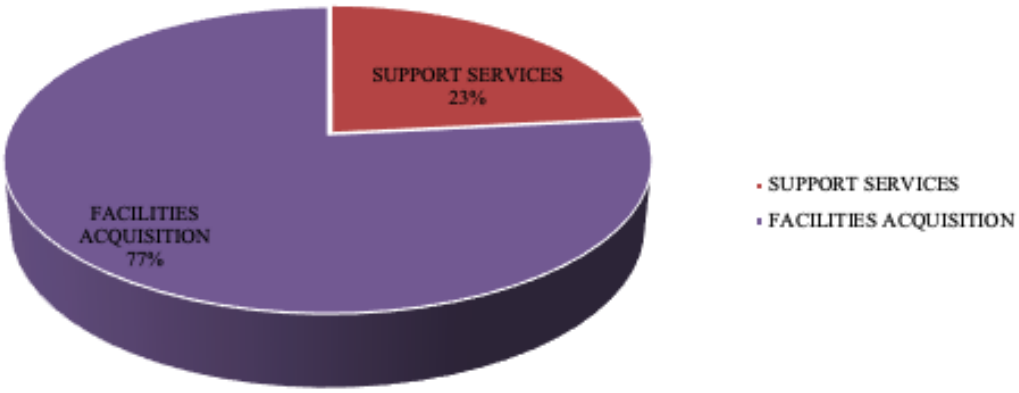



*STATE SCHOOL FUND: FORMULA INCLUDES -
PROPERTY TAXES, COUNTY SCHOOL FUND, COMMON SCHOOL FUND, TIMBER REVENUE AND STATE SCHOOL FUND

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

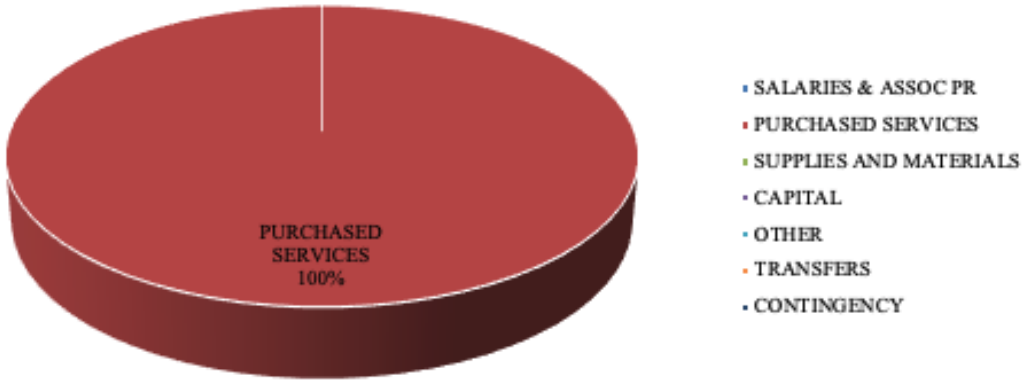
| Major Source | Description | ACTUALS 2022-23 | ACTUALS 2023-24 | BUDGET 2024-25 | FTE | PROPOSED 2025-26 | PROPOSED FTE | APPROVED 2025-26 | ADOPTED 2025-26 | ADOPTED FTE |
|---|---|---|---|---|---|---|---|---|---|---|
| 1000 | INSTRUCTION | $ - | $ - | $ - | - | $ - | - | $ - | $ - | - |
| 2000 | SUPPORT SERVICES | - | 34,336 | 20,000 | - | 25,000 | - | 25,000 | 25,000 | - |
| 3000 | COMMUNITY SERVICES | - | - | - | - | - | - | - | - | - |
| 4000 | FACILITIES | 9,399 | 46,251 | 127,062 | - | 82,150 | - | 82,150 | 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** | **$ 107,150** | **$ 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 | - | 107,150 | 107,150 | - |
| 400 | SUPPLIES AND MATERIALS | 9,399 | 29,836 | - | - | - | - | - | - | - |
| 500 | CAPITAL OUTLAY | - | - | - | - | - | - | - | - | - |
| 600 | OTHER OBJECTS | - | - | - | - | - | - | - | - | - |
| 700 | TRANSFERS | - | - | - | - | - | - | - | - | - |
| 800 | CONTINGENCY/PLANNED RESE | 203,205 | 141,708 | - | - | - | - | - | - | - |
| **Capital Fund Total** | | **$ 212,604** | **$ 222,295** | **$ 147,062** | **0.00** | **$ 107,150** | **0.00** | **$ 107,150** | **$ 107,150** | **0.00** |



| | 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 | 150.00 | 150.00 | 0.00 |
| 1000 Local Sources | 127.84 | 224.74 | 150.00 | 0.00 | 150.00 | 0.00 | 150.00 | 150.00 | 0.00 |
| 5400 Fund Balance | 67,496.85 | 67,624.69 | 67,769.00 | 0.00 | 52,000.00 | 0.00 | 52,000.00 | 52,000.00 | 0.00 |
| 5000 Other Sources | 67,496.85 | 67,624.69 | 67,769.00 | 0.00 | 52,000.00 | 0.00 | 52,000.00 | 52,000.00 | 0.00 |
| **Total Fund 400 Capital Projects** | 67,624.69 | 67,849.43 | 67,919.00 | 0.00 | 52,150.00 | 0.00 | 52,150.00 | 52,150.00 | 0.00 |

| | 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 Acquistion/Construction & Improvement | | | | | | | | | |
| 322 Repairs & Maintenance | 0.00 | 0.00 | 67,919.00 | 0.00 | 52,150.00 | 0.00 | 52,150.00 | 52,150.00 | 0.00 |
| Total Function 4150 Building Acquistion/Construction & Improvement | 0.00 | 0.00 | 67,919.00 | 0.00 | 52,150.00 | 0.00 | 52,150.00 | 52,150.00 | 0.00 |
| Total Fund 400 Capital Projects | 0.00 | 0.00 | 67,919.00 | 0.00 | 52,150.00 | 0.00 | 52,150.00 | 52,150.00 | 0.00 |

| | 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 | 10,000.00 | 10,000.00 | 0.00 |
| 1000 Local Sources | 252.48 | 18,865.47 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 0.00 |
| 5400 Fund Balance | 144,727.17 | 135,580.45 | 69,143.00 | 0.00 | 45,000.00 | 0.00 | 45,000.00 | 45,000.00 | 0.00 |
| 5000 Other Sources | 144,727.17 | 135,580.45 | 69,143.00 | 0.00 | 45,000.00 | 0.00 | 45,000.00 | 45,000.00 | 0.00 |
| **Total Fund 410 Construction Excise Tax** | 144,979.65 | 154,445.92 | 79,143.00 | 0.00 | 55,000.00 | 0.00 | 55,000.00 | 55,000.00 | 0.00 |

| | 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** | | | | | | | | | |
| **Function 2540 Operation & Maintenance of Plant Services** | | | | | | | | | |
| 322 Repairs & Maintenance | 0.00 | 0.00 | 20,000.00 | 0.00 | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 0.00 |
| **Total Function 2540 Operation & Maintenance of Plant Services** | 0.00 | 0.00 | 20,000.00 | 0.00 | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 0.00 |
| **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 |
| **Function 4150 Building Acquistion/Construction & Improvement** | | | | | | | | | |
| 322 Repairs & Maintenance | 0.00 | 46,251.00 | 59,143.00 | 0.00 | 30,000.00 | 0.00 | 30,000.00 | 30,000.00 | 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 Acquistion/Construction & Improvement** | 9,399.20 | 46,251.00 | 59,143.00 | 0.00 | 30,000.00 | 0.00 | 30,000.00 | 30,000.00 | 0.00 |
| **Total Fund 410 Construction Excise Tax** | 9,399.20 | 80,587.32 | 79,143.00 | 0.00 | 55,000.00 | 0.00 | 55,000.00 | 55,000.00 | 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***

**RIVERDALE SCHOOL DISTRICT 51J**
**Resolution to Approve, Appropriate, Levy, and Categorize funds for the Fiscal Year 2025-26 Budget**

A. Oregon Local Budget Law, Oregon Revised Statute (ORS) 294.426, requires the Budget Committee of Riverdale School District to hold one or more meetings to receive the budget message and the budget document; and to provide members of the public with an opportunity to ask questions about and comment upon the budget document.

B. On April 23, 2025, the Budget Committee received the Superintendent's budget message and Proposed Budget document for the fiscal year 2025-26.

C. On April 30, 2025 the Budget Committee met to discuss and receive additional public comment on the Proposed Budget.

D. Oregon Local Budget Law, ORS 294.428 requires that each legal jurisdiction's Budget Committee approve a budget and specify the ad valorem property tax amount or rate for all funds.

E. It is noted that the entirety of the Local Option Tax Rate Levy is excluded from the State School Fund Calculations.

BE IT RESOLVED that the Budget Committee of Riverdale School District (Multnomah County, State of Oregon) hereby approves the 2025-26 budget as summarized in Attachment "A" in the total amount of $17,225,845.

BE IT RESOLVED that the Budget Committee of Riverdale School District (Multnomah County, State of Oregon) herby approves to levy the following ad valorem property taxes upon the assessed value of all taxable property within the district for tax year 2025-26:

a. At the rate of 3.8149 per $1000 of assessed value for the permanent rate;
b. At the rate of $1.37 per $1000 of assessed value for the local option tax;
c. In the amount of $2,142,105 for debt service on general obligation bonds.

APPROVED by the Budget Committee of Riverdale School District on the 30th day of April 2025.

Jenny Ko, Committee Chair

Christopher Russo, Superintendent

**Attachment "A" to Approved Budget Resolution**
**2025-26 Proposed Budget**

**Schedule of Appropriations and Other Balances**

| | Proposed | | Approved |
|---|---|---|---|
| **100 - General Funds** | **Original** | **Adjustment** | **Recommended** |
| 1000 - INSTRUCTION | 6,934,187 | - | 6,934,187 |
| 2000 - SUPPORT SERVICES | 4,614,469 | - | 4,614,469 |
| 5200 - TRANSFERS OF FUNDS | 50,000 | - | 50,000 |
| 6000 - CONTINGENCIES | 557,237 | - | 557,237 |
| 7000 - UNAPPROPRIATED FUND BALANCE | 44,910 | - | 44,910 |
| **Fund Total** | **12,200,803** | **-** | **12,200,803** |
| | | | |
| **200 - Special Revenue Funds** | **Original** | **Adjustment** | **Recommended** |
| 1000 - INSTRUCTION | 1,535,679 | - | 1,535,679 |
| 2000 - SUPPORT SERVICES | 608,828 | - | 608,828 |
| 3000 - ENTERPRISE AND COMMUNITY SVCS | 12,077 | - | 12,077 |
| 4000 - FACILITIES ACQUISITION AND CON | - | - | - |
| 6000 - CONTINGENCIES | - | - | - |
| 7000 - UNAPPROPRIATED FUND BALANCE | - | - | - |
| **Fund Total** | **2,156,584** | **-** | **2,156,584** |
| | | | |
| **300 - Debt Service Funds** | **Original** | **Adjustment** | **Recommended** |
| 5100 - DEBT SERVICE | 2,155,000 | - | 2,155,000 |
| 7000 - UNAPPROPRIATED FUND BALANCE | 54,000 | - | 54,000 |
| **Fund Total** | **2,209,000** | **-** | **2,209,000** |
| | | | |
| **330 - Debt Service Funds - PERS Bonds** | **Original** | **Adjustment** | **Recommended** |
| 5100 - DEBT SERVICE | 523,908 | - | 523,908 |
| 7000 - UNAPPROPRIATED FUND BALANCE | 28,400 | - | 28,400 |
| **Fund Total** | **552,308** | **-** | **552,308** |
| | | | |
| **400 - Capital Project Funds** | **Original** | **Adjustment** | **Recommended** |
| 4000 - FACILITIES ACQUISITION AND CON | 52,150 | - | 52,150 |
| **Fund Total** | **52,150** | **-** | **52,150** |
| | | | |
| **410 - Construction Excise Tax** | **Original** | **Adjustment** | **Recommended** |
| 2000 - SUPPORT SERVICES | 25,000 | - | 25,000 |
| 4000 - FACILITIES ACQUISITION AND CON | 30,000 | - | 30,000 |
| **Fund Total** | **55,000** | **-** | **55,000** |
| | | | |
| **All Funds** | **Original** | **Adjustment** | **Recommended** |
| **All Funds Total** | **17,225,845** | **-** | **17,225,845** |

**RIVERDALE SCHOOL DISTRICT**
**2025-2026 BUDGET RESOLUTIONS**

## ADOPTING THE BUDGET

**BE IT RESOLVED that the** Board of Directors of the Riverdale School District hereby adopts the budget for the fiscal year 2025-2026 in the total of $17,225,845 now on file at the Administrative Office located at 11733 S Breyman Ave, Portland, OR 97219.

## MAKING APPROPRIATIONS

**BE IT RESOLVED** that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2025 for the following purposes:

| GENERAL FUND | |
|---|---|
| Instruction | 6,934,187 |
| Support Services | 4,614,469 |
| Transfers | 50,000 |
| Contingency | 557,237 |
| **Total General Fund** | **$ 12,155,893** |

| SPECIAL REVENUE FUNDS | |
|---|---|
| Instruction | 1,535,679 |
| Support Services | 608,828 |
| Community Services | 12,077 |
| Facilities | - |
| **Total Special Revenue Funds** | **$ 2,156,584** |

| DEBT SERVICE FUND | |
|---|---|
| Debt Service | 2,155,000 |
| Contingency | - |
| **Total Investment Fund** | **$ 2,155,000** |

| CAPITAL PROJECTS FUND | |
|---|---|
| Facilities | 52,150 |
| **Total Capital Construction Fund** | **$ 52,150** |

| PERS BOND DEBT SERVICE FUND | |
|---|---|
| Debt Service | 523,908 |
| Contingency | - |
| **Total Investment Fund** | **$ 523,908** |

| CONSTRUCTION EXCISE TAX FUND | |
|---|---|
| Support Services | 25,000 |
| Facilities | 30,000 |
| **Total Capital Construction Fund** | **$ 55,000** |

| | |
|---|---|
| **TOTAL APPROPRIATIONS, All Funds** | **$ 17,098,535** * |
| Total Unappropriated Amounts | 127,310 |
| **TOTAL ADOPTED BUDGET** | **$ 17,225,845** |

*Unappropriated amounts included for reconciliation only, they are not included in total appropriations

## RESOLUTION IMPOSING THE TAX

**BE IT RESOLVED** that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2025-2026:

(1) At the rate of **$3.8149** per $1000 of assessed value for permanent rate tax;
(2) At the rate of **$1.37** per $1000 of assessed value for local option tax;
(3) In the amount of **$2,142,105** for debt service on general obligation bonds.

## RESOLUTION CATEGORIZING THE TAX

**BE IT RESOLVED** that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

| | |
|---|---|
| **Subject to the Education Limitation** | |
| Permanent Rate Tax | $3.8149 / $1000 |
| Local Option Tax | $1.37 / $1000 |
| **Excluded from Limitation** | |
| General Obligation Bond Debt Service | $2,142,105 |

The above resolution statements were approved and declared adopted on the 9th day of June 2025.

Michele Rosenbaum, Chair

Christopher Russo, Superintendent

CMG OREGON

P.O. Box 45 West Linn, OR 97068
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

# AFFIDAVIT OF PUBLICATION

State of Oregon, County of Multnomah, ss
I, J. Brian Monihan, being first duly sworn, depose and say that I am the Group Publisher – CMG Oregon of the **Gresham Outlook, Lake Oswego Review, Portland Tribune**, a newspaper of general circulation, published in Multnomah County, Oregon, as defined by ORS 193.010 and 193.020, that

**Owner: Riverdale School District**
**Description: NOTICE OF BUDGET COMMITTEE MEETING on Wednesday, April 17, 2024, and Wednesday, May 1, 2024.**
**Ad#: 355456**

See Exhibit A

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 2 week(s) in the following issue(s):
**04/02/2025, 04/09/2025**

J. Brian Monihan (Group Publisher – CMG Oregon)

Subscribed and sworn to before me this 04/09/2025.

NOTARY PUBLIC FOR OREGON

OFFICIAL STAMP
SARAH THERESA PENN
NOTARY PUBLIC - OREGON
COMMISSION NO. 1024926
MY COMMISSION EXPIRES MAY 22, 2026

Acct #: 114417
**Attn: Nicole Bassen**
RIVERDALE SCHOOL DISTRICT
11733 SW BREYMAN AVE
PORTLAND, OR 97219

# EXHIBIT A

## NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Riverdale School District Budget Committee (Multnomah County, State of Oregon) to discuss the budget for the fiscal year July 1, 2025 to June 30, 2026 will take place at 6:00 pm on Wednesday, April 23, 2025, and Wednesday, April 30, 2025.

The meetings will be held at Riverdale Grade School library, 11733 S Breyman Ave, Portland, OR, 97219, and will also be available virtually. Please view the Budget Finance page on our website to access the registration links to attend virtually. Here is the link to the website:
https://www.riverdaleschool.com/about-us/district-business-budgets#fs-panel-5629

The purpose of the meetings is to receive the Superintendent's budget message, proposed budget and to receive comments from the public on the budget. These are public meetings where deliberation of the Budget Committee will take place. Any person may appear at the meetings and discuss the proposed programs with the Budget Committee.

Public comment related to the Proposed Budget at these meetings may also be submitted via email to chessel@riverdale.k12.or.us or by mail addressed to the Riverdale School District Budget Committee, 11733 S Breyman Ave, Portland, OR 97219. The items must be clearly labeled as public comment or testimony. All public comments should be received by 12:00 pm on the day prior to each meeting.

A copy of the proposed budget document will be available on the District website: https://www.riverdaleschool.com/about-us/district-business-budgets under the budget and finance tab and budgets dropdown on or after April 9, 2025.
Publish April 2, 9, 2025 PT-LOR355456

CMG OREGON

P.O. Box 45 West Linn, OR 97068
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

# AFFIDAVIT OF PUBLICATION

State of Oregon, County of Multnomah, ss
I, J. Brian Monihan, being first duly sworn, depose and say that I am the Group Publisher – CMG Oregon of the **Gresham Outlook, Lake Oswego Review, Portland Tribune**, a newspaper of general circulation, published in Multnomah County, Oregon, as defined by ORS 193.010 and 193.020, that

see Exhibit A

**Owner: Riverdale School District**
**Description: Notice of Budget Hearing on 6/9/25 @ 6pm**
**2025-26 ED-1**
**Ad#: 360264**

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue(s):
**05/28/2025**

J. Brian Monihan (Group Publisher – CMG Oregon)

Subscribed and sworn to before me this 05/28/2025.

NOTARY PUBLIC FOR OREGON

OFFICIAL STAMP
SARAH THERESA PENN
NOTARY PUBLIC - OREGON
COMMISSION NO. 1024926
MY COMMISSION EXPIRES MAY 22, 2026

Acct #: 114417
**Attn: Nicole Bassen**
RIVERDALE SCHOOL DISTRICT
11733 SW BREYMAN AVE
PORTLAND, OR 97219

# EXHIBIT A

**FORM**
**OR-ED-1** **NOTICE OF BUDGET HEARING**

A public meeting of the Riverdale School District Board of Directors will be held on June 9, 2025 at 6:00 pm at 11733 S Breyman Ave, Portland, Oregon and will also be available virtually. The meetig will be held within the Regular Board Meeting link on our website:
https://attendee.gotowebinar.com/register/5537286137947560534
The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Riverdale School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 11733 S Breyman Ave. between the hours of 9:00 a.m. and 4:00 p.m., or online at https://www.riverdaleschool.com/about-us/district-business-budgets. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Nicole Bassen Telephone: 503-262-4840 Email: businessmanager@riverdale.k12.or.us

| FINANCIAL SUMMARY - RESOURCES | | | |
|---|---|---|---|
| TOTAL OF ALL FUNDS | Actual Amount Last Year 2023-24 | Adopted Budget This Year 2024-25 | Approved Budget Next Year 2025-26 |
| Beginning Fund Balance | $2,203,474 | $1,648,466 | $1,760,255 |
| Current Year Property Taxes, other than Local Option Taxes | 4,933,830 | 5,174,000 | 5,243,000 |
| Current Year Local Option Property Taxes | 1,030,879 | 1,037,000 | 1,115,000 |
| Other Revenue from Local Sources | 3,496,629 | 3,576,548 | 3,718,414 |
| Revenue from Intermediate Sources | 73,105 | 68,000 | 89,900 |
| Revenue from State Sources | 4,804,245 | 4,937,588 | 5,072,371 |
| Revenue from Federal Sources | 141,612 | 187,068 | 176,905 |
| Interfund Transfers | 8,457 | 50,000 | 50,000 |
| All Other Budget Resources | 0 | 0 | 0 |
| **Total Resources** | **$16,692,230** | **$16,678,670** | **$17,225,845** |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | |
|---|---|---|---|
| Salaries | $5,934,558 | $6,081,494 | $6,176,427 |
| Other Associated Payroll Costs | 3,259,157 | 3,475,318 | 3,754,052 |
| Purchased Services | 2,430,378 | 2,594,822 | 2,676,523 |
| Supplies & Materials | 518,369 | 884,266 | 963,201 |
| Capital Outlay | 0 | 27,500 | 0 |
| Other Objects (except debt service & interfund transfers) | 250,444 | 227,134 | 242,188 |
| Debt Service* | 2,512,653 | 2,618,332 | 2,678,908 |
| Interfund Transfers* | 8,457 | 50,000 | 50,000 |
| Operating Contingency | 0 | 550,737 | 557,237 |
| Unappropriated Ending Fund Balance & Reserves | 1,778,214 | 169,066 | 127,310 |
| **Total Requirements** | **$16,692,230** | **$16,678,669** | **$17,225,845** |

| FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION | | | |
|---|---|---|---|
| 1000 Instruction | $7,295,624 | $8,125,194 | $8,469,866 |
| FTE | 48.99 | 48.79 | 48.08 |
| 2000 Support Services | 5,051,032 | 4,998,702 | 5,248,298 |
| FTE | 21.25 | 20.26 | 18.97 |
| 3000 Enterprise & Community Service | 0 | 12,077 | 12,077 |
| FTE | 0 | 0 | 0 |
| 4000 Facility Acquisition & Construction | 46,251 | 154,562 | 82,150 |
| FTE | 0 | 0 | 0 |
| 5000 Other Uses | 0 | 0 | 0 |
| 5100 Debt Service* | 2,512,653 | 2,618,332 | 2,678,908 |
| 5200 Interfund Transfers* | 8,457 | 50,000 | 50,000 |
| 6000 Contingency | 0 | 550,737 | 557,237 |
| 7000 Unappropriated Ending Fund Balance | 1,778,214 | 169,066 | 127,310 |
| **Total Requirements** | **$16,692,230** | **$16,678,670** | **$17,225,845** |
| **Total FTE** | **70.24** | **69.05** | **67.05** |

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING ****

For the 2025--26 school year, the district is proposing a budget that maintains the programming established in 2024--25. The proposed expenditures reflect increases related to staff experience (step increases), PERS, repairs and maintenance, transportation, utilities, and property and liability insurance, along with other targeted increases to support the continued delivery of services into next year.

| PROPERTY TAX LEVIES | | | |
|---|---|---|---|
| | Rate or Amount Imposed | Rate or Amount Imposed | Rate or Amount Approved |
| Permanent Rate Levy (Rate Limit 3.8149 per $1,000) | 3.8149 | 3.8149 | 3.8149 |
| Local Option Levy | 1.37 | 1.37 | 1.37 |
| Levy For General Obligation Bonds | $2,022,737 | $2,184,211 | $2,142,105 |

| STATEMENT OF INDEBTEDNESS | | |
|---|---|---|
| LONG TERM DEBT | Estimated Debt Outstanding on July 1 | Estimated Debt Authorized, But Not Incurred on July 1 |
| General Obligation Bonds | $6,760,330 | $0 |
| Other Bonds | $1,185,000 | $0 |
| Other Borrowings | $0 | $0 |
| **Total** | **$7,945,330** | **$0** |

Published May 28, 2025 PT/LOR360264

CONTINUE

# Riverdale School District

## Measure 26-216

## BALLOT TITLE

**Five-Year Local Option Tax For District Operations**

**Question:** Shall the District renew five year levy of $1.37 per $1,000 of assessed value beginning 2021-2022 for operations? This measure renews current local option taxes.

**Summary:** This measure authorizes Riverdale School District No. 51J, Multnomah and Clackamas Counties, Oregon, to levy a property tax in the amount of $1.37 pe $1,000 of assessed value each year for five years. The taxes would be used to help finance District operations. Without the additional revenue, the District will have to reduce staff and services.

An estimate of the total amount to be raised each fiscal year is:

$1,023,379 in 2021-2011
$1,054,081 in 2022-2023
$1,085,703 in 2023-2024
$1,118,274 in 2024-2025
$1,151,822 in 2025-2026

The estimated tax cost for this measure is an ESTIMATE ONLY based on the best information available from the county assessor at the time of estimate and may reflect the impact of early payment discounts, compression and the collection rate.

## EXPLANATORY STATEMENT

**What is the Local Option Measure?**

- This 5-year property tax levy will bring continued funding for education provided by the Riverdale School District. All funds raised by the levy will flow directly to Riverdale to serve our community's children.

**Why does the Riverdale School District need Local Option revenues?**

- Although state dollars allocated for education in general have increased in the last legislative session, actual dollars into the classroom have remained stagnant. The Local Option partially offsets for Riverdale this insufficiency in state funding.
- Measures 5 and 50, and the shift from local to State funding of school districts in the 1990's reduced the amount of money our school district receives for each student.
- Riverdale received just $8,638 per student in state funding in 2019-20. The actual cost of educating a student in Riverdale exceeds $14,000.
- Although Riverdale is a small district, operating costs have continued to increase.
- The Local Option distributes the cost of a Riverdale education between all property owners in our community, as we all benefit from the existence of exceptional neighborhood schools.

**What will passage of this measure do?**

- This measure maintains and improves the existing Local Option levy that has been supported and approved by voters in 2000, 2005, 2010 and 2015.
- It helps to maintain and grow Riverdale's current level of exceptional core academic programs and services.
- It provides a predictable, stable source of funding to support Riverdale's Strategic Plan.
- Allows our neighborhood to fund programs such as Art and Music, which are no longer feasible with the current State School Funding formula.

**How will the Local Option dollars be used?**

- Local Option resources become part of Riverdale's school operating budget and are used to:
  - Retain classroom teachers
  - Maintain low student-to-staff ratio.
  - Support current programs
  - Purchase instructional supplies
  - Support operational needs such as security and maintenance

**What would happen if the levy fails?**

- The Local Option Levy provides extra financial support for our community's public schools, which contribute to the livability of enrich the neighborhood. Without this important support:
  - Loss of approximately 9.3% of Riverdale's annual operating funds.
  - Potential cuts district-wide to adapt to loss of revenue.

**How will this levy affect my taxes?**

- This measure would continue the existing levy rate (which cannot exceed $1.37 per $1,000 of assessed value) for another five years.
- It is not a new or additional tax.
- The exact amount varies from property to property, based on Ballot Measure 5 limitations. For a home assessed at $900,000 and taxed at the maximum levy rate, the cost would be $1,233 per year or about $103 per month.
- Taxes from this levy would increase due to increased assessed values or improvements.
- Property owners can find their current Local Option costs by looking at the Riverdale SD #51 Loc Opt line on their property tax statement.

Submitted by:
*Joanna Tobin, Superintendent*
*Riverdale School District 51J*

**NO ARGUMENTS IN OPPOSITION TO THIS MEASURE WERE FILED.**

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

**FORM OR-ED-50**
**2025–2026**

To assessor of Multnomah County

☐ Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

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

| Mailing Address of District | City | State | ZIP Code | Date Submitted |
|---|---|---|---|---|
| 11733 S Breyman Ave | Portland | OR | 97219 | 07/08/2025 |

| Contact person | Title | Daytime telephone number | Contact person e-mail address |
|---|---|---|---|
| Nicole Bassen | Business Manager | 503-262-4849 | nbassen@riverdale.k12.or.us |

**CERTIFICATION**—You **must** check one box if you are subject to local budget law.

☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

**PART I: TOTAL PROPERTY TAX LEVY**

| | Subject to Education Limits: Rate —or— Dollar Amount | Excluded from Measure 5 Limits: Dollar Amount of Bond Levy |
|---|---|---|
| 1. Rate per $1,000 levied (within permanent rate limit) ..... 1 | 3.8149 | |
| 2. Local option operating tax ..... 2 | 1.37 | |
| 3. Local option capital project tax ..... 3 | | |
| 4a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001 ..... 4a | | 0 |
| 4b. Levy for bonded indebtedness from bonds approved by voters **after** October 6, 2001 ..... 4b | | 2,142,105 |
| 4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) ..... 4c | | 2,142,105 |

**PART II: RATE LIMIT CERTIFICATION**

| | |
|---|---|
| 5. Permanent rate limit in dollars and cents per $1,000 ..... 5 | 3.8149 |
| 6. Election date when your new district received voter approval for your permanent rate limit ..... 6 | |
| 7. **Estimated** permanent rate limit for newly **merged/consolidated** district ..... 7 | |

**PART III: SCHEDULE OF LOCAL OPTION TAXES**— Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

| Purpose (operating, capital project, or mixed) | Date voters approved local option ballot measure | First tax year levied | Final tax year to be levied | Tax amount —or— rate authorized per year by voters |
|---|---|---|---|---|
| Operating | 11/3/2020 | 2021-22 | 2025-26 | 1.37 |
| | | | | |
| | | | | |

150-504-060 (Rev. 10-11-24)

Form OR-ED-50 (continued on next page)

**(see next page for worksheet for lines 4a, 4b, and 4c)**

**File with your assessor no later than JULY 15, unless granted an extension in writing.**

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

**FORM OR-ED-50**
**2025–2026**

To assessor of Clackamas County

☐ Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

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

| Mailing Address of District | City | State | ZIP Code | Date Submitted |
|---|---|---|---|---|
| 11733 S Breyman Ave | Portland | OR | 97219 | 07/08/2025 |

| Contact person | Title | Daytime telephone number | Contact person e-mail address |
|---|---|---|---|
| Nicole Bassen | Business Manager | 503-262-4849 | nbassen@riverdale.k12.or.us |

**CERTIFICATION**—You **must** check one box if you are subject to local budget law.

☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

**PART I: TOTAL PROPERTY TAX LEVY**

| | Subject to Education Limits: Rate —or— Dollar Amount | Excluded from Measure 5 Limits: Dollar Amount of Bond Levy |
|---|---|---|
| 1. Rate per $1,000 levied (within permanent rate limit) ..... 1 | 3.8149 | |
| 2. Local option operating tax ..... 2 | 1.37 | |
| 3. Local option capital project tax ..... 3 | | |
| 4a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001 ..... 4a | | 0 |
| 4b. Levy for bonded indebtedness from bonds approved by voters **after** October 6, 2001 ..... 4b | | 2,142,105 |
| 4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) ..... 4c | | 2,142,105 |

**PART II: RATE LIMIT CERTIFICATION**

| | |
|---|---|
| 5. Permanent rate limit in dollars and cents per $1,000 ..... 5 | 3.8149 |
| 6. Election date when your new district received voter approval for your permanent rate limit ..... 6 | |
| 7. **Estimated** permanent rate limit for newly **merged/consolidated** district ..... 7 | |

**PART III: SCHEDULE OF LOCAL OPTION TAXES**— Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

| Purpose (operating, capital project, or mixed) | Date voters approved local option ballot measure | First tax year levied | Final tax year to be levied | Tax amount —or— rate authorized per year by voters |
|---|---|---|---|---|
| Operating | 11/3/2020 | 2021-22 | 2025-26 | 1.37 |
| | | | | |
| | | | | |

150-504-060 (Rev. 10-11-24)

Form OR-ED-50 (continued on next page)

**(see next page for worksheet for lines 4a, 4b, and 4c)**

**File with your assessor no later than JULY 15, unless granted an extension in writing.**

Tax Supervising and Conservation Commission

808 SW 3rd Ave, Suite 540
Portland, Oregon, 97204
(503) 988-3054
TSCC@multco.us
tsccmultco.com

6/9/2025

Chair Michele Rosenbaum and Board of Education
Riverdale School District
11733 S. Breyman Avenue
Portland, Oregon 97219

**RE: Riverdale School District's 2025-26 Approved Budget Certification**

Dear Chair Michele Rosenbaum and Board of Education:

The Tax Supervising and Conservation Commission has completed its review and consideration of the 2025-26 Approved Budget for Riverdale School District. This review was undertaken according to ORS 294.605 to 294.705 to confirm compliance with Oregon local budget laws and to determine the adequacy of estimates necessary to support the efficient and economical administration of the district.

The budget was filed with TSCC prior to the May 15th deadline and at least 30 days prior to the budget hearing, as required by statute. The estimates (shown on the following page) were judged reasonable for the purposes indicated, and the document complied with local budget law. As a result, the TSCC certifies by a majority vote of the commissioners that it has no recommednations or objections to make concerning the budget.

Please file a complete copy of the Adopted Budget with the Commission no later than July 15, 2025. If extra time is needed, please request an extension from TSCC staff.

Thank you for the opportunity to discuss this budget with you.

Yours truly,
TAX SUPERVISING & CONSERVATION COMMISSION

Allegra Willhite
Executive Director

Commissioners Harmony Quiroz, Chair | Matt Donahue | Tod Burton | Allison Lugo Knapp | Rita Moore

# Riverdale School District

| Fund | Appropriations | Unappropriated Fund Balance | Total Budget |
|---|---|---|---|
| General Fund | 12,155,893 | 44,910 | 12,200,803 |
| Special Revenues Combined | 2,156,584 | 0 | 2,156,584 |
| Debt Service Fund | 2,155,000 | 54,000 | 2,209,000 |
| Pension Obligation Bonds Fund | 523,908 | 28,400 | 552,308 |
| Capital Projects Fund | 52,150 | 0 | 52,150 |
| Construction Excise Tax Fund | 55,000 | 0 | 55,000 |
| **Total** | **$ 17,098,535** | **$ 127,310** | **$ 17,225,845** |

**General Government Levies**

Permanent Tax Rate: $3.8149 per $1,000 AV

Local Option Levy Rate: $1.3700 per $1,000 AV

General Obligation Debt Levy:

GO Bond Tax Amount: $2,142,105