

Riverdale School District

Multnomah County School District 51J



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2026-27 Adopted Budget

July 1, 2026 - June 30, 2027

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RIVERDALE SCHOOL DISTRICT #51J

PORTLAND, OREGON

ADOPTED BUDGET 2026-2027

Christopher Russo
Superintendent

Prepared by:

Nicole Bassen
Business Manager

RIVERDALE SCHOOL DISTRICT 51J
ADOPTED BUDGET 2026-2027
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INTRODUCTION

April 8, 2026

2026-27 Superintendent's Budget Message

Dear Riverdale Budget Committee Members and Community,

In the 2022 SY, the District aligned spending to a comprehensive 3-year strategic plan. The strategic plan was built on 5 priority areas, with community-informed actions within each. Our new strategic plan for 2025-2028 has followed the same blueprint, tying expenditures to community-informed actions, and those actions, spanning both strategic plans, have delivered high returns.

- Riverdale High School was recognized by Niche as the best public high school in Oregon for 2025.
- Riverdale High School is currently ranked in the top 5% of all US public high schools via Niche and US News & World Report.
- Our students continue to gain acceptances at some of the top universities in the nation. This year's class: Dartmouth, Vanderbilt, Boston College, Stanford, and UC Berkeley.
- Our state test scores are well on their way to returning to pre-pandemic highs. Our most recent 11th-grade state science score, as an example, shows 86% proficient, up from 72.5% in 2024.
- We have successfully adopted the IB program at the high school.
- Last year, we had a class of nearly 60 freshmen, which we hadn't seen prior to the pandemic. This year's acceptance number currently exceeds 60 students. 9th-grade enrollment is critical to the district's fiscal health.
- Our external 9th-grade applicant acceptance rate is at an all-time high of above 50%
- Nearly 60% of our 8th-grade class has chosen the high school over area counterparts, bringing us close to the 60% recent historical average.
- Our grade school has small class sizes and offers individualized experiences.

The list of accolades and accomplishments is non-exhaustive and serves as an ongoing testament to the community, staff, and students for their continued support and dedication to holding RSD to high standards. It's clear that the community believes in Riverdale School District.

This level of achievement is fully realized through carefully monitored fiscal stewardship, a focused mission, and a purposeful optimization of service and systems—all exemplified by collaborative, supportive, and focused board leadership. We operate as one in decision-making. All our revenue levers are being pulled and optimized, while spending is monitored and adjusted to actual need. It happens in real time, and we monitor and adjust accordingly. The district is now in a stable position with 5% operational reserves, recovering from a precedent of pandemic deficit spending that required much higher levels of management and oversight. Unlike many area counterparts, the

district currently sits in a place without deep cuts to either program or staffing. This could be temporary, however, and I say this with caution yet tempered optimism. In May 2026, the district's fiscal position could dramatically change, swinging either way.

On the May 2026 ballot, the district seeks its 6th renewal of the Local Option Levy for five more years. We are asking the Dunthorpe community for a renewal with a modest increase, after 10 years of status quo, of \$.30 per \$1,000 of assessed property value. This \$.30 increase would take the current millage rate from \$1.37 to \$1.67 per \$1,000 of assessed value. This means that for every \$1,000,000 of assessed property value, a Dunthorpe household would pay an estimated \$300 more in property taxes per year. If the ballot passes, this will mean an additional \$278,000 in revenue to further elevate programming and services, as well as build up contingencies and reserves. If not passed, it will result in a reduction of over \$1,000,000 in service or the equivalent of 7 staff or 21 furlough days. The levy accounts for roughly 10% of the district's operational budget and is critical to the district's continued success and to RSD's model of supportive, individualized education.

While looking at the levy, the district has also chosen to plan for future expenditures and revenues several years out, analyzing several different scenarios, considering the sunseting of the PERS side account and the cascading impacts of reduced federal funding and legislative changes, as well as the potential for the high school to once again return to an enrollment capacity of 240. The goal is to remain planful and nimble, yet optimistic and innovative, facing squarely whatever lies ahead in the fiscal landscape.

In summary, we enter this new budget cycle with caution and prudence, flavored with optimism and aspiration. Hard work has allowed us to weather significant challenges over the past few years, and continued focus will help us see our way forward.

Warm wishes,



Dr. Christopher Russo
Riverdale School District Superintendent

**Riverdale School District 51J
2026-27 Budget Committee & District Staff**

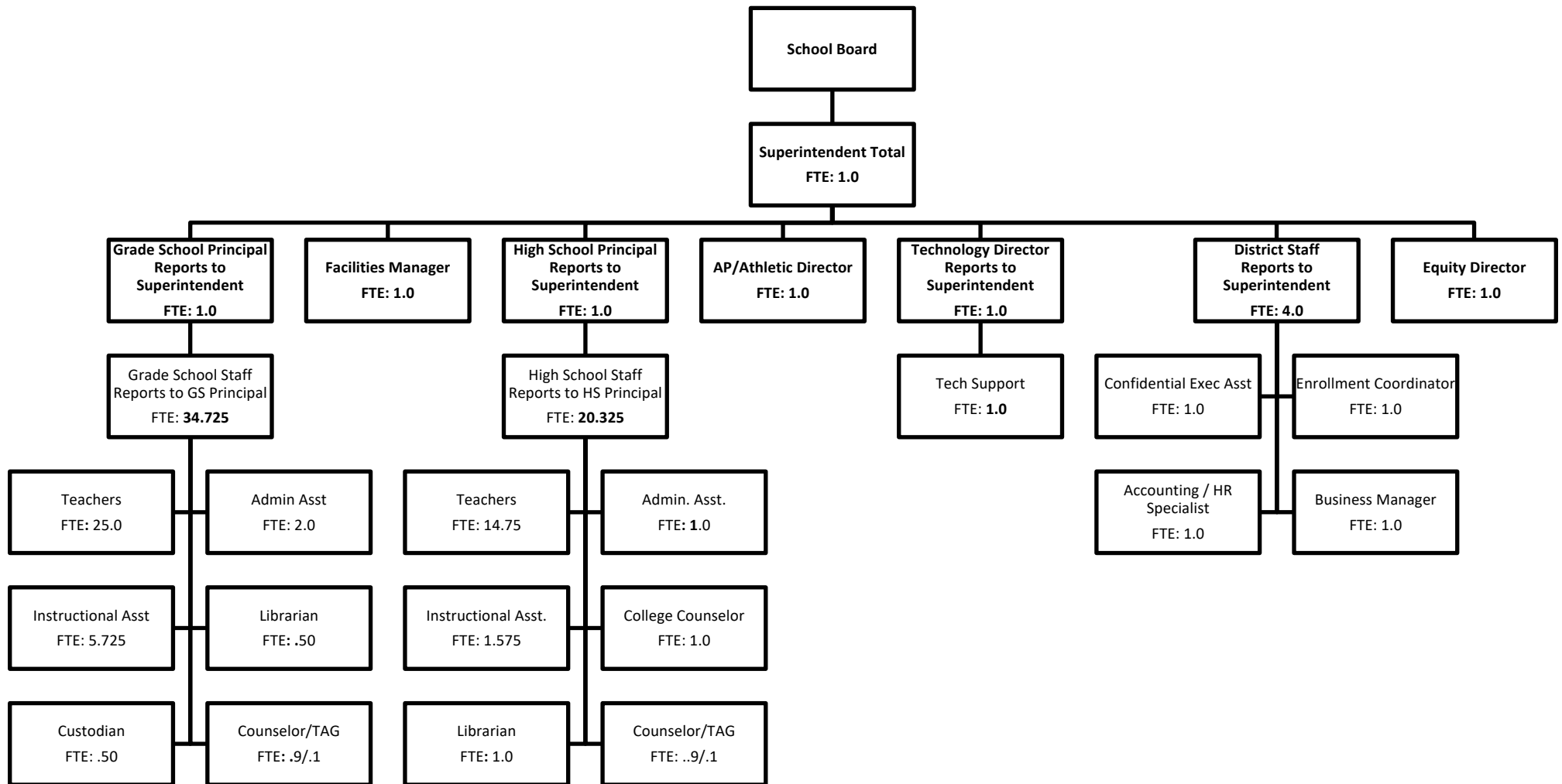
Board Members	Role	Term Expires
Mina Stricklin	Board Chair	6/30/27
Shaina Weinstein	Board Vice Chair	6/30/29
Ali Lanenga	Board Member	6/30/27
Milessa Lowrie	Board Member	6/30/29
Michele Rosenbaum	Board Member	6/30/29

Budget Committee Members	Role	Term Expires
Olga Dal	Citizen Member	6/30/26
Aura Gantz	Citizen Member	6/30/28
Jon Palmer	Citizen Member	6/30/28
David Simbro	Citizen Member	6/30/26
Jason Zellmer	Citizen Member	6/30/26

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

Riverdale School District 51J

Organization Chart 2026-2027 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 2026-27

Approved 09.15.2025

			Inform / Review	Action	
	August 25, 2025	School Board Meeting 9:00 AM - Open Application for the Budget Committee for the 2026-27 budget process.	✓		Riverdale GS
	September 15, 2025	School Board Meeting 6:00 PM - Board reviews and approves 2026-27 Budget Calendar		✓	Riverdale GS
	September 26, 2025	Budget Committee Applications due to the District			Virtual
	October 13, 2025	School Board Meeting 6:00 PM - Board will review names of persons submitting applications and appoint persons to fill any vacant positions		✓	Riverdale GS
	December 8, 2025	School Board Meeting 6:00 PM - Financial update to review need for mid-year amendment	✓		Riverdale GS
	February 9, 2026	School Board Meeting 6:00 PM - Possible mid-year amendment		✓	Riverdale GS
	April 1, 2026	Publish 1st Notice of Budget Committee Meeting (5 to 30 days before the meeting)			Lake Oswego Review
	April 8, 2026	Publish 2nd Notice of Budget Committee Meeting (5 to 30 days before the meeting)			Lake Oswego Review
	April 8, 2026	Budget Committee Workshop 6:00 PM - Budget Process and Role of the Budget Committee - Provide an update on the State School Fund and Revenue - Budget Committee to ask questions about the process	✓		Riverdale GS
	April 15, 2026	1st Budget Committee Meeting 6:00 PM - Public Testimony Proposed Budget: - Receive Superintendent's 2025-26 Proposed Budget Message - Elect Budget Committee Officers - Budget Committee Discussion - Public Testimony	✓		Lake Oswego Review
	April 30, 2026	2nd Budget Committee Meeting 6:00 PM - Public Testimony Approved Budget: - Budget Committee Discussion - Public Testimony - Budget Committee approves 2025-26 Proposed Budget and tax levies		✓	Riverdale GS
	May 8, 2026	Approved Budget to TSCC (no later than May 15, 2025) TSCC Commissioners will review, discuss, and certify the budget			
	May 11, 2026	School Board Meeting 6:00 PM - Possible year-end amendment		✓	Riverdale GS
	May 27, 2026	Publish Notice of Budget Hearing and Budget Summary			Lake Oswego Review
	June 8, 2026	School Board Meeting 6:00 PM Adopted Budget: The Board conducts a public hearing, adopts the budget, makes appropriations, and imposes taxes		✓	Riverdale GS
	July 15, 2025	Submit Tax Certification documentation <i>File budget information with the County Recorder and Designated Agencies</i>			

FINANCIAL SECTION

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

The strategic plan is organized around five priority areas, each informed by community-guided actions. This process honored existing initiatives and interests while also encouraging ambition and innovation for the future. Riverdale's strategic plan is intentionally designed to be dynamic, allowing for the integration of new priorities as they emerge. The [2025-28 Strategic Plan](#) has been finalized, incorporating input gathered through virtual Q&A sessions and community 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 2026-27 Proposed Budget prioritizes maintaining current investments identified in the recently updated 2025-28 plan, while also allowing for *potential* expansion or enhancement of programs as they evolve through the strategic planning process.

Budget Overview

Riverdale has historically operated in a deficit spending position, with only a few exceptions over the past nine years. Recognizing that this was not sustainable, the district initiated a comprehensive review of operations beginning in the 2022–23 school year, focused on aligning expenditures with available resources while maintaining high-quality programming. As part of this work, the Board established a subcommittee to evaluate revenue opportunities and cost efficiencies, resulting in a set of prioritized recommendations that continue to inform budget development.

These efforts have led to measurable progress. The district successfully balanced its budget in 2024–25. While the 2025–26 budget anticipates expenditures exceeding revenues, current projections estimate an ending fund balance of approximately \$650,000—higher than originally budgeted. This marks an important step toward long-term financial stability and supports the development of a more sustainable financial model.

The proposed 2026–27 budget reflects continued progress while acknowledging ongoing uncertainties at both the state and local levels. It is based on a State School Fund (SSF) allocation of \$11.36 billion, with 51% distributed in the second year of the biennium. Although the SSF has remained stable, state revenue forecasts throughout 2025 and early 2026 highlighted economic volatility. A projected shortfall in May 2025 prompted state agencies to prepare reduction scenarios; however, updated forecasts in November 2025 and February 2026 showed improvement, resulting in a modest projected ending fund balance for the biennium. Despite this, no additional investments were made in K–12 education, and the Education Stability Fund was not utilized, leaving districts to manage ongoing cost pressures within current funding levels.

At the local level, the district has settled its collective bargaining agreement with the Riverdale Teachers Association, including a 4% salary increase in 2025–26 and a 3.25% increase in 2026–27. This provides greater certainty for personnel cost planning. While PERS rates remain stable in the current biennium, the district is planning for a projected increase of approximately 10% in the 2027–29 biennium as its side account is fully depleted at the end of its anticipated 10-year lifespan.

Enrollment trends are showing positive momentum. The freshman class reached 57 students in 2025–26—the first class above 50 since 2021–22—and current projections indicate 60 students for 2026–27. The district has also successfully implemented the International Baccalaureate Programme, further strengthening academic offerings and supporting enrollment stability.

A key assumption in the proposed budget is the passage of the Local Option Levy in May, which includes a modest rate increase from \$1.37 to \$1.67 per \$1,000 of assessed value. If the levy does not pass, the district would face an approximate \$1 million reduction in anticipated revenue, requiring reductions for the 2026–27 school year and likely a return to voters in November 2026.

The proposed budget maintains current staffing levels. While additional needs have been identified, any potential revenue from the levy has been placed in contingency until the May 19, 2026, election. Once the results are known, the district could either bring forward a budget amendment to allocate funds from contingency or the Board could incorporate those adjustments prior to budget adoption on June 9, 2026.

The chart below outlines projections for the next three years, including a preliminary estimate for the 2027–29 biennium. These projections are based on current assumptions, as future SSF allocations are not yet known. In 2023–24, expenditures exceeded revenues; in 2024–25, the district reached a key milestone with revenues exceeding expenditures. The 2025–26 adopted budget anticipates a \$286,000 shortfall, driven by investments in special education, the transition to an internally managed food service program, and a Full Faith & Credit borrowing to address major mechanical failures. Current projections suggest this gap may narrow by year-end.

Looking ahead, the proposed 2026–27 budget projects revenues exceeding expenditures, largely due to the potential levy increase. If approved, the levy would help address inflationary pressures that have impacted the district over the past decade while supporting targeted investments aligned with the Strategic Plan. These are outlined in more detail under the Strategic Investment section. Total expenditures for 2026–27 are projected to increase by \$550,000. Of this, approximately \$377,000 is attributable to COLA and related payroll costs. The remaining \$173,000 increase is primarily driven by debt service on the Full Faith & Credit borrowing and a transfer to the food service program, with additional increases in insurance, transportation, utilities, and ERP software costs. Maintaining alignment between ongoing expenditures and recurring revenue is critical to long-term fiscal health. This approach supports maintaining or growing the district’s contingency fund, in line with Board policy. A strong contingency provides flexibility to respond to future cost pressures, including anticipated PERS increases, and helps ensure stability in programs for students and families.

General Fund	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed	2027-28 Estimate	2028-29 Estimate
Revenue	\$10,856,321	\$11,328,288	\$11,671,754	\$12,734,567	\$13,310,685	\$13,825,624
Fund Balance	\$958,686	\$806,300	\$888,597	\$650,000	\$622,910	\$616,873
Salaries	\$5,532,021	\$5,548,571	\$5,874,164	\$6,094,891	\$6,338,686	\$6,592,234
Associated Payroll	\$3,033,188	\$3,085,130	\$3,488,692	\$3,645,043	\$4,275,043	\$4,275,043
Non-Personnel	\$2,443,499	\$2,611,260	\$2,595,349	\$2,767,992	\$2,702,992	\$2,784,082
	\$11,008,707	\$11,244,960	\$11,958,204	\$12,507,926	\$13,316,721	\$13,651,358
Estimated Deficit (w/o Fund balance)	(\$152,386)	\$83,328	(\$286,450)	\$226,641	(\$6,037)	\$174,266
Contingency Required per Policy DA (5%)		\$550,435	\$562,248	\$597,910	\$625,396	\$665,836
Actual Contingency		\$889,628	\$602,147	\$876,641	\$616,873	\$791,139
Over/Under Policy		\$339,192	\$39,899	\$278,731	(\$8,523)	\$125,303

The 2026–27 budget has been built using conservative revenue assumptions, and there may be opportunities to recognize additional revenue as the year progresses.

Looking further ahead, projections for the 2027–29 biennium assume an 8% increase in the SSF, along with 3% annual increases in property tax revenue and tuition. Enrollment assumptions include 55 students per incoming freshman class and 412 students at the grade school level. On the expenditure side, projections include a 4% annual increase in salaries and full implementation of PERS rates, representing an approximate 11% increase over current rates. This increase begins in 2027–28 and may result in the district’s contingency falling below the 5% threshold in that year. This is largely due to a “double impact” in 2027–28, when the district will face both increased PERS rates and ongoing PERS debt service. The debt service is scheduled to be fully paid off at the end of that year. As a result, costs stabilize in the following year, allowing the contingency to recover above the 5% target. To prepare for this, the district is proposing to budget slightly above the 5% contingency level in 2026–27, allowing additional reserves to carry forward into 2027–28 and helping to maintain financial stability across the biennium.

Overall, the proposed 2026–27 budget reflects a district that has made meaningful progress toward financial stability while continuing to navigate external uncertainties and structural cost pressures. The district remains committed to maintaining core programs, supporting student learning, and making thoughtful, strategic decisions to ensure long-term sustainability.

The charts on the next two pages outline the major changes in general fund revenue and expenditures from 2025-26 Adopted to 2026-27 Proposed, with information on the main drivers.

General Fund Revenues		
Increases		
Property Taxes	\$ 108,000	Assumes: 3% growth Mult Co and Clack Co and 96% Collection rate. Growth is based TSCC suggested rates and forecasted outlook.
Local Option Taxes	\$ 288,000	Assumes: 3% growth at Mult Co and Clack Co and 96% Collection rate, Compression of 3.45% Mult Co and 2% Clack Co
Tuition	\$ 116,373	The budget is built on 112 tuition and 493 SSF, 3% rate increase for 2026-27
Recovery of Prior Year	\$ 3,000	End of year JE for Unemployment account
State School Fund	\$ 642,340	Built on \$11.36B, 493 SSF Students, 6.28 Teacher Experience rating, increase in HCD due to eligible student population
Arts Tax	\$ 3,100	Align with 2025-26 receipts and historical increases for COLA
Total Increases	\$ 1,160,813.00	
Decreases		
Rentals	\$ (30,000)	Align with 2025-26 projected rentals
Foundation	\$ (68,000)	Align with 2025-26 collections
Fund Balance	\$ (238,597)	Additional investments for Debt Service, Special Education, Food Service, Finalized negotiations
Total Reductions	\$ (336,597.00)	
Total Increase	\$ 824,216.00	

General Fund Expenditures		
Increases		
Salaries	\$ 220,727	Contractual COLA and Step increases
Associated Payroll	\$ 156,351	PERS and Employer taxes on the increased salary , and Insurance increases
Utilities	\$ 18,310	Increased costs associated with utility rate increases, electric and garbage
Transportation	\$ 13,265	Contract escalation
Repairs & Maintenance	\$ 18,500	Increased costs, contract escalation and aging systems
Interfund Transfers	\$ 122,000	Debt Service FF&C & Food Service
Insurance	\$ 16,480	Liability and Property insurance estimated 10% increase
Other	\$ (15,911)	Includes escalation on land lease and Audit services and then optimizations on other lines such as telephone, consumables, and other contract service lines.
*Contingency & Unappropriated Fund Balance	\$ 274,495	The increase is due to the proposed increase to the Local Option Levy Rate
Total Increases	\$ 824,216	

**Contingency &*

Unappropriated Fund

Balance

\$ 274,495

No expenditures hit these lines, a budget amendment would be needed to move them into the budget

Total Increase in Spending \$ 549,721

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 2026–27 school year—a net increase of 36 students over current enrollment, with three additional students anticipated at the grade school and 33 at the high school. The largest shift here is that the graduating senior class of 2025-26 was 26 students, the assumptions for the budget include that class moving out and the Freshman class coming in at 58.

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 outside of the increase in our Freshman class. Current acceptances have the class at 60.

2026-27 Enrollment Projection			
Grade	Proposed Enrollment	Tuition	Resident/ Transfer
Grades K-8	412	46	366
Grades 9-12	193	66	127
Total Enrollment	605	112	493

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 3% increases in both 2024–25 and 2025–26. The 2026–27 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 112 tuition-funded students. For context, the current year includes 112 tuition-paying families, and 113 families have committed for the 2026–27 school year. The budget also includes a modest reduction to account for discounts provided to families with multiple students enrolled in the district.

In prior years, tuition projections were developed using different approaches. One method relied on the number of confirmed students at this stage in the enrollment cycle. More recently, the district has taken a more conservative approach by assuming fewer tuition students and more State School Fund (SSF) students. This strategy was supported by higher prior-year ADMw, which provided a buffer as enrollment demographics shifted and allowed the district to recognize additional revenue if actual tuition enrollment exceeded projections.

As our State School Fund weighted enrollment (ADMw) has become more closely aligned with actual enrollment, the revenue generated from tuition and state-funded students is now relatively comparable. This is largely due to the Small High School correction, which applies an additional weight to all state-funded students. As a result, increases in state-funded enrollment can have a disproportionate positive impact on ADMw and, in some cases, may slightly outpace revenue gains from additional tuition students.

To maintain a conservative approach for this year’s estimate, the district used an assumption of 493 state-funded (SSF) students and 112 tuition students as a balanced midpoint. If enrollment were to shift to 516 SSF students and 89 tuition students, total revenue would actually be slightly higher. However, the selected assumption more closely reflects current enrollment patterns while still allowing for modest upside if tuition enrollment exceeds projections.

2026-27 Tuition Projection			
Grades	Tuition	Students	Total Tuition
Kindergarten	\$ 13,686.00	5	\$ 68,430
1-4	14,906	17	253,402
5-8	15,362	24	368,688
9-12	15,903	66	1,049,598
Total		112	1,740,118
Multi Family Discount			(24,930)
Tuition estimate			\$ 1,715,188

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 2026–27 school year, Riverdale’s SSF revenue is projected at \$4,559,139—an increase of \$618,766 compared to the 2025–26 adopted budget. \$216,000 of the increase is directly related to the fact that ODE allocates 49% in the first year of the biennium and 51% in the second year. The transportation allocation, which supports home-to-school travel and curricular field trips, is projected at \$388,000. Rising transportation costs are largely attributed to increased staffing expenses, fuel costs, and inflation. These costs are 70% reimbursable under the SSF formula, helping to offset their impact on the general fund.

2026-27 State School Fund			2026-27 Local Revenues		
Description	Ratio	Amount	Revenue	Amount	
ADMr	1	493	Property Taxes		\$ 3,362,000.00
Students in ESL Programs	0.5	12	Federal Forest		-
Students in Pregnant and Parenting Programs	1	0	Common School		74,240.00
IEP Student Capped at 11% of District ADMr	1	54.23	County School		-
Students on IEP Above 11% of ADMR	1	0	In-Lieu		-
Students in Poverty	0.25	17.64	Total Local Revenue		\$ 3,436,240
Students in Foster Care and Neglected/Delinquent	0.25	0			
Remote Elementary School Correction	1	0			
Small High School Correction	1	82.13			
Post Graduate Scholars	-0.25	0			
Extended ADMw		639.77			
Estimated Formula Revenue per ADMw	\$ 12,072.20	\$ 7,723,429			
Estimated Transportation Grant (70%)	\$ 388,500.00	\$ 271,950			
Total Estimated SSF Formula Revenue		\$ 7,995,379	2025-26 Projected SSF Revenue		\$ 4,559,139

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 2026–27 fiscal year, projected property tax revenue is \$3,362,000. This estimate is based on a 3% increase in assessed values for Multnomah and Clackamas Counties, 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 2026–27.

Property Taxes	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed
Current Year Taxes	2,860,261	2,930,273	3,016,502	3,114,850	3,208,000	3,316,000
Prior Year Taxes	(3,277)	34,700	32,854	33,843	40,000	40,000
Interest	1,160	6,328	9,133	7,687	6,000	6,000
Total	2,858,144	2,971,300	3,058,489	3,156,380	3,254,000	3,362,000
Percent change	0%	4%	3%	3%	3%	3%

Local Option Levy

The Riverdale community has a long history of supporting the district through the Local Option Levy, first approved in 2000 and consistently renewed over the past 25 years. Most recently, in November 2020, voters approved the continuation of a five-year levy at a rate of \$1.37 per \$1,000 of assessed value.

This levy currently generates approximately 10% of the district's General Fund revenue and plays a critical role in sustaining the high-quality education and services provided to Riverdale students. It supports programs and opportunities that would be difficult to maintain through state funding alone, including smaller class sizes, enriched academic programming, arts, and extracurricular activities.

The current levy is set to expire at the end of the 2025–26 fiscal year. In May 2026, the district is asking voters to renew the levy at an increased rate of \$1.67 per \$1,000 of assessed value. If approved, the renewed levy would take effect in the 2026–27 fiscal year, generating approximately \$1,418,000 in revenue for the district, or 10.6% of the general fund revenue. This estimate assumes a 3%

increase in assessed value across Multnomah and Clackamas Counties, a historical collection rate of 96%, and the rate increase to \$1.67 per \$1,000 of assessed value. Compression loss—when property taxes exceed the Measure 5 limit of \$5 per \$1,000 of Real Market Value—is projected at 3.45% for Multnomah County and 2% for Clackamas County, consistent with 2025–26.

Local Option Levies are applied only to the gap between tax limits established under Measure 5 and those set by Measures 47/50, meaning the actual tax impact varies by property. While levy revenue can influence State School Fund allocations under HB 4117, current projections indicate Riverdale remains within allowable thresholds and does not anticipate any reduction in State School Fund revenue.

The table below provides a historical overview of Local Option Levy revenue, including prior years, the current adopted budget, and the proposed estimate for 2026–27. The 2026–27 projection reflects continued growth in assessed value and assumes the proposed rate of \$1.67 per \$1,000 of assessed value.

Local Option	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2026-27 Proposed
Current Year Taxes	\$ 945,364	\$ 989,006	\$1,030,879	\$1,090,697	\$1,115,000	\$1,403,000
Prior Year Taxes	-	11,725	10,983	11,386	15,000	15,000
Interest	-	539	2,978	2,559	-	-
Total	945,364	1,001,270	1,044,840	1,104,642	1,130,000	1,418,000
Percent change	8%	6%	4%	6%	2%	25%

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 2026–27 school year, the Foundation allocation is budgeted at \$1.1 million to support the district’s operational programming. This continued support enhances instructional offerings and expands 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 have gone down over the last few years. The resolution dollars primarily support our Student Services, which 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 has received a modest amount of federal funding through Title I, Title II-A, and Title IV-A programs, which support student services and staff development and help 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 funding, resulting in a loss of approximately \$10,000 in annual revenue. At this time, the district is assuming that SAIPE will remain below the eligibility threshold for the 2026–27 school year. During the 2025–26 budget development process, federal Title funding levels were uncertain due to the transition in national administration. As a result, these funds were included as placeholders and not allocated to support staffing. Funding was ultimately released to districts later in the year. For 2026–27, Title II-A and Title IV-A funds are being fully budgeted and allocated to their intended purposes.

In addition to Title funding, Riverdale continues to receive federal support through the Individuals with Disabilities Education Act (IDEA) to help fund 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 2026–27 school year, Riverdale’s estimated SIA allocation is \$522,119—an increase of \$20,000 from the previous year. Despite the increase, the current items supported by SIA exceed the available grant, and something will either need to be prioritized within available funding in the general fund, or we will need to make some adjustments for the 2026–27 school year. The 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
- 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, the High School Success and Early Literacy grant. The district is estimated to receive \$122,199 for High School Success funding for 2026-27 and \$63,990 for Early Literacy. High School success will continue the 2025-26 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%. The total turn-key installed project costs were \$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). The High School HVAC retrofit work that is currently in the planning stages will be eligible for SB1149 and ETO funding, which will be leveraged to reduce the direct costs to the district.

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.

Curriculum Adoptions – These funds are transferred from the General Fund to a Special Revenue Fund to promote financial stability while supporting ongoing curriculum and technology innovation. This approach allows the district to plan for and complete annual curriculum adoptions in alignment with the Oregon Textbook Adoption cycle. Recent adoptions include math at the high school level in 2023–24 and at the grade school level in 2024–25. A science adoption was completed during the 2025–26 school year, and Social Sciences is scheduled for adoption in 2026–27. Staff have been actively engaged in the “Social Sciences for a Better World” workshops through Multnomah Education Service District, reviewing curriculum options. The district plans to procure materials in July, with implementation beginning in the fall.

Student Activity Funds – Another large source of revenue in our Special Revenue funds is 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 extracurricular activities, 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 proposed 2026–27 budget recommends continuing the current level of educational services from the 2025–26 school year. Staffing allocations have been maintained. While the district has received some resignations and is in the process of recruiting, the budget reflects current FTE levels and existing salary assumptions. Any potential salary savings from new hires have not been built into the budget and may provide opportunities for savings or additional investments if the levy passes.

The budget was developed using current year-to-date data, along with projections through June 30, 2026, and includes adjustments to forecast for 2026–27. Below are the primary drivers of expenditures and the key changes from the prior year.

Projected Ending Fund Balance (EFB) (General Fund)

At the time of budget adoption in June, the Ending Fund Balance (EFB) for 2025-26, and therefore the beginning fund balance for 2026-27, remains a projection. The actual EFB is confirmed only after the year is audited. Over the past decade, the district has operated with a structural deficit. During the pandemic, however, fund balances increased due to one-time revenues and reduced operational expenditures, a trend seen across many districts in the state. Since 2020–21, the district has generally experienced expenditures exceeding revenues, relying on fund balance to bridge the gap. In 2024–25, the district reached an important milestone, with revenues exceeding expenditures after several years of incremental adjustments. For 2025–26, however, expenditures are again projected to exceed revenues. This is largely due to strategic investments, including the launch of an internal food service program, a full faith and credit borrowing to address failing mechanical systems and other aging infrastructure, and required enhancements to special education supports. The current projected Ending Fund Balance (EFB) for 2025-26 is \$650,000.

Salaries and Benefits

Personnel Projections

Licensed staff salaries are determined by a collective bargaining agreement with the Riverdale Teachers Association (RTA), which was finalized during the 2025-26 school year and goes through June 30, 2027. The Classified staff filed to unionize during the 2025-26 school year, and negotiations are just getting underway. The 2026-27 proposed budget includes a 3.25% COLA and step adjustments for staff, including classified staff. The district will incorporate any resulting financial changes into future budget adjustments if needed. The total proposed budget reflects an increase to salaries for 2026-27 of \$220,727 (3.76%) for all staff.

Public Employees Retirement System (PERS)

The Public Employees Retirement System (PERS) 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 had a significant impact on K-12 school districts across Oregon, including ours. Effective July 1, 2025, our district's Tier I/II rate increased from 13.98% to 19.82%, and the OPSRP rate rose from 11.14% to 16.64%. These increases reflect the PERS system's latest actuarial valuation and are largely driven by lower-than-expected investment returns and growing payroll obligations. For the 2026-27 SY, the PERS rates remain the same.

Biennium	PERS Rates	
	Tier I/II	OPSRP
2025-27	19.82%	16.64%
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%

As we look at the 2027-29 biennium, PERS rates are anticipated to increase by 11-12% for each tier. This is due to expiring side accounts that have brought the rate down for the last 10-years. The district is forecasting a large increase in the 2027-28 school year, as it will incur both higher rates and the last year of debt service on the original borrowing. Riverdale is working with other school districts across the state to monitor the markets for possible side account opportunities over the next two years, which would offset the higher rates.

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 2026-27, the rate is estimated at 7.42%, which is relatively flat compared to the 2025-26 rate of 7.4%.

Other Associated Payroll Costs

Other fringe costs include 7.65% for FICA, 0.27% for Workers' Compensation, 1% for Unemployment, 6% for PERS pickup, 0.9% for the Workers' Benefit Fund, and 0.40% for the Paid Family and Medical Leave Act (PFML) under HB 2005. Health insurance rates for 2026–27 have not yet been released. While the collective bargaining agreement includes a 3% increase to the cap, the current budget contains some built-in buffer, resulting in an overall projected increase of approximately 2% across insurance categories (including VEBA for opt-outs). Total payroll-related costs are estimated to increase by approximately \$156,000, primarily driven by Fringe on COLA and step adjustments.

Non-personnel Costs

Rentals

Portland Public Schools owns the land on which Riverdale High School is located, and the lease payment increases annually under the terms of the contract. For 2026–27, the lease will increase by 3%, resulting in a monthly payment of \$22,601 and an annual total of \$271,218—an increase of \$7,899 over the prior year. Overall rentals increased \$6,898, which includes things like copy machine leases as well as the land lease.

Under the agreement, Portland Public Schools may request a Fair Market Value review every five years. They declined to do so this year, with the next opportunity scheduled for 2030–31.

Utilities

Utility spending is estimated to increase by \$18,310 in 2026–27. Variable rate projections were based on current budgets, usage patterns, and recent trends. Higher costs for garbage and electricity primarily drive the increase, while reductions in other utility categories helped offset the overall impact and align the budget more closely with actual expenditures.

Transportation

The transportation contract with First Student expires at the end of the 2025–26 school year. The district has requested pricing for a one-year extension; however, pricing was not available at the time the proposed budget was developed. The district plans to conduct a full RFP process for transportation services during the 2026–27 school year.

The proposed budget includes an estimated 3.5% increase (\$13,265) in transportation costs for 2026–27. Costs associated with transporting students to and from instructional programs are 70% reimbursable through the State School Fund formula, helping to offset the impact on the General Fund.

Repairs & Maintenance

The proposed budget for repairs and maintenance in 2026-27 reflects an increase of \$18,500, primarily driven by aging systems, contract escalations, and rising inflation costs. Most of these funds were covered with shifts between other account lines, such as telephone, non-consumables, and consumables.

Property & Liability 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 12% increase, totaling \$16,480. Brown and Brown are estimating anywhere between 10-15% increases across the state.

Interfund Transfers

The district budgets \$50,000 annually for curriculum adoptions. During the 2025–26 school year, the district entered into a Full Faith & Credit borrowing, which requires approximately \$120,000 in annual debt service. The district also transitioned its food service program to an in-house model. Previously, the program was fully contracted, with limited district involvement in daily operations such as pricing, menus, and revenue collection. The in-house program is estimated to require approximately \$200,000 annually. As this is only the second year of operating the program internally, the district will continue to monitor costs and identify opportunities for increased efficiency.

The proposed 2026–27 budget includes an increase of \$122,000, reflecting an additional \$60,000 for Full Faith & Credit debt service and \$62,000 for the food service program compared to 2025–26.

Other Line Items

The proposed budget includes a reduction of \$22,809 across various line items to align the budget with actual spending. The primary drivers of this include reductions in landline telephone costs, consumables, and non-consumables, as well as some increases for ERP Software and audit services.

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. Riverdale must 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 requirements. The policy sets a minimum of 5% in Contingency, with any remaining funds allocated to either Contingency or the Unappropriated Fund Balance.

Contingency and Unappropriated Ending Fund Balance

The minimum required contingency for the 2026–27 General Fund budget is 5% of the current year’s adopted budget. The 2025–26 adopted budget (excluding contingency) is \$11,958,204, resulting in a minimum contingency requirement of \$597,910. The current contingency line for 2026–27 is \$876,641, which includes \$278,731 in additional resources contingent upon the passage of the local option levy. If the levy passes, projected revenues would exceed currently budgeted expenditures by \$226,641.

2026-27 Proposed Budget Summary:

Revenue:	\$12,734,567
Expenditures:	<u>-\$12,507,926</u>
Estimated Over/(Under:)	\$226,641
Estimated BFB:	<u>+\$650,000</u>
Total Resources Available:	\$876,641

After reserving the minimum contingency of \$597,910, this leaves \$278,731 available for strategic investments.

If we maintain only the minimum contingency, it represents a decrease of \$4,236 compared to the 2025–26 contingency level (\$602,146). As noted in both the PERS section and the Budget Overview, the district anticipates significant cost pressures in the 2027–29 biennium, including a transition to fully collared PERS rates (estimated 10-12% increase) and the final year of debt service payments. Based on preliminary projections, contingency could fall below the 5% threshold in 2027–28 before stabilizing the following year. To prepare for this, as well as begin to increase contingency above the minimum threshold, if the levy passes, the district is proposing to maintain an additional \$25,000 above the minimum contingency, bringing total contingency to \$622,910 (approximately 5.2% of the 2025–26 adopted expenditures). This adjustment would leave \$253,731 available for strategic investments.

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 currently proposed at \$0, as the required minimum 5% is maintained in contingency. Any additional funds beyond the minimum may be designated as Unappropriated Ending Fund Balance.

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 \$122,199.

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 2026-27 estimated allocation for SIA is \$522,119. The 2026-27 proposed budget includes investments in the following areas:

- 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

Strategic Investments

The proposed budget reflects the Board's approval of a modest increase to the district's Local Option Levy, which is set to expire at the end of the 2025–26 fiscal year. On May 19, 2026, voters will be asked to consider renewing the levy at a rate of \$1.67 per \$1,000 of assessed value. If approved, the renewed levy would take effect in the 2026–27 fiscal year and is projected to generate approximately \$1,418,000 in revenue, representing about 10.6% of General Fund resources.

This section outlines district needs and potential strategic investments should the measure pass. The additional revenue would allow the district to move beyond a maintenance-level budget and make targeted enhancements. While the district has consistently worked to do more with limited resources, passage of the levy would enable us to expand supports for student learning, strengthen operational stability, and advance long-term district priorities.

- **Special Education** – In 2025–26, the district began evaluating and streamlining its SPED model. Additional investments are needed to fully align programming and support for students, including staffing, targeted software, and improved systems and processes.
- **International Baccalaureate Expansion** – As enrollment grows, program needs are expanding. Investments are needed to support language offerings, strengthen science programming, enhance elective offerings, and ensure consistent IB and curriculum coordination across grade levels.
- **Administrative and Behavioral Supports** – Behavioral support resources were reduced in prior years due to funding constraints. Reinvesting in this area would provide needed student support while also strengthening the capacity of building administrators to respond effectively to behavioral needs.
- **District Communications and Community Engagement** – Increased investment is needed to improve communication with families and the broader community, ensuring transparency, timely information sharing, and stronger community connections.
- **Math Intervention Supports** – Additional resources are needed to provide targeted math interventions, helping close learning gaps and support students who are not yet meeting grade-level standards.
- **Staff Retention** – Investments aligned to ensure staff compensation remains competitive, supporting recruitment, retention, and overall workforce stability.
- **Increased Contingency** – Maintaining a higher contingency is necessary to prepare for anticipated cost increases and financial uncertainty, particularly related to PERS and other future obligations.

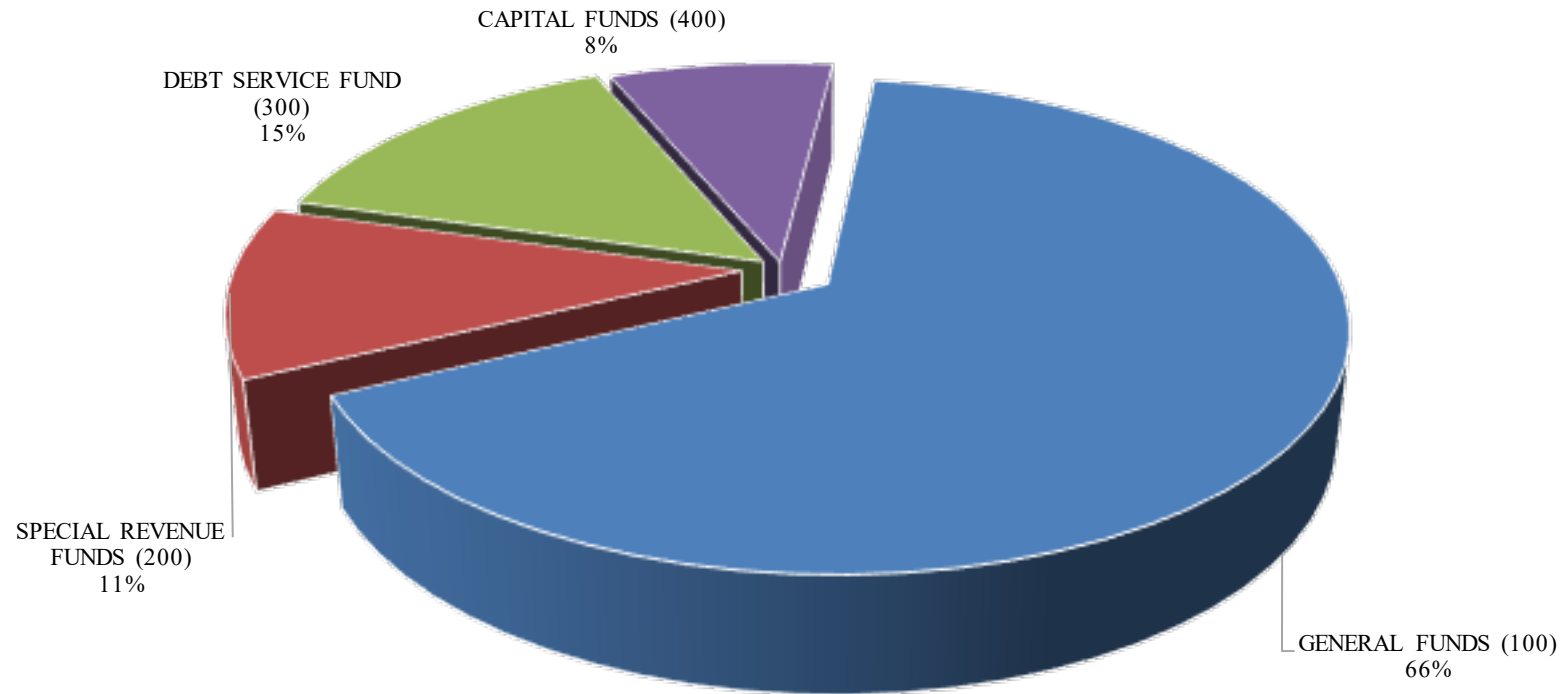
While the \$278,000 available may not fully address all identified needs, we will prioritize investments and leverage efficiencies in other areas to redirect additional resources as they become available in support of this work.

**Riverdale School District
2026-27 Adopted Budget Summary All Funds**

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
Revenues					
State School Fund Formula*					
Local Property Taxes	\$ 3,356,000	\$ -	\$ 2,120,000	\$ -	\$ 5,476,000
State School Fund	4,559,139	-	-	-	4,559,139
Common School Fund	74,240	-	-	-	74,240
	<u>7,989,379</u>	<u>-</u>	<u>2,120,000</u>	<u>-</u>	<u>10,109,379</u>
Other Revenues Outside Formula					
Local Option Levy	1,418,000	-	-	-	1,418,000
Tuition	1,715,188	-	-	-	1,715,188
Donations	1,100,000	300,000	-	-	1,400,000
Other Local Sources	369,000	385,000	496,464	50,150	1,300,614
Other Intermediate Sources	93,000	30,000	-	-	123,000
Other State Sources	50,000	709,750	-	-	759,750
Federal Sources	-	101,008	-	-	101,008
Transfers	-	250,000	120,000	-	370,000
Beginning Fund Balance	650,000	524,829	176,000	1,632,000	2,982,829
	<u>5,395,188</u>	<u>2,300,587</u>	<u>792,464</u>	<u>1,682,150</u>	<u>10,170,389</u>
Total Revenues	<u><u>\$ 13,384,567</u></u>	<u><u>\$ 2,300,587</u></u>	<u><u>\$ 2,912,464</u></u>	<u><u>\$ 1,682,150</u></u>	<u><u>\$ 20,279,768</u></u>
Requirements					
Expenditures					
Instruction	\$ 7,433,258	\$ 1,301,018	\$ -	\$ -	\$ 8,734,276
Support Services	4,704,667	334,542	-	25,000	5,064,209
Enterprise/Community Services	-	552,077	-	-	552,077
Facilities Acquisition	-	112,950	-	1,512,150	1,625,100
Debt Service	-	-	2,863,064	-	2,863,064
Fund Transfer	370,000	-	-	-	370,000
Contingency	876,641	-	-	145,000	1,021,641
Unappropriated Fund Balance	-	-	49,400	-	49,400
Total Expenditures	<u><u>\$ 13,384,566</u></u>	<u><u>\$ 2,300,587</u></u>	<u><u>\$ 2,912,464</u></u>	<u><u>\$ 1,682,150</u></u>	<u><u>\$ 20,279,767</u></u>

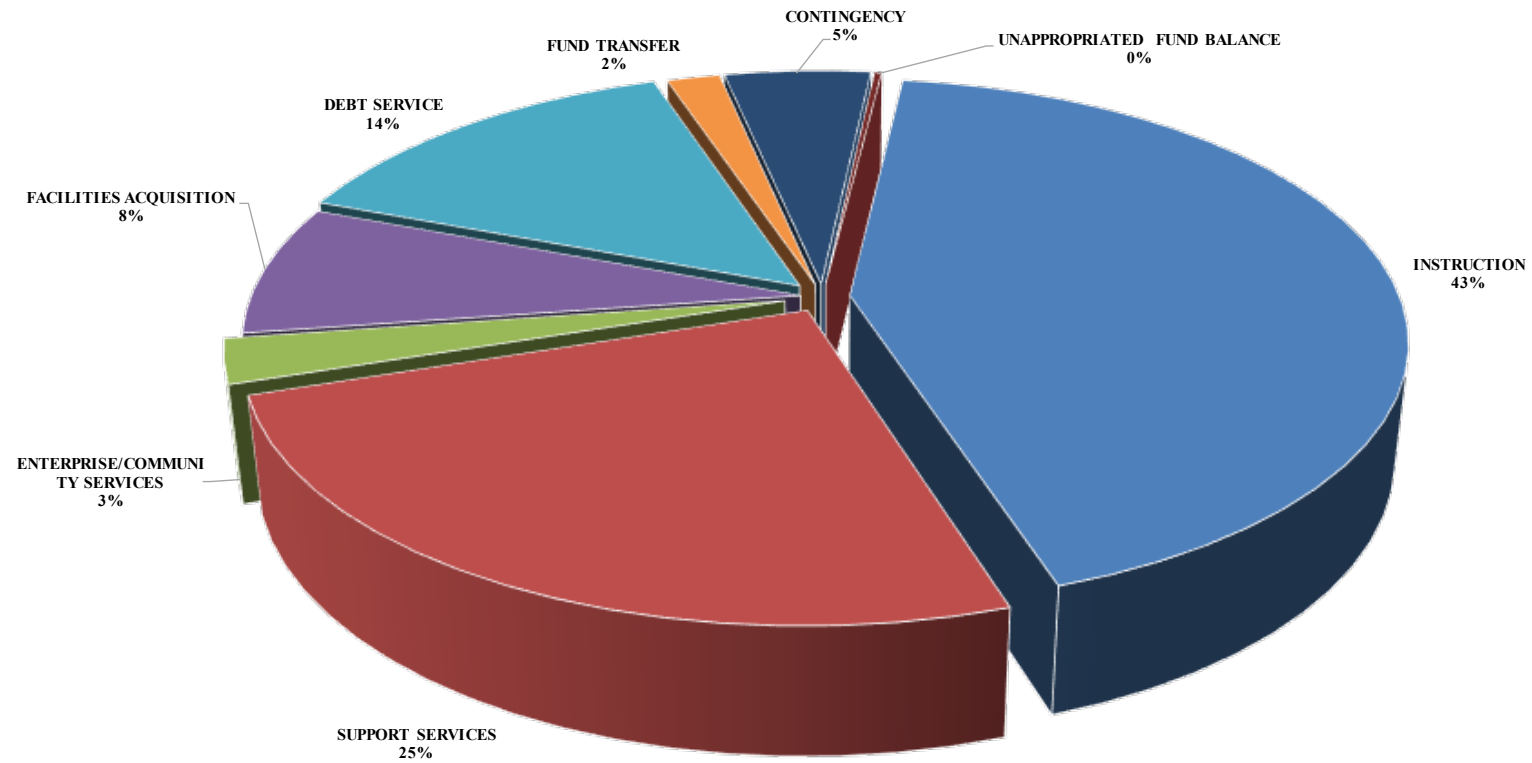
* SSF formula for General Fund only

REVENUE BY FUND



2026-27 ADOPTED BUDGET	
All Funds	Amount
GENERAL FUNDS (100)	\$ 13,384,566
SPECIAL REVENUE FUNDS (200)	2,300,587
DEBT SERVICE FUND (300)	2,912,464
CAPITAL FUNDS (400)	1,682,150
TOTAL	20,279,767

EXPENDITURES BY APPROPRIATION



2026-27 ADOPTED BUDGET	
FUNCTION	AMOUNT
INSTRUCTION	\$ 8,734,276
SUPPORT SERVICES	\$ 5,064,209
ENTERPRISE/COMMUNITY SERVICES	\$ 552,077
FACILITIES ACQUISITION	\$ 1,625,100
DEBT SERVICE	\$ 2,863,064
FUND TRANSFER	\$ 370,000
CONTINGENCY	\$ 1,021,641
UNAPPROPRIATED FUND BALANCE	\$ 49,400
TOTAL	20,279,767

Riverdale School District #51 J
Wage and Salary Schedule
Fiscal Year 2026-27

<u>Classified - Hourly</u>		Calendar									General	Other
Group	Position	Work Days	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7		Fund FTE	Funds FTE
A	Instructional Assistant	180	\$ 21.08	\$ 21.50	\$ 21.93	\$ 22.34	\$ 22.81	\$ 23.26	\$ 23.74		5.6750	1.6250
B	Custodian	260	\$ 22.31	\$ 22.78	\$ 23.21	\$ 23.69	\$ 24.17	\$ 24.66	\$ 25.15		0.5000	-
C	Enrollment/Admissions Coord .	200	\$ 22.72	\$ 23.11	\$ 23.62	\$ 24.10	\$ 24.59	\$ 25.07	\$ 25.58		1.0000	-
E	Admin Assistant	202/240	\$ 25.58	\$ 26.10	\$ 26.61	\$ 27.14	\$ 27.70	\$ 28.24	\$ 28.81		3.0000	-
F	Facilities Maintenance Supervisor	260	\$ 30.59	\$ 31.15	\$ 31.72	\$ 32.29	\$ 32.87	\$ 33.47	\$ 34.08		-	-
G	College Counselor	192	\$ 42.67	\$ 43.99	\$ 45.36	\$ 46.75	\$ 48.21	\$ 49.69	\$ 51.23		1.0000	-
G	Tech Asst	215	\$ 31.45	\$ 32.10	\$ 32.74	\$ 33.40	\$ 34.05	\$ 34.73	\$ 35.43		1.0000	-

<u>Confidential - Salary</u>		Calendar									General	Other
	Position	Work Days	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7		Fund FTE	Funds FTE
	Board/ Superintendent Asst.	240	\$ 77,339	\$ 78,886	\$ 80,464	\$ 82,073	\$ 83,714	\$ 85,389	\$ 87,097		1.0000	-
	HR/AP Specialist	240	\$ 77,339	\$ 78,886	\$ 80,464	\$ 82,073	\$ 83,714	\$ 85,389	\$ 87,097		1.0000	-
2%												

<u>Exempt - Salary</u>	Contract						General	Other
Position	Work Days	Step 1	Step 2	Step 3	Step 4	Step 5	Fund FTE	Funds FTE
Superintendent	260	\$ 243,433	\$ -	\$ -	\$ -	\$ -	1.0000	-
Assitant Principal/Athletic Director	230	\$ 115,616	\$ 117,928	\$ 120,287	\$ 122,693	\$ 125,147	1.0000	-
Principal - Grade School	230	\$ 136,668	\$ 139,401	\$ 142,189	\$ 145,033	\$ 147,934	1.0000	-
Principal - High School	230	\$ 136,668	\$ 139,401	\$ 142,189	\$ 145,033	\$ 147,934	1.0000	-
Business Manager	250	\$ 115,744	\$ 118,059	\$ 120,420	\$ 122,829	\$ 125,285	1.0000	-
Facilities Manager	260	\$ 80,464	\$ 82,074	\$ 83,715	\$ 85,390	\$ 87,097	1.0000	-
Technology Coordinator	202	\$ 85,002	\$ 86,702	\$ 88,436	\$ 90,205	\$ 92,009	1.0000	-

<u>Licensed - Salary Range</u>		Contract	Column 1	Column 7				General	Other
		Work Days	Base - Step 1	Max - Step				Fund FTE	Funds FTE
	Teacher	192	\$ 52,169	\$ 109,555				40.5019	3.7481

Total 61.6769 5.3731

Total FTE, All Positions 67.0500

Riverdale School District #51 J
Staffing Changes from prior year
Fiscal Year 2026-27

Position	2026-27 Proposed	2025-26 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	-	
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	-	
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	-	
Technology Coordinator	1.0000	1.0000	-	
Teacher/Licensed	44.2500	44.2500	-	
Totals	67.0500	67.0500	-	

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.

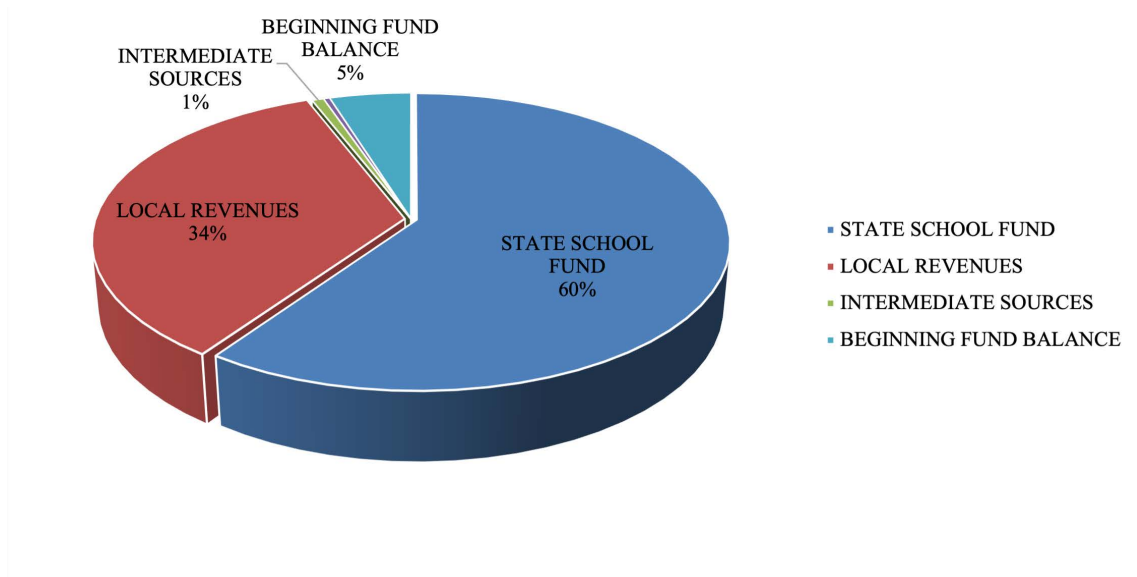
The largest portion of revenues come from two main sources: state funding and local property taxes. The state revenue, local property taxes and timber revenue are components of the State School Fund (SSF), which make up approximately 59% of all General Fund revenue.

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**

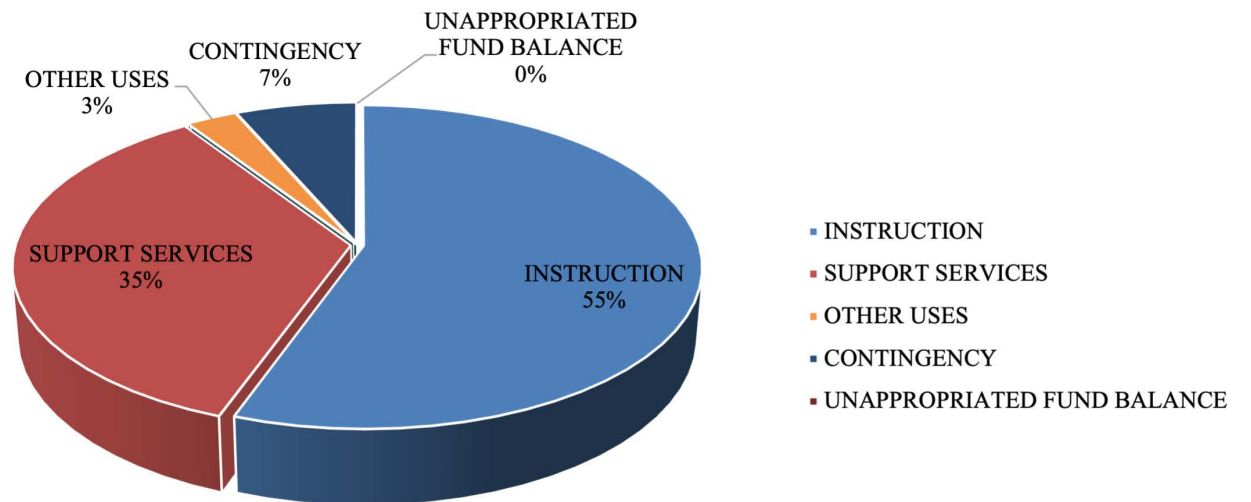
Major Source	ACTUALS 2023-24	ACTUALS 2024-25	BUDGET 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
STATE SCHOOL FUND*	\$ 7,065,295	\$ 7,008,785	\$ 7,376,939	\$ 7,989,379	\$ 7,989,379	\$ 7,989,379
OTHER LOCAL SOURCES	3,681,209	4,168,573	4,326,815	4,602,188	4,602,188	4,602,188
INTERMEDIATE SOURCES	71,589	89,891	89,900	93,000	93,000	93,000
OTHER STATE SOURCES	37,962	28,467	34,000	50,000	50,000	50,000
FEDERAL SOURCES OTHER SOURCES/ BEGINNING FUND	265	113	-	-	-	-
	958,686	838,759	888,597	650,000	650,000	650,000
General Fund Total	\$ 11,815,007	\$ 12,134,588	\$ 12,716,251	\$ 13,384,567	\$ 13,384,567	\$ 13,384,567



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

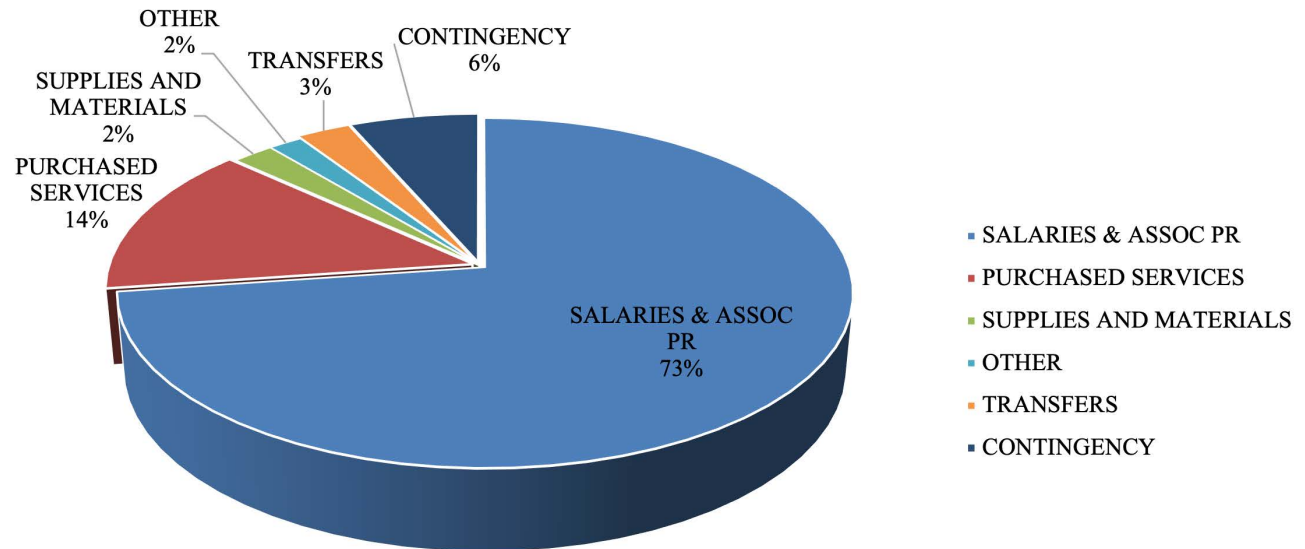
**Riverdale School District
General Fund
Expenditure Summary by Major Function**

<u>Major Source</u>	<u>Description</u>	<u>ACTUALS 2023-24</u>	<u>ACTUALS 2024-25</u>	<u>BUDGET 2025-26</u>	<u>FTE</u>	<u>PROPOSED 2026-27</u>	<u>PROPOSED FTE</u>	<u>APPROVED 2026-27</u>	<u>ADOPTED 2026-27</u>	<u>ADOPTED FTE</u>
1000	INSTRUCTION	\$ 6,439,587	\$ 6,760,200	\$ 7,261,869	43.37	\$ 7,433,258	44.06	\$ 7,433,258	\$ 7,433,258	44.06
2000	SUPPORT SERVICES	4,560,663	4,434,760	4,604,235	17.46	4,704,667	17.36	4,704,667	4,704,667	17.36
5000	OTHER USES	8,457	50,000	248,000	-	370,000	-	370,000	370,000	-
6000	CONTINGENCIES	-	-	557,237	-	876,641	-	876,641	876,641	-
7000	UNAPPROPRIATED ENDING FUND BAL.	806,300	889,628	44,910	-	-	-	-	-	-
General Fund Total		<u>\$ 11,815,007</u>	<u>\$ 12,134,588</u>	<u>\$ 12,716,251</u>	<u>60.83</u>	<u>\$ 13,384,566</u>	<u>61.43</u>	<u>\$ 13,384,566</u>	<u>\$ 13,384,566</u>	<u>61.43</u>



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

Major Object	Description	ACTUALS 2023-24	ACTUALS 2024-25	BUDGET 2025-26	FTE	PROPOSED 2026-27	PROPOSED FTE	APPROVED 2026-27	ADOPTED 2026-27	ADOPTED FTE
100	SALARIES	\$ 5,532,021	\$ 5,548,571	\$ 5,874,164	60.83	\$ 6,094,891	61.43	\$ 6,094,891	\$ 6,094,891	61.43
200	ASSOCIATED PAYROLL COST	3,033,188	3,085,130	3,488,692	-	3,645,043	-	3,645,043	3,645,043	-
300	PURCHASED SERVICES	1,956,114	2,058,667	1,985,911	-	1,875,685	-	1,875,685	1,875,685	-
400	SUPPLIES AND MATERIALS	255,762	282,545	298,150	-	286,640	-	286,640	286,640	-
500	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
600	OTHER OBJECTS	223,166	220,048	219,188	-	235,667	-	235,667	235,667	-
700	TRANSFERS	8,457	50,000	248,000	-	370,000	-	370,000	370,000	-
800	CONTINGENCY/PLANNED RESE	806,300	889,628	602,147	-	876,641	-	876,641	876,641	-
General Fund Total		\$ 11,815,007	\$ 12,134,588	\$ 12,716,252	60.83	\$ 13,384,567	61.43	\$ 13,384,567	\$ 13,384,567	61.43



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

Resources Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 100	General									
	1111 Current Year Taxes	3,016,501.83	3,114,850.30	3,219,400.00	0.00	3,316,000.00	0.00	3,316,000.00	3,316,000.00	0.00
	1112 Prior Year Taxes	32,853.95	33,842.59	55,000.00	0.00	40,000.00	0.00	40,000.00	40,000.00	0.00
	1121 Current Year Local Option Taxes	1,030,879.15	1,090,696.52	1,115,000.00	0.00	1,403,000.00	0.00	1,403,000.00	1,403,000.00	0.00
	1122 Prior Year Local Option Taxes	10,982.54	11,386.05	25,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
	1123 Penalties & Interest on Local Option Tax	2,978.25	2,559.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1190 Penalties & Interest on Taxes	9,133.40	7,686.91	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
	1311 Tuition from Individuals	1,091,995.01	1,272,952.56	1,598,815.00	0.00	1,715,188.00	0.00	1,715,188.00	1,715,188.00	0.00
	1510 Interest on Investments	138,177.29	147,083.62	105,000.00	0.00	105,000.00	0.00	105,000.00	105,000.00	0.00
	1740 Fees	107,960.00	103,823.66	100,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00
	1910 Rentals	70,512.30	120,726.63	100,000.00	0.00	70,000.00	0.00	70,000.00	70,000.00	0.00
	1920 Contributions & Donations - Private Sou	1,175,000.00	1,125,000.00	1,103,000.00	0.00	1,100,000.00	0.00	1,100,000.00	1,100,000.00	0.00
	1960 Recovery of Prior Year Expenditure	1,183.89	186,626.46	154,000.00	0.00	68,000.00	0.00	68,000.00	68,000.00	0.00
	1990 Miscellaneous Revenue	36,921.15	100,031.29	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
	1992 E- Rate	5,486.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000 Local Sources	6,730,565.27	7,317,265.78	7,601,215.00	0.00	7,958,188.00	0.00	7,958,188.00	7,958,188.00	0.00
	2101 County School Funds	98.46	50.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2112 City & County Income Taxes - Current Y	68,022.53	86,618.44	89,900.00	0.00	93,000.00	0.00	93,000.00	93,000.00	0.00
	2199 Other Intermediate Sources	3,468.26	3,221.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2000 Intermediate Sources	71,589.25	89,891.14	89,900.00	0.00	93,000.00	0.00	93,000.00	93,000.00	0.00
	3101 State School Fund - General Support	3,942,496.28	3,787,725.37	4,035,873.00	0.00	4,559,139.00	0.00	4,559,139.00	4,559,139.00	0.00
	3103 Common School Fund	73,443.02	72,366.32	66,666.00	0.00	74,240.00	0.00	74,240.00	74,240.00	0.00
	3107 State Revenues	0.00	0.00	14,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
	3120 SSF - Small HS Adj	0.00	0.00	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
	3199 Other Unrestricted Grants	37,962.12	28,467.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3000 State Sources	4,053,901.42	3,888,559.04	4,136,539.00	0.00	4,683,379.00	0.00	4,683,379.00	4,683,379.00	0.00
	4801 Federal Forest Fees	265.08	113.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	4000 Federal Sources	265.08	113.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5200 Interfund Transfers	0.00	32,458.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	958,686.45	806,300.02	888,597.00	0.00	650,000.00	0.00	650,000.00	650,000.00	0.00
	5000 Other Sources	958,686.45	838,758.85	888,597.00	0.00	650,000.00	0.00	650,000.00	650,000.00	0.00
Total Fund 100	General	11,815,007.47	12,134,587.99	12,716,251.00	0.00	13,384,567.00	0.00	13,384,567.00	13,384,567.00	0.00

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

Requirements Report

			Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 100 General											
Function 1111	Elementary Programs										
111	Licensed Salaries		1,426,539.54	1,493,544.57	1,545,419.84	16.75	1,672,660.68	16.75	1,672,660.68	1,672,660.68	16.75
112	Classified Salaries		37,373.09	27,004.34	38,428.27	1.23	33,666.84	1.00	33,666.84	33,666.84	1.00
121	Substitutes - Licensed		1,469.98	440.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary		47,223.22	29,018.85	29,831.35	0.00	25,764.72	0.00	25,764.72	25,764.72	0.00
210	PERS Related Costs		372,999.55	407,605.39	507,854.18	0.00	531,408.94	0.00	531,408.94	531,408.94	0.00
220	FICA - Medicare / Social Security		114,501.60	118,602.23	124,980.71	0.00	131,887.53	0.00	131,887.53	131,887.53	0.00
231	Workers Compensation - SAIF		3,064.38	4,079.88	4,236.66	0.00	4,395.92	0.00	4,395.92	4,395.92	0.00
232	WBF - Hourly Assessment		15,147.67	15,742.86	16,431.12	0.00	17,557.04	0.00	17,557.04	17,557.04	0.00
237	Paid Family Medical Leave		5,969.91	6,192.27	6,430.32	0.00	6,896.13	0.00	6,896.13	6,896.13	0.00
240	Insurance		321,246.76	310,379.55	348,819.50	0.00	335,442.01	0.00	335,442.01	335,442.01	0.00
241	Other Insurance		5,228.06	5,396.55	5,442.30	0.00	5,794.96	0.00	5,794.96	5,794.96	0.00
243	VEBA CONTRIBUTION		24,229.67	19,289.88	29,289.88	0.00	28,080.00	0.00	28,080.00	28,080.00	0.00
312	Instructional Programs Improvement Services		4,512.09	120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
319	Other Instructional Prof. Tech. Services		90,394.81	104,029.16	83,628.00	0.00	83,628.00	0.00	83,628.00	83,628.00	0.00
324	Rentals		50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
353	Postage		80.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		9,401.90	22,538.62	18,000.00	0.00	18,000.00	0.00	18,000.00	18,000.00	0.00
420	Textbooks		644.10	39.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	Periodicals		489.50	550.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
460	Non-Consumable Items		0.00	672.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
470	Computer Software		5,763.87	7,492.40	6,500.00	0.00	6,500.00	0.00	6,500.00	6,500.00	0.00
480	Computer Hardware		31,034.00	26,178.77	30,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
640	Dues and Fees		105.00	150.00	150.00	0.00	150.00	0.00	150.00	150.00	0.00
Total Function 1111 Elementary Programs			2,517,469.13	2,599,066.38	2,798,442.13	17.98	2,934,832.77	17.75	2,934,832.77	2,934,832.77	17.75
Function 1113	Elementary Extracurricular										
130	Additional Salary		3,773.45	3,886.66	3,536.66	0.00	3,651.80	0.00	3,651.80	3,651.80	0.00
210	PERS Related Costs		1,036.93	1,106.88	1,291.17	0.00	1,097.80	0.00	1,097.80	1,097.80	0.00
220	FICA - Medicare / Social Security		288.72	297.36	297.37	0.00	279.40	0.00	279.40	279.40	0.00
231	Workers Compensation - SAIF		7.69	10.20	10.20	0.00	9.30	0.00	9.30	9.30	0.00
232	WBF - Hourly Assessment		38.30	39.46	39.64	0.00	37.02	0.00	37.02	37.02	0.00

Requirements Report

			Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 100 General											
Function 1113	Elementary Extracurricular										
237	Paid Family Medical Leave		15.12	15.60	15.57	0.00	14.60	0.00	14.60	14.60	0.00
241	Other Insurance		0.00	0.00	0.00	0.00	0.91	0.00	0.91	0.91	0.00
Total Function 1113	Elementary Extracurricular		5,160.21	5,356.16	5,190.61	0.00	5,090.83	0.00	5,090.83	5,090.83	0.00
Function 1121	Middle School Programs										
111	Licensed Salaries		432,158.52	489,000.96	515,713.17	5.25	513,216.72	5.25	513,216.72	513,216.72	5.25
121	Substitutes - Licensed		320.00	120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary		58,073.17	11,023.51	10,476.42	0.00	16,515.36	0.00	16,515.36	16,515.36	0.00
210	PERS Related Costs		117,383.41	133,760.26	163,230.35	0.00	159,585.67	0.00	159,585.67	159,585.67	0.00
220	FICA - Medicare / Social Security		37,146.58	37,945.92	38,121.16	0.00	40,116.81	0.00	40,116.81	40,116.81	0.00
231	Workers Compensation - SAIF		1,003.67	1,316.41	1,322.38	0.00	1,344.46	0.00	1,344.46	1,344.46	0.00
232	WBF - Hourly Assessment		4,930.26	5,039.86	5,087.84	0.00	5,339.01	0.00	5,339.01	5,339.01	0.00
235	SHS/PFA Tax		47.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave		1,942.26	1,983.97	1,993.13	0.00	2,097.54	0.00	2,097.54	2,097.54	0.00
240	Insurance		92,246.65	117,721.99	106,854.46	0.00	92,896.55	0.00	92,896.55	92,896.55	0.00
241	Other Insurance		1,448.32	1,670.76	1,667.85	0.00	1,733.27	0.00	1,733.27	1,733.27	0.00
243	VEBA CONTRIBUTION		4,668.24	0.00	10,000.00	0.00	9,360.00	0.00	9,360.00	9,360.00	0.00
319	Other Instructional Prof. Tech. Services		47,404.13	49,946.20	41,814.00	0.00	41,814.00	0.00	41,814.00	41,814.00	0.00
340	Travel		0.00	1,311.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
374	Other Tuition		0.00	395.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		5,477.22	4,695.18	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
420	Textbooks		0.00	133.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	Periodicals		0.00	0.00	200.00	0.00	200.00	0.00	200.00	200.00	0.00
460	Non-Consumable Items		0.00	1,978.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software		0.00	1,795.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1121	Middle School Programs		804,250.33	859,838.01	899,480.76	5.25	887,219.39	5.25	887,219.39	887,219.39	5.25
Function 1122	Middle School Extracurricular										
111	Licensed Salaries		21,815.77	21,415.56	23,244.12	0.21	0.00	0.00	0.00	0.00	0.00
113	Administrators		0.00	0.00	0.00	0.00	25,458.72	0.21	25,458.72	25,458.72	0.21
124	Temporary - Classified		4,952.66	26,599.31	31,874.26	0.00	43,299.98	0.00	43,299.98	43,299.98	0.00
130	Additional Salary		70,312.42	54,489.46	50,052.22	0.00	54,738.99	0.00	54,738.99	54,738.99	0.00
210	PERS Related Costs		22,180.16	22,289.66	30,830.50	0.00	31,404.79	0.00	31,404.79	31,404.79	0.00
220	FICA - Medicare / Social Security		7,317.41	7,801.40	9,227.39	0.00	9,381.43	0.00	9,381.43	9,381.43	0.00

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		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund	100	General								
Function	1122	Middle School Extracurricular								
231	Workers Compensation - SAIF	198.38	269.95	318.17	0.00	313.43	0.00	313.43	313.43	0.00
232	WBF - Hourly Assessment	979.85	1,044.60	1,234.65	0.00	1,252.14	0.00	1,252.14	1,252.14	0.00
237	Paid Family Medical Leave	382.63	407.95	482.55	0.00	490.41	0.00	490.41	490.41	0.00
240	Insurance	7,405.90	7,549.31	7,359.20	0.00	6,896.13	0.00	6,896.13	6,896.13	0.00
241	Other Insurance	98.17	106.42	122.97	0.00	110.94	0.00	110.94	110.94	0.00
322	Repairs & Maintenance	194.00	799.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
324	Rentals	3,180.00	1,275.00	2,200.00	0.00	2,200.00	0.00	2,200.00	2,200.00	0.00
340	Travel	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	2,685.00	4,315.80	4,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
410	Consumable Supplies & Materials	1,179.58	867.84	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
470	Computer Software	0.00	0.00	650.00	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	1,125.95	1,571.40	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
Total Function	1122	Middle School Extracurricular	144,407.88	150,802.66	166,196.03	0.21	184,796.96	0.21	184,796.96	0.21
Function	1131	High School Programs								
111	Licensed Salaries	1,190,123.14	1,257,735.23	1,327,191.83	13.75	1,333,657.45	13.84	1,333,657.45	1,333,657.45	13.84
121	Substitutes - Licensed	1,600.00	1,080.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	21,771.44	5,972.98	12,916.58	0.00	19,490.36	0.00	19,490.36	19,490.36	0.00
210	PERS Related Costs	307,652.68	334,911.51	403,560.26	0.00	424,600.90	0.00	424,600.90	424,600.90	0.00
220	FICA - Medicare / Social Security	92,096.94	95,627.58	97,155.35	0.00	102,891.02	0.00	102,891.02	102,891.02	0.00
231	Workers Compensation - SAIF	2,483.81	3,267.45	3,381.08	0.00	3,435.02	0.00	3,435.02	3,435.02	0.00
232	WBF - Hourly Assessment	12,242.98	12,706.46	12,958.50	0.00	13,688.12	0.00	13,688.12	13,688.12	0.00
237	Paid Family Medical Leave	4,810.61	4,999.91	5,079.90	0.00	5,379.82	0.00	5,379.82	5,379.82	0.00
240	Insurance	244,583.22	266,117.47	269,159.58	0.00	232,310.76	0.00	232,310.76	232,310.76	0.00
241	Other Insurance	4,203.51	4,387.75	4,358.61	0.00	4,534.86	0.00	4,534.86	4,534.86	0.00
243	VEBA CONTRIBUTION	26,375.11	13,868.16	13,876.29	0.00	45,877.20	0.00	45,877.20	45,877.20	0.00
311	Instruction Services	199.00	0.00	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00
312	Instructional Programs Improvement Services	3,225.00	0.00	8,138.00	0.00	8,138.00	0.00	8,138.00	8,138.00	0.00
319	Other Instructional Prof. Tech. Services	62,926.92	63,760.30	56,358.00	0.00	56,358.00	0.00	56,358.00	56,358.00	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
374	Other Tuition	395.00	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	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	7,979.28	7,750.41	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00

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		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund	100	General								
Function	1131	High School Programs								
	420	Textbooks	481.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	460	Non-Consumable Items	8.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	470	Computer Software	718.00	0.00	250.00	0.00	250.00	0.00	250.00	0.00
	480	Computer Hardware	11,291.00	7,966.00	15,000.00	0.00	15,000.00	0.00	15,000.00	0.00
	640	Dues and Fees	1,080.70	6,732.88	1,950.00	0.00	1,950.00	0.00	1,950.00	0.00
Total Function	1131	High School Programs	1,996,248.52	2,087,384.09	2,242,333.98	13.75	2,278,561.51	13.84	2,278,561.51	13.84
Function	1132	High School Extracurricular								
	111	Licensed Salaries	65,447.40	64,246.68	69,732.36	0.62	0.00	0.00	0.00	0.00
	113	Administrators	0.00	0.00	0.00	0.00	76,376.16	0.62	76,376.16	0.62
	124	Temporary - Classified	78,063.27	109,190.73	106,275.73	0.00	139,029.41	0.00	139,029.41	0.00
	130	Additional Salary	105,546.15	89,093.16	86,012.30	0.00	84,344.72	0.00	84,344.72	0.00
	210	PERS Related Costs	47,304.77	52,032.27	64,121.59	0.00	65,300.01	0.00	65,300.01	0.00
	220	FICA - Medicare / Social Security	18,894.06	20,011.92	21,120.42	0.00	22,673.17	0.00	22,673.17	0.00
	231	Workers Compensation - SAIF	690.60	962.40	1,000.72	0.00	760.94	0.00	760.94	0.00
	232	WBF - Hourly Assessment	2,528.35	2,675.88	2,821.44	0.00	3,019.97	0.00	3,019.97	0.00
	237	Paid Family Medical Leave	987.83	1,046.47	1,104.57	0.00	1,185.84	0.00	1,185.84	0.00
	240	Insurance	17,856.09	12,371.26	13,569.42	0.00	18,981.60	0.00	18,981.60	0.00
	241	Other Insurance	239.72	202.70	255.63	0.00	287.10	0.00	287.10	0.00
	243	VEBA CONTRIBUTION	379.98	384.24	376.11	0.00	922.80	0.00	922.80	0.00
	322	Repairs & Maintenance	70.23	0.00	1,500.00	0.00	1,500.00	0.00	1,500.00	0.00
	324	Rentals	3,308.00	5,594.00	6,500.00	0.00	6,500.00	0.00	6,500.00	0.00
	340	Travel	7,069.63	23,605.67	3,711.75	0.00	3,711.75	0.00	3,711.75	0.00
	353	Postage	43.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	389	Other Non-Instr / Prof Technical Services	25,034.44	25,214.67	25,000.00	0.00	25,000.00	0.00	25,000.00	0.00
	410	Consumable Supplies & Materials	21,146.62	16,038.66	12,000.00	0.00	12,000.00	0.00	12,000.00	0.00
	470	Computer Software	0.00	0.00	650.00	0.00	650.00	0.00	650.00	0.00
	480	Computer Hardware	0.00	0.00	100.00	0.00	100.00	0.00	100.00	0.00
	640	Dues and Fees	20,080.44	14,417.75	12,385.00	0.00	12,385.00	0.00	12,385.00	0.00
Total Function	1132	High School Extracurricular	414,691.01	437,088.46	428,237.04	0.62	474,728.47	0.62	474,728.47	0.62
Function	1210	Gifted and Talented Programs								
	111	Licensed Salaries	14,386.44	15,615.44	16,032.72	0.20	17,737.80	0.20	17,737.80	0.20
	130	Additional Salary	6,131.87	4,858.32	4,858.32	0.00	5,738.56	0.00	5,738.56	0.00

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		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 100 General										
Function 1210	Gifted and Talented Programs									
210	PERS Related Costs	5,055.59	5,232.00	6,275.76	0.00	7,056.86	0.00	7,056.86	7,056.86	0.00
220	FICA - Medicare / Social Security	1,565.85	1,556.89	1,594.08	0.00	1,783.44	0.00	1,783.44	1,783.44	0.00
231	Workers Compensation - SAIF	42.00	53.64	54.96	0.00	59.54	0.00	59.54	59.54	0.00
232	WBF - Hourly Assessment	209.29	207.41	213.45	0.00	237.99	0.00	237.99	237.99	0.00
237	Paid Family Medical Leave	81.96	81.48	83.40	0.00	93.24	0.00	93.24	93.24	0.00
240	Insurance	4,519.20	4,502.04	4,132.56	0.00	4,371.60	0.00	4,371.60	4,371.60	0.00
241	Other Insurance	50.63	56.50	56.64	0.00	60.24	0.00	60.24	60.24	0.00
Total Function 1210	Gifted and Talented Programs	32,042.83	32,163.72	33,301.89	0.20	37,139.27	0.20	37,139.27	37,139.27	0.20
Function 1250	Less Restrictive - Students with Disabilities									
111	Licensed Salaries	180,459.18	231,258.10	159,160.23	1.62	166,301.05	1.52	166,301.05	166,301.05	1.52
112	Classified Salaries	91,208.96	93,867.52	202,310.93	3.74	155,982.24	4.67	155,982.24	155,982.24	4.67
130	Additional Salary	19,480.01	19,857.74	13,375.77	0.00	11,850.76	0.00	11,850.76	11,850.76	0.00
210	PERS Related Costs	71,864.82	92,578.70	94,098.90	0.00	105,813.58	0.00	105,813.58	105,813.58	0.00
220	FICA - Medicare / Social Security	21,713.75	26,350.08	22,620.20	0.00	25,543.39	0.00	25,543.39	25,543.39	0.00
231	Workers Compensation - SAIF	595.69	920.81	778.46	0.00	848.44	0.00	848.44	848.44	0.00
232	WBF - Hourly Assessment	2,921.25	3,532.68	3,061.58	0.00	3,444.70	0.00	3,444.70	3,444.70	0.00
237	Paid Family Medical Leave	1,135.49	1,377.83	1,182.80	0.00	1,335.56	0.00	1,335.56	1,335.56	0.00
240	Insurance	59,796.34	69,990.76	45,696.84	0.00	88,300.44	0.00	88,300.44	88,300.44	0.00
241	Other Insurance	986.13	1,270.69	1,101.00	0.00	1,168.84	0.00	1,168.84	1,168.84	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
319	Other Instructional Prof. Tech. Services	66,548.86	43,657.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
374	Other Tuition	0.00	0.00	65,000.00	0.00	65,000.00	0.00	65,000.00	65,000.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	1,878.86	75,000.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	697.63	813.85	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
420	Textbooks	50.00	0.00	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	429.23	411.86	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
Total Function 1250	Less Restrictive - Students with Disabilities	517,887.34	587,767.17	688,686.71	5.36	630,889.00	6.20	630,889.00	630,889.00	6.20
Function 1289	Other Alternative Programs									
374	Other Tuition	0.00	733.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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			Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund	100	General									
Total Function	1289	Other Alternative Programs	0.00	733.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	1291	English Second Language Program									
	319	Other Instructional Prof. Tech. Services	7,430.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1291	English Second Language Program	7,430.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2122	Counseling Services									
	111	Licensed Salaries	95,075.10	104,232.21	122,894.83	1.46	125,113.42	1.44	125,113.42	125,113.42	1.44
	112	Classified Salaries	49,198.08	50,872.64	75,494.40	1.00	78,689.28	1.00	78,689.28	78,689.28	1.00
	130	Additional Salary	3,937.50	6,254.70	3,600.00	0.00	3,600.00	0.00	3,600.00	3,600.00	0.00
	210	PERS Related Costs	36,390.61	41,464.01	57,871.94	0.00	62,345.36	0.00	62,345.36	62,345.36	0.00
	220	FICA - Medicare / Social Security	11,308.18	12,369.18	14,719.56	0.00	15,804.65	0.00	15,804.65	15,804.65	0.00
	231	Workers Compensation - SAIF	302.85	426.08	507.02	0.00	526.32	0.00	526.32	526.32	0.00
	232	WBF - Hourly Assessment	1,516.04	1,654.00	1,973.80	0.00	2,110.28	0.00	2,110.28	2,110.28	0.00
	237	Paid Family Medical Leave	591.28	646.81	769.58	0.00	826.44	0.00	826.44	826.44	0.00
	240	Insurance	30,204.76	31,008.37	30,126.96	0.00	31,565.16	0.00	31,565.16	31,565.16	0.00
	241	Other Insurance	514.81	566.50	586.20	0.00	703.44	0.00	703.44	703.44	0.00
	470	Computer Software	2,973.60	3,211.96	3,000.00	0.00	9,000.00	0.00	9,000.00	9,000.00	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	330.00	330.00	350.00	0.00	350.00	0.00	350.00	350.00	0.00
Total Function	2122	Counseling Services	232,342.81	253,036.46	312,194.29	2.46	330,934.35	2.44	330,934.35	330,934.35	2.44
Function	2222	Library/Media Center									
	111	Licensed Salaries	179,246.04	133,642.84	138,692.70	1.50	146,076.44	1.50	146,076.44	146,076.44	1.50
	121	Substitutes - Licensed	360.00	40.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	130	Additional Salary	5,241.11	5,112.24	4,372.49	0.00	4,695.18	0.00	4,695.18	4,695.18	0.00
	210	PERS Related Costs	48,071.83	35,523.92	41,814.06	0.00	45,321.92	0.00	45,321.92	45,321.92	0.00
	220	FICA - Medicare / Social Security	14,247.23	10,077.53	10,107.12	0.00	11,533.91	0.00	11,533.91	11,533.91	0.00
	231	Workers Compensation - SAIF	378.13	365.36	366.36	0.00	382.56	0.00	382.56	382.56	0.00
	232	WBF - Hourly Assessment	1,878.79	1,338.91	1,350.80	0.00	1,534.37	0.00	1,534.37	1,534.37	0.00
	237	Paid Family Medical Leave	739.38	527.00	528.48	0.00	603.00	0.00	603.00	603.00	0.00
	240	Insurance	43,323.48	28,137.93	30,994.80	0.00	32,787.00	0.00	32,787.00	32,787.00	0.00
	241	Other Insurance	617.70	397.65	471.12	0.00	517.44	0.00	517.44	517.44	0.00
	319	Other Instructional Prof. Tech. Services	31,543.77	8,760.39	10,100.00	0.00	10,100.00	0.00	10,100.00	10,100.00	0.00
	410	Consumable Supplies & Materials	1,192.75	0.00	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00

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			Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund	100	General									
Function	2222	Library/Media Center									
420	Textbooks		0.00	51.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	Library Books		147.86	897.76	600.00	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
470	Computer Software		4,756.48	5,016.62	5,200.00	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	161.00	100.00	0.00	100.00	0.00	100.00	100.00	0.00
Total Function	2222	Library/Media Center	331,744.55	230,051.05	246,997.93	1.50	261,751.82	1.50	261,751.82	261,751.82	1.50
Function	2230	Assessment and Testing									
410	Consumable Supplies & Materials		0.00	27.50	200.00	0.00	200.00	0.00	200.00	200.00	0.00
460	Non-Consumable Items		168.45	170.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software		15,910.25	5,885.99	27,500.00	0.00	19,500.00	0.00	19,500.00	19,500.00	0.00
Total Function	2230	Assessment and Testing	16,078.70	6,083.80	27,700.00	0.00	19,700.00	0.00	19,700.00	19,700.00	0.00
Function	2240	Instructional Staff Development									
130	Additional Salary		773.88	332.10	1,160.82	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs		212.66	94.59	385.63	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		57.98	24.87	87.99	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		1.59	0.87	3.05	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		7.71	3.29	11.74	0.00	0.00	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave		3.04	1.30	4.60	0.00	0.00	0.00	0.00	0.00	0.00
242	Tuition Reimbursement		23,500.00	23,500.00	23,500.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
312	Instructional Programs Improvement Services		6,818.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
318	Professional/Imprvement Non Instruc Staff		0.00	304.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel		2,161.11	648.80	1,515.00	0.00	1,515.00	0.00	1,515.00	1,515.00	0.00
354	Advertising		0.00	45.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		105.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks		52.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees		0.00	640.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2240	Instructional Staff Development	33,695.16	25,594.82	26,668.83	0.00	26,515.00	0.00	26,515.00	26,515.00	0.00
Function	2310	Board of Education Services									
340	Travel		4,210.13	2,380.08	1,515.00	0.00	1,515.00	0.00	1,515.00	1,515.00	0.00
354	Advertising		0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 100 General											
Function	2310	Board of Education Services									
381	Audit Services		30,200.00	33,000.00	33,990.00	0.00	35,000.00	0.00	35,000.00	35,000.00	0.00
382	Legal Services		127,660.75	127,267.79	90,900.00	0.00	90,900.00	0.00	90,900.00	90,900.00	0.00
388	Election Services		0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00	0.00
389	Other Non-Instr / Prof Technical Services		13,851.20	2,218.20	10,750.00	0.00	5,750.00	0.00	5,750.00	5,750.00	0.00
410	Consumable Supplies & Materials		700.79	1,504.96	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
470	Computer Software		2,119.68	3,362.83	4,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
480	Computer Hardware		0.00	1,098.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees		430.00	530.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
Total Function	2310	Board of Education Services	179,172.55	171,462.23	143,855.00	0.00	141,865.00	0.00	141,865.00	141,865.00	0.00
Function	2321	Office of the Superintendent									
112	Classified Salaries		117,908.20	121,870.64	120,126.64	2.00	131,808.61	2.00	131,808.61	131,808.61	2.00
113	Administrators		200,850.00	206,875.50	220,432.00	1.00	243,432.98	1.00	243,432.98	243,432.98	1.00
130	Additional Salary		6,600.00	6,600.00	8,400.00	0.00	8,400.00	0.00	8,400.00	8,400.00	0.00
210	PERS Related Costs		85,940.53	91,926.19	112,624.07	0.00	123,197.42	0.00	123,197.42	123,197.42	0.00
220	FICA - Medicare / Social Security		22,681.26	23,175.32	26,670.59	0.00	29,348.64	0.00	29,348.64	29,348.64	0.00
231	Workers Compensation - SAIF		665.62	882.60	924.12	0.00	973.68	0.00	973.68	973.68	0.00
232	WBF - Hourly Assessment		3,311.10	3,389.92	3,541.56	0.00	3,885.04	0.00	3,885.04	3,885.04	0.00
237	Paid Family Medical Leave		1,084.50	1,183.26	1,394.52	0.00	1,534.44	0.00	1,534.44	1,534.44	0.00
240	Insurance		44,876.02	46,359.10	60,427.20	0.00	63,606.24	0.00	63,606.24	63,606.24	0.00
241	Other Insurance		900.98	922.24	927.48	0.00	894.48	0.00	894.48	894.48	0.00
246	Annuity Stipend		13,055.28	13,446.95	17,634.60	0.00	19,474.68	0.00	19,474.68	19,474.68	0.00
324	Rentals		2,748.68	3,928.23	4,040.00	0.00	3,040.00	0.00	3,040.00	3,040.00	0.00
340	Travel		1,391.81	2,015.79	4,052.02	0.00	4,052.02	0.00	4,052.02	4,052.02	0.00
353	Postage		683.85	412.29	275.00	0.00	275.00	0.00	275.00	275.00	0.00
355	Printing & Binding		8.56	0.00	500.00	0.00	500.00	0.00	500.00	500.00	0.00
359	Other Communication Services		19.00	28.00	100.00	0.00	100.00	0.00	100.00	100.00	0.00
389	Other Non-Instr / Prof Technical Services		2,195.80	0.00	1,895.00	0.00	1,895.00	0.00	1,895.00	1,895.00	0.00
410	Consumable Supplies & Materials		7,317.93	8,991.17	8,500.00	0.00	8,500.00	0.00	8,500.00	8,500.00	0.00
470	Computer Software		2,292.84	1,576.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees		9,455.12	11,552.97	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
651	Liability Insurance		38,471.00	40,309.00	44,339.90	0.00	48,000.00	0.00	48,000.00	48,000.00	0.00
Total Function	2321	Office of the Superintendent	562,458.08	585,445.79	646,804.70	3.00	702,918.23	3.00	702,918.23	702,918.23	3.00

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		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 100 General										
Function 2410	Office of the Principal									
111	Licensed Salaries	0.00	0.00	13,739.00	0.00	0.00	0.00	0.00	0.00	0.00
112	Classified Salaries	157,193.90	144,120.95	153,319.08	3.00	159,388.96	3.00	159,388.96	159,388.96	3.00
113	Administrators	264,885.52	230,100.33	286,555.80	2.00	295,868.20	2.00	295,868.20	295,868.20	2.00
130	Additional Salary	16,563.76	51,045.40	8,700.00	0.00	9,000.00	0.00	9,000.00	9,000.00	0.00
210	PERS Related Costs	107,983.19	103,083.74	124,005.04	0.00	139,555.91	0.00	139,555.91	139,555.91	0.00
220	FICA - Medicare / Social Security	33,428.72	32,510.58	34,275.84	0.00	35,232.06	0.00	35,232.06	35,232.06	0.00
231	Workers Compensation - SAIF	892.13	1,115.47	1,183.68	0.00	1,178.22	0.00	1,178.22	1,178.22	0.00
232	WBF - Hourly Assessment	4,471.98	4,318.42	4,573.06	0.00	4,684.71	0.00	4,684.71	4,684.71	0.00
237	Paid Family Medical Leave	1,454.01	1,694.52	1,792.30	0.00	1,842.24	0.00	1,842.24	1,842.24	0.00
240	Insurance	83,215.58	84,389.98	89,651.04	0.00	110,649.36	0.00	110,649.36	110,649.36	0.00
241	Other Insurance	1,461.72	1,408.86	1,508.04	0.00	1,577.52	0.00	1,577.52	1,577.52	0.00
319	Other Instructional Prof. Tech. Services	2,662.02	6,896.17	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
324	Rentals	24,492.13	20,785.81	28,219.40	0.00	28,219.00	0.00	28,219.00	28,219.00	0.00
340	Travel	2,518.07	0.00	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00
353	Postage	1,325.63	2,151.78	2,300.00	0.00	2,300.00	0.00	2,300.00	2,300.00	0.00
410	Consumable Supplies & Materials	26,997.66	56,116.28	22,000.00	0.00	22,000.00	0.00	22,000.00	22,000.00	0.00
440	Periodicals	0.00	288.55	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	1,560.00	112.09	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	731,106.02	740,138.93	782,902.28	5.00	822,576.18	5.00	822,576.18	822,576.18	5.00
Function 2520	Fiscal Services									
112	Classified Salaries	39,374.04	40,605.32	42,180.32	0.50	43,548.25	0.50	43,548.25	43,548.25	0.50
113	Administrators	117,996.34	119,890.48	126,398.23	1.00	130,505.60	1.00	130,505.60	130,505.60	1.00
130	Additional Salary	1,300.00	1,200.00	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
210	PERS Related Costs	40,217.52	42,607.55	50,342.28	0.00	54,066.11	0.00	54,066.11	54,066.11	0.00
220	FICA - Medicare / Social Security	12,004.62	12,046.07	12,092.40	0.00	12,967.32	0.00	12,967.32	12,967.32	0.00
231	Workers Compensation - SAIF	324.57	425.52	429.72	0.00	444.84	0.00	444.84	444.84	0.00
232	WBF - Hourly Assessment	1,600.21	1,602.76	1,609.29	0.00	1,721.51	0.00	1,721.51	1,721.51	0.00
237	Paid Family Medical Leave	523.79	629.76	632.16	0.00	678.00	0.00	678.00	678.00	0.00
240	Insurance	29,225.92	29,480.62	35,322.60	0.00	31,920.72	0.00	31,920.72	31,920.72	0.00
241	Other Insurance	457.43	998.25	556.44	0.00	589.68	0.00	589.68	589.68	0.00
318	Professional/Imprvement Non Instruc Staff	0.00	175.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	1,739.31	1,763.50	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00

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		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27	
Fund	100	General									
Function	2520	Fiscal Services									
	353	Postage	25.19	10.10	100.00	0.00	100.00	0.00	100.00	100.00	0.00
	354	Advertising	3,472.46	2,872.10	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	16,290.00	7,250.45	10,000.00	0.00	8,220.00	0.00	8,220.00	8,220.00	0.00
	410	Consumable Supplies & Materials	579.28	316.81	500.00	0.00	500.00	0.00	500.00	500.00	0.00
	470	Computer Software	28,828.64	27,630.46	22,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	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	24,540.01	21,138.67	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
	649	FEES - MISC	0.00	6,910.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2520	Fiscal Services	318,499.33	317,553.42	326,463.44	1.50	339,562.03	1.50	339,562.03	339,562.03	1.50
Function	2540	Operation & Maintenance of Plant Services									
	112	Classified Salaries	151,860.80	94,247.90	103,696.80	1.50	111,545.65	1.50	111,545.65	111,545.65	1.50
	130	Additional Salary	7,625.35	3,611.28	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
	210	PERS Related Costs	39,297.44	25,091.09	34,052.41	0.00	34,432.45	0.00	34,432.45	34,432.45	0.00
	220	FICA - Medicare / Social Security	12,200.62	7,486.28	8,671.87	0.00	8,762.76	0.00	8,762.76	8,762.76	0.00
	231	Workers Compensation - SAIF	2,540.53	2,048.70	2,376.12	0.00	2,056.56	0.00	2,056.56	2,056.56	0.00
	232	WBF - Hourly Assessment	1,651.64	1,029.20	1,166.38	0.00	1,172.96	0.00	1,172.96	1,172.96	0.00
	237	Paid Family Medical Leave	533.90	391.43	453.42	0.00	458.16	0.00	458.16	458.16	0.00
	240	Insurance	37,191.72	9,582.50	19,005.72	0.00	10,081.56	0.00	10,081.56	10,081.56	0.00
	241	Other Insurance	546.04	335.82	340.20	0.00	401.28	0.00	401.28	401.28	0.00
	318	Professional/Imprvement Non Instruc Staff	0.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	322	Repairs & Maintenance	318,217.04	467,946.01	349,900.00	0.00	313,500.00	0.00	313,500.00	313,500.00	0.00
	324	Rentals	251,637.40	256,657.72	263,319.00	0.00	271,218.00	0.00	271,218.00	271,218.00	0.00
	325	Electricity	113,405.54	124,112.27	131,850.28	0.00	136,300.00	0.00	136,300.00	136,300.00	0.00
	326	Fuel	53,626.08	56,686.12	54,700.00	0.00	54,000.00	0.00	54,000.00	54,000.00	0.00
	327	Water and Sewage	84,724.77	69,776.95	66,000.00	0.00	57,000.00	0.00	57,000.00	57,000.00	0.00
	328	Garbage	54,709.37	65,856.86	71,000.00	0.00	68,560.00	0.00	68,560.00	68,560.00	0.00
	329	Other Property Services	6,774.41	6,671.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	383	Architect / Engineer Services	33,907.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	389	Other Non-Instr / Prof Technical Services	7,052.00	1,728.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
	410	Consumable Supplies & Materials	28,402.52	30,988.44	41,410.00	0.00	25,400.00	0.00	25,400.00	25,400.00	0.00
	460	Non-Consumable Items	2,878.84	0.00	9,000.00	0.00	5,500.00	0.00	5,500.00	5,500.00	0.00
	470	Computer Software	0.00	1,824.00	2,800.00	0.00	2,800.00	0.00	2,800.00	2,800.00	0.00

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			Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund	100	General									
Function	2540	Operation & Maintenance of Plant Services									
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		18,016.00	1,336.48	1,400.00	0.00	1,400.00	0.00	1,400.00	1,400.00	0.00
653	Propery Insurance Premiums		83,238.00	88,346.00	97,180.60	0.00	110,000.00	0.00	110,000.00	110,000.00	0.00
670	Multnomah County Tax Assessment		24,444.00	25,200.00	25,452.00	0.00	25,452.00	0.00	25,452.00	25,452.00	0.00
Total Function	2540	Operation & Maintenance of Plant Services	1,334,481.51	1,341,154.55	1,288,974.80	1.50	1,245,241.38	1.50	1,245,241.38	1,245,241.38	1.50
Function	2550	Student Transportation Services									
322	Repairs & Maintenance		1,940.67	70.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
326	Fuel		73.69	86.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
331	Reimburseable Student Transportation		315,282.99	332,665.53	316,734.84	0.00	330,000.00	0.00	330,000.00	330,000.00	0.00
332	Non-Reimburseable Transportation		62,137.19	57,641.00	61,020.00	0.00	61,020.00	0.00	61,020.00	61,020.00	0.00
Total Function	2550	Student Transportation Services	379,434.54	390,462.92	377,754.84	0.00	391,020.00	0.00	391,020.00	391,020.00	0.00
Function	2633	Public Information Services									
340	Travel		0.00	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		5,491.08	6,007.53	9,966.00	0.00	9,966.00	0.00	9,966.00	9,966.00	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		26,779.57	40,260.08	36,500.00	0.00	36,500.00	0.00	36,500.00	36,500.00	0.00
410	Consumable Supplies & Materials		194.80	0.00	500.00	0.00	500.00	0.00	500.00	500.00	0.00
470	Computer Software		9,597.34	10,031.70	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
Total Function	2633	Public Information Services	42,062.79	56,299.31	59,926.00	0.00	59,926.00	0.00	59,926.00	59,926.00	0.00
Function	2640	Staff Services									
112	Classified Salaries		39,374.16	40,605.32	42,177.32	0.50	43,548.36	0.50	43,548.36	43,548.36	0.50
130	Additional Salary		62,212.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs		26,428.07	11,560.22	13,472.52	0.00	14,475.60	0.00	14,475.60	14,475.60	0.00
220	FICA - Medicare / Social Security		7,683.17	2,982.58	2,948.16	0.00	3,177.01	0.00	3,177.01	3,177.01	0.00
231	Workers Compensation - SAIF		242.61	106.93	106.80	0.00	110.52	0.00	110.52	110.52	0.00
232	WBF - Hourly Assessment		1,030.50	398.64	394.16	0.00	423.98	0.00	423.98	423.98	0.00
237	Paid Family Medical Leave		376.71	155.99	154.20	0.00	166.20	0.00	166.20	166.20	0.00
240	Insurance		5,102.04	4,910.06	9,502.92	0.00	5,040.84	0.00	5,040.84	5,040.84	0.00

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			Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 100 General											
Function 2640	Staff Services										
241	Other Insurance		130.25	133.97	134.28	0.00	152.04	0.00	152.04	152.04	0.00
389	Other Non-Instr / Prof Technical Services		100.00	0.00	150.00	0.00	150.00	0.00	150.00	150.00	0.00
410	Consumable Supplies & Materials		253.39	560.00	500.00	0.00	500.00	0.00	500.00	500.00	0.00
470	Computer Software		3,742.36	4,004.59	4,000.00	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		146,675.76	65,418.30	73,640.36	0.50	71,844.55	0.50	71,844.55	71,844.55	0.50
Function 2660	Technology Support										
112	Classified Salaries		53,810.40	49,825.88	54,348.20	1.00	57,204.00	1.00	57,204.00	57,204.00	1.00
113	Administrators		70,926.92	78,194.66	87,373.57	1.00	84,592.96	0.92	84,592.96	84,592.96	0.92
130	Additional Salary		11,477.36	9,971.07	9,858.32	0.00	14,190.36	0.00	14,190.36	14,190.36	0.00
210	PERS Related Costs		33,278.54	34,763.12	46,215.25	0.00	46,989.19	0.00	46,989.19	46,989.19	0.00
220	FICA - Medicare / Social Security		10,252.28	10,363.67	11,520.12	0.00	11,917.71	0.00	11,917.71	11,917.71	0.00
231	Workers Compensation - SAIF		278.68	363.39	404.88	0.00	395.88	0.00	395.88	395.88	0.00
232	WBF - Hourly Assessment		1,373.24	1,384.31	1,539.84	0.00	1,587.92	0.00	1,587.92	1,587.92	0.00
237	Paid Family Medical Leave		462.58	541.92	602.40	0.00	623.16	0.00	623.16	623.16	0.00
240	Insurance		31,497.28	24,420.58	19,005.72	0.00	19,352.91	0.00	19,352.91	19,352.91	0.00
241	Other Insurance		422.88	401.89	484.44	0.00	488.79	0.00	488.79	488.79	0.00
318	Professional/Imprvment Non Instruc Staff		1,100.00	1,365.00	3,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
322	Repairs & Maintenance		1,293.09	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
340	Travel		2,634.85	692.42	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
351	Telephone		13,499.81	19,421.88	20,410.00	0.00	14,880.00	0.00	14,880.00	14,880.00	0.00
353	Postage		78.04	0.00	100.00	0.00	100.00	0.00	100.00	100.00	0.00
410	Consumable Supplies & Materials		1,211.81	3,157.35	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00
460	Non-Consumable Items		703.44	124.75	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
470	Computer Software		15,132.44	15,635.82	25,390.00	0.00	25,390.00	0.00	25,390.00	25,390.00	0.00
480	Computer Hardware		2,708.00	148.99	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
640	Dues and Fees		290.00	610.00	600.00	0.00	600.00	0.00	600.00	600.00	0.00
Total Function 2660	Technology Support		252,431.64	251,386.70	290,352.74	2.00	290,812.88	1.92	290,812.88	290,812.88	1.92
Function 2680	Interpretation and Translation Services										
319	Other Instructional Prof. Tech. Services		480.00	671.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2680	Interpretation and Translation Services		480.00	671.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 100 General											
Function	5200	Transfers of Funds									
	710	Interfund Transfer	0.00	0.00	198,000.00	0.00	320,000.00	0.00	320,000.00	320,000.00	0.00
	712	TRANSFER - TEXTBOOK ADOPTION	8,456.76	50,000.00	50,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
Total Function	5200	Transfers of Funds	8,456.76	50,000.00	248,000.00	0.00	370,000.00	0.00	370,000.00	370,000.00	0.00
Function	6110	Operating Contingency									
	810	Contingency (only with 6110 function)	0.00	0.00	557,237.00	0.00	876,641.38	0.00	876,641.38	876,641.38	0.00
Total Function	6110	Operating Contingency	0.00	0.00	557,237.00	0.00	876,641.38	0.00	876,641.38	876,641.38	0.00
Function	7000	Unappropriated Ending Fund Balance									
	820	Reserve for Next Year (unappropriated only w/7000)	0.00	0.00	44,909.64	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	7000	Unappropriated Ending Fund Balance	0.00	0.00	44,909.64	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	100	General	11,008,707.45	11,244,960.33	12,716,251.00	60.83	13,384,567.00	61.43	13,384,567.00	13,384,567.00	61.43

Special Revenue Funds (200)

SPECIAL REVENUE FUNDS

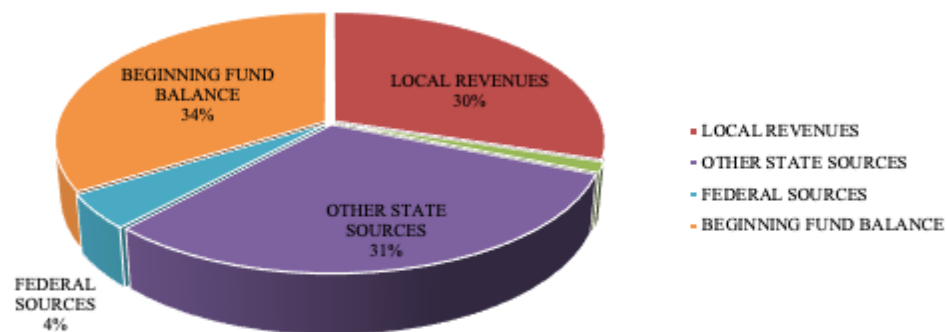
Special Revenue Funds are established to account for the proceeds of specific revenue sources or to finance specific activities as required by law or administrative regulations. The revenues are segregated into individual funds to ensure that expenditures are made exclusively for qualified purposes. 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 2026-27

Fund	Description	Budgeted Revenue	Budgeted Expenditure
201	Facilities Grant	\$ -	\$ -
202	CTE - Career Technical Education	122,200	122,200
203	Title Funds	15,168	15,168
204	IDEA	85,840	85,840
210	PTC - Grants Paddle Raise Funds	57,539	57,539
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	112,950	112,950
250	Food Service	552,077	552,077
251	Student Success Act Fund	522,120	522,120
259	Grant Reserve Fund	175,693	175,693
261	Textbook Adoption	50,000	50,000
271	Grade School Activities	100,000	100,000
272	High School Activities	332,000	332,000
	Total Special Revenue Funds	<u>\$ 2,300,587</u>	<u>\$ 2,300,587</u>

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

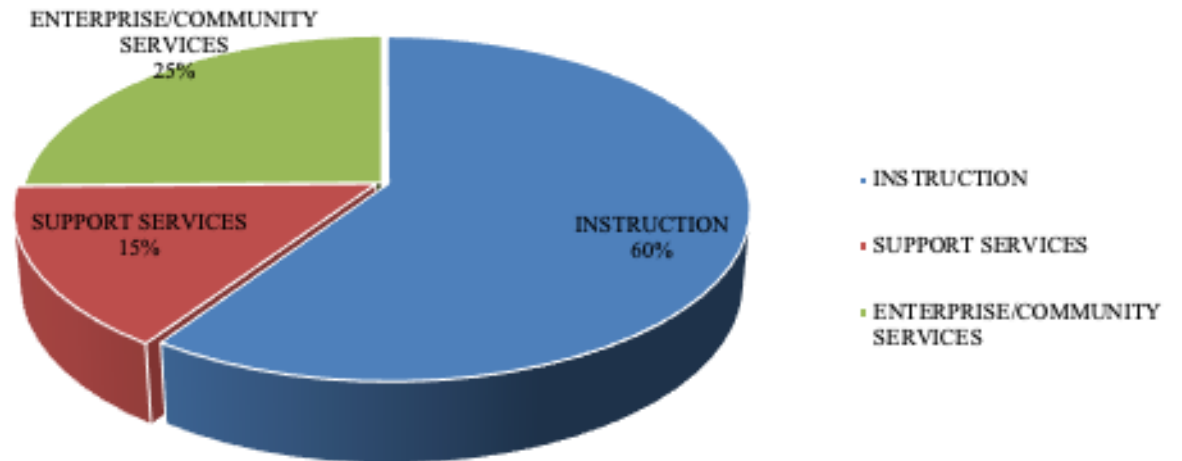
Major Source	ACTUALS 2023-24	ACTUALS 2024-25	BUDGET 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
STATE SCHOOL FUND*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER LOCAL SOURCES	267,723	394,668	801,600	685,000	685,000	685,000
INTERMEDIATE SOURCES	-	36,000	-	30,000	30,000	30,000
OTHER STATE SOURCES	750,343	725,625	778,117	709,750	709,750	709,750
FEDERAL SOURCES OTHER SOURCES/ BEGINNING FUND	141,347	140,008	134,581	101,008	101,008	101,008
	765,064	662,409	844,255	774,829	774,829	774,829
Special Revenue Fund Total	\$ 1,924,477	\$ 1,958,710	\$ 2,558,553	\$ 2,300,587	\$ 2,300,587	\$ 2,300,587



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

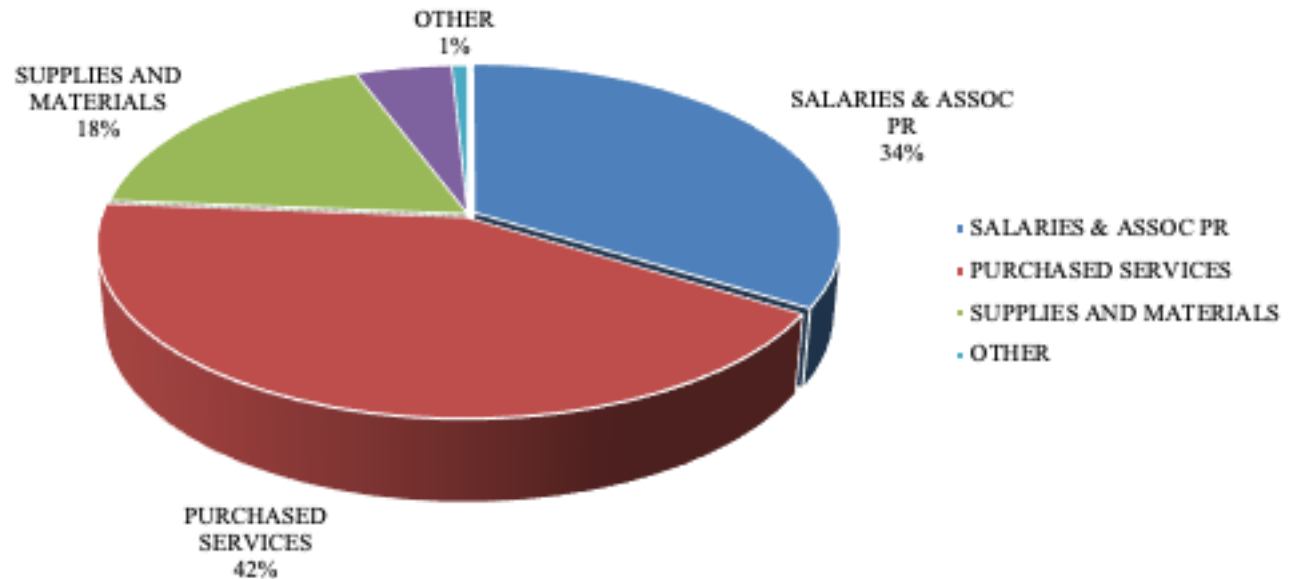
**Riverdale School District
Special Revenue Funds
Expenditure Summary by Major Function**

<u>Major Source</u>	<u>Description</u>	<u>ACTUALS 2023-24</u>	<u>ACTUALS 2024-25</u>	<u>BUDGET 2025-26</u>	<u>FTE</u>	<u>PROPOSED 2026-27</u>	<u>PROPOSED FTE</u>	<u>APPROVED 2026-27</u>	<u>ADOPTED 2026-27</u>	<u>ADOPTED FTE</u>
1000	INSTRUCTION	\$ 856,036	\$ 0	\$ 1,347,988	4.71	\$ 1,301,018	4.05	\$ 1,301,018	\$ 1,301,018	4.05
2000	SUPPORT SERVICES	456,032	0	606,488	1.51	334,542	1.57	334,542	334,542	1.57
3000	COMMUNITY SERVICES	-	-	567,077	-	552,077	-	552,077	552,077	-
4000	FACILITIES	-	-	-	-	112,950	-	112,950	112,950	-
5000	OTHER USES	-	-	37,000	-	-	-	-	-	-
6000	CONTINGENCIES	-	-	-	-	-	-	-	-	-
7000	UNAPPROPRIATED ENDING FUND BAL.	612,409	-	-	-	-	-	-	-	-
Special Revenue Fund Total		<u><u>\$ 1,924,477</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 2,558,553</u></u>	<u><u>6.22</u></u>	<u><u>\$ 2,300,587</u></u>	<u><u>5.62</u></u>	<u><u>\$ 2,300,587</u></u>	<u><u>\$ 2,300,587</u></u>	<u><u>5.62</u></u>



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

Major Object	Description	ACTUALS 2023-24	ACTUALS 2024-25	BUDGET 2025-26	FTE	PROPOSED 2026-27	PROPOSED FTE	APPROVED 2026-27	ADOPTED 2026-27	ADOPTED FTE
100	SALARIES	\$ 402,538	\$ 494,518	\$ 425,338	6.22	\$ 464,812	5.62	\$ 464,812	\$ 464,812	5.62
200	ASSOCIATED PAYROLL COST	225,969	290,647	272,420	-	311,048	-	311,048	311,048	-
300	PURCHASED SERVICES	423,512	219,575	1,284,517	-	978,780	-	978,780	978,780	-
400	SUPPLIES AND MATERIALS	232,771	210,581	516,278	-	414,498	-	414,498	414,498	-
500	CAPITAL OUTLAY	-	24,691	-	-	112,950	-	112,950	112,950	-
600	OTHER OBJECTS	27,278	29,609	23,000	-	18,500	-	18,500	18,500	-
700	TRANSFERS	-	35,669	37,000	-	-	-	-	-	-
800	CONTINGENCY/PLANNED RESEI	612,409	653,420	-	-	-	-	-	-	-
Special Revenue Fund Total		\$ 1,924,477	\$ 1,958,710	\$ 2,558,553	6.22	\$ 2,300,588	5.62	\$ 2,300,588	\$ 2,300,588	5.62



Resources Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 201	Facilities Grant									
	5400 Fund Balance	20,653.55	7,981.24	7,795.00	0.00	0.00	0.00	0.00	0.00	0.00
	5000 Other Sources	20,653.55	7,981.24	7,795.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 201	Facilities Grant	20,653.55	7,981.24	7,795.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund	201	Facilities Grant									
Function	1111	Elementary Programs									
	410	Consumable Supplies & Materials	6,281.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	420	Textbooks	5,060.41	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1111	Elementary Programs	11,342.31	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	1121	Middle School Programs									
	420	Textbooks	1,330.00	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1121	Middle School Programs	1,330.00	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	1131	High School Programs									
	420	Textbooks	0.00	186.99	2,795.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1131	High School Programs	0.00	186.99	2,795.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	201	Facilities Grant	12,672.31	186.99	7,795.00	0.00	0.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund	202 CTE - Career Technical Education									
	3299 Other Restricted Grants-in-aid	144,476.45	125,556.33	117,407.56	0.00	122,199.70	0.00	122,199.70	122,199.70	0.00
	3000 State Sources	144,476.45	125,556.33	117,407.56	0.00	122,199.70	0.00	122,199.70	122,199.70	0.00
Total Fund	202 CTE - Career Technical Education	144,476.45	125,556.33	117,407.56	0.00	122,199.70	0.00	122,199.70	122,199.70	0.00

Requirements Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 202	CTE - Career Technical Education									
Function 1131	High School Programs									
111	Licensed Salaries	58,289.41	45,033.23	42,442.60	0.51	44,590.02	0.40	44,590.02	44,590.02	0.40
130	Additional Salary	0.00	2,429.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	17,072.53	13,533.21	12,834.56	0.00	14,694.00	0.00	14,694.00	14,694.00	0.00
220	FICA - Medicare / Social Security	4,752.73	3,635.62	3,621.00	0.00	3,381.71	0.00	3,381.71	3,381.71	0.00
231	Workers Compensation - SAIF	127.08	186.42	136.08	0.00	112.20	0.00	112.20	112.20	0.00
232	WBF - Hourly Assessment	631.02	482.12	526.69	0.00	449.03	0.00	449.03	449.03	0.00
237	Paid Family Medical Leave	248.52	190.09	206.76	0.00	176.88	0.00	176.88	176.88	0.00
240	Insurance	13,149.97	9,912.99	7,463.71	0.00	8,819.76	0.00	8,819.76	8,819.76	0.00
241	Other Insurance	205.19	153.49	176.16	0.00	150.72	0.00	150.72	150.72	0.00
Total Function 1131	High School Programs	94,476.45	75,556.33	67,407.56	0.51	72,374.32	0.40	72,374.32	72,374.32	0.40
Function 2122	Counseling Services									
111	Licensed Salaries	29,965.79	30,572.73	30,847.18	0.34	30,817.33	0.31	30,817.33	30,817.33	0.31
210	PERS Related Costs	7,693.80	8,065.20	9,234.00	0.00	9,263.65	0.00	9,263.65	9,263.65	0.00
220	FICA - Medicare / Social Security	2,376.68	2,394.71	2,340.48	0.00	2,334.36	0.00	2,334.36	2,334.36	0.00
231	Workers Compensation - SAIF	63.84	82.80	81.00	0.00	78.24	0.00	78.24	78.24	0.00
232	WBF - Hourly Assessment	316.84	318.44	312.76	0.00	310.72	0.00	310.72	310.72	0.00
237	Paid Family Medical Leave	124.21	125.16	122.40	0.00	122.04	0.00	122.04	122.04	0.00
240	Insurance	9,350.00	8,328.23	6,954.90	0.00	6,795.60	0.00	6,795.60	6,795.60	0.00
241	Other Insurance	108.84	112.73	107.28	0.00	103.44	0.00	103.44	103.44	0.00
Total Function 2122	Counseling Services	50,000.00	50,000.00	50,000.00	0.34	49,825.38	0.31	49,825.38	49,825.38	0.31
Total Fund 202	CTE - Career Technical Education	144,476.45	125,556.33	117,407.56	0.85	122,199.70	0.71	122,199.70	122,199.70	0.71

Resources Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund	203 Title I									
	4500 Federal Revenue	26,668.00	28,254.00	17,000.00	0.00	15,168.00	0.00	15,168.00	15,168.00	0.00
	4000 Federal Sources	26,668.00	28,254.00	17,000.00	0.00	15,168.00	0.00	15,168.00	15,168.00	0.00
Total Fund	203 Title I	26,668.00	28,254.00	17,000.00	0.00	15,168.00	0.00	15,168.00	15,168.00	0.00

Requirements Report

			Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 203	Title I										
Function 1111	Elementary Programs										
111	Licensed Salaries		10,072.63	10,117.62	4,000.00	0.00	2,901.70	0.04	2,901.70	2,901.70	0.04
210	PERS Related Costs		2,815.44	3,047.31	1,200.00	0.00	846.86	0.00	846.86	846.86	0.00
220	FICA - Medicare / Social Security		805.08	846.51	300.00	0.00	214.81	0.00	214.81	214.81	0.00
231	Workers Compensation - SAIF		21.60	29.19	100.00	0.00	7.18	0.00	7.18	7.18	0.00
232	WBF - Hourly Assessment		107.09	112.75	100.00	0.00	28.65	0.00	28.65	28.65	0.00
237	Paid Family Medical Leave		42.12	44.23	100.00	0.00	11.19	0.00	11.19	11.19	0.00
240	Insurance		2,767.44	3,036.12	1,020.00	0.00	786.84	0.00	786.84	786.84	0.00
241	Other Insurance		36.60	39.27	100.00	0.00	9.72	0.00	9.72	9.72	0.00
Total Function 1111	Elementary Programs		16,668.00	17,273.00	6,920.00	0.00	4,806.95	0.04	4,806.95	4,806.95	0.04
Function 2660	Technology Support										
113	Administrators		7,464.48	8,138.23	7,460.00	0.00	7,415.89	0.08	7,415.89	7,415.89	0.08
210	PERS Related Costs		1,832.17	2,065.00	1,913.00	0.00	2,229.12	0.00	2,229.12	2,229.12	0.00
220	FICA - Medicare / Social Security		564.86	616.07	567.00	0.00	567.36	0.00	567.36	567.36	0.00
231	Workers Compensation - SAIF		15.21	21.21	16.00	0.00	18.84	0.00	18.84	18.84	0.00
232	WBF - Hourly Assessment		75.30	82.10	76.00	0.00	75.24	0.00	75.24	75.24	0.00
237	Paid Family Medical Leave		24.60	32.17	25.00	0.00	29.64	0.00	29.64	29.64	0.00
241	Other Insurance		23.38	26.22	23.00	0.00	24.96	0.00	24.96	24.96	0.00
Total Function 2660	Technology Support		10,000.00	10,981.00	10,080.00	0.00	10,361.05	0.08	10,361.05	10,361.05	0.08
Total Fund 203	Title I		26,668.00	28,254.00	17,000.00	0.00	15,168.00	0.12	15,168.00	15,168.00	0.12

Resources Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 204	IDEA									
	1960 Recovery of Prior Year Expenditure	(10.88)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000 Local Sources	(10.88)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	4500 Federal Revenue	114,678.83	105,234.09	87,581.20	0.00	85,840.00	0.00	85,840.00	85,840.00	0.00
	4000 Federal Sources	114,678.83	105,234.09	87,581.20	0.00	85,840.00	0.00	85,840.00	85,840.00	0.00
Total Fund 204	IDEA	114,667.95	105,234.09	87,581.20	0.00	85,840.00	0.00	85,840.00	85,840.00	0.00

Requirements Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 204 IDEA										
Function 1250	Less Restrictive - Students with Disabilities									
111	Licensed Salaries	43,519.88	40,810.21	30,547.43	0.38	52,808.87	0.48	52,808.87	52,808.87	0.48
112	Classified Salaries	31,388.89	22,775.55	22,505.82	0.71	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	166.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	16,612.00	17,462.43	13,640.03	0.00	17,468.76	0.00	17,468.76	17,468.76	0.00
220	FICA - Medicare / Social Security	5,742.56	4,864.27	4,687.68	0.00	4,020.24	0.00	4,020.24	4,020.24	0.00
231	Workers Compensation - SAIF	153.58	167.37	161.16	0.00	133.32	0.00	133.32	133.32	0.00
232	WBF - Hourly Assessment	770.77	652.05	634.24	0.00	534.29	0.00	534.29	534.29	0.00
237	Paid Family Medical Leave	286.68	254.36	245.04	0.00	210.24	0.00	210.24	210.24	0.00
240	Insurance	8,940.36	18,003.83	13,185.18	0.00	10,485.24	0.00	10,485.24	10,485.24	0.00
241	Other Insurance	242.42	244.02	233.52	0.00	179.04	0.00	179.04	179.04	0.00
340	Travel	(29.05)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	0.00	0.00	1,741.10	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks	305.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1250	Less Restrictive - Students with Disabilities	108,099.59	105,234.09	87,581.20	1.09	85,840.00	0.48	85,840.00	85,840.00	0.48
Function 2240	Instructional Staff Development									
242	Tuition Reimbursement	6,579.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2240	Instructional Staff Development	6,579.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 204	IDEA	114,678.83	105,234.09	87,581.20	1.09	85,840.00	0.48	85,840.00	85,840.00	0.48

Resources Report

			Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund	210	PTC - Grants Paddle Raise Funds									
	1920	Contributions & Donations - Private Sou	84,218.89	184,565.49	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000	Local Sources	84,218.89	184,565.49	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400	Fund Balance	2,071.88	9,730.88	48,316.06	0.00	57,538.77	0.00	57,538.77	57,538.77	0.00
	5000	Other Sources	2,071.88	9,730.88	48,316.06	0.00	57,538.77	0.00	57,538.77	57,538.77	0.00
Total Fund	210	PTC - Grants Paddle Raise Funds	86,290.77	194,296.37	98,316.06	0.00	57,538.77	0.00	57,538.77	57,538.77	0.00

Requirements Report

			Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund	210	PTC - Grants Paddle Raise Funds									
Function	1111	Elementary Programs									
	410	Consumable Supplies & Materials	0.00	0.00	0.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
	460	Non-Consumable Items	560.95	0.00	0.00	0.00	3,709.85	0.00	3,709.85	3,709.85	0.00
	470	Computer Software	920.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1111	Elementary Programs	1,480.95	0.00	0.00	0.00	7,709.85	0.00	7,709.85	7,709.85	0.00
Function	1121	Middle School Programs									
	410	Consumable Supplies & Materials	29.94	0.00	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	460	Non-Consumable Items	0.00	0.00	3,709.85	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1121	Middle School Programs	29.94	0.00	7,709.85	0.00	0.00	0.00	0.00	0.00	0.00
Function	1131	High School Programs									
	322	Repairs & Maintenance	0.00	992.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	0.00	0.00	7,000.00	0.00	22,211.31	0.00	22,211.31	22,211.31	0.00
	420	Textbooks	0.00	0.00	7,804.74	0.00	7,804.74	0.00	7,804.74	7,804.74	0.00
	480	Computer Hardware	0.00	47,586.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1131	High School Programs	0.00	48,579.38	14,804.74	0.00	30,016.05	0.00	30,016.05	30,016.05	0.00
Function	2222	Library/Media Center									
	430	Library Books	400.00	794.16	12,494.45	0.00	12,265.85	0.00	12,265.85	12,265.85	0.00
Total Function	2222	Library/Media Center	400.00	794.16	12,494.45	0.00	12,265.85	0.00	12,265.85	12,265.85	0.00
Function	2540	Operation & Maintenance of Plant Services									
	322	Repairs & Maintenance	0.00	0.00	9,378.10	0.00	3,618.10	0.00	3,618.10	3,618.10	0.00
	460	Non-Consumable Items	0.00	29,346.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	540	Depreciable Equipment	0.00	18,013.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2540	Operation & Maintenance of Plant Services	0.00	47,360.00	9,378.10	0.00	3,618.10	0.00	3,618.10	3,618.10	0.00
Function	2660	Technology Support									
	389	Other Non-Instr / Prof Technical Services	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	0.00	0.00	3,928.92	0.00	3,928.92	0.00	3,928.92	3,928.92	0.00
	460	Non-Consumable Items	27,132.00	1,550.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	470	Computer Software	8,322.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	480	Computer Hardware	34,195.00	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund	210	PTC - Grants Paddle Raise Funds									
Total Function	2660	Technology Support	74,649.00	1,550.00	53,928.92	0.00	3,928.92	0.00	3,928.92	3,928.92	0.00
Total Fund	210	PTC - Grants Paddle Raise Funds	76,559.89	98,283.54	98,316.06	0.00	57,538.77	0.00	57,538.77	57,538.77	0.00

Resources Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 213	PTC Grade School Grant Fund									
	1920 Contributions & Donations - Private Sou	21,866.68	25,848.67	100,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00
	1960 Recovery of Prior Year Expenditure	(0.30)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000 Local Sources	21,866.38	25,848.67	100,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00
	5400 Fund Balance	50,728.73	(3,004.91)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5000 Other Sources	50,728.73	(3,004.91)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 213	PTC Grade School Grant Fund	72,595.11	22,843.76	100,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00

Requirements Report

			Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund	213	PTC Grade School Grant Fund									
Function	1111	Elementary Programs									
	130	Additional Salary	22,177.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	210	PERS Related Costs	9,024.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	2,839.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	231	Workers Compensation - SAIF	75.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	232	WBF - Hourly Assessment	377.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	237	Paid Family Medical Leave	147.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	311	Instruction Services	0.00	500.00	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	2,349.32	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
	410	Consumable Supplies & Materials	13,870.55	6,571.80	38,000.00	0.00	38,000.00	0.00	38,000.00	38,000.00	0.00
	420	Textbooks	10,789.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	460	Non-Consumable Items	0.00	5,898.30	25,000.00	0.00	17,500.00	0.00	17,500.00	17,500.00	0.00
Total Function	1111	Elementary Programs	61,652.20	12,970.10	98,000.00	0.00	90,500.00	0.00	90,500.00	90,500.00	0.00
Function	1121	Middle School Programs									
	311	Instruction Services	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	2,427.92	2,158.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	420	Textbooks	240.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	480	Computer Hardware	807.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1121	Middle School Programs	4,675.04	2,158.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	1250	Less Restrictive - Students with Disabilities									
	389	Other Non-Instr / Prof Technical Services	0.00	950.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	744.45	755.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	470	Computer Software	1,164.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1250	Less Restrictive - Students with Disabilities	1,908.95	1,705.13	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	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
Total Function	2210	Curriculum Development	0.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
Function	2222	Library/Media Center									
	410	Consumable Supplies & Materials	339.44	381.39	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00

Requirements Report

			Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 213	PTC Grade School Grant Fund										
Total Function	2222	Library/Media Center	339.44	381.39	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
Function	2321	Office of the Superintendent									
	410	Consumable Supplies & Materials	0.00	1,579.78	0.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00
Total Function	2321	Office of the Superintendent	0.00	1,579.78	0.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00
Function	2410	Office of the Principal									
	340	Travel	627.34	425.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	120.40	194.23	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
Total Function	2410	Office of the Principal	747.74	619.23	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
Function	2540	Operation & Maintenance of Plant Services									
	460	Non-Consumable Items	6,276.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2540	Operation & Maintenance of Plant Services	6,276.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2660	Technology Support									
	460	Non-Consumable Items	0.00	545.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2660	Technology Support	0.00	545.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 213	PTC Grade School Grant Fund		75,600.02	19,958.82	100,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00

Resources Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 214	PTC HS Grants									
	1920 Contributions & Donations - Private Sou	30,011.33	55,398.83	75,000.00	0.00	75,000.00	0.00	75,000.00	75,000.00	0.00
	1000 Local Sources	30,011.33	55,398.83	75,000.00	0.00	75,000.00	0.00	75,000.00	75,000.00	0.00
	5400 Fund Balance	26,909.71	6,742.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5000 Other Sources	26,909.71	6,742.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 214	PTC HS Grants	56,921.04	62,141.55	75,000.00	0.00	75,000.00	0.00	75,000.00	75,000.00	0.00

Requirements Report

			Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund	214	PTC HS Grants									
Function	1122	Middle School Extracurricular									
	410	Consumable Supplies & Materials	0.00	3,590.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1122	Middle School Extracurricular	0.00	3,590.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	1131	High School Programs									
	312	Instructional Programs Improvement Services	395.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	319	Other Instructional Prof. Tech. Services	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	340	Travel	0.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
	410	Consumable Supplies & Materials	6,888.75	7,854.84	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
	420	Textbooks	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	460	Non-Consumable Items	0.00	795.54	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
	480	Computer Hardware	0.00	294.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1131	High School Programs	27,283.75	9,944.38	30,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
Function	1132	High School Extracurricular									
	124	Temporary - Classified	0.00	4,219.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	210	PERS Related Costs	0.00	371.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	0.00	334.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	231	Workers Compensation - SAIF	0.00	11.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	232	WBF - Hourly Assessment	0.00	45.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	237	Paid Family Medical Leave	0.00	17.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	340	Travel	0.00	2,000.00	5,500.00	0.00	5,500.00	0.00	5,500.00	5,500.00	0.00
	410	Consumable Supplies & Materials	19,052.06	6,958.78	23,500.00	0.00	23,500.00	0.00	23,500.00	23,500.00	0.00
	540	Depreciable Equipment	0.00	6,677.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	640	Dues and Fees	260.00	10,885.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
Total Function	1132	High School Extracurricular	19,312.06	31,520.78	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	73.51	78.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1250	Less Restrictive - Students with Disabilities	73.51	78.76	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	1,000.00	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	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00

Requirements Report

			Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 214	PTC HS Grants										
Function 2240	Instructional Staff Development										
130	Additional Salary		0.00	1,019.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312	Instructional Programs Improvement Services		0.00	3,886.90	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
340	Travel		0.00	1,094.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2240	Instructional Staff Development		0.00	6,000.00	6,000.00	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	2,029.36	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
460	Non-Consumable Items		0.00	646.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2410	Office of the Principal		0.00	2,676.24	2,000.00	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		2,465.00	1,575.00	3,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
324	Rentals		1,044.00	6,452.36	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00
Total Function 2540	Operation & Maintenance of Plant Services		3,509.00	8,027.36	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
Total Fund 214	PTC HS Grants		50,178.32	61,837.74	75,000.00	0.00	75,000.00	0.00	75,000.00	75,000.00	0.00

Resources Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 219	Hillman Grant									
	5400 Fund Balance	2,325.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5000 Other Sources	2,325.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 219	Hillman Grant	2,325.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund	219	Hillman Grant									
Function	1131	High School Programs									
	460	Non-Consumable Items	2,326.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1131	High School Programs	2,326.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	219	Hillman Grant	2,326.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 230	Energy Efficient Schools SB 1149									
	1990 Miscellaneous Revenue	17,469.07	19,496.87	21,600.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
	1000 Local Sources	17,469.07	19,496.87	21,600.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
	5400 Fund Balance	69,431.21	86,900.28	72,804.00	0.00	92,950.00	0.00	92,950.00	92,950.00	0.00
	5000 Other Sources	69,431.21	86,900.28	72,804.00	0.00	92,950.00	0.00	92,950.00	92,950.00	0.00
Total Fund 230	Energy Efficient Schools SB 1149	86,900.28	106,397.15	94,404.00	0.00	112,950.00	0.00	112,950.00	112,950.00	0.00

Requirements Report

			Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
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	94,404.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2540	Operation & Maintenance of Plant Services	0.00	0.00	94,404.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	4150	Building Acquisition/Construction & Improvement									
	520	BUILDING ACQUISITIONS/REMODELS	0.00	0.00	0.00	0.00	112,950.00	0.00	112,950.00	112,950.00	0.00
Total Function	4150	Building Acquisition/Construction & Improvement	0.00	0.00	0.00	0.00	112,950.00	0.00	112,950.00	112,950.00	0.00
Function	5200	Transfers of Funds									
	710	Interfund Transfer	0.00	32,458.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	5200	Transfers of Funds	0.00	32,458.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	230	Energy Efficient Schools SB 1149	0.00	32,458.83	94,404.00	0.00	112,950.00	0.00	112,950.00	112,950.00	0.00

Resources Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 250	Food Service									
	1620 Daily Sales - Non--Reimbursable	0.00	0.00	380,000.00	0.00	340,000.00	0.00	340,000.00	340,000.00	0.00
	1000 Local Sources	0.00	0.00	380,000.00	0.00	340,000.00	0.00	340,000.00	340,000.00	0.00
	5200 Interfund Transfers	0.00	0.00	175,000.00	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00
	5400 Fund Balance	12,076.28	12,076.28	12,077.00	0.00	12,077.00	0.00	12,077.00	12,077.00	0.00
	5000 Other Sources	12,076.28	12,076.28	187,077.00	0.00	212,077.00	0.00	212,077.00	212,077.00	0.00
Total Fund 250	Food Service	12,076.28	12,076.28	567,077.00	0.00	552,077.00	0.00	552,077.00	552,077.00	0.00

Requirements Report

			Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund	250	Food Service									
Function	3120	Food Preparation and Dispensing Services									
	389	Other Non-Instr / Prof Technical Services	0.00	0.00	555,000.00	0.00	540,000.00	0.00	540,000.00	540,000.00	0.00
	460	Non-Consumable Items	0.00	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	0.00	0.00	567,077.00	0.00	552,077.00	0.00	552,077.00	552,077.00	0.00
Total Fund	250	Food Service	0.00	0.00	567,077.00	0.00	552,077.00	0.00	552,077.00	552,077.00	0.00

Resources Report

			Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund	251	Student Success Act Fund									
	3299	Other Restricted Grants-in-aid	541,861.31	542,111.86	506,561.10	0.00	522,119.87	0.00	522,119.87	522,119.87	0.00
	3000	State Sources	541,861.31	542,111.86	506,561.10	0.00	522,119.87	0.00	522,119.87	522,119.87	0.00
	5400	Fund Balance	0.00	(2,797.01)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5000	Other Sources	0.00	(2,797.01)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	251	Student Success Act Fund	541,861.31	539,314.85	506,561.10	0.00	522,119.87	0.00	522,119.87	522,119.87	0.00

Requirements Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 251	Student Success Act Fund									
Function 1111	Elementary Programs									
111	Licensed Salaries	75,440.49	57,070.74	55,682.42	0.61	60,336.96	0.61	60,336.96	60,336.96	0.61
112	Classified Salaries	23,988.41	20,665.27	33,360.27	0.49	16,665.60	0.49	16,665.60	16,665.60	0.49
130	Additional Salary	2,543.88	1,597.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	27,950.89	21,664.52	19,142.25	0.00	25,065.80	0.00	25,065.80	25,065.80	0.00
220	FICA - Medicare / Social Security	8,042.00	6,003.68	5,012.18	0.00	5,890.68	0.00	5,890.68	5,890.68	0.00
231	Workers Compensation - SAIF	216.49	206.56	189.60	0.00	195.36	0.00	195.36	195.36	0.00
232	WBF - Hourly Assessment	1,074.86	803.60	742.41	0.00	789.17	0.00	789.17	789.17	0.00
237	Paid Family Medical Leave	420.48	313.94	288.24	0.00	308.04	0.00	308.04	308.04	0.00
240	Insurance	15,218.52	23,816.80	18,213.23	0.00	22,860.36	0.00	22,860.36	22,860.36	0.00
241	Other Insurance	370.64	282.05	264.24	0.00	276.00	0.00	276.00	276.00	0.00
243	VEBA CONTRIBUTION	900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111	Elementary Programs	156,166.66	132,424.49	132,894.84	1.10	132,387.97	1.10	132,387.97	132,387.97	1.10
Function 1121	Middle School Programs									
111	Licensed Salaries	5,834.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	1,603.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	446.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	11.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	59.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1121	Middle School Programs	7,956.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1131	High School Programs									
111	Licensed Salaries	43,386.49	49,608.86	53,053.25	0.49	55,763.52	0.51	55,763.52	55,763.52	0.51
210	PERS Related Costs	10,380.27	14,103.07	13,725.98	0.00	18,535.80	0.00	18,535.80	18,535.80	0.00
220	FICA - Medicare / Social Security	2,988.64	3,795.03	3,851.76	0.00	4,265.88	0.00	4,265.88	4,265.88	0.00
231	Workers Compensation - SAIF	79.91	130.51	132.48	0.00	141.49	0.00	141.49	141.49	0.00
232	WBF - Hourly Assessment	396.79	503.23	513.24	0.00	566.39	0.00	566.39	566.39	0.00
237	Paid Family Medical Leave	156.25	198.48	201.36	0.00	223.08	0.00	223.08	223.08	0.00
240	Insurance	5,842.80	10,881.24	8,197.24	0.00	11,125.68	0.00	11,125.68	11,125.68	0.00
241	Other Insurance	161.11	168.50	171.48	0.00	189.96	0.00	189.96	189.96	0.00
243	VEBA CONTRIBUTION	900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Programs	64,292.26	79,388.92	79,846.79	0.49	90,811.80	0.51	90,811.80	90,811.80	0.51
Function 1250	Less Restrictive - Students with Disabilities									

Requirements Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 251	Student Success Act Fund									
Function 1250	Less Restrictive - Students with Disabilities									
112	Classified Salaries	16,701.96	42,797.48	0.00	1.14	38,886.00	1.14	38,886.00	38,886.00	1.14
130	Additional Salary	488.82	98.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	2,712.18	10,848.04	10,879.18	0.00	11,689.23	0.00	11,689.23	11,689.23	0.00
220	FICA - Medicare / Social Security	1,315.06	3,281.56	2,770.56	0.00	2,974.80	0.00	2,974.80	2,974.80	0.00
231	Workers Compensation - SAIF	35.19	112.86	95.28	0.00	98.64	0.00	98.64	98.64	0.00
232	WBF - Hourly Assessment	180.58	447.72	384.22	0.00	407.97	0.00	407.97	407.97	0.00
237	Paid Family Medical Leave	68.79	171.58	144.72	0.00	155.52	0.00	155.52	155.52	0.00
240	Insurance	11,957.28	20,743.75	21,618.98	0.00	22,935.36	0.00	22,935.36	22,935.36	0.00
241	Other Insurance	69.12	179.40	164.16	0.00	169.92	0.00	169.92	169.92	0.00
Total Function 1250	Less Restrictive - Students with Disabilities	33,528.98	78,680.54	36,057.10	1.14	77,317.44	1.14	77,317.44	77,317.44	1.14
Function 2130	Health Services									
389	Other Non-Instr / Prof Technical Services	151,734.00	60,439.00	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2130	Health Services	151,734.00	60,439.00	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2210	Curriculum Development									
111	Licensed Salaries	0.00	82,992.42	88,422.85	1.00	93,904.25	1.00	93,904.25	93,904.25	1.00
130	Additional Salary	0.00	4,791.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	0.00	13,761.56	20,540.58	0.00	28,227.58	0.00	28,227.58	28,227.58	0.00
220	FICA - Medicare / Social Security	0.00	6,715.47	6,504.14	0.00	7,183.69	0.00	7,183.69	7,183.69	0.00
231	Workers Compensation - SAIF	0.00	231.01	223.80	0.00	238.30	0.00	238.30	238.30	0.00
232	WBF - Hourly Assessment	0.00	893.82	866.32	0.00	952.40	0.00	952.40	952.40	0.00
237	Paid Family Medical Leave	0.00	351.14	340.08	0.00	375.60	0.00	375.60	375.60	0.00
240	Insurance	0.00	14,353.08	18,888.95	0.00	21,858.00	0.00	21,858.00	21,858.00	0.00
241	Other Insurance	0.00	292.14	298.44	0.00	311.81	0.00	311.81	311.81	0.00
311	Instruction Services	117,480.00	4,079.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2210	Curriculum Development	117,480.00	128,461.27	136,085.16	1.00	153,051.63	1.00	153,051.63	153,051.63	1.00
Function 2240	Instructional Staff Development									
130	Additional Salary	0.00	6,034.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	0.00	1,840.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	0.00	539.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	0.00	18.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 251	Student Success Act Fund									
Function 2240	Instructional Staff Development									
232	WBF - Hourly Assessment	0.00	71.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	28.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312	Instructional Programs Improvement Services	0.00	1,008.00	19,971.52	0.00	22,398.72	0.00	22,398.72	22,398.72	0.00
340	Travel	0.00	3,311.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks	0.00	74.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2240	Instructional Staff Development	0.00	12,926.91	19,971.52	0.00	22,398.72	0.00	22,398.72	22,398.72	0.00
Function 2410	Office of the Principal									
111	Licensed Salaries	0.00	24,161.16	18,640.11	0.17	0.00	0.00	0.00	0.00	0.00
113	Administrators	0.00	0.00	0.00	0.00	20,857.80	0.17	20,857.80	20,857.80	0.17
210	PERS Related Costs	0.00	6,194.97	5,720.62	0.00	6,269.88	0.00	6,269.88	6,269.88	0.00
220	FICA - Medicare / Social Security	0.00	1,836.91	1,448.40	0.00	1,547.07	0.00	1,547.07	1,547.07	0.00
231	Workers Compensation - SAIF	0.00	63.59	50.13	0.00	53.04	0.00	53.04	53.04	0.00
232	WBF - Hourly Assessment	0.00	244.14	192.61	0.00	205.14	0.00	205.14	205.14	0.00
237	Paid Family Medical Leave	0.00	96.03	75.66	0.00	80.90	0.00	80.90	80.90	0.00
240	Insurance	0.00	4,624.70	3,512.76	0.00	4,569.60	0.00	4,569.60	4,569.60	0.00
241	Other Insurance	0.00	70.26	65.40	0.00	68.88	0.00	68.88	68.88	0.00
410	Consumable Supplies & Materials	0.00	201.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	13,500.00	9,500.00	12,000.00	0.00	12,500.00	0.00	12,500.00	12,500.00	0.00
Total Function 2410	Office of the Principal	13,500.00	46,993.72	41,705.69	0.17	46,152.31	0.17	46,152.31	46,152.31	0.17
Total Fund 251	Student Success Act Fund	544,658.32	539,314.85	506,561.10	3.90	522,119.87	3.91	522,119.87	522,119.87	3.91

Resources Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 259	Other Grants									
	1920 Contributions & Donations - Private Sou	0.00	0.00	75,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
	1000 Local Sources	0.00	0.00	75,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
	2200 Restricted Revenue	0.00	36,000.00	0.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
	2000 Intermediate Sources	0.00	36,000.00	0.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
	3299 Other Restricted Grants-in-aid	64,005.38	57,956.49	154,148.05	0.00	65,430.29	0.00	65,430.29	65,430.29	0.00
	3000 State Sources	64,005.38	57,956.49	154,148.05	0.00	65,430.29	0.00	65,430.29	65,430.29	0.00
	4500 Federal Revenue	0.00	6,520.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	4000 Federal Sources	0.00	6,520.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	40,888.40	30,262.98	28,262.98	0.00	30,262.98	0.00	30,262.98	30,262.98	0.00
	5000 Other Sources	40,888.40	30,262.98	28,262.98	0.00	30,262.98	0.00	30,262.98	30,262.98	0.00
Total Fund 259	Other Grants	104,893.78	130,739.47	287,411.03	0.00	175,693.27	0.00	175,693.27	175,693.27	0.00

Requirements Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 259	Other Grants									
Function 1111	Elementary Programs									
111	Licensed Salaries	28,893.15	27,769.37	37,441.63	0.39	38,974.47	0.39	38,974.47	38,974.47	0.39
210	PERS Related Costs	6,894.88	7,901.24	12,557.71	0.00	12,892.93	0.00	12,892.93	12,892.93	0.00
220	FICA - Medicare / Social Security	1,900.91	2,122.40	2,737.09	0.00	2,967.24	0.00	2,967.24	2,967.24	0.00
231	Workers Compensation - SAIF	51.36	73.04	94.20	0.00	98.52	0.00	98.52	98.52	0.00
232	WBF - Hourly Assessment	252.42	282.02	365.65	0.00	394.81	0.00	394.81	394.81	0.00
237	Paid Family Medical Leave	99.33	110.91	143.16	0.00	155.16	0.00	155.16	155.16	0.00
240	Insurance	5,721.84	6,960.84	8,018.90	0.00	8,376.72	0.00	8,376.72	8,376.72	0.00
241	Other Insurance	85.87	96.45	122.76	0.00	130.68	0.00	130.68	130.68	0.00
311	Instruction Services	10,320.00	0.00	28,262.98	0.00	28,262.98	0.00	28,262.98	28,262.98	0.00
389	Other Non-Instr / Prof Technical Services	0.00	0.00	25,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
410	Consumable Supplies & Materials	0.00	0.00	6,227.19	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111	Elementary Programs	54,219.76	45,316.27	120,971.27	0.39	102,253.51	0.39	102,253.51	102,253.51	0.39
Function 1121	Middle School Programs									
130	Additional Salary	228.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	56.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	17.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	0.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	2.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	0.00	0.00	10,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
Total Function 1121	Middle School Programs	305.42	0.00	10,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
Function 1131	High School Programs									
389	Other Non-Instr / Prof Technical Services	0.00	0.00	25,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
410	Consumable Supplies & Materials	0.00	431.03	50,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
Total Function 1131	High School Programs	0.00	431.03	75,000.00	0.00	40,000.00	0.00	40,000.00	40,000.00	0.00
Function 1250	Less Restrictive - Students with Disabilities									
130	Additional Salary	0.00	4,904.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1250	Less Restrictive - Students with Disabilities	0.00	4,904.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2122	Counseling Services									

Requirements Report

			Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 259	Other Grants										
Function 2122	Counseling Services										
111	Licensed Salaries		1,495.62	1,439.76	934.76	0.00	889.19	0.01	889.19	889.19	0.01
210	PERS Related Costs		0.00	0.00	0.00	0.00	268.31	0.00	268.31	268.31	0.00
220	FICA - Medicare / Social Security		0.00	0.00	0.00	0.00	67.68	0.00	67.68	67.68	0.00
231	Workers Compensation - SAIF		0.00	0.00	0.00	0.00	2.28	0.00	2.28	2.28	0.00
232	WBF - Hourly Assessment		0.00	0.00	0.00	0.00	8.90	0.00	8.90	8.90	0.00
237	Paid Family Medical Leave		0.00	0.00	0.00	0.00	3.60	0.00	3.60	3.60	0.00
240	Insurance		0.00	0.00	505.00	0.00	196.80	0.00	196.80	196.80	0.00
241	Other Insurance		0.00	0.00	0.00	0.00	3.00	0.00	3.00	3.00	0.00
Total Function 2122	Counseling Services		1,495.62	1,439.76	1,439.76	0.00	1,439.76	0.01	1,439.76	1,439.76	0.01
Function 2240	Instructional Staff Development										
319	Other Instructional Prof. Tech. Services		0.00	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2240	Instructional Staff Development		0.00	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2520	Fiscal Services										
113	Administrators		0.00	1,645.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs		0.00	421.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		0.00	123.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		0.00	4.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		0.00	16.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave		0.00	6.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance		0.00	333.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Other Insurance		0.00	5.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2520	Fiscal Services		0.00	2,557.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2540	Operation & Maintenance of Plant Services										
389	Other Non-Instr / Prof Technical Services		18,610.00	7,758.44	80,000.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
470	Computer Software		0.00	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2540	Operation & Maintenance of Plant Services		18,610.00	10,258.44	80,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
Total Fund 259	Other Grants		74,630.80	70,907.52	287,411.03	0.39	175,693.27	0.40	175,693.27	175,693.27	0.40

Resources Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 261	Textbook Adoption									
1960	Recovery of Prior Year Expenditure	7.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000	Local Sources	7.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5200	Interfund Transfers	8,456.76	50,000.00	50,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
5400	Fund Balance	21,483.10	7.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000	Other Sources	29,939.86	50,007.64	50,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
Total Fund 261	Textbook Adoption	29,947.50	50,007.64	50,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00

Requirements Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 261	Textbook Adoption									
Function 1111	Elementary Programs									
130	Additional Salary	491.36	3,673.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	135.08	1,015.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	37.57	280.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	1.03	9.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	4.94	37.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	1.98	14.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312	Instructional Programs Improvement Services	2,500.00	5,150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks	14,163.29	26,672.14	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
470	Computer Software	0.00	13,155.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111	Elementary Programs	17,335.25	50,007.64	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	12,604.61	0.00	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
Total Function 1131	High School Programs	12,604.61	0.00	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
Total Fund 261	Textbook Adoption	29,939.86	50,007.64	50,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00

Resources Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 271	Grade School Activities									
	1740 Fees	39,088.58	21,555.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1760 Club Fundraising	1,854.00	3,845.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1920 Contributions & Donations - Private Sou	17,277.79	32,915.00	40,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
	1960 Recovery of Prior Year Expenditure	199.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000 Local Sources	58,419.45	58,316.02	40,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
	5400 Fund Balance	116,447.66	96,223.64	100,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
	5000 Other Sources	116,447.66	96,223.64	100,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
Total Fund 271	Grade School Activities	174,867.11	154,539.66	140,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00

Requirements Report

			Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 271	Grade School Activities										
Function 1111	Elementary Programs										
311	Instruction Services		600.00	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
322	Repairs & Maintenance		0.00	590.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel		20,492.83	20,811.85	35,000.00	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	20,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
410	Consumable Supplies & Materials		3,424.56	2,805.58	20,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
420	Textbooks		0.00	0.00	7,500.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items		601.49	0.00	7,500.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111	Elementary Programs		25,118.88	24,207.43	100,000.00	0.00	65,000.00	0.00	65,000.00	65,000.00	0.00
Function 1113	Elementary Extracurricular										
790	Other Transfers		0.00	1,867.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1113	Elementary Extracurricular		0.00	1,867.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1121	Middle School Programs										
311	Instruction Services		200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel		51,442.40	35,296.63	15,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
410	Consumable Supplies & Materials		0.00	1,329.72	10,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
640	Dues and Fees		0.00	221.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1121	Middle School Programs		51,642.40	36,847.35	25,000.00	0.00	35,000.00	0.00	35,000.00	35,000.00	0.00
Function 1122	Middle School Extracurricular										
410	Consumable Supplies & Materials		1,160.03	4,849.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1122	Middle School Extracurricular		1,160.03	4,849.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2222	Library/Media Center										
410	Consumable Supplies & Materials		596.28	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees		115.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2222	Library/Media Center		711.28	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2550	Student Transportation Services										
332	Non-Reimburseable Transportation		0.00	4,519.68	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2550	Student Transportation Services		0.00	4,519.68	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 271	Grade School Activities		78,632.59	72,291.00	140,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00

Resources Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 272	High School Activities									
	1700 Extracurricular Activities	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	1710 Admission (tickets)	0.00	2,770.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1740 Fees	23,185.29	22,967.24	10,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
	1760 Club Fundraising	682.25	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1920 Contributions & Donations - Private Sou	31,191.50	23,792.00	30,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
	1960 Recovery of Prior Year Expenditure	(2.52)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1990 Miscellaneous Revenue	685.00	1,463.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000 Local Sources	55,741.52	51,042.31	60,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
	5400 Fund Balance	393,590.87	368,285.04	350,000.00	0.00	282,000.00	0.00	282,000.00	282,000.00	0.00
	5000 Other Sources	393,590.87	368,285.04	350,000.00	0.00	282,000.00	0.00	282,000.00	282,000.00	0.00
Total Fund 272	High School Activities	449,332.39	419,327.35	410,000.00	0.00	332,000.00	0.00	332,000.00	332,000.00	0.00

Requirements Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 272	High School Activities									
Function 1131	High School Programs									
311	Instruction Services	99.50	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
319	Other Instructional Prof. Tech. Services	23,271.78	0.00	35,000.00	0.00	35,000.00	0.00	35,000.00	35,000.00	0.00
324	Rentals	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
331	Reimbursable Student Transportation	0.00	0.00	15,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
340	Travel	9,037.01	41,257.29	45,000.00	0.00	45,000.00	0.00	45,000.00	45,000.00	0.00
389	Other Non-Instr / Prof Technical Services	150.00	306.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	10,368.47	6,776.78	55,000.00	0.00	55,000.00	0.00	55,000.00	55,000.00	0.00
460	Non-Consumable Items	0.00	228.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	3,055.00	6,179.30	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
Total Function 1131	High School Programs	47,181.76	54,747.37	165,000.00	0.00	165,000.00	0.00	165,000.00	165,000.00	0.00
Function 1132	High School Extracurricular									
124	Temporary - Classified	0.00	152.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
324	Rentals	0.00	1,975.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	3,323.08	5,290.82	65,000.00	0.00	65,000.00	0.00	65,000.00	65,000.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	600.00	65,000.00	0.00	42,000.00	0.00	42,000.00	42,000.00	0.00
410	Consumable Supplies & Materials	20,026.80	23,760.23	38,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
420	Textbooks	167.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	0.00	0.00	30,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
470	Computer Software	0.00	8,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	10,347.80	2,824.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
790	Other Transfers	0.00	1,342.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1132	High School Extracurricular	33,865.10	43,946.36	203,000.00	0.00	162,000.00	0.00	162,000.00	162,000.00	0.00
Function 2540	Operation & Maintenance of Plant Services									
322	Repairs & Maintenance	0.00	2,305.00	5,000.00	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	2,305.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
Function 5200	Transfers of Funds									
710	Interfund Transfer	0.00	0.00	37,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 5200	Transfers of Funds	0.00	0.00	37,000.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund	272	High School Activities								
Total Fund	272									
		81,046.86	100,998.73	410,000.00	0.00	332,000.00	0.00	332,000.00	332,000.00	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

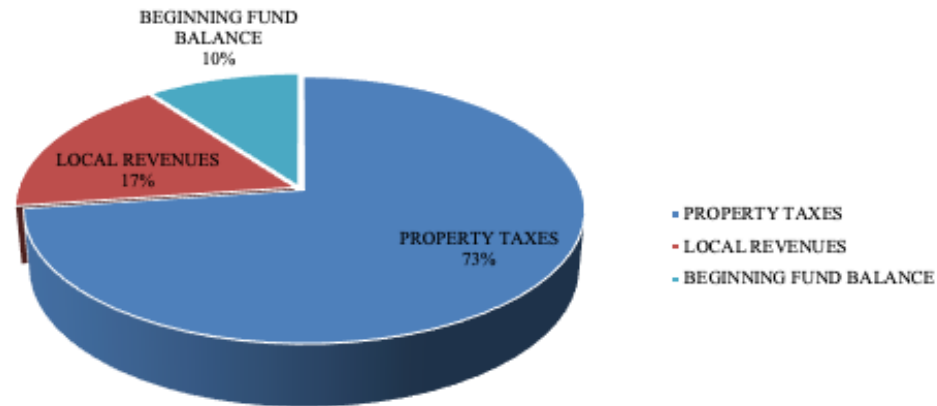
The board of directors authorized the issuance of limited tax pension obligation bonds to make a lump sum payment to the Public Employee Retirement System (PERS) in 2003. The District deposited the proceeds with PERS and created a side account that is used to offset the District's portion of the Unfunded 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.

340 – Full Faith & Credit Debt Service Fund

The board of directors authorized the issuance of a Full Faith & Credit borrowing in November 2025. These funds will be used to address priority capital improvement needs identified in the Facilities Condition Assessment and the Long-Range Facilities Plan completed in December 2025. Planned projects include addressing mechanical system failures at both schools, repairing roofing leaks, meeting Conditional Use requirements for the Grade School, upgrading lighting controls, and completing other identified facility improvements. The district transfers funds from the General Fund to fund the debt service on the loan.

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

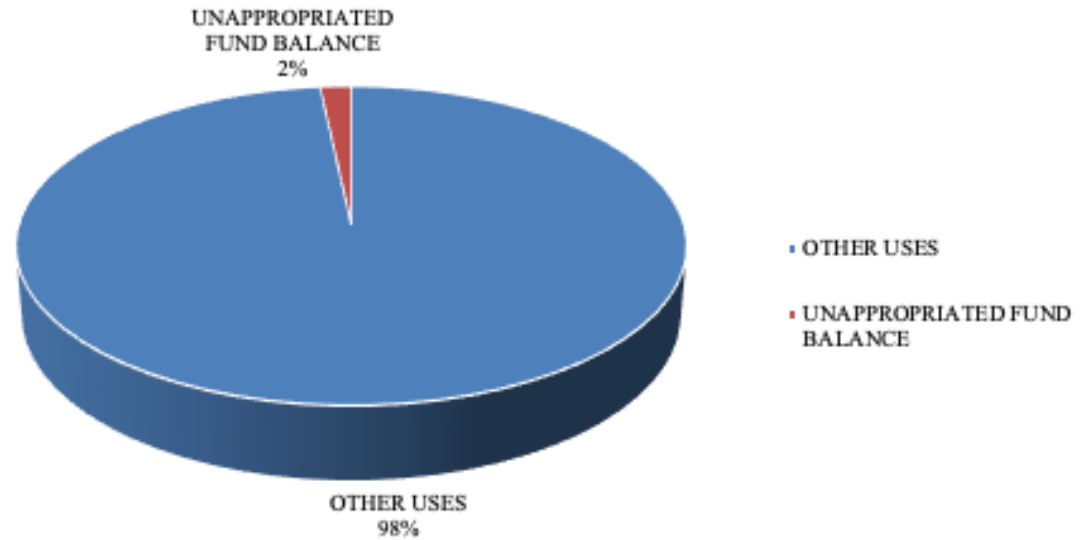
Major Source	ACTUALS 2023-24	ACTUALS 2024-25	BUDGET 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
PROPERTY TAXES	\$ 1,937,830	\$ 2,091,418	\$ 2,055,000	\$ 2,120,000	\$ 2,120,000	\$ 2,120,000
OTHER LOCAL SOURCES	506,129	580,803	462,308	496,464	496,464	496,464
INTERMEDIATE SOURCES	1,515	1,528	-	-	-	-
OTHER STATE SOURCES	-	-	-	-	-	-
FEDERAL SOURCES	-	-	-	-	-	-
OTHER SOURCES/ BEGINNING FUND	284,975	217,797	304,000	296,000	296,000	296,000
Debt Services Fund Total	\$ 2,730,450	\$ 2,891,546	\$ 2,821,308	\$ 2,912,464	\$ 2,912,464	\$ 2,912,464



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

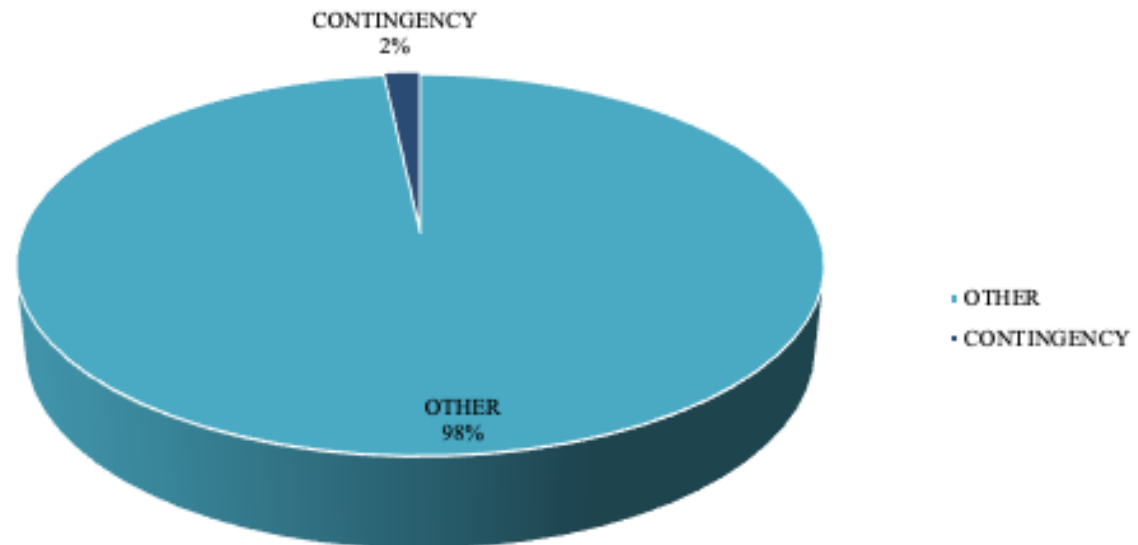
**Riverdale School District
Debt Service Funds
Expenditure Summary by Major Function**

Major Source	Description	ACTUALS 2023-24	ACTUALS 2024-25	BUDGET 2025-26	FTE	PROPOSED 2026-27	PROPOSED FTE	APPROVED 2026-27	ADOPTED 2026-27	ADOPTED FTE
1000	INSTRUCTION	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	-
2000	SUPPORT SERVICES	-	-	-	-	-	-	-	-	-
3000	COMMUNITY SERVICES	-	-	-	-	-	-	-	-	-
4000	FACILITIES	-	-	-	-	-	-	-	-	-
5000	OTHER USES	2,512,653	2,618,332	2,738,908	-	2,863,064	-	2,863,064	2,863,064	-
6000	CONTINGENCIES	-	-	-	-	-	-	-	-	-
7000	UNAPPROPRIATED ENDING FUND BAL.	217,792	273,214	82,400	-	49,400	-	49,400	49,400	-
Debt Services Fund Total		\$ 2,730,445	\$ 2,891,546	\$ 2,821,308	-	\$ 2,912,464	-	\$ 2,912,464	\$ 2,912,464	-



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

Major Object	Description	ACTUALS 2023-24	ACTUALS 2024-25	BUDGET 2025-26	FTE	PROPOSED 2026-27	PROPOSED FTE	APPROVED 2026-27	ADOPTED 2026-27	ADOPTED FTE
100	SALARIES	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	-
200	ASSOCIATED PAYROLL COST	-	-	-	-	-	-	-	-	-
300	PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
400	SUPPLIES AND MATERIALS	-	-	-	-	-	-	-	-	-
500	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
600	OTHER OBJECTS	2,512,653	2,618,332	2,738,908	-	2,863,064	-	2,863,064	2,863,064	-
700	TRANSFERS	-	-	-	-	-	-	-	-	-
800	CONTINGENCY/PLANNED RESEI	217,792	273,214	82,400	-	49,400	-	49,400	49,400	-
Debt Services Fund Total		\$ 2,730,445	\$ 2,891,546	\$ 2,821,308	-	\$ 2,912,464	-	\$ 2,912,464	\$ 2,912,464	-



Resources Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 300	Debt Service Fund									
	1111 Current Year Taxes	1,917,327.81	2,070,222.93	2,035,000.00	0.00	2,100,000.00	0.00	2,100,000.00	2,100,000.00	0.00
	1112 Prior Year Taxes	20,501.76	21,194.84	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
	1190 Penalties & Interest on Taxes	5,562.20	4,856.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1510 Interest on Investments	54,669.65	53,574.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1960 Recovery of Prior Year Expenditure	0.00	1.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000 Local Sources	1,998,061.42	2,149,850.37	2,055,000.00	0.00	2,120,000.00	0.00	2,120,000.00	2,120,000.00	0.00
	2199 Other Intermediate Sources	1,515.45	1,527.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2000 Intermediate Sources	1,515.45	1,527.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	106,825.39	114,802.26	154,000.00	0.00	120,000.00	0.00	120,000.00	120,000.00	0.00
	5000 Other Sources	106,825.39	114,802.26	154,000.00	0.00	120,000.00	0.00	120,000.00	120,000.00	0.00
Total Fund 300	Debt Service Fund	2,106,402.26	2,266,180.39	2,209,000.00	0.00	2,240,000.00	0.00	2,240,000.00	2,240,000.00	0.00

Requirements Report

			Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund	300	Debt Service Fund									
Function	5110	Long-Term Debt Service									
	610	Redemption of Principal	1,915,000.00	2,095,000.00	874,628.00	0.00	838,649.00	0.00	838,649.00	838,649.00	0.00
	621	Regular Interest	76,600.00	0.00	1,280,372.00	0.00	1,381,351.00	0.00	1,381,351.00	1,381,351.00	0.00
Total Function	5110	Long-Term Debt Service	1,991,600.00	2,095,000.00	2,155,000.00	0.00	2,220,000.00	0.00	2,220,000.00	2,220,000.00	0.00
Function	7000	Unappropriated Ending Fund Balance									
	820	Reserve for Next Year (unappropriated only w/7000)	0.00	0.00	54,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
Total Function	7000	Unappropriated Ending Fund Balance	0.00	0.00	54,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
Total Fund	300	Debt Service Fund	1,991,600.00	2,095,000.00	2,209,000.00	0.00	2,240,000.00	0.00	2,240,000.00	2,240,000.00	0.00

Resources Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund	330 Debt Service Fund-PERS Bonds									
	1510 Interest on Investments	13,929.96	13,938.79	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
	1970 Services Provided - Other Funds	431,967.40	508,432.02	452,308.00	0.00	486,464.00	0.00	486,464.00	486,464.00	0.00
	1000 Local Sources	445,897.36	522,370.81	462,308.00	0.00	496,464.00	0.00	496,464.00	496,464.00	0.00
	5400 Fund Balance	178,150.09	102,994.95	90,000.00	0.00	56,000.00	0.00	56,000.00	56,000.00	0.00
	5000 Other Sources	178,150.09	102,994.95	90,000.00	0.00	56,000.00	0.00	56,000.00	56,000.00	0.00
Total Fund	330 Debt Service Fund-PERS Bonds	624,047.45	625,365.76	552,308.00	0.00	552,464.00	0.00	552,464.00	552,464.00	0.00

Requirements Report

			Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund	330	Debt Service Fund-PERS Bonds									
Function	5110	Long-Term Debt Service									
	610	Redemption of Principal	405,000.00	430,000.00	455,000.00	0.00	480,000.00	0.00	480,000.00	480,000.00	0.00
	621	Regular Interest	114,452.50	91,732.00	67,308.00	0.00	41,464.00	0.00	41,464.00	41,464.00	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	523,332.00	523,908.00	0.00	523,064.00	0.00	523,064.00	523,064.00	0.00
Function	7000	Unappropriated Ending Fund Balance									
	820	Reserve for Next Year (unappropriated only w/7000)	0.00	0.00	28,400.00	0.00	29,400.00	0.00	29,400.00	29,400.00	0.00
Total Function	7000	Unappropriated Ending Fund Balance	0.00	0.00	28,400.00	0.00	29,400.00	0.00	29,400.00	29,400.00	0.00
Total Fund	330	Debt Service Fund-PERS Bonds	521,052.50	523,332.00	552,308.00	0.00	552,464.00	0.00	552,464.00	552,464.00	0.00

Resources Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund	340 Debt Service Fund-FF&C									
	5200 Interfund Transfers	0.00	0.00	60,000.00	0.00	120,000.00	0.00	120,000.00	120,000.00	0.00
	5000 Other Sources	0.00	0.00	60,000.00	0.00	120,000.00	0.00	120,000.00	120,000.00	0.00
Total Fund	340 Debt Service Fund-FF&C	0.00	0.00	60,000.00	0.00	120,000.00	0.00	120,000.00	120,000.00	0.00

Requirements Report

			Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund	340	Debt Service Fund-FF&C									
Function	5110	Long-Term Debt Service									
	610	Redemption of Principal	0.00	0.00	23,000.00	0.00	42,618.00	0.00	42,618.00	42,618.00	0.00
	621	Regular Interest	0.00	0.00	37,000.00	0.00	77,382.00	0.00	77,382.00	77,382.00	0.00
Total Function	5110	Long-Term Debt Service	0.00	0.00	60,000.00	0.00	120,000.00	0.00	120,000.00	120,000.00	0.00
Total Fund	340	Debt Service Fund-FF&C	0.00	0.00	60,000.00	0.00	120,000.00	0.00	120,000.00	120,000.00	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

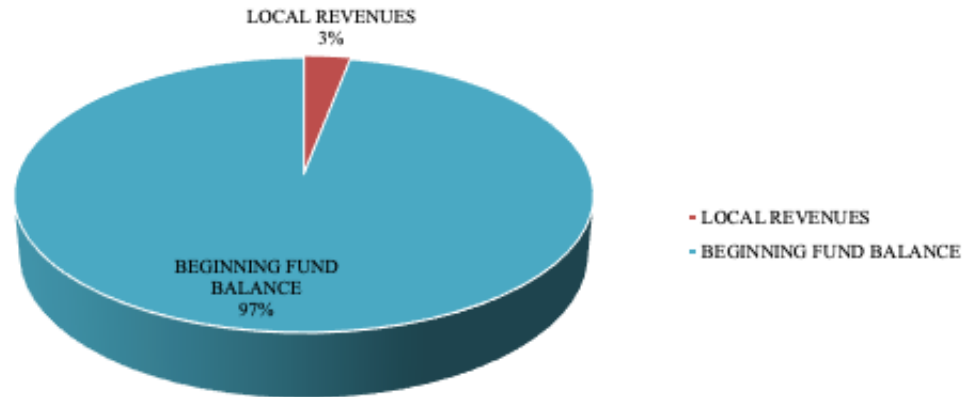
This fund accounts for revenues and expenditures related to the construction excise tax (CET) imposed on improvements to real property that result in a new structure or additional square footage in an existing structure. The CET is assessed at \$1.67 per square foot on structures or portions of structures intended for residential use, and \$0.84 per square foot on structures or portions of structures intended for non-residential use. The tax for non-residential use may not exceed \$41,800 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.

440 – Full Faith & Credit Project Fund

The board of directors authorized the issuance of a Full Faith & Credit borrowing in November 2025. These funds will be used to address priority capital improvement needs identified in the Facilities Condition Assessment and the Long-Range Facilities Plan completed in December 2025. Planned projects include addressing mechanical system failures at both schools, repairing roofing leaks, meeting Conditional Use requirements for the Grade School, upgrading lighting controls, and completing other identified facility improvements.

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

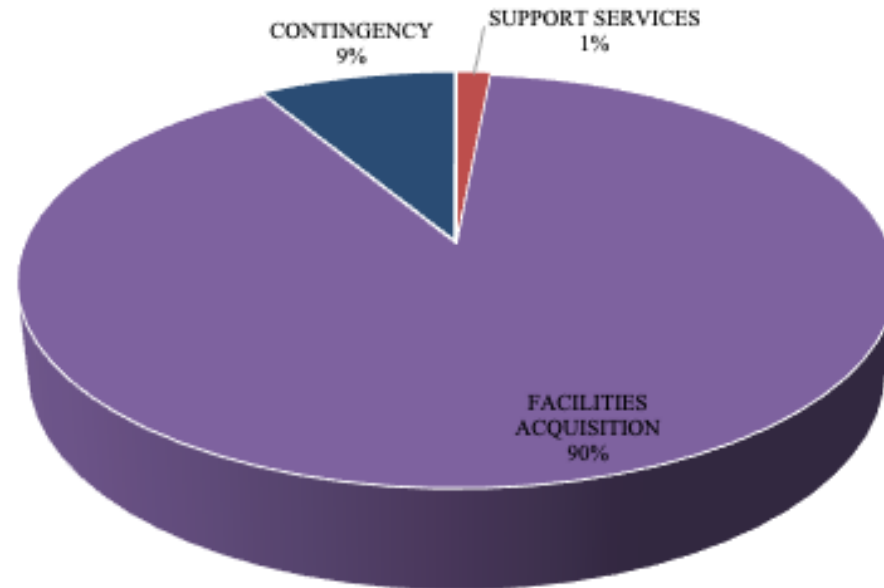
Major Source	ACTUALS 2023-24	ACTUALS 2024-25	BUDGET 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
PROPERTY TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER LOCAL SOURCES	19,090	4,637	20,150	50,150	50,150	50,150
INTERMEDIATE SOURCES	-	-	-	-	-	-
OTHER STATE SOURCES	-	-	-	-	-	-
FEDERAL SOURCES	-	-	-	-	-	-
OTHER SOURCES/ BEGINNING FUND	203,205	141,708	2,097,000	1,632,000	1,632,000	1,632,000
Capital Fund Total	\$ 222,295	\$ 146,345	\$ 2,117,150	\$ 1,682,150	\$ 1,682,150	\$ 1,682,150



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

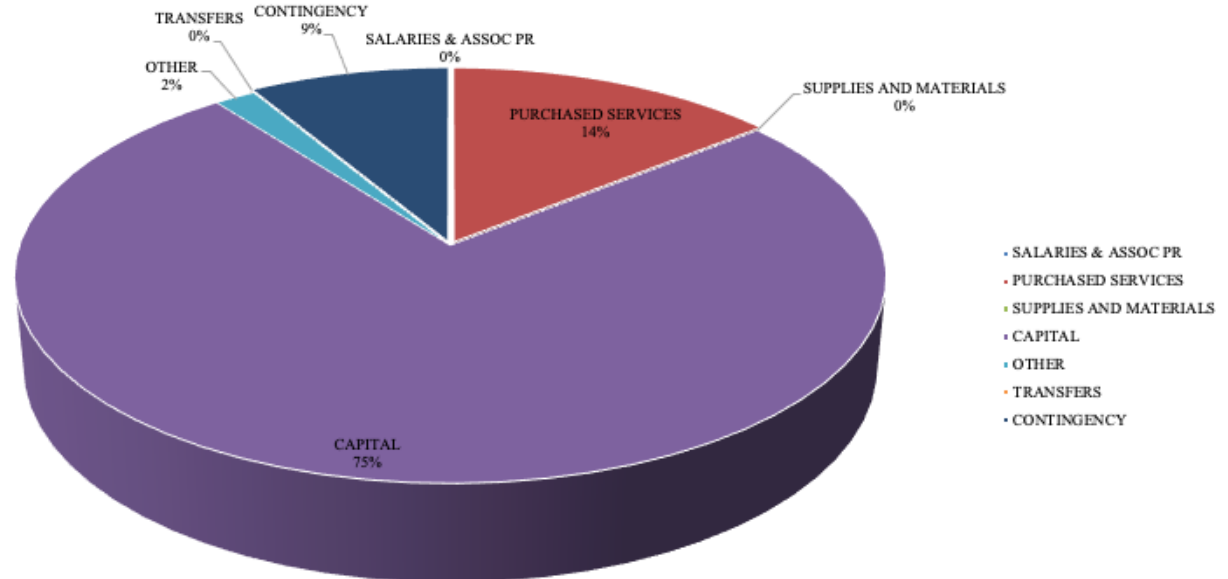
**Riverdale School District
Capital Funds
Expenditure Summary by Major Function**

Major Source	Description	ACTUALS 2023-24	ACTUALS 2024-25	BUDGET 2025-26	FTE	PROPOSED 2026-27	PROPOSED FTE	APPROVED 2026-27	ADOPTED 2026-27	ADOPTED FTE
1000	INSTRUCTION	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	-
2000	SUPPORT SERVICES	34,336	14,610	25,000	-	25,000	-	25,000	25,000	-
3000	COMMUNITY SERVICES	-	-	-	-	-	-	-	-	-
4000	FACILITIES	46,251	19,485	1,092,150	-	1,512,150	-	1,512,150	1,512,150	-
5000	OTHER USES	-	-	-	-	-	-	-	-	-
6000	CONTINGENCIES UNAPPROPRIATED	-	-	1,000,000	-	145,000	-	145,000	145,000	-
7000	ENDING FUND BAL.	141,708	112,250	-	-	-	-	-	-	-
Capital Fund Total		\$ 222,295	\$ 146,345	\$ 2,117,150	0.00	\$ 1,682,150	0.00	\$ 1,682,150	\$ 1,682,150	0.00



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

Major Object	Description	ACTUALS 2023-24	ACTUALS 2024-25	BUDGET 2025-26	FTE	PROPOSED 2026-27	PROPOSED FTE	APPROVED 2026-27	ADOPTED 2026-27	ADOPTED FTE
100	SALARIES	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	-
200	ASSOCIATED PAYROLL COST	-	-	-	-	-	-	-	-	-
300	PURCHASED SERVICES	50,751	25,457	187,150	-	240,000	-	240,000	240,000	-
400	SUPPLIES AND MATERIALS	29,836	-	-	-	-	-	-	-	-
500	CAPITAL OUTLAY	-	8,638	900,000	-	1,267,150	-	1,267,150	1,267,150	-
600	OTHER OBJECTS	-	-	30,000	-	30,000	-	30,000	30,000	-
700	TRANSFERS	-	-	-	-	-	-	-	-	-
800	CONTINGENCY/PLANNED RESE	141,708	112,250	1,000,000	-	145,000	-	145,000	145,000	-
Capital Fund Total		\$ 222,295	\$ 146,345	\$ 2,117,150	0.00	\$ 1,682,150	0.00	\$ 1,682,150	\$ 1,682,150	0.00



Resources Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 400	Capital Projects									
	1510 Interest on Investments	224.74	234.13	150.00	0.00	150.00	0.00	150.00	150.00	0.00
	1000 Local Sources	224.74	234.13	150.00	0.00	150.00	0.00	150.00	150.00	0.00
	5400 Fund Balance	67,624.69	67,849.43	52,000.00	0.00	52,000.00	0.00	52,000.00	52,000.00	0.00
	5000 Other Sources	67,624.69	67,849.43	52,000.00	0.00	52,000.00	0.00	52,000.00	52,000.00	0.00
Total Fund 400	Capital Projects	67,849.43	68,083.56	52,150.00	0.00	52,150.00	0.00	52,150.00	52,150.00	0.00

Requirements Report

			Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund	400	Capital Projects									
Function	4150	Building Acquisition/Construction & Improvement									
322	Repairs & Maintenance		0.00	0.00	52,150.00	0.00	0.00	0.00	0.00	0.00	0.00
383	Architect / Engineer Services		0.00	1,428.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services		0.00	1,685.00	0.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
530	IMPROVEMENTS OTHER THAN BLDGS		0.00	0.00	0.00	0.00	22,150.00	0.00	22,150.00	22,150.00	0.00
Total Function	4150	Building Acquisition/Construction & Improvement	0.00	3,113.00	52,150.00	0.00	52,150.00	0.00	52,150.00	52,150.00	0.00
Total Fund	400	Capital Projects	0.00	3,113.00	52,150.00	0.00	52,150.00	0.00	52,150.00	52,150.00	0.00

Resources Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 410	Construction Excise Tax									
	1130 Construction Excise Tax	18,865.47	4,402.56	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
	1000 Local Sources	18,865.47	4,402.56	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
	5400 Fund Balance	135,580.45	73,858.60	45,000.00	0.00	65,000.00	0.00	65,000.00	65,000.00	0.00
	5000 Other Sources	135,580.45	73,858.60	45,000.00	0.00	65,000.00	0.00	65,000.00	65,000.00	0.00
Total Fund 410	Construction Excise Tax	154,445.92	78,261.16	55,000.00	0.00	75,000.00	0.00	75,000.00	75,000.00	0.00

Requirements Report

			Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 410	Construction Excise Tax										
Function 2540	Operation & Maintenance of Plant Services										
322	Repairs & Maintenance		0.00	5,972.07	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
540	Depreciable Equipment		0.00	8,637.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2540	Operation & Maintenance of Plant Services		0.00	14,609.81	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
Function 2660	Technology Support										
322	Repairs & Maintenance		4,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items		6,108.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware		23,728.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2660	Technology Support		34,336.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 4150	Building Acquisition/Construction & Improvement										
322	Repairs & Maintenance		46,251.00	16,372.00	30,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
Total Function 4150	Building Acquisition/Construction & Improvement		46,251.00	16,372.00	30,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
Total Fund 410	Construction Excise Tax		80,587.32	30,981.81	55,000.00	0.00	75,000.00	0.00	75,000.00	75,000.00	0.00

Resources Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 440	Capital Projects-FF&C									
	1510 Interest on Investments	0.00	0.00	10,000.00	0.00	40,000.00	0.00	40,000.00	40,000.00	0.00
	1000 Local Sources	0.00	0.00	10,000.00	0.00	40,000.00	0.00	40,000.00	40,000.00	0.00
	5150 Loan Receipts	0.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	0.00	0.00	0.00	0.00	1,515,000.00	0.00	1,515,000.00	1,515,000.00	0.00
	5000 Other Sources	0.00	0.00	2,000,000.00	0.00	1,515,000.00	0.00	1,515,000.00	1,515,000.00	0.00
Total Fund 440	Capital Projects-FF&C	0.00	0.00	2,010,000.00	0.00	1,555,000.00	0.00	1,555,000.00	1,555,000.00	0.00

Requirements Report

		Actuals 2023-24	Actuals 2024-25	Adopted 2025-26	Adopted FTE 2025-26	Proposed 2026-27	Proposed FTE 2026-27	Approved 2026-27	Adopted 2026-27	Adopted FTE 2026-27
Fund 440	Capital Projects-FF&C									
Function 4150	Building Acquisition/Construction & Improvement									
322	Repairs & Maintenance	0.00	0.00	50,000.00	0.00	60,000.00	0.00	60,000.00	60,000.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	0.00	30,000.00	0.00	75,000.00	0.00	75,000.00	75,000.00	0.00
520	BUILDING ACQUISITIONS/REMODELS	0.00	0.00	650,000.00	0.00	875,000.00	0.00	875,000.00	875,000.00	0.00
530	IMPROVEMENTS OTHER THAN BLDGS	0.00	0.00	200,000.00	0.00	320,000.00	0.00	320,000.00	320,000.00	0.00
540	Depreciable Equipment	0.00	0.00	50,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
640	Dues and Fees	0.00	0.00	30,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
Total Function 4150	Building Acquisition/Construction & Improvement	0.00	0.00	1,010,000.00	0.00	1,410,000.00	0.00	1,410,000.00	1,410,000.00	0.00
Function 6110	Operating Contingency									
810	Contingency (only with 6110 function)	0.00	0.00	1,000,000.00	0.00	145,000.00	0.00	145,000.00	145,000.00	0.00
Total Function 6110	Operating Contingency	0.00	0.00	1,000,000.00	0.00	145,000.00	0.00	145,000.00	145,000.00	0.00
Total Fund 440	Capital Projects-FF&C	0.00	0.00	2,010,000.00	0.00	1,555,000.00	0.00	1,555,000.00	1,555,000.00	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
2026-27 Budget

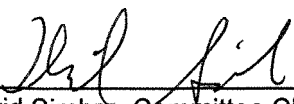
- A. Oregon Local Budget Law, Oregon Revised Statute (ORS) 294.426, requires the Budget Committee of Riverdale School District to hold one or more meetings to receive the budget message and the budget document; and to provide members of the public with an opportunity to ask questions about and comment upon the budget document.
- B. On April 15, 2026, the Budget Committee received the Superintendent's budget message and Proposed Budget document for the fiscal year 2026-27.
- C. On April 30, 2026, 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 2026-27 budget as summarized in Attachment "A" in the total amount of \$20,279,767.

BE IT RESOLVED that the Budget Committee of Riverdale School District (Multnomah County, State of Oregon) hereby approves to levy the following ad valorem property taxes upon the assessed value of all taxable property within the district for tax year 2026-27:

- a. At the rate of 3.8149 per \$1000 of assessed value for the permanent rate;
- b. At the rate of \$1.67 per \$1000 of assessed value for the local option tax;
- c. In the amount of \$2,210,526 for debt service on general obligation bonds.

APPROVED by the Budget Committee of Riverdale School District on the 30th day of April 2026.



David Simbro, Committee Chair



Christopher Russo, Superintendent

**Attachment "A" to Approved Budget Resolution
2026-27 Proposed Budget**

Schedule of Appropriations and Other Balances

	Proposed		Approved
100 - General Funds	Original	Adjustment	Recommended
1000 - INSTRUCTION	7,433,258	-	7,433,258
2000 - SUPPORT SERVICES	4,704,668	-	4,704,668
5200 - TRANSFERS OF FUNDS	370,000	-	370,000
6000 - CONTINGENCIES	876,641	-	876,641
7000 - UNAPPROPRIATED FUND BALANCE	-	-	-
Fund Total	13,384,566	-	13,384,566
200 - Special Revenue Funds	Original	Adjustment	Recommended
1000 - INSTRUCTION	1,301,018	-	1,301,018
2000 - SUPPORT SERVICES	334,542	-	334,542
3000 - ENTERPRISE AND COMMUNITY SVCS	552,077	-	552,077
4000 - FACILITIES ACQUISITION AND CON	112,950	-	112,950
Fund Total	2,300,587	-	2,300,587
300 - Debt Service Funds	Original	Adjustment	Recommended
5100 - DEBT SERVICE	2,220,000	-	2,220,000
7000 - UNAPPROPRIATED FUND BALANCE	20,000	-	20,000
Fund Total	2,240,000	-	2,240,000
330 - Debt Service Funds - PERS Bonds	Original	Adjustment	Recommended
5100 - DEBT SERVICE	523,064	-	523,064
7000 - UNAPPROPRIATED FUND BALANCE	29,400	-	29,400
Fund Total	552,464	-	552,464
340 - Debt Service Funds - FFC	Original	Adjustment	Recommended
5100 - DEBT SERVICE	120,000	-	120,000
Fund Total	120,000	-	120,000
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	50,000	-	50,000
Fund Total	75,000	-	75,000
440 - Capital Projects - FFC	Original	Adjustment	Recommended
4000 - FACILITIES ACQUISITION AND CON	1,410,000	-	1,410,000
6000 - CONTINGENCIES	145,000	-	145,000
Fund Total	1,555,000	-	1,555,000
All Funds	Original	Adjustment	Recommended
All Funds Total	20,279,767	-	20,279,767

**RIVERDALE SCHOOL DISTRICT
2026-2027 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 2026-2027 in the total of \$20, 279,767 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, 2026 for the following purposes:

GENERAL FUND

Instruction	7,433,258
Support Services	4,704,668
Transfers	370,000
Contingency	876,641
Total General Fund	\$ 13,384,566

DEBT SERVICE FUND

Debt Service	2,220,000
Contingency	-
Total Investment Fund	\$ 2,220,000

PERS BOND DEBT SERVICE FUND

Debt Service	523,064
Contingency	-
Total Investment Fund	\$ 523,064

FULL FAITH & CREDIT DEBT SERVICE FUND

Debt Service	120,000
Contingency	-
Total Investment Fund	\$ 120,000

SPECIAL REVENUE FUNDS

Instruction	1,301,018
Support Services	334,542
Community Services	552,077
Facilities	112,950
Total Special Revenue Funds	\$ 2,300,587

CAPITAL PROJECTS FUND

Facilities	52,150
Total Capital Construction Fund	\$ 52,150

CONSTRUCTION EXCISE TAX FUND

Support Services	25,000
Facilities	50,000
Total Capital Construction Fund	\$ 75,000

CAPITAL PROJECTS FULL FAITH & CREDIT

Facilities	1,410,000
Contingency	145,000
Total Capital Construction Fund	\$ 1,555,000

TOTAL APPROPRIATIONS, All Funds	\$ 20,230,367 *
Total Unappropriated Amounts	49,400
TOTAL ADOPTED BUDGET	\$ 20,279,767

*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 2026-2027:

- (1) At the rate of **\$3.8149** per \$1000 of assessed value for permanent rate tax;
- (2) At the rate of **\$1.67** per \$1000 of assessed value for local option tax;
- (3) In the amount of **\$2,210,526** 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	\$1.67 / \$1000

Excluded from Limitation

General Obligation Bond Debt Service	\$2,210,526
--------------------------------------	-------------

The above resolution statements were approved and declared adopted on the 8th day of June 2026.


Mary Stucklin, Chair


Dr. Christopher Russo, Superintendent



PO Box 310 Gresham, OR 97030
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Multnomah, ss
I, Deseri Cerruti, being first duly sworn, de-
pose and say that I am the Principal Clerk of
the The Outlook, The Review, a newspaper of
general circulation, published in Multnomah
County, Oregon, as defined by ORS 193.010
and 193.020, that

SEE EXHIBIT A

Ad#: 382832

Owner: Riverdale School District

**Description: NOTICE OF BUDGET COM-
MITTEE MEETING on Wednesday, April 15,
2026, and Thursday, April 30, 2026.**

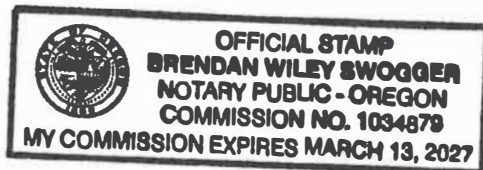
A copy of which is hereto annexed, was
published in the entire issue of said
newspaper for 2 week(s) in the
following issue:

04/01/2026, 04/08/2026

Deseri Cerruti (Principal Clerk)

Subscribed and sworn to before me this
04/08/2026.

NOTARY PUBLIC FOR OREGON



Acct #: 114417

Attn:

Riverdale School District
11733 SW Breyman AVE
Portland, OR 97219

EXHIBIT A

NOTICE OF BUDGET COMMITTEE MEETING

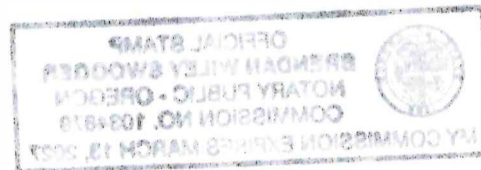
A public meeting of the Riverdale School District Budget Committee (Multnomah County, State of Oregon) to discuss the budget for the fiscal year July 1, 2026, to June 30, 2027, will take place at 6:00 pm on Wednesday, April 15, 2026, and Thursday, April 30, 2026.

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-pancl-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 8, 2026.
Publish April 1, 8, 2026 OL-TR382832



PO Box 310 Gresham, OR 97030
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

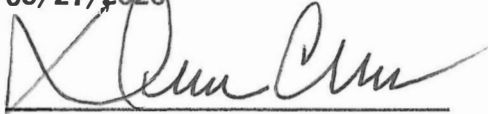
State of Oregon, County of Multnomah, ss
I, Deseri Cerruti, being first duly sworn, de-
pose and say that I am the Principal Clerk
of the **The Outlook, The Review, Portland
Tribune**, a newspaper of general circulation,
published in Multnomah County, Oregon, as
defined by ORS 193.010 and 193.020, that

see Exhibit A

Owner: Riverdale School District
Description: Notice of Supplemental Bud-
get Hearing on 12/17/25 @ noon
Ad#: 386977

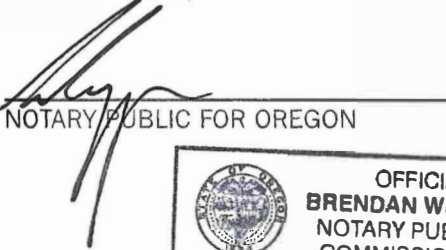
A copy of which is hereto annexed, was
published in the entire issue of said
newspaper for 1 week(s) in the
following issue(s):

05/27/2026

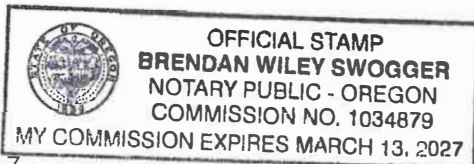


Deseri Cerruti (Principal Clerk)

Subscribed and sworn to before me this
05/27/2026.



NOTARY PUBLIC FOR OREGON



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 8, 2026 at 6:00 pm at 11733 S Breyman Ave, Portland, Oregon and will also be available virtually. The meeting will be held within the Regular Board Meeting link on our website:
<https://attendee.gotowebinar.com/register/692661989216290394>

The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 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 2024-25	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-27
Beginning Fund Balance	\$1,778,214	\$1,848,852	\$2,982,829
Current Year Property Taxes, other than Local Option Taxes	5,185,073	5,243,000	5,416,000
Current Year Local Option Property Taxes	1,090,697	1,115,000	1,403,000
Other Revenue from Local Sources	4,113,022	4,441,873	4,490,802
Revenue from Intermediate Sources	127,419	89,900	123,000
Revenue from State Sources	4,614,184	4,879,156	5,393,129
Revenue from Federal Sources	140,121	154,581	101,008
Interfund Transfers	82,459	285,000	370,000
All Other Budget Resources	0	2,000,000	0
Total Resources	\$17,131,189	\$20,057,362	\$20,279,768

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$6,043,089	\$6,299,502	\$6,559,702
Other Associated Payroll Costs	3,375,777	3,761,112	3,956,091
Purchased Services	2,303,699	3,221,678	3,094,465
Supplies & Materials	496,336	894,428	701,138
Capital Outlay	33,329	900,000	1,380,100
Other Objects (except debt service & interfund transfers)	249,658	272,188	284,167
Debt Service*	2,618,332	2,738,908	2,863,064
Interfund Transfers*	82,459	285,000	370,000
Operating Contingency	0	1,557,237	1,021,641
Unappropriated Ending Fund Balance & Reserves	1,928,511	127,310	49,400
Total Requirements	\$17,131,189	\$20,057,362	\$20,279,768

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

1000 Instruction	\$7,629,826	\$8,614,858	\$8,734,276
FTE	48.79	48.08	48.116
2000 Support Services	4,855,785	5,154,823	5,064,209
FTE	20.26	18.97	18.934
3000 Enterprise & Community Service	0	487,077	552,077
FTE	0	0	0
4000 Facility Acquisition & Construction	19,485	1,092,150	1,625,100
FTE	0	0	0
5000 Other Uses	0	0	0
5100 Debt Service*	2,615,122	2,738,908	2,863,064
5200 Interfund Transfers*	82,459	285,000	370,000
6000 Contingency	0	1,557,237	1,021,641
7000 Unappropriated Ending Fund Balance	1,928,511	127,310	49,400
Total Requirements	\$17,131,189	\$20,057,362	\$20,279,768
Total FTE	69.05	67.05	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 2026-27 school year, the district is proposing a budget that maintains the programming from 2025-26. 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. The budget also reflects an increase in the local option levy rate that is proposed for the May Ballot. The resources generated from that levy were placed into contingency until after the vote.

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	1.67
Levy For General Obligation Bonds	\$2,184,211	\$2,142,105	\$2,210,526

STATEMENT OF INDEBTEDNESS

LONGTERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$5,885,702	\$0
Other Bonds	\$730,000	\$0
Other Borrowings	\$1,727,263	\$0
Total	\$8,342,965	\$0

Published May 27, 2026

PT-OL/LOR386977

Riverdale School District 51J

Measure 26-263

BALLOT TITLE

Riverdale Five-Year Local Option Tax for District Operations

Question: Shall Riverdale levy \$1.67 per \$1,000 of assessed value for operations for five years beginning FY2026-27? This measure may cause property taxes to increase more than three percent.

Summary: Since 2000, voters have approved a local option levy to support Riverdale School District 51J operations. This measure would authorize the District to levy a property tax of \$1.67 per \$1,000 of assessed value each year for five years to help finance District operations. This measure represents an increase to the District’s current local option levy rate of \$1.37 per \$1,000 of assessed value.

The local option levy provides funding to retain teachers and support the educational programs offered at Riverdale. If approved, this measure would provide additional funding to support Riverdale’s instructional programs, staffing, and general operations. If not approved, the District would need to reduce its 2026–27 budget by more than \$1,000,000, the estimated equivalent of cutting seven teachers or 21 school days.

The tax rate of \$1.67 per \$1,000 of assessed value equals an estimated \$167 per year for every \$100,000 of assessed value, which is an increase of \$30 per year per \$100,000 of assessed value compared to the current levy.

The local option levy is projected to raise \$7,530,900 over five years:

- \$1,418,300 in 2026-2027
- \$1,461,000 in 2027-2028
- \$1,505,400 in 2028-2029
- \$1,550,000 in 2029-2030
- \$1,596,200 in 2030-2031

EXPLANATORY STATEMENT

What is the Local Option Measure?

The District’s current local option levy expires on June 30, 2026. Without voter approval, the levy will end and funding will drop to zero. This measure would establish a five-year levy of \$1.67 per \$1,000 of assessed value, replacing the expiring levy. All funds generated remain in Riverdale School District and are used to support the education of Riverdale students.

Why does the Riverdale School District need Local Option revenues?

State funding has not kept pace with the actual cost of educating students. While state allocations have increased in recent years, funding available for classroom instruction and student services has remained relatively flat when compared to inflation and rising operational costs. The Local Option Levy provides essential revenue to support staffing, instructional programs—including the International Baccalaureate Program—and district operations. In 2025, Niche ranked Riverdale as the #1 Public High School and #1 Public K-8 in Oregon.

- In 2024–25, Riverdale received approximately \$11,000 per student in state funding, while the actual cost to educate a student exceeded \$19,000. The District maintains its current level of education and support largely through the Local Option Levy and Foundation support. Without levy funding, the District would need to make significant reductions to services.

What will the passage of this measure do?

The levy would continue funding that voters have approved for the past 25 years (2000, 2005, 2010, 2015, and 2020). The rate has not increased in the last ten years. Local Option funding supports teacher retention, instructional programs, and staffing. It helps maintain academic offerings, including art and music, and supports general operations. If the levy is not approved, the District would need to reduce the 2026–27 budget by more than \$1,000,000, estimated to be equivalent to eliminating seven teaching positions or reducing approximately 21 school days.

How will the Local Option dollars be used?

Local Option revenues are part of the operating budget and support:

- Retention and hiring of experienced teachers
- Maintaining small neighborhood school experiences
- Supporting academic and enrichment programs
- Instructional materials and supplies
- Operational needs such as security and facility maintenance

How much will the levy raise?

This Levy is projected to raise \$7,530,900 over five years:

- 2026–27: \$1,418,300
- 2027–28: \$1,461,000
- 2028–29: \$1,505,400
- 2029–30: \$1,550,000
- 2030–31: \$1,596,200

How will this levy affect my taxes?

This five-year levy would replace Riverdale’s current local option levy rate of \$1.37 per \$1,000 of assessed value with a new levy of \$1.67 per \$1,000 of assessed value, a difference of \$.30 per \$1,000 of assessed value.

- For a home with an assessed value of \$1,000,000, the estimated cost is \$1,670 per year (\$139 per month), approximately \$300 more per year, or \$25 more per month than the current rate. Actual tax amounts may vary due to assessed value, Ballot Measure 5 limitations, compression, and collection rates.

Submitted by:

Chris Russo, 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 2026-2027

To assessor of Multnomah County

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

☐ Check here if this is
an amended form.
The Riverdale School District has the responsibility and authority to place the following property tax, fee, charge, or assessment
District nameon the tax roll of Multnomah County. The property tax, fee, charge, or assessment is categorized as stated by this form.
County name

<u>11733 S Breyman Ave</u>	<u>Portland</u>	<u>OR</u>	<u>97219</u>	<u>7/1/2026</u>
Mailing address of district	City	State	ZIP code	Date submitted
<u>Nicole Bassen</u>	<u>Business Manager</u>	<u>503-262-4849</u>	<u>nbassen@riverdale.k12.or.us</u>	
Contact person	Title	Daytime telephone number	Contact person e-mail address	

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	
1. Rate per \$1,000 levied (within permanent rate limit).....1		3.8149	Excluded from Measure 5 Limits
2. Local option operating tax 2		1.67	Dollar Amount of Bond Levy
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			2,210,526
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			2,210,526

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	5/19/2026	2026-27	2030-31	1.67

(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 2026-2027

To assessor of Multnomah County

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

☐ Check here if this is
an amended form.
The Riverdale School District has the responsibility and authority to place the following property tax, fee, charge, or assessment
District nameon the tax roll of Multnomah County. The property tax, fee, charge, or assessment is categorized as stated by this form.
County name

<u>11733 S Breyman Ave</u> Mailing address of district	<u>Portland</u> City	<u>OR</u> State	<u>97219</u> ZIP code	<u>7/1/2026</u> Date submitted
<u>Nicole Bassen</u> Contact person	<u>Business Manager</u> Title	<u>503-262-4849</u> Daytime telephone number	<u>nbassen@riverdale.k12.or.us</u> Contact person e-mail address	

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	
1. Rate per \$1,000 levied (within permanent rate limit).....1		3.8149	Excluded from Measure 5 Limits
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4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			0
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PART II: RATE LIMIT CERTIFICATION

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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	5/19/2026	2026-27	2030-31	1.67

(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

6/8/2026

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

RE: Riverdale School District's FY 2026-27 Approved Budget Certification

Dear Chair Mina Stricklin and Board of Education:

The Tax Supervising and Conservation Commission has completed its review and consideration of the FY 2026-27 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 objections or recommendations to make concerning the budget.

Please file a complete copy of the Adopted Budget with the Commission no later than July 15, 2026. 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

Total FY 2026-2027 Approved Budget \$ 20,279,767

Riverdale School District

Fund	Appropriations	Unappropriated Fund Balance	Total Budget
General Fund	13,384,566	0	13,384,566
Special Revenues Combined	2,300,587	0	2,300,587
Debt Service Fund	2,220,000	20,000	2,240,000
Pension Obligation Bonds Fund	523,064	29,400	552,464
Full Faith & Credit Fund	120,000	0	120,000
Capital Projects Fund	52,150	0	52,150
Construction Excise Tax Fund	75,000	0	75,000
Capital Projects FFC Fund	1,555,000	0	1,555,000
Total	\$ 20,230,367	\$ 49,400	\$ 20,279,767

General Government Levies

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

Local Option Levy Rate: \$1.6700 per \$1,000 AV

General Obligation Debt Levy:

GO Bond Tax Amount: \$2,210,526