

**RIVERDALE
SCHOOL DISTRICT 51J**



**2012-2013 FISCAL YEAR
ADOPTED BUDGET**

11733 SW Breyman Ave Portland, OR 97219

Riverdale School District #51J

2012-13 Adopted Budget

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Riverdale School District
Budget Committee Members
2012-13

Board Members	Term Expires	Citizen Members	Term Expires
Steve Klein, Chair	June 30, 2013	Keith Bailey	June 30, 2013
Ron Penner-Ash, Vice Chair	June 30, 2013	John Bogaty	June 30, 2014
Mike Gunter	June 30, 2013	Peter Francis	June 30, 2012
Dean Griffith	June 30, 2015	Barclay Grayson	June 30, 2013
Kristen Kohnstamm	June 30, 2015	Paul Strassmaier	June 30, 2012
		Joe Prats, Alternate Member	

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

Riverdale School District #51J

District Mission:

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

District Vision:

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

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

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

Riverdale School District
SUPERINTENDENT'S BUDGET MESSAGE 2012-13
May 7, 2012

The 2012-13 Riverdale School District budget provides educational and support services for the 552 expected students of Riverdale Grade School and Riverdale High School and is prepared in accordance with Oregon Revised Statutes (ORS 294.305-294.565). This budget message is intended to clearly state the expected budget revenues and expenditures for the next school year, notable changes in both and to present a balanced budget to the Budget Committee and the Board of Education. It is presented to the Budget Committee for review and approval. The budget format is based on a modified accrual accounting method, consistent with previous years, and complies with the requirements of the Oregon Department of Education and the Oregon Department of Revenue.

The budgetary process allows for the Budget Committee to deliberate and consider the budget. The process also allows for citizen input in the preparation of the budget and public disclosure of the budget before its formal adoption. Opportunities have been provided to the Riverdale Community through community meetings and parent briefings to provide input for consideration on building the 2012-13 proposed budget. The public will be invited to give testimony at the May 14th Budget Committee meeting.

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

State funding for education has steadily decreased from an average of 48% of the states total budget in 2009 to 39% in the 2011-13 biennium. The Oregon Legislature met in a short session this February and March to deal with continued drops in revenues. They ended their session holding education harmless at an allocation of \$5.7 billion to K-12 education.

Local Option Levy collections have been steadily decreasing over the past few years due to compression of the housing market. The district anticipates a \$16,000 drop in local option levy taxes for the 2012-13 school year.

The Riverdale Foundation has generously given about \$750,000 each year to the district general fund for the past three years. They have passed a new policy, which states that only the money raised in a given year, will be gifted to the district in the following fiscal year. As of May 3, 2012, the Foundation has raised \$805,000 for the 2012-13 fiscal year. It is prudent to keep in mind that these funds are donated annually and can fluctuate with economic changes for our donors.

Budget Development Process

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

The 2012-13 budget document has been prepared using a State School Fund (SSF) allocation of \$5.7 billion for the 2011-2013 biennium. We budgeted 49% of the state's revenues during the first year of the biennium, reserving 51% of the revenues for the 2012-2013 fiscal year. With this practice, the SSF allocation set aside \$76,000 for the 2012-2013 school year.

It will be essential to maintain adequate reserves to weather this economic storm over the biennium so that we don't have to make more drastic reductions the following year. The budget committee recommended holding a General Fund contingency account of \$261,000 and an unappropriated ending fund balance of \$400,000. This recommendation was adopted by the board in the 2011-12 budget. We have proposed to continue that effort through 2012-13. We will continue to be conservative as we monitor student enrollment, economic forecasts, care and upkeep of our buildings and facilities, and the contractual obligations of our employees.

The 2012-13 proposed budget document has been prepared following these guidelines:

- Protect academic excellence and programs while providing exceptional learning opportunities and environments for our students.
- Focus on the vision, mission, values, and policies of the district

- Be realistic in revenue and expenditure estimates to avoid short-term savings that have significant long-term costs that will result in further staff cuts next year
- Build stability into the budgeting system by avoiding the use of “one time monies” for FTE
- Utilize “one time monies” to fund curriculum, textbooks and professional development
- Assure processes are fair & equitable: in accordance with law, labor, goals and hearing public input
- Lessen the impact of Reduction in Force through incentives, and other cost-saving measures
- Take into account the human cost when laying off staff
- Consider the impact of decisions on remaining staff
- Evaluate each line item and account for efficiencies
- Develop a well-articulated and fair plan for layoff and recall following Oregon Administrative Rules
- Keep up-to-date with changes in the law and funding sources
- Follow standard Budgeting processes and utilize the Budget Committee process

The 2012-13 proposed Budget reflects the following changes and adjustments:

Budget Changes (Fund 100)

- Reduce 0.50 FTE in Grade School
- Cut non-staff budgets

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

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

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

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

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

Respectfully Submitted,

Dr. Brook MacNamara, Superintendent

**Riverdale School District
2012-13 Adopted Budget All Funds**

	General Fund	Special Revenue	Debt Service	Capital Projects	Total
Revenues					
State School Fund Formula					
Local Property Taxes	\$ 2,140,500	\$ -	\$ -	\$ -	\$ 2,140,500
State School Fund	1,332,036				1,332,036
All Other SSF Revenues	81,840				81,840
	<u>3,554,376</u>	-	-	-	<u>3,554,376</u>
Other Revenues Outside Formula					
Local Property Taxes (Current & Prior)	459,500	-	1,800,000	-	2,259,500
Tuition	1,325,700				1,325,700
Donations	805,000				805,000
Other Local Sources	232,625	671,000	328,453	6,500	1,238,578
Intermediate Sources	58,000	20,000			78,000
Other State Sources	-	9,600			9,600
Federal Sources	-	268,370	-	-	268,370
	<u>2,880,825</u>	<u>968,970</u>	<u>2,128,453</u>	<u>6,500</u>	<u>5,984,748</u>
Total Revenues	<u>6,435,201</u>	<u>968,970</u>	<u>2,128,453</u>	<u>6,500</u>	<u>9,539,124</u>
Requirements					
Expenditures					
Instruction	3,676,562	1,091,570			4,768,132
Support Services	2,940,981	252,200			3,193,181
Enterprise/Community Services		10,000			10,000
Facilities Acquisition				308,500	308,500
Debt Service			2,025,153		2,025,153
Contingency	<u>261,000</u>	<u>100,000</u>			<u>361,000</u>
Total Requirements	<u>6,878,543</u>	<u>1,453,770</u>	<u>2,025,153</u>	<u>308,500</u>	<u>10,665,966</u>
Excess of Revenues Over/(Under) Expenditures	(443,342)	(484,800)	103,300	(302,000)	(1,126,842)
Other Financing Sources/(Uses)					
Interfund Transfers In	44,342			47,000	91,342
Interfund Transfers Out	(47,000)	-	(44,342)	-	(91,342)
Net Change in Fund Balance	<u>(446,000)</u>	<u>(484,800)</u>	<u>58,958</u>	<u>(255,000)</u>	<u>(1,126,842)</u>
Beginning Fund Balance	<u>846,000</u>	<u>812,300</u>	<u>-</u>	<u>255,000</u>	<u>1,913,300</u>
Ending Fund Balance	<u>\$ 400,000</u>	<u>\$ 327,500</u>	<u>\$ 58,958</u>	<u>\$ -</u>	<u>\$ 786,458</u>

Riverdale School District #51J

2012-13 Budget Assumptions

Student Enrollment Estimates

Page 12 displays the enrollment estimate for 2012-13 broken down by type of enrollment, as of May 1st 2012. Riverdale School District is unique in Oregon with its reliance on students who attend by choice through transfers or payment of tuition. In 2012-13, staff projects a slight decline by 13 students. Marketing efforts continue to attract new students at all levels.

The district identified 91 openings for inter-district transfer students under the recently enacted HB 3681. Most of the students entering these open spots were already students attending Riverdale schools under transfer agreements. The effect of the new law is that these students are now Riverdale students until they exit the district, they will not be required to re-apply each year. Additionally 4 new transfer students were received from the Lake Oswego School District reciprocity agreement.

Statewide Issues

Fiscal year 2012-13 is the second year of the new biennium. The state economist continues to report income tax collections that fall short of projections. Governor John Kitzhaber has recently issued a hiring freeze for State public employees, and instituted other cost savings measures. The State legislature met in February and adjourned in early March. The Legislature held school funding harmless unless future forecasts show a continued decline in state revenues, meaning Riverdale will most likely avoid making cuts in the 2011-12 school year. If the decline continues, cuts could happen in 2012-13.

State School Fund Formula Estimate

The Oregon Department of Education issued a State School Fund (“SSF”) estimate for 2012-13 on April 2, 2012. State funding for the 2011-13 biennium remains at \$5.7 billion. No Sub-Year System revenues are expected in 2012-13 and no federal ARRA funds are expected. The SSF formula sets a cap on revenues that a public school district can keep based on student enrollment. Base property taxes, Common School Fund, State timber money and more are deducted from the SSF formula and reduce the amount received from the state.

2012-13 Budget Assumptions Cont.

Only resident and transfer students count towards the state school funding formula. In 2012-13, each full-time student is expected to generate \$5,993. More explanation of the calculation is shown on page 13.

Transportation costs for home to school transportation and curricular field trips are budgeted at \$170,320 for 2012-13. These costs are 70 percent reimbursable (\$119,224) under the State School Fund Formula. The home to school transportation contact is based on the national CPI and the increase is budgeted at 3.4% and that amount of increase includes anticipated fuel increases.

Tuition Revenue

The estimate for tuition revenue is based on expected enrollment as follows:

Tuition Estimate For 2012-13

<u>Grade</u>	<u>Tuition</u>	<u>Students</u>	<u>Total Tuition</u>
Kindergarten	5,560	8	44,480
Grades 1-4	11,120	21	233,520
Grades 5-8	11,950	25	298,750
Grades 9-12	11,950	75	896,250
Total	N/A	129	1,473,000

Total Tuition less 10 % uncollectable	1,325,700
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Foundation Contributions

The Riverdale Schools Foundation solicits donations from parents and community members for Riverdale Schools. The working agreement is that the district will budget as revenues only the amount that the Foundation has raised in pledges for the following year. As of May 3, 2012, the Foundation reported raising \$805,000.

2012-13 Budget Assumptions Cont.

Local Option Dollars

Community members approved a Local Option Levy of \$1.07 per thousand at the November 2010 election. This type of tax levy only applies to the gap between taxes limited by Measure 5 and those limited by Measures 47/50. Decline in market value has decreased the amount collected. The amount raised for 2012-13 will not be known until October 2012, when the county assessor prepares the tax roll.

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12 Est</u>	<u>2012-13 Est</u>
Current Local Option Revenues	\$521,331	\$511,836	\$465,612	\$466,500	\$450,000

Salary and Benefit Projections

Negotiations for the licensed collective bargaining agreement are in progress. The classified, administrators and confidential staff are budgeted to receive step increases based on the Board approved salary schedules. Hourly rate increases have been budgeted for certain classified staff in Instructional Assistant, Custodian, and Secretary Positions as these positions were found to be below average for the district's comparator group. Any wage increases are subject to approval by the Board. The budget does not include any other cost of living increases for 2012-13.

District contributions for health care for 2012-13 are projected to remain the same as 2011-12. For licensed, classified, and confidential staff, the district contribution rate is \$1,114 per month. Administrators receive full insurance.

Estimated PERS Rate Increase

Public agencies in the State are subject to significant employer contribution rate increases for the Public Employees Retirement System (PERS). The Tier I and II rate for school districts effective July 1, 2011, increased from 14.22% to 19.42%, with the OPSRP or Tier III rate at 17.97%. Riverdale School District negotiated with licensed, administrators, and confidential staff to pay the 6% contribution to the PERS IAP plan in lieu of salary. Rates are expected to increase in July 2013 by at least 6.91 percentage points.

Riverdale School District participated as part of a school district pension bond pool to sell debt that would offset its estimated unfunded actuarial liability with PERS. As the interest on the pension bonds is less than the 8% rate charged by PERS, the district saved retirement costs by doing this. The debt service expenditures in Fund 330, Debt Service Fund-PERS Bonds, will be determined based on budgeted gross salary with the estimated effective PERS UAL rate available as soon as salaries are finalized. It is expected to be 9.65%. The principal and interest on the debt will increase by 4.8% percent in 2012-13.

2012-13 Budget Assumptions Cont.

Early Retirement

The District pays six years of stipends and insurance for eligible retirees in addition to benefits they receive under PERS. To offset reductions in staff, the district offered a voluntary early retirement incentive to staff in spring 2012. The increase in General Fund function 2700 anticipates one staff members choosing to retire early under this option.

Other Contractual Services Increase

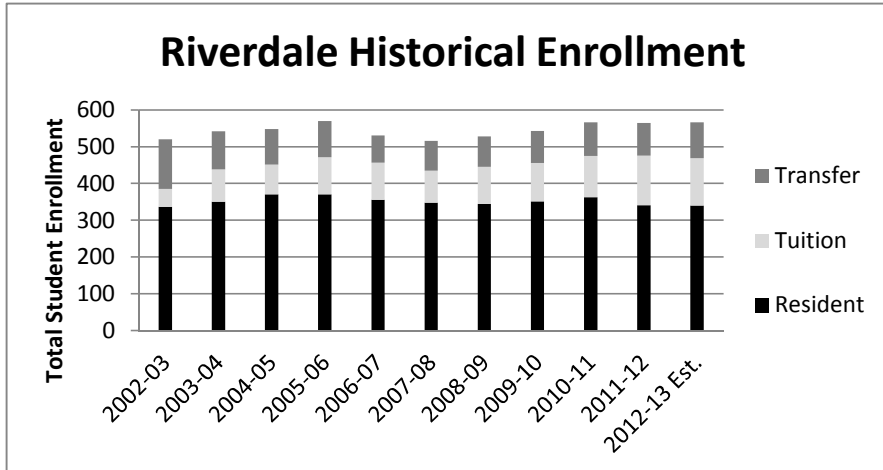
The Portland Public School District owns the land where Riverdale High School is located. Each year the lease payments on the land increase by 2%. The 2012-13 payments will be \$12,433 per month for a total cost of \$149,196.

Projected Enrollment 2012-13 Riverdale Grade School				
<u>Grade</u>	<u>Transfer</u>	<u>Tuition</u>	<u>Resident</u>	<u>12-13 Estimate</u>
Kinder	3	3	19	25
1	2	4	12	18
2	1	5	24	30
3	1	9	25	35
4	4	5	26	35
5	4	8	33	45
6	6	11	31	48
7	8	5	28	41
8	1	4	35	40
Total	30	54	233	317

Historical Enrollment Data				
<u>School Year</u>	<u>Transfer</u>	<u>Tuition</u>	<u>Resident</u>	<u>Total Students</u>
2002-03	135	49	337	521
2003-04	103	89	351	542
2004-05	97	81	371	549
2005-06	99	101	371	571
2006-07	74	101	356	531
2007-08	81	88	348	517
2008-09	83	102	345	529
2009-10	88	105	352	544
2010-11	92	113	363	567
2011-12	89	135	342	565
2012-13 Est.	98	129	340	567

Projected Enrollment 2012-13 Riverdale High School				
<u>Grade</u>	<u>Transfer</u>	<u>Tuition</u>	<u>Resident</u>	<u>12-13 Estimate</u>
9	21	22	22	65
10	13	23	28	64
11	20	20	24	64
12	14	10	33	57
Total	68	75	107	250

Total Projected Enrollment All Grades 2012-13				
	<u>Transfer</u>	<u>Tuition</u>	<u>Resident</u>	<u>12-13 Estimate</u>
Total	98	129	340	567



Enrollment Notes:

Enrollment projections for the 2012-13 school year were prepared by looking at currently enrolled students and determining the number of students that would be returning. The District surveyed all tuition students and eighth grade students to determine which students would be returning and how many current eighth graders would be attending Riverdale High School. The District looked at the enrollment data from the last ten years to determine the enrollment trend. The enrollment projections have been updated with current data as of June 26, 2012.

Riverdale General Fund Revenue State School Fund Formula

	2008-09 Audit	2009-10 Audit	2010-11 Actual	2011-12 Est	2012-13 Est
State School Fund Formula Revenues					
Current Year Taxes	\$ 1,851,736	\$ 2,007,669	\$ 1,982,696	\$ 2,100,000	\$ 2,100,000
Prior Year Taxes	35,776		71,886	40,000	40,000
Penalties & Interest on Taxes	1,916	774	16,361	500	500
County School Funds	1,207	1,051	80	1,200	1,200
State School Fund - General Support	1,342,724	1,503,917	1,369,298	1,294,741	1,332,036
Common School Fund	42,233	62,554	44,834	37,226	43,640
Federal Forest Fees	1,427	1,321	1,150	-	37,000
Revenues Covered Under State Formula	\$ 3,277,019	\$ 3,577,286	\$ 3,486,305	\$ 3,473,667	\$ 3,554,376
Average Daily Membership weighted (ADMw)					
Regular ADM	425.9	443.1	454.3	429.3	412.0
English as a Second Language	-	-	0.5	1.0	1.0
Special Education - Individualized Ed Plans	46.9	46.0	46.0	47.2	45.0
Poverty	6.9	7.2	7.4	7.0	7.0
Small High School Correction	87.3	88.8	88.7	88.7	88.7
	567.0	585.1	596.9	573.2	553.7
Extended ADMw	567.0	585.1	596.8	590.8	573.2
General Purpose Grant per Student	5,765	5,850	5,730	5,863	5,993
Est. State Rev	3,268,469	3,422,659	3,419,626	3,463,848	3,435,172
Transportation	103,956	201,984	96,710	122,500	119,224
Total State School Fund Formula Revenues	\$ 3,372,424	\$ 3,624,643	\$ 3,516,336	\$ 3,586,348	\$ 3,554,376
Est Amount due from/(to) State	\$ 95,406	\$ 47,357	\$ 30,031	\$ 112,681	\$ (0)

When the revenues subject to the SSF exceed the amount we earn under the formula, the state captures the excess in May of the year after fiscal year end. Information as of 4-15-12.

Transportation is reimbursed at 70% of cost for home to school and curricular field trips, \$170,320 in 2012-13.

The most recent state estimate shows teacher experience at the 2010-11 level. The budget reduces the per student amount by \$14 to anticipate a drop in Riverdale teacher experience compared to the statewide average.

Source: ODE State Funding - District Estimates

STATE SCHOOL FUND GRANT

2012-2013

No SYS funds for 2012-13. Based on \$5.736 Billion Budget as of 4/2/2012

Multnomah County, Riverdale SD 51J

District ID: 2188

2012-2013 ADMw Components			2012-2013 Local Revenue	
ADMr:	431.5 X 1.00 =	431.5	Property Taxes and in-lieu of property taxes from local sources	= \$2,140,500.00
Students in ESL programs:	2.0 X 0.50 =	1.0	Federal Forest Fees	= \$0.00
49.5 IEP Students capped at 11% of ADMr:	47.5 X 1.00 =	47.5	Common School Fund	= \$43,676.20
Students on IEP Above 11% of ADMr:	0.0 X 1.00 =	0.0	County School Fund	= \$1,200.00
Students in Pregnant/Parenting Programs:	0.0 X 1.00 =	0.0	State Managed Timber	= \$37,000.00
Students in Poverty:	29.5 X 0.25 =	7.4	ESD Equalization	=
Students in Foster Care and Neglected/Delinquent:	0.0 X 0.25 =	0.0	In-Lieu of Property Taxes(non-local sources)	= \$0.00
Remote Elementary School Correction:	0.0 X 1.00 =	0.0	Revenue Adjustments	=
Small High School Correction:	88.7 X 1.00 =	88.7	Local Revenue	= \$2,222,376.20
Estimated ADMw:	=	576.0	2012-2013 Transportation Grant	
2012-2013 Extended ADMw			Salaries	= N/A
2012-2013 Estimated ADMw	=	576.00	Payroll	= N/A
2011-2012 Estimated ADMw	=	572.52	Purchased Services	= N/A
Extended ADMw - Greater of			Supplies	= N/A
Or 2012-2013 Estimated ADMw	=	576.00	Other	= N/A
2011-2012 Estimated ADMw			Garage Depreciation	= N/A
2012-2013 Experience Adjustment			Bus Depreciation	= N/A
District Average Teacher Experience	=	14.13	Fees Collected	= N/A
State Average Teacher Experience	=	12.78	Non-Reimbursable	= N/A
Experience Adjustment (Difference in District and State Teacher Experience)	=	1.35	Net Eligible Trans. Expend.	= \$185,000.00
			Trans per ADMr Rank. 29%	Transportation Reimburs. Rate 70.00%
			Grant (Rate* Net Eligible Expend)	= \$129,500.00

2012-2013 General Purpose Grant

(Extended ADMw x [\$4500 + (\$25 x Experience Adjustment)]) x Funding Ratio

(576.00 x [\$4500 + (\$25 x 1.35)]) X 1.324910316014 = \$3,459,894

2012-2013 Total Formula Revenue

General Purpose Grant + Transportation Grant

= \$3,459,894 + \$129,500 = \$3,589,394

2012-2013 State School Fund Grant

Total Formula Revenue - Local Revenue

= \$3,589,394 - \$2,222,376 = \$1,367,018

General Purpose Grant per Extended ADMw= \$6,007

Total Formula Revenue per Extended ADMw= \$6,232

Charter Schools Rate(ORS 338.155)= \$6,007

Total Paid To date			Estimated Remaining Balance Due			High Cost Disability
SSF	Small HS Grant	Facility Grant	SSF	Small HS Grant	Facility Grant	

Riverdale School District #51J

Tax Levy History

	RATE BASED LEVIES						AMOUNT BASED LEVY	
	Inside SSF Formula			Outside SSF Formula			General Obligation Bonds	
	<u>Permanent Rate \$3.8149/\$1,000</u>			<u>Local Option Levy \$1.07/\$1,000</u>				
	Amount Levied	Amount Collected 1st Yr		Amount Levied	Compression	Amount Collected 1st Yr	Amount Levied	Amount Collected 1st Yr
2008-09	\$ 1,988,396	\$ 1,851,736		\$ 557,704	\$ (6,013)	\$ 521,331	\$ 900,500	\$ 844,255
2009-10	2,055,545	1,931,426		576,538	(31,924)	511,836	1,489,967	1,405,485
2010-11	2,098,343	1,981,758		588,542	(91,623)	465,612	1,569,400	1,448,948
2011-12 Budget	2,178,623	2,100,000 *		611,058	(99,848)	466,500 *	1,748,075	1,634,450 *
2012-13 Budget	2,239,624	2,100,000 *		628,168	(140,000)	450,000 *	1,926,000	1,800,000 *

* Budgeted amount shown as collected the first year, collections through mid August are accrued into the fiscal year.

The Permanent Rate levy was established by the State to implement Measures 47/50. Assessed Value increases at 3% per year.

The Local Option Tax rate was approved by Riverdale voters in November 2010. It collects taxes that fall under the Measure 5 limit, and above the Measure 47/50 limit, referred to as "the gap". As market value has dropped, the amount collected is declining. Compression is the amount that exceeds the M5 limit and cannot be collected.

Taxes to pay debt service on General Obligation Bonds that were approved by Riverdale voters are exempt from the Measure 5 limitation. The District calculates the amount needed to fund debt service and estimates an amount of taxes that will not be collectable. Over the past several years, too little was levied for debt service and the loan from the General Fund will be repaid from the 2012-13 levy.

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100 – General Fund

The General Fund is the largest of the district's funds and covers the operations of schools, including expenditures for salaries and benefits, supplies, utilities, and other general expenses.

The Local Option Levy and State School Fund Formula (SSF) revenue and expenditures are reported in the General Fund.



Riverdale School District
2012-13 Adopted Budget General Fund

	Actual 08-09	Actual 09-10	Actual 10-11	Revised 11-12	Adopted Proposed 12-13	Approved 12-13	Adopted 12-13
Revenues							
State School Fund Formula							
Local Property Taxes	\$ 1,889,429	\$ 1,996,643	\$ 2,070,943	\$ 2,140,500	\$ 2,140,500	\$ 2,140,500	\$ 2,140,500
State School Fund	1,342,724	1,503,917	1,369,298	1,294,741	1,332,036	1,332,036	1,332,036
All Other SSF Revenues	44,866	64,926	46,064	38,426	81,840	81,840	81,840
	<u>3,277,019</u>	<u>3,565,486</u>	<u>3,486,305</u>	<u>3,473,667</u>	<u>3,554,376</u>	<u>3,554,376</u>	<u>3,554,376</u>
Other Revenues Outside Formula							
Local Property Taxes (Current & Prior)	533,363	527,784	485,157	476,000	459,500	459,500	459,500
Tuition	1,203,007	1,162,930	1,276,274	1,236,000	1,325,700	1,325,700	1,325,700
Donations	69,835	750,000	785,700	714,800	805,000	805,000	805,000
Other Local Sources	288,870	237,469	303,738	191,250	232,625	232,625	232,625
Intermediate Sources	47,423	2,673	58,000	52,000	58,000	58,000	58,000
Other State Sources	(12,184)	119,178	89,562	89,300	-	-	-
Federal Sources	-	69,962	305,197	-	-	-	-
	<u>2,130,314</u>	<u>2,869,996</u>	<u>3,303,628</u>	<u>2,759,350</u>	<u>2,880,825</u>	<u>2,880,825</u>	<u>2,880,825</u>
Total Revenues	<u>5,407,333</u>	<u>6,435,482</u>	<u>6,789,933</u>	<u>6,233,017</u>	<u>6,435,201</u>	<u>6,435,201</u>	<u>6,435,201</u>
Requirements							
Expenditures							
Instruction	3,553,747	3,601,039	3,880,390	3,707,086	3,676,562	3,676,562	3,676,562
Support Services	2,652,894	3,126,128	2,795,566	2,855,931	2,940,981	2,940,981	2,940,981
Enterprise/Community Services							
Facilities Acquisition							
Debt Service							
Contingency				175,000	261,000	261,000	261,000
Total Requirements	<u>6,206,641</u>	<u>6,727,167</u>	<u>6,675,956</u>	<u>6,738,017</u>	<u>6,878,543</u>	<u>6,878,543</u>	<u>6,878,543</u>
Excess of Revenues Over/(Under) Expenditures	(799,308)	(291,685)	113,977	(505,000)	(443,342)	(443,342)	(443,342)
Other Financing Sources/(Uses)							
Interfund Transfers In	414,605	-	-	-	44,342	44,342	44,342
Interfund Transfers Out	-	-	-	-	(47,000)	(47,000)	(47,000)
Net Change in Fund Balance	(384,703)	(291,685)	113,977	(505,000)	(446,000)	(446,000)	(446,000)
Beginning Fund Balance	<u>1,798,511</u>	<u>1,462,643</u>	<u>1,006,290</u>	<u>905,000</u>	<u>846,000</u>	<u>846,000</u>	<u>846,000</u>
Ending Fund Balance	<u>\$ 1,413,808</u>	<u>\$ 1,170,958</u>	<u>\$ 1,120,267</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>

Note: 2012-13 Transfer In from Debt Service Fund as Loan Repayment. Transfer out is Construction Excise Tax.

Ending Fund Balances may not equal beginning balances in the following year due to audit adjustments.

Revised Adopted 2011-12 includes Board approved Transfers of Appropriation, Supplemental Budgets and Contingency Appropriations.

Riverdale School District #51J

Portland, Oregon

Resources Report

Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted FTE 11-12	11-12	Proposed 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
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Fund 100	General										
State School Fund Formula Revenues											
1111	Current Year Taxes	1,851,736	1,931,426	1,981,758	2,100,000	-	2,100,000	-	2,100,000	-	2,100,000
1112	Prior Year Taxes	35,776	64,443	71,886	40,000	-	40,000	-	40,000	-	40,000
1113	County Tax Sales for Back Taxes	-	-	16,361	-	-	-	-	-	-	-
1190	Penalties & Interest on Taxes	1,916	774	938	500	-	500	-	500	-	500
2101	County School Funds	1,207	1,051	80	1,200	-	1,200	-	1,200	-	1,200
3101	State School Fund - General Support	1,342,724	1,503,917	1,369,298	1,294,741	-	1,332,036	-	1,332,036	-	1,332,036
3103	Common School Fund	42,233	62,554	44,834	37,226	-	43,640	-	43,640	-	43,640
3104	State Managed Timber	-	-	-	-	-	37,000	-	37,000	-	37,000
4801	Federal Forest Fees	1,427	1,321	1,150	-	-	-	-	-	-	-
	Total State School Fund Formula Revenues	3,277,019	3,565,486	3,486,305	3,473,667	-	3,554,376	-	3,554,376	-	3,554,376
Other Revenues Outside Formula											
1311	Tuition from Individuals	1,203,007	1,162,930	1,276,274	1,236,000	-	1,325,700	-	1,325,700	-	1,325,700
1920	Donations	69,835	750,000	785,700	714,800	-	805,000	-	805,000	-	805,000
1121	Current Year Local Option Taxes	521,331	511,836	465,612	466,500	-	450,000	-	450,000	-	450,000
1122	Prior Year Local Option Taxes	11,495	15,727	19,306	9,500	-	9,500	-	9,500	-	9,500
1123	Penalties & Interest on Local Option Taxes	537	221	239	-	-	-	-	-	-	-
1700	Extracurricular Activities	181,652	105,379	103,693	105,000	-	121,800	-	121,800	-	121,800
1130	Construction Excise Tax	-	27,010	13,757	5,000	-	Moved to Fund 410	-	-	-	-
1990	Miscellaneous Revenue	107,218	105,080	186,288	81,250	-	110,825	-	110,825	-	110,825
2199	Other Intermediate Sources	47,423	2,673	58,000	52,000	-	58,000	-	58,000	-	58,000
3101	Prior Yr Adj to SSF	(12,184)	90,142	56,898							
3199	Other State Sources	-	29,036	32,664	89,300	-	-	-	-	-	-
4503	Federal Grants - Restricted	-	69,962	305,197	-	-	-	-	-	-	-
	Total Revenues Outside Formula	2,130,314	2,869,996	3,303,628	2,759,350	-	2,880,825	-	2,880,825	-	2,880,825
	Total General Fund Revenues	5,407,333	6,435,482	6,789,933	6,233,017	-	6,435,201	-	6,435,201	-	6,435,201
5200	Transfer In	414,605	-	-	-	-	44,342	-	44,342	-	44,342
5400	Fund Balance	1,798,511	1,462,643	1,006,290	905,000	-	846,000	-	846,000	-	846,000
	Total General Fund Resources	7,620,449	7,898,125	7,796,223	7,138,017	-	7,325,543	-	7,325,543	-	7,325,543
Total Fund 100	General										

Note: 2012-13 Interfund transfer repayment of loan to Debt Service Fund. Revised Adopted 2011-12 includes Board approved changes.

Riverdale School District #51J
Portland, Oregon
Resources Report

	Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised FTE 11-12 Adopted 11-12	Proposed 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
Fund 100 General										
1111 Current Year Taxes	1,851,736	1,931,426	1,981,758	2,100,000	-	2,100,000	-	2,100,000	-	2,100,000
1112 Prior Year Taxes	35,776	64,443	71,886	40,000	-	40,000	-	40,000	-	40,000
1113 County Tax Sales for Back Taxes	-	-	16,361	-	-	-	-	-	-	-
1121 Current Year Local Option Taxes	521,331	511,836	465,612	466,500	-	450,000	-	450,000	-	450,000
1122 Prior Year Local Option Taxes	11,495	15,727	19,306	9,500	-	9,500	-	9,500	-	9,500
1123 Penalties & Interest on Local Option	537	221	239	-	-	-	-	-	-	-
1130 Construction Excise Tax	-	27,010	13,757	5,000	-	-	-	-	-	-
1190 Penalties & Interest on Taxes	1,916	774	938	500	-	500	-	500	-	500
1311 Tuition from Individuals	1,203,007	1,162,930	1,276,274	1,236,000	-	1,325,700	-	1,325,700	-	1,325,700
1510 Interest on Investments	40,892	17,944	6,217	5,000	-	3,000	-	3,000	-	3,000
1613 Special Milk Program	(4,587)	-	-	-	-	-	-	-	-	-
1700 Extracurricular Activities	181,652	105,379	103,693	105,000	-	121,800	-	121,800	-	121,800
1920 Donations	69,835	750,000	785,700	714,800	-	805,000	-	805,000	-	805,000
1990 Miscellaneous Revenue	<u>70,913</u>	<u>87,138</u>	<u>180,072</u>	<u>76,250</u>	-	<u>107,825</u>	-	<u>107,825</u>	-	<u>107,825</u>
1000 Local Sources	3,984,504	4,674,827	4,921,812	4,758,550	-	4,963,325	-	4,963,325	-	4,963,325
2101 County School Funds	1,207	1,051	80	1,200	-	1,200	-	1,200	-	1,200
2112 City & County Income Taxes - Curre	-	2,673	-	-	-	-	-	-	-	-
2199 Other Intermediate Sources	-	-	58,000	52,000	-	58,000	-	58,000	-	58,000
2900 Revenue for/on Behalf of the District	<u>47,423</u>	<u>-</u>	<u>-</u>	<u>-</u>	-	<u>-</u>	-	<u>-</u>	-	<u>-</u>
2000 Intermediate Sources	48,630	3,724	58,080	53,200	-	59,200	-	59,200	-	59,200
3101 State School Fund - General Suppor	1,330,540	1,594,059	1,426,196	1,294,741	-	1,332,036	-	1,332,036	-	1,332,036
3103 Common School Fund	42,233	62,554	44,834	37,226	-	43,640	-	43,640	-	43,640
3104 State Managed Timber	-	-	-	-	-	37,000	-	37,000	-	37,000
3107 State Revenues	-	29,036	-	-	-	-	-	-	-	-
3199 Other Restricted Grants	-	-	<u>32,664</u>	<u>89,300</u>	-	<u>-</u>	-	<u>-</u>	-	<u>-</u>
3000 State Sources	1,372,773	1,685,649	1,503,694	1,421,267	-	1,412,676	-	1,412,676	-	1,412,676
4503 Federal Grant-Restricted	-	69,962	305,197	-	-	-	-	-	-	-
4801 Federal Forest Fees	<u>1,427</u>	<u>1,321</u>	<u>1,150</u>	<u>-</u>	-	<u>-</u>	-	<u>-</u>	-	<u>-</u>
4000 Federal Sources	1,427	71,282	306,347	-	-	-	-	-	-	-
5200 Interfund Transfers	414,605	-	-	-	-	44,342	-	44,342	-	44,342
5400 Fund Balance	<u>1,798,511</u>	<u>1,462,643</u>	<u>1,006,290</u>	<u>905,000</u>	-	<u>846,000</u>	-	<u>846,000</u>	-	<u>846,000</u>
5000 Other Sources	2,213,116	1,462,643	1,006,290	905,000	-	890,342	-	890,342	-	890,342
Total Fund 100 General	\$ 7,620,449	\$ 7,898,125	\$ 7,796,223	\$ 7,138,017	-	\$ 7,325,543	-	\$ 7,325,543	-	\$ 7,325,543

Note: 2012-13 Interfund transfer repays loan to Debt Service Fund. Revised Adopted 2011-12 shows Board adopted changes.

Riverdale School District #51J
Portland, Oregon
Requirements Report
Summary By Function

Fund	100	General	Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	FTE 11-12	Proposed 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
	1000	Instruction	3,553,747	3,601,039	3,880,390	3,707,086	36.61	3,676,562	35.76	3,676,562	35.76	3,676,562	35.76
	2000	Support Services	2,652,894	3,126,128	2,795,566	2,855,931	19.50	2,940,981	18.52	2,940,981	18.52	2,940,981	18.52
	5000	Other Uses	-	-	-	-	-	47,000	-	47,000	-	47,000	-
	6000	Contingency	-	-	-	175,000	-	261,000	-	261,000	-	261,000	-
	7000	Unappropriated Ending Fund Balance	-	-	-	400,000	-	400,000	-	400,000	-	400,000	-
Total Fund 100 General			6,206,641	6,727,167	6,675,955	7,138,017	56.11	7,325,543	54.28	7,325,543	54.28	7,325,543	54.28

Summary By Object

Fund	100	General	Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	FTE 11-12	Proposed 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
	100	Salaries	3,384,175	3,575,812	3,728,759	3,501,271	56.11	3,451,225	54.28	3,451,225	54.28	3,451,225	54.28
	200	Associated Payroll Costs	1,548,084	1,469,820	1,637,060	1,964,450	-	1,982,245	-	1,982,245	-	1,982,245	-
	300	Purchased Services	983,585	1,447,457	1,041,868	886,054	-	1,021,314	-	1,021,314	-	1,021,314	-
	400	Supplies and Materials	189,210	168,163	177,455	120,742	-	92,879	-	92,879	-	92,879	-
	600	Other Objects	101,586	65,916	90,813	90,500	-	69,880	-	69,880	-	69,880	-
	700	Fund Modification	-	-	-	-	-	47,000	-	47,000	-	47,000	-
	800	Other Uses of Funds	-	-	-	575,000	-	661,000	-	661,000	-	661,000	-
Total Fund 100 General			6,206,641	6,727,167	6,675,955	7,138,017	56.11	7,325,543	54.28	7,325,543	54.28	7,325,543	54.28

Note: 2012-13 Fund Modification transfers \$47,000 to Construction Excise Tax Fund for prior year collections
2011-12 Revised Adopted budget includes Board adopted changes.

**Riverdale School District 51J
Portland, Oregon
Requirements Report**

		Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	FTE 11-12	Proposed 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
Fund 100	General											
Function	1111 Elementary Programs											
111	Licensed Salaries	845,862	864,366	884,928	788,028	12.52	747,169	11.47	747,169	11.47	747,169	11.47
112	Classified Salaries	20,364	16,857	17,419	17,904	0.50	-	-	-	-	-	-
120	Nonpermanent Salaries	29,806	48,831	28,359	50,000	-	50,000	-	50,000	-	50,000	-
130	Additional Salary	7,276	6,180	3,987	-	-	6,000	-	6,000	-	6,000	-
100	Salaries	903,307	936,234	934,693	855,932	13.02	803,169	11.47	803,169	11.47	803,169	11.47
210	PERS Related Costs	164,068	133,913	160,120	194,208	-	180,587	-	180,587	-	180,587	-
220	FICA - Medicare / Social Security	66,663	67,870	67,773	60,616	-	57,159	-	57,159	-	57,159	-
230	Workers Comp/Unemployment	1,737	4,134	2,151	2,617	-	3,885	-	3,885	-	3,885	-
240	Insurance	189,174	183,138	204,366	179,264	-	159,306	-	159,306	-	159,306	-
200	Associated Payroll Costs	421,643	389,055	434,410	436,705	-	400,937	-	400,937	-	400,937	-
310	Instructional/Professional/Technical Services	425	625	-	600	-	400	-	400	-	400	-
320	Rentals and Utilities	4,456	3,212	187	400	-	200	-	200	-	200	-
340	Travel	658	114	-	-	-	-	-	-	-	-	-
350	Printing and Postage	31	-	-	-	-	-	-	-	-	-	-
389	Other Non-Instr / Prof Technical Services	200	975	7,975	-	-	-	-	-	-	-	-
300	Purchased Services	5,769	4,925	8,162	1,000	-	600	-	600	-	600	-
410	Consumable Supplies & Materials	11,644	11,607	4,840	4,600	-	-	-	-	-	-	-
420	Textbooks	9,709	2,190	12,867	-	-	-	-	-	-	-	-
460	Non-Consumable Items	675	1,010	-	-	-	250	-	250	-	250	-
470	Computer Software	2,121	-	-	-	-	-	-	-	-	-	-
480	Computer Hardware	1,738	-	-	-	-	-	-	-	-	-	-
400	Supplies and Materials	25,887	14,807	17,707	4,600	-	250	-	250	-	250	-
640	Dues and Fees	200	-	195	-	-	100	-	100	-	100	-
600	Other Objects	200	-	195	-	-	100	-	100	-	100	-
Total	1111 Elementary Programs	1,356,806	1,345,021	1,395,167	1,298,237	13.02	1,205,056	11.47	1,205,056	11.47	1,205,056	11.47
Function	1113 Elementary Extracurricular											
111	Licensed Salaries	-	-	3,127	-	-	-	-	-	-	-	-
100	Salaries	-	-	3,127	-	-	-	-	-	-	-	-
210	PERS Related Costs	-	-	488	-	-	-	-	-	-	-	-
220	FICA - Medicare / Social Security	-	-	233	-	-	-	-	-	-	-	-
230	Workers Comp/Unemployment	-	-	12	-	-	-	-	-	-	-	-
200	Associated Payroll Costs	-	-	734	-	-	-	-	-	-	-	-
389	Other Non-Instr / Prof Technical Services	-	-	600	-	-	-	-	-	-	-	-
300	Purchased Services	-	-	600	-	-	-	-	-	-	-	-
Total	1113 Elementary Extracurricular	-	-	4,461	-	-	-	-	-	-	-	-

		Requirements Report										
		Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	FTE 11-12	Proposed 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
Fund 100	General											
Function	1121 Middle School Programs											
111	Licensed Salaries	310,653	320,971	364,467	357,846	5.66	350,609	5.50	350,609	5.50	350,609	5.50
120	Nonpermanent Salaries	15,411	-	6,654	20,000	-	20,000	-	20,000	-	20,000	-
130	Additional Salary	11,400	2,611	201	-	-	5,583	-	5,583	-	5,583	-
199	Taaxable Stipends	-	-	383	-	-	-	-	-	-	-	-
100	Salaries	337,464	323,582	371,706	377,846	5.66	376,192	5.50	376,192	5.50	376,192	5.50
210	PERS Related Costs	59,867	48,124	58,453	84,760	-	82,890	-	82,890	-	82,890	-
220	FICA - Medicare / Social Security	25,264	23,531	27,990	27,374	-	26,822	-	26,822	-	26,822	-
230	Workers Comp/Unemployment	644	1,426	792	715	-	1,822	-	1,822	-	1,822	-
240	Insurance	66,932	67,594	54,885	74,727	-	77,817	-	77,817	-	77,817	-
200	Associated Payroll Costs	152,708	140,675	142,120	187,576	-	189,351	-	189,351	-	189,351	-
310	Instructional/Professional/Technical Services	(14)	-	-	300	-	100	-	100	-	100	-
320	Rentals and Utilities	2,143	-	-	200	-	-	-	-	-	-	-
340	Travel	170	-	-	-	-	-	-	-	-	-	-
389	Other Non-Instr / Prof Technical Services	220	-	17,250	-	-	-	-	-	-	-	-
300	Purchased Services	2,520	-	17,250	500	-	100	-	100	-	100	-
410	Consumable Supplies & Materials	3,721	1,845	1,944	1,800	-	1,000	-	1,000	-	1,000	-
420	Textbooks	2,574	5,908	7,676	-	-	100	-	100	-	100	-
460	Non-Consumable Items	81	41	-	-	-	200	-	200	-	200	-
470	Computer Software	99	-	-	-	-	-	-	-	-	-	-
400	Supplies and Materials	6,475	7,793	9,619	1,800	-	1,300	-	1,300	-	1,300	-
Total	1121 Middle School Programs	499,166	472,050	540,695	567,722	5.66	566,943	5.50	566,943	5.50	566,943	5.50
Function	1122 MS Extracurricular											
111	Licensed Salaries	-	-	37,249	19,604	-	-	-	-	-	-	-
130	Additional Salary	51,561	57,413	22,720	24,225	-	33,500	-	33,500	-	33,500	-
100	Salaries	51,561	57,413	59,969	43,829	-	39,342	-	39,342	-	39,342	-
210	PERS Related Costs	7,552	6,997	6,818	4,923	-	4,200	-	4,200	-	4,200	-
220	FICA - Medicare / Social Security	3,858	4,254	4,444	2,850	-	2,170	-	2,170	-	2,170	-
230	Workers Comp/Unemployment	98	250	128	127	-	110	-	110	-	110	-
240	Insurance	6,965	2,164	2,273	1,337	-	-	-	-	-	-	-
200	Associated Payroll Costs	18,474	13,665	13,663	9,237	-	9,631	-	9,631	-	9,631	-
320	Rentals and Utilities	400	-	-	-	-	-	-	-	-	-	-
340	Travel	78	-	-	-	-	-	-	-	-	-	-
389	Other Non-Instr / Prof Technical Services	499	5,177	2,891	4,800	-	4,800	-	4,800	-	4,800	-
300	Purchased Services	978	5,177	2,891	4,800	-	4,800	-	4,800	-	4,800	-
410	Consumable Supplies & Materials	1,639	694	-	-	-	-	-	-	-	-	-
460	Non-Consumable Items	2,660	-	-	-	-	-	-	-	-	-	-
400	Supplies and Materials	4,300	694	-	-	-	-	-	-	-	-	-
640	Dues and Fees	2,367	-	-	-	-	-	-	-	-	-	-
600	Other Objects	2,367	-	-	-	-	-	-	-	-	-	-
Total	1122 MS Extracurricular	77,679	76,949	76,523	57,866	-	44,780	-	44,780	-	44,780	-

Note: There was an account code correction from Middle School Extracurricular to the TAG program for counseling time identifying TAG students

Requirements Report

		Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	FTE 11-12	Proposed 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
Fund 100	General											
Function	1131 High School Programs											
111	Licensed Salaries	753,549	807,033	900,304	812,609	12.90	804,391	12.38	804,391	12.38	804,391	12.38
112	Classified Salaries	-	15,574	-	-	-	-	-	-	-	-	-
113	Administrators	-	25,910	6,478	-	-	-	-	-	-	-	-
120	Nonpermanent Salaries	23,499	39,683	34,680	50,000	-	93,351	0.62	93,351	0.62	93,351	0.62
130	Additional Salary	3,168	1,013	13,939	-	-	16,497	-	16,497	-	16,497	-
100	Salaries	780,215	889,213	955,401	862,609	12.90	914,239	13.00	914,239	13.00	914,239	13.00
210	PERS Related Costs	142,843	126,924	147,183	192,934	-	206,350	-	206,350	-	206,350	-
220	FICA - Medicare / Social Security	57,265	63,881	67,884	61,034	-	64,852	-	64,852	-	64,852	-
230	Workers Comp/Unemployment	1,493	3,954	1,720	1,595	-	4,408	-	4,408	-	4,408	-
240	Insurance	159,327	178,109	203,694	179,132	-	185,515	-	185,515	-	185,515	-
200	Associated Payroll Costs	360,928	372,869	420,480	434,695	-	461,126	-	461,126	-	461,126	-
310	Instructional/Professional/Technical Services	327	-	-	1,050	-	-	-	-	-	-	-
320	Rentals and Utilities	4,210	-	525	840	-	-	-	-	-	-	-
340	Travel	-	854	-	-	-	-	-	-	-	-	-
389	Other Non-Instr / Prof Technical Services	200	-	-	-	-	-	-	-	-	-	-
300	Purchased Services	4,737	854	525	1,890	-	-	-	-	-	-	-
400	Supplies and Materials	-	-	120	-	-	-	-	-	-	-	-
410	Consumable Supplies & Materials	6,519	7,871	12,023	5,847	-	10,000	-	10,000	-	10,000	-
420	Textbooks	7,293	94	287	-	-	-	-	-	-	-	-
460	Non-Consumable Items	614	77	-	1,400	-	-	-	-	-	-	-
400	Supplies and Materials	14,427	8,042	12,429	7,247	-	10,000	-	10,000	-	10,000	-
640	Dues and Fees	204	170	-	1,500	-	1,800	-	1,800	-	1,800	-
600	Other Objects	204	170	-	1,500	-	1,800	-	1,800	-	1,800	-
Total	1131 High School Programs	1,160,511	1,271,146	1,388,835	1,307,941	12.90	1,387,165	13.00	1,387,165	13.00	1,387,165	13.00
Function	1132 High School Extracurricular											
111	Licensed Salaries	-	-	71,917	69,249	0.60	52,750	0.70	52,750	0.70	52,750	0.70
113	Administrators	63,305	44,754	11,188	-	-	-	-	-	-	-	-
120	Nonpermanent Salaries	1,577	-	-	-	-	-	-	-	-	-	-
130	Additional Salary	89,141	107,327	49,559	55,525	-	57,900	-	57,900	-	57,900	-
100	Salaries	154,022	152,081	132,665	124,774	0.60	110,650	0.70	110,650	0.70	110,650	0.70
210	PERS Related Costs	21,116	15,988	15,003	16,980	-	11,225	-	11,225	-	11,225	-
220	FICA - Medicare / Social Security	11,694	11,415	9,981	8,817	-	4,355	-	4,355	-	4,355	-
230	Workers Comp/Unemployment	291	662	286	1,458	-	1,074	-	1,074	-	1,074	-
240	Insurance	19,260	12,383	14,984	9,358	-	15,751	-	15,751	-	15,751	-
200	Associated Payroll Costs	52,361	40,448	40,254	36,613	-	32,406	-	32,406	-	32,406	-
320	Rentals and Utilities	13,486	10,196	5,853	9,900	-	6,500	-	6,500	-	6,500	-
340	Travel	3,313	1,586	3,685	3,400	-	2,900	-	2,900	-	2,900	-
389	Other Non-Instr / Prof Technical Services	3,332	7,782	17,694	12,000	-	12,000	-	12,000	-	12,000	-
300	Purchased Services	20,132	19,564	27,232	25,300	-	21,400	-	21,400	-	21,400	-

		Requirements Report										
		Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	FTE 11-12	Proposed 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
Fund 100	General											
Function 1132	High School Extracurricular											
410	Consumable Supplies & Materials	7,775	15,515	4,161	-	-	-	-	-	-	-	-
460	Non-Consumable Items	5,495	1,593	2,608	-	-	-	-	-	-	-	-
400	Supplies and Materials	13,271	17,108	6,768	-	-	-	-	-	-	-	-
640	Dues and Fees	10,287	7,416	9,622	3,500	-	3,000	-	3,000	-	3,000	-
600	Other Objects	10,287	7,416	9,622	3,500	-	3,000	-	3,000	-	3,000	-
Total	1132 High School Extracurricular	250,072	236,617	216,542	190,187	0.60	167,456	0.70	167,456	0.70	167,456	0.70
Function 1210	Gifted and Talented Programs											
111	Licensed Salaries	1,400	-	-	14,568	0.20	13,144	0.18	13,144	0.18	13,144	0.18
100	Salaries	1,400	-	-	14,568	0.20	13,144	0.18	13,144	0.18	13,144	0.18
210	PERS Related Costs	250	-	-	3,352	-	2,969	-	2,969	-	2,969	-
220	FICA - Medicare / Social Security	107	-	-	1,114	-	1,006	-	1,006	-	1,006	-
230	Workers Comp/Unemployment	10	-	-	30	-	68	-	68	-	68	-
240	Insurance	250	-	-	2,674	-	2,712	-	2,712	-	2,712	-
200	Associated Payroll Costs	617	-	-	7,170	-	6,755	-	6,755	-	6,755	-
310	Instructional/Professional/Technical Services	-	-	-	-	-	300	-	300	-	300	-
300	Purchased Services	-	-	-	-	-	300	-	300	-	300	-
410	Consumable Supplies & Materials	99	-	-	800	-	-	-	-	-	-	-
400	Supplies and Materials	99	-	-	800	-	-	-	-	-	-	-
Total	1210 Gifted and Talented Programs	2,116	-	-	22,538	0.20	20,199	0.18	20,199	0.18	20,199	0.18
Function 1250	Less Restrictive - Students with Disabilities											
111	Licensed Salaries	99,805	103,662	84,374	82,837	1.15	70,518	1.03	70,518	1.03	70,518	1.03
112	Classified Salaries	17,697	10,203	64,687	52,262	3.09	51,917	2.50	51,917	2.50	51,917	2.50
120	Nonpermanent Salaries	938	-	4,508	-	-	26,657	1.38	26,657	1.38	26,657	1.38
130	Additional Salary	6,303	4,223	1,269	-	-	-	-	-	-	-	-
100	Salaries	124,744	118,088	154,838	135,099	4.24	149,092	4.91	149,092	4.91	149,092	4.91
210	PERS Related Costs	19,218	16,895	20,190	29,463	-	31,093	-	31,093	-	31,093	-
220	FICA - Medicare / Social Security	9,218	8,678	11,288	10,335	-	10,629	-	10,629	-	10,629	-
230	Workers Comp/Unemployment	244	525	406	349	-	722	-	722	-	722	-
240	Insurance	20,641	18,134	47,053	70,349	-	85,127	-	85,127	-	85,127	-
200	Associated Payroll Costs	49,321	44,231	78,936	110,496	-	127,571	-	127,571	-	127,571	-
310	Instructional/Professional/Technical Services	-	820	-	-	-	1,200	-	1,200	-	1,200	-
331	Reimbursable Student Transportation	-	-	3,065	-	-	-	-	-	-	-	-
340	Travel	138	385	1,265	800	-	-	-	-	-	-	-
350	Printing and Postage	3	-	-	-	-	-	-	-	-	-	-
382	Legal Services	-	-	-	-	-	6,000	-	6,000	-	6,000	-
389	Other Non-Instr / Prof Technical Services	13,988	20,487	1,386	15,000	-	-	-	-	-	-	-
300	Purchased Services	14,129	21,692	5,716	15,800	-	7,200	-	7,200	-	7,200	-

Note: There was an account code correction from Middle School Extracurricular to the TAG program for counseling time identifying TAG students

Requirements Report												
		Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	FTE 11-12	Proposed 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
Fund 100	General											
Function	1250 Less Restrictive - Students with Disabilities											
410	Consumable Supplies & Materials	2,423	1,196	1,012	1,000	-	600	-	600	-	600	-
420	Textbooks	1,218	(155)	-	-	-	-	-	-	-	-	-
440	Periodicals	-	75	-	-	-	-	-	-	-	-	-
460	Non-Consumable Items	840	-	-	-	-	-	-	-	-	-	-
470	Computer Software	1,333	-	-	-	-	500	-	500	-	500	-
480	Computer Hardware	1,017	-	-	-	-	-	-	-	-	-	-
400	Supplies and Materials	6,832	1,117	1,012	1,000	-	1,100	-	1,100	-	1,100	-
621	Regular Interest	-	-	-	-	-	-	-	-	-	-	-
640	Dues and Fees	-	-	776	-	-	-	-	-	-	-	-
600	Other Objects	-	-	776	-	-	-	-	-	-	-	-
Total	1250 Less Restrictive - Students with Disabilities	195,026	185,128	241,277	262,395	4.24	284,963	4.91	284,963	4.91	284,963	4.91
Function	1291 English Second Language Program											
111	Licensed Salaries	7,586	8,935	10,578	-	-	-	-	-	-	-	-
130	Additional Salary	-	47	-	-	-	-	-	-	-	-	-
100	Salaries	7,586	8,981	10,578	-	-	-	-	-	-	-	-
210	PERS Related Costs	1,553	1,332	1,651	-	-	-	-	-	-	-	-
220	FICA - Medicare / Social Security	545	602	663	-	-	-	-	-	-	-	-
230	Workers Comp/Unemployment	15	40	26	-	-	-	-	-	-	-	-
240	Insurance	2,672	3,072	3,750	-	-	-	-	-	-	-	-
200	Associated Payroll Costs	4,784	5,046	6,090	-	-	-	-	-	-	-	-
389	Other Non-Instr / Prof Technical Services	-	100	-	-	-	-	-	-	-	-	-
300	Purchased Services	-	100	-	-	-	-	-	-	-	-	-
410	Consumable Supplies & Materials	-	-	-	200	-	-	-	-	-	-	-
400	Supplies and Materials	-	-	-	200	-	-	-	-	-	-	-
Total	1291 English Second Language	12,370	14,127	16,668	200	-	-	-	-	-	-	-
Function	1460 Summer School											
112	Classified Salaries	-	-	176	-	-	-	-	-	-	-	-
100	Salaries	-	-	176	-	-	-	-	-	-	-	-
210	PERS Related Costs	-	-	29	-	-	-	-	-	-	-	-
220	FICA - Medicare / Social Security	-	-	13	-	-	-	-	-	-	-	-
230	Workers Comp/Unemployment	-	-	2	-	-	-	-	-	-	-	-
200	Associated Payroll Costs	-	-	44	-	-	-	-	-	-	-	-
Total	1460 Summer School	-	-	220	-	-	-	-	-	-	-	-
Major Function	Instruction	3,553,747	3,601,039	3,880,390	3,707,086	36.61	3,676,562	35.76	3,676,562	35.76	3,676,562	35.76

		Requirements Report										
		Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	FTE 11-12	Proposed 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
Fund 100	General											
Function 2122	Counseling Services											
111	Licensed Salaries	118,439	153,089	140,819	116,546	1.60	118,297	1.62	118,297	1.62	118,297	1.62
130	Additional Salary	1,225	374	-	-	-	-	-	-	-	-	-
199	Taaxable Stipends	-	-	110	-	-	-	-	-	-	-	-
100	Salaries	119,664	153,463	140,929	116,546	1.60	118,297	1.62	118,297	1.62	118,297	1.62
210	PERS Related Costs	19,992	20,640	21,988	26,816	-	26,723	-	26,723	-	26,723	-
220	FICA - Medicare / Social Security	8,400	10,998	10,647	8,916	-	9,050	-	9,050	-	9,050	-
230	Workers Comp/Unemployment	217	671	320	232	-	615	-	615	-	615	-
240	Insurance	17,332	21,905	23,981	24,062	-	24,404	-	24,404	-	24,404	-
200	Associated Payroll Costs	45,941	54,213	56,937	60,026	-	60,793	-	60,793	-	60,793	-
410	Consumable Supplies & Materials	80	109	108	-	-	-	-	-	-	-	-
460	Non-Consumable Items	10	492	-	600	-	-	-	-	-	-	-
470	Computer Software	-	-	1,290	2,000	-	1,500	-	1,500	-	1,500	-
400	Supplies and Materials	90	601	1,398	2,600	-	1,500	-	1,500	-	1,500	-
Total	2122 Counseling Services	165,694	208,278	199,264	179,172	1.60	180,590	1.62	180,590	1.62	180,590	1.62
Function 2213	Curriculum Development											
111	Licensed Salaries	-	-	690	-	-	-	-	-	-	-	-
100	Salaries	-	-	690	-	-	-	-	-	-	-	-
210	PERS Related Costs	-	-	105	-	-	-	-	-	-	-	-
220	FICA - Medicare / Social Security	-	-	48	-	-	-	-	-	-	-	-
230	Workers Comp/Unemployment	-	-	3	-	-	-	-	-	-	-	-
200	Associated Payroll Costs	-	-	156	-	-	-	-	-	-	-	-
Total	2213 Curriculum Development	-	-	845	-	-	-	-	-	-	-	-
Function 2222	Library/Media Center											
111	Licensed Salaries	101,232	110,051	136,566	108,018	1.60	108,288	1.60	108,288	1.60	108,288	1.60
112	Classified Salaries	10,384	9,539	9,594	9,972	0.50	11,465	0.50	11,465	0.50	11,465	0.50
120	Nonpermanent Salaries	1,997	-	957	-	-	-	-	-	-	-	-
130	Additional Salary	314	1,628	262	-	-	-	-	-	-	-	-
100	Salaries	113,928	121,218	147,379	117,990	2.10	119,753	2.10	119,753	2.10	119,753	2.10
210	PERS Related Costs	19,786	17,541	22,773	28,344	-	28,261	-	28,261	-	28,261	-
220	FICA - Medicare / Social Security	8,374	8,491	9,894	9,026	-	9,047	-	9,047	-	9,047	-
230	Workers Comp/Unemployment	219	535	327	236	-	615	-	615	-	615	-
240	Insurance	19,454	21,050	26,516	40,104	-	37,785	-	37,785	-	37,785	-
200	Associated Payroll Costs	47,834	47,617	59,510	77,710	-	75,707	-	75,707	-	75,707	-
310	Instructional/Professional/Technical Services	39	-	625	-	-	-	-	-	-	-	-
320	Rentals and Utilities	1,129	129	75	-	-	-	-	-	-	-	-
300	Purchased Services	1,168	129	700	-	-	-	-	-	-	-	-
410	Consumable Supplies & Materials	1,179	1,253	2,193	-	-	100	-	100	-	100	-
420	Textbooks	-	179	14,039	-	-	-	-	-	-	-	-
430	Library Books	12,485	11,368	6,804	-	-	1,600	-	1,600	-	1,600	-
440	Periodicals	2,083	1,599	464	-	-	1,000	-	1,000	-	1,000	-
460	Non-Consumable Items	273	-	694	-	-	-	-	-	-	-	-

Requirements Report

		Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	FTE 11-12	Proposed 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
Fund 100	General											
Function	2222 Library/Media Center											
470	Computer Software	2,084	795	76	-	-	-	-	-	-	-	-
480	Computer Hardware	781	-	-	-	-	-	-	-	-	-	-
400	Supplies and Materials	18,884	15,194	24,271	-	-	2,700	-	2,700	-	2,700	-
640	Dues and Fees	-	-	-	-	-	150	-	150	-	150	-
600	Other Objects	-	-	-	-	-	150	-	150	-	150	-
Total	2222 Library/Media Center	181,813	184,158	231,860	195,700	2.10	198,310	2.10	198,310	2.10	198,310	2.10
Function	2230 Assessment and Testing											
111	Licensed Salaries	31,809	33,625	34,385	34,644	0.50	34,731	0.50	34,731	0.50	34,731	0.50
130	Additional Salary	196	234	860	-	-	-	-	-	-	-	-
100	Salaries	32,004	33,859	35,245	34,644	0.50	34,731	0.50	34,731	0.50	34,731	0.50
210	PERS Related Costs	5,764	5,055	5,504	8,498	-	8,370	-	8,370	-	8,370	-
220	FICA - Medicare / Social Security	2,212	2,239	2,175	2,650	-	2,657	-	2,657	-	2,657	-
230	Workers Comp/Unemployment	61	148	76	70	-	181	-	181	-	181	-
240	Insurance	11,681	11,708	13,152	13,368	-	13,474	-	13,474	-	13,474	-
200	Associated Payroll Costs	19,718	19,150	20,907	24,586	-	24,682	-	24,682	-	24,682	-
320	Rentals and Utilities	-	169	467	-	-	-	-	-	-	-	-
340	Travel	176	340	-	-	-	-	-	-	-	-	-
350	Printing and Postage	-	-	27	-	-	-	-	-	-	-	-
386	Data Processing Services	-	50	-	-	-	-	-	-	-	-	-
300	Purchased Services	176	559	494	-	-	-	-	-	-	-	-
410	Consumable Supplies & Materials	2,309	3,613	5,234	5,016	-	5,000	-	5,000	-	5,000	-
460	Non-Consumable Items	-	1,459	-	-	-	-	-	-	-	-	-
400	Supplies and Materials	2,309	5,071	5,234	5,016	-	5,000	-	5,000	-	5,000	-
Total	2230 Assessment and Testing	54,206	58,639	61,880	64,246	0.50	64,412	0.50	64,412	0.50	64,412	0.50
Function	2240 Instructional Staff Development											
111	Licensed Salaries	-	-	11,791	-	-	-	-	-	-	-	-
130	Additional Salary	4,244	3,136	-	-	-	-	-	-	-	-	-
100	Salaries	4,244	3,136	11,791	-	-	-	-	-	-	-	-
210	PERS Related Costs	787	472	1,854	-	-	-	-	-	-	-	-
220	FICA - Medicare / Social Security	322	232	875	-	-	-	-	-	-	-	-
230	Workers Comp/Unemployment	8	14	31	-	-	-	-	-	-	-	-
240	Insurance	12,813	22,753	6,581	25,000	-	25,000	-	25,000	-	25,000	-
200	Associated Payroll Costs	13,931	23,471	9,341	25,000	-	25,000	-	25,000	-	25,000	-
310	Instructional/Professional/Technical Services	-	-	17,893	-	-	3,000	-	3,000	-	3,000	-
340	Travel	4,548	5,565	4,311	7,000	-	7,500	-	7,500	-	7,500	-
300	Purchased Services	4,548	5,565	22,204	7,000	-	10,500	-	10,500	-	10,500	-
410	Consumable Supplies & Materials	1,345	3,056	2,723	848	-	900	-	900	-	900	-
400	Supplies and Materials	1,345	3,056	2,723	848	-	900	-	900	-	900	-
640	Dues and Fees	2,183	2,578	1,850	1,050	-	500	-	500	-	500	-
600	Other Objects	2,183	2,578	1,850	1,050	-	500	-	500	-	500	-
Total	2240 Instructional Staff Development	26,252	37,806	47,908	33,898	-	36,900	-	36,900	-	36,900	-

Requirements Report

		Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	FTE 11-12	Proposed 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
Fund 100	General											
Function	2310 Board of Education Services											
340	Travel	-	-	-	-	-	300	-	300	-	300	-
381	Audit Services	19,450	15,570	13,425	14,000	-	15,000	-	15,000	-	15,000	-
382	Legal Services	29,203	35,501	337	30,000	-	20,000	-	20,000	-	20,000	-
383	Architect / Engineer Services	-	5,330	-	-	-	-	-	-	-	-	-
384	Negotiation Services	-	1,691	7,385	10,000	-	10,000	-	10,000	-	10,000	-
388	Election Services	1,343	5	585	3,000	-	1,000	-	1,000	-	1,000	-
389	Other Non-Instr / Prof Technical Services	-	-	1,057	-	-	500	-	500	-	500	-
300	Purchased Services	<u>49,996</u>	<u>58,097</u>	<u>22,789</u>	<u>57,000</u>	<u>-</u>	<u>46,800</u>	<u>-</u>	<u>46,800</u>	<u>-</u>	<u>46,800</u>	<u>-</u>
410	Consumable Supplies & Materials	473	1,204	1,915	1,000	-	3,000	-	3,000	-	3,000	-
400	Supplies and Materials	<u>473</u>	<u>1,204</u>	<u>1,915</u>	<u>1,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>
640	Dues and Fees	1,773	546	5,119	2,200	-	2,200	-	2,200	-	2,200	-
655	Judgements & Settlements Against District	32,775	-	-	-	-	-	-	-	-	-	-
600	Other Objects	<u>34,548</u>	<u>546</u>	<u>5,119</u>	<u>2,200</u>	<u>-</u>	<u>2,200</u>	<u>-</u>	<u>2,200</u>	<u>-</u>	<u>2,200</u>	<u>-</u>
Total	2310 Board of Education Services	<u>85,017</u>	<u>59,848</u>	<u>29,822</u>	<u>60,200</u>	<u>-</u>	<u>52,000</u>	<u>-</u>	<u>52,000</u>	<u>-</u>	<u>52,000</u>	<u>-</u>
Function	2321 Office of the Superintendent											
112	Classified Salaries	55,922	59,270	72,726	28,712	0.80	31,735	0.80	31,735	0.80	31,735	0.80
113	Administrators	122,000	127,490	119,261	119,485	1.00	120,822	1.00	120,822	1.00	120,822	1.00
120	Nonpermanent Salaries	-	-	372	-	-	-	-	-	-	-	-
130	Additional Salary	27,788	28,945	5,714	-	-	3,150	-	3,150	-	3,150	-
199	Taxable Stipends	-	-	-	414	-	-	-	-	-	-	-
100	Salaries	<u>205,710</u>	<u>215,706</u>	<u>198,074</u>	<u>148,611</u>	<u>1.80</u>	<u>155,707</u>	<u>1.80</u>	<u>155,707</u>	<u>1.80</u>	<u>155,707</u>	<u>1.80</u>
210	PERS Related Costs	37,122	31,660	19,606	32,472	-	32,768	-	32,768	-	32,768	-
220	FICA - Medicare / Social Security	15,175	14,525	15,481	11,370	-	11,454	-	11,454	-	11,454	-
230	Workers Comp/Unemployment	357	814	421	297	-	779	-	779	-	779	-
240	Insurance	14,966	16,116	39,192	26,736	-	41,797	-	41,797	-	41,797	-
200	Associated Payroll Costs	<u>67,621</u>	<u>63,116</u>	<u>74,700</u>	<u>70,875</u>	<u>-</u>	<u>86,798</u>	<u>-</u>	<u>86,798</u>	<u>-</u>	<u>86,798</u>	<u>-</u>
310	Instructional/Professional/Technical Services	325	-	863	6,000	-	6,000	-	6,000	-	6,000	-
320	Rentals and Utilities	3,760	-	-	1,000	-	2,500	-	2,500	-	2,500	-
340	Travel	1,833	2,064	3,687	2,000	-	2,000	-	2,000	-	2,000	-
350	Printing and Postage	8,394	180	1,218	100	-	1,542	-	1,542	-	1,542	-
382	Legal Services	-	-	7,704	-	-	-	-	-	-	-	-
389	Other Non-Instr / Prof Technical Services	24,963	21,177	824	1,000	-	1,000	-	1,000	-	1,000	-
300	Purchased Services	<u>39,275</u>	<u>23,421</u>	<u>14,296</u>	<u>10,100</u>	<u>-</u>	<u>13,042</u>	<u>-</u>	<u>13,042</u>	<u>-</u>	<u>13,042</u>	<u>-</u>
410	Consumable Supplies & Materials	12,459	13,691	1,317	500	-	1,500	-	1,500	-	1,500	-
440	Periodicals	24	114	132	400	-	100	-	100	-	100	-
460	Non-Consumable Items	559	-	182	-	-	-	-	-	-	-	-
470	Computer Software	-	289	-	150	-	-	-	-	-	-	-
480	Computer Hardware	-	4,265	-	-	-	1,200	-	1,200	-	1,200	-
400	Supplies and Materials	<u>13,042</u>	<u>18,359</u>	<u>1,631</u>	<u>1,050</u>	<u>-</u>	<u>2,800</u>	<u>-</u>	<u>2,800</u>	<u>-</u>	<u>2,800</u>	<u>-</u>
640	Dues and Fees	1,609	5,754	1,789	1,500	-	1,500	-	1,500	-	1,500	-
600	Other Objects	<u>1,609</u>	<u>5,754</u>	<u>1,789</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>-</u>
Total	2321 Office of the Supt	<u>327,256</u>	<u>326,355</u>	<u>290,489</u>	<u>232,136</u>	<u>1.80</u>	<u>259,848</u>	<u>1.80</u>	<u>259,848</u>	<u>1.80</u>	<u>259,848</u>	<u>1.80</u>

Requirements Report

		Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	FTE 11-12	Proposed 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
Fund 100	General											
Function 2410	Office of the Principal											
112	Classified Salaries	130,655	136,915	144,345	147,649	4.50	155,953	4.50	155,953	4.50	155,953	4.50
113	Administrators	180,648	184,844	183,293	186,096	2.00	188,703	2.00	188,703	2.00	188,703	2.00
120	Nonpermanent Salaries	45	-	255	-	-	-	-	-	-	-	-
130	Additional Salary	7,630	12,657	4,762	-	-	-	-	-	-	-	-
100	Salaries	318,978	334,416	332,655	333,745	6.50	344,656	6.50	344,656	6.50	344,656	6.50
210	PERS Related Costs	49,854	40,102	42,502	72,183	-	73,365	-	73,365	-	73,365	-
220	FICA - Medicare / Social Security	23,777	24,732	24,156	25,530	-	25,742	-	25,742	-	25,742	-
230	Workers Comp/Unemployment	630	1,715	793	667	-	1,750	-	1,750	-	1,750	-
240	Insurance	64,923	56,152	66,909	93,576	-	111,836	-	111,836	-	111,836	-
200	Associated Payroll Costs	139,185	122,701	134,360	191,956	-	212,693	-	212,693	-	212,693	-
320	Rentals and Utilities	9,456	24,269	22,076	19,000	-	19,500	-	19,500	-	19,500	-
340	Travel	2,865	3,501	5,227	1,500	-	2,000	-	2,000	-	2,000	-
350	Printing and Postage	3,828	20,498	17,042	17,400	-	12,900	-	12,900	-	12,900	-
389	Other Non-Instr / Prof Technical Services	-	175	1,880	-	-	-	-	-	-	-	-
300	Purchased Services	16,149	48,443	46,224	37,900	-	34,400	-	34,400	-	34,400	-
410	Consumable Supplies & Materials	16,163	18,660	8,207	8,901	-	2,000	-	2,000	-	2,000	-
420	Textbooks	-	68	-	-	-	-	-	-	-	-	-
440	Periodicals	-	-	-	-	-	-	-	-	-	-	-
460	Non-Consumable Items	257	-	442	-	-	-	-	-	-	-	-
480	Computer Hardware	299	-	-	-	-	-	-	-	-	-	-
400	Supplies and Materials	16,718	18,728	8,649	8,901	-	2,000	-	2,000	-	2,000	-
640	Dues and Fees	1,134	10,089	7,923	8,200	-	650	-	650	-	650	-
600	Other Objects	1,134	10,089	7,923	8,200	-	650	-	650	-	650	-
Total Function 2410	Office of the Principal	492,164	534,378	529,812	580,702	6.50	594,399	6.50	594,399	6.50	594,399	6.50
Function 2520	Fiscal Services											
112	Classified Salaries	-	-	-	62,093	1.00	-	-	-	-	-	-
100	Salaries	-	-	-	62,093	1.00	-	-	-	-	-	-
210	PERS Related Costs	-	-	-	15,251	-	-	-	-	-	-	-
220	FICA - Medicare / Social Security	-	-	-	4,750	-	-	-	-	-	-	-
230	Workers Comp/Unemployment	12,871	-	-	124	-	-	-	-	-	-	-
240	Insurance	-	-	-	13,368	-	-	-	-	-	-	-
200	Associated Payroll Costs	12,871	-	-	33,493	-	-	-	-	-	-	-
320	Rentals and Utilities	758	-	-	1,200	-	4,500	-	4,500	-	4,500	-
340	Travel	-	-	-	-	-	500	-	500	-	500	-
350	Printing and Postage	2,338	321	727	1,300	-	1,300	-	1,300	-	1,300	-
389	Other Non-Instr / Prof Technical Services	77,175	28,681	141,217	26,645	-	122,631	-	122,631	-	122,631	-
300	Purchased Services	80,271	29,003	141,944	29,145	-	128,931	-	128,931	-	128,931	-
410	Consumable Supplies & Materials	192	160	1,306	1,500	-	500	-	500	-	500	-
470	Computer Software	-	-	24,791	16,000	-	16,000	-	16,000	-	16,000	-
400	Supplies and Materials	192	160	26,097	17,500	-	16,500	-	16,500	-	16,500	-

		Requirements Report										
		Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	FTE 11-12	Proposed 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
Fund 100	General											
Function	2520 Fiscal Services											
640	Dues and Fees	8,562	-	2,242	2,000	-	-	-	-	-	-	-
600	Other Objects	8,562	-	2,242	2,000	-	-	-	-	-	-	-
Total	2520 Fiscal Services	101,896	29,163	170,283	144,231	1.00	145,431	-	145,431	-	145,431	-
Function	2540 Operation & Maintenance of Plant Services											
112	Classified Salaries	136,740	142,894	144,994	140,985	4.00	146,368	4.00	146,368	4.00	146,368	4.00
120	Nonpermanent Salaries	5,219	-	3,006	-	-	-	-	-	-	-	-
130	Additional Salary	63	428	2,121	-	-	-	-	-	-	-	-
100	Salaries	142,023	143,322	150,121	140,985	4.00	146,368	4.00	146,368	4.00	146,368	4.00
210	PERS Related Costs	17,010	12,576	9,498	23,982	-	24,501	-	24,501	-	24,501	-
220	FICA - Medicare / Social Security	10,481	10,732	10,901	10,786	-	10,971	-	10,971	-	10,971	-
230	Workers Comp/Unemployment	2,537	5,888	1,967	282	-	4,604	-	4,604	-	4,604	-
240	Insurance	38,952	35,828	39,111	53,472	-	53,909	-	53,909	-	53,909	-
200	Associated Payroll Costs	68,980	65,024	61,477	88,522	-	93,985	-	93,985	-	93,985	-
310	Instructional/Professional/Technical Services	159	-	-	-	-	-	-	-	-	-	-
320	Rentals and Utilities	493,319	835,913	478,307	403,720	-	440,711	-	440,711	-	440,711	-
340	Travel	101	4	106	200	-	200	-	200	-	200	-
350	Printing and Postage	-	-	-	-	-	940	-	940	-	940	-
389	Other Non-Instr / Prof Technical Services	5,532	-	5,296	3,500	-	5,000	-	5,000	-	5,000	-
300	Purchased Services	499,110	835,917	483,708	407,420	-	446,851	-	446,851	-	446,851	-
410	Consumable Supplies & Materials	26,274	18,229	28,380	26,750	-	30,000	-	30,000	-	30,000	-
460	Non-Consumable Items	3,196	6,564	4,430	28,000	-	2,500	-	2,500	-	2,500	-
400	Supplies and Materials	29,471	24,793	32,810	54,750	-	32,500	-	32,500	-	32,500	-
640	Dues and Fees	492	483	908	-	-	50	-	50	-	50	-
653	Property Insurance Premiums	29,704	27,887	45,550	46,000	-	55,000	-	55,000	-	55,000	-
670	Multnomah County Tax Assessment	9,879	10,993	11,081	12,000	-	-	-	-	-	-	-
600	Other Objects	40,075	39,362	57,540	58,000	-	55,050	-	55,050	-	55,050	-
Total	2540 Operation & Maintenance of PI	779,659	1,108,419	785,656	749,677	4.00	774,754	4.00	774,754	4.00	774,754	4.00
Function	2550 Student Transportation Services											
320	Rentals and Utilities	449	-	-	-	-	-	-	-	-	-	-
331	Reimbursable Student Transportation	153,097	294,087	131,872	158,000	-	170,320	-	170,320	-	170,320	-
332	Non-Reimbursable Transportation	13,661	21,774	34,198	18,000	-	31,000	-	31,000	-	31,000	-
300	Purchased Services	167,207	315,861	166,070	176,000	-	201,320	-	201,320	-	201,320	-
410	Consumable Supplies & Materials	60	25	-	-	-	-	-	-	-	-	-
400	Supplies and Materials	60	25	-	-	-	-	-	-	-	-	-
Total Functio	2550 Student Transportation Services	167,266	315,886	166,070	176,000	-	201,320	-	201,320	-	201,320	-
Function	2633 Public Information Services											
340	Travel	42	-	13	40	-	40	-	40	-	40	-
350	Printing and Postage	21,136	31,479	32,402	32,719	-	32,590	-	32,590	-	32,590	-
389	Other Non-Instr / Prof Technical Services	38,288	44,050	41,360	61,000	-	61,000	-	61,000	-	61,000	-
300	Purchased Services	59,466	75,529	73,775	93,759	-	93,630	-	93,630	-	93,630	-

Requirements Report

		Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	FTE 11-12	Proposed 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
Fund 100	General											
Function 2633	Public Information Services											
410	Consumable Supplies & Materials	3,678	1,728	4,327	2,000	-	2,629	-	2,629	-	2,629	-
460	Non-Consumable Items	463	-	-	-	-	-	-	-	-	-	-
400	Supplies and Materials	4,141	1,728	4,327	2,000	-	2,629	-	2,629	-	2,629	-
640	Dues and Fees	-	-	-	1,200	-	400	-	400	-	400	-
600	Other Objects	-	-	-	1,200	-	400	-	400	-	400	-
Total Function 2633	Public Information Services	63,607	77,257	78,102	96,959	-	96,659	-	96,659	-	96,659	-
Function 2640	Staff Services											
112	Classified Salaries	-	-	9,054	53,416	1.00	54,060	1.00	54,060	1.00	54,060	1.00
100	Salaries	-	-	9,054	53,416	1.00	54,060	1.00	54,060	1.00	54,060	1.00
210	PERS Related Costs	-	-	1,484	9,923	-	13,028	-	13,028	-	13,028	-
220	FICA - Medicare / Social Security	-	-	622	4,086	-	4,136	-	4,136	-	4,136	-
230	Workers Comp/Unemployment	-	4,845	17,107	54,107	-	43,129	-	43,129	-	43,129	-
240	Insurance	-	-	2,098	13,368	-	13,527	-	13,527	-	13,527	-
200	Associated Payroll Costs	-	4,845	21,312	81,484	-	73,820	-	73,820	-	73,820	-
320	Rentals and Utilities	-	-	-	1,000	-	500	-	500	-	500	-
340	Travel	-	-	200	-	-	500	-	500	-	500	-
350	Printing and Postage	-	-	573	2,000	-	1,500	-	1,500	-	1,500	-
389	Other Non-Instr / Prof Technical Services	-	-	3,919	-	-	150	-	150	-	150	-
300	Purchased Services	-	-	4,692	3,000	-	2,650	-	2,650	-	2,650	-
410	Consumable Supplies & Materials	-	-	1,439	1,500	-	600	-	600	-	600	-
400	Supplies and Materials	-	-	1,439	1,500	-	600	-	600	-	600	-
640	Dues and Fees	-	-	650	600	-	300	-	300	-	300	-
600	Other Objects	-	-	650	600	-	300	-	300	-	300	-
Total Function 2640	Staff Services	-	4,845	37,147	140,000	1.00	131,430	1.00	131,430	1.00	131,430	1.00
Function 2660	Technology Services											
112	Classified Salaries	57,276	59,854	62,157	62,984	1.00	62,567	1.00	62,567	1.00	62,567	1.00
130	Additional Salary	1,248	1,248	312	-	-	-	-	-	-	-	-
100	Salaries	58,524	61,102	62,469	62,984	1.00	62,567	1.00	62,567	1.00	62,567	1.00
210	PERS Related Costs	8,468	5,260	5,880	11,696	-	14,134	-	14,134	-	14,134	-
220	FICA - Medicare / Social Security	4,319	4,446	4,382	4,818	-	4,786	-	4,786	-	4,786	-
230	Workers Comp/Unemployment	114	272	136	127	-	325	-	325	-	325	-
240	Insurance	11,822	11,648	12,246	13,368	-	13,549	-	13,549	-	13,549	-
200	Associated Payroll Costs	24,724	21,626	22,645	30,009	-	32,795	-	32,795	-	32,795	-
310	Instructional/Professional/Technical Services	-	263	325	950	-	900	-	900	-	900	-
320	Rentals and Utilities	2,481	657	556	13,370	-	6,920	-	6,920	-	6,920	-
332	Non-Reimbursable Transportation	-	99	-	-	-	-	-	-	-	-	-
340	Travel	165	600	707	1,120	-	970	-	970	-	970	-
350	Printing and Postage	13,609	-	7	-	-	-	-	-	-	-	-
389	Other Non-Instr / Prof Technical Services	1,701	1,000	1,000	-	-	-	-	-	-	-	-
300	Purchased Services	17,957	2,619	2,595	15,440	-	8,790	-	8,790	-	8,790	-

Requirements Report

		Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	FTE 11-12	Proposed 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
Fund 100	General											
Function	2660 Technology Services											
410	Consumable Supplies & Materials	2,326	5,259	4,121	7,150	-	6,950	-	6,950	-	6,950	-
460	Non-Consumable Items	590	-	-	1,160	-	50	-	50	-	50	-
470	Computer Software	6,984	11,306	13,275	1,620	-	1,550	-	1,550	-	1,550	-
480	Computer Hardware	21,295	13,118	2,029	-	-	1,550	-	1,550	-	1,550	-
400	Supplies and Materials	31,195	29,683	19,425	9,930	-	10,100	-	10,100	-	10,100	-
640	Dues and Fees	417	-	3,108	10,750	-	4,230	-	4,230	-	4,230	-
600	Other Objects	417	-	3,108	10,750	-	4,230	-	4,230	-	4,230	-
Total	2660 Technology Services	132,817	115,030	110,242	129,113	1.00	118,482	1.00	118,482	1.00	118,482	1.00
Function	2700 Supplemental Retirement Program											
116	Supplemental Retirement Stipends	28,800	24,000	17,200	15,600	-	15,100	-	15,100	-	15,100	-
100	Salaries	28,800	24,000	17,200	15,600	-	15,100	-	15,100	-	15,100	-
210	PERS Related Costs	-	(88)	-	-	-	-	-	-	-	-	-
220	FICA - Medicare / Social Security	2,059	1,535	1,170	1,193	-	1,175	-	1,175	-	1,175	-
230	Workers Comp/Unemployment	1	3	0	-	-	-	-	-	-	-	-
240	Insurance	44,384	40,618	22,176	57,104	-	70,172	-	70,172	-	70,172	-
270	Post Retirement Health Benefits	-	-	15,637	-	-	-	-	-	-	-	-
200	Associated Payroll Costs	46,444	42,067	38,983	58,297	-	71,347	-	71,347	-	71,347	-
Total	2700 Supplemental Retirement Program	75,244	66,067	56,183	73,897	-	86,447	-	86,447	-	86,447	-
Major Function	Support Services	2,652,894	3,126,128	2,795,566	2,855,931	19.50	2,940,981	18.52	2,940,981	18.52	2,940,981	18.52

Requirements Report

		Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	FTE 11-12	Proposed 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
Fund 100	General											
Function	5200 Transfers of Funds											
710	Interfund Transfer	-	-	-	-	-	47,000	-	47,000	-	47,000	-
700	Fund Modification	-	-	-	-	-	47,000	-	47,000	-	47,000	-
Total	5200 Transfers of Funds	-	-	-	-	-	47,000	-	47,000	-	47,000	-
Major Function	Other Uses	-	-	-	-	-	47,000	-	47,000	-	47,000	-
Function	6110 Operating Contingency											
810	Contingency (only with 6110 function)	-	-	-	175,000	-	261,000	-	261,000	-	261,000	-
800	Other Uses of Funds	-	-	-	175,000	-	261,000	-	261,000	-	261,000	-
Total	6110 Operating Contingency	-	-	-	175,000	-	261,000	-	261,000	-	261,000	-
Major Function	Contingency	-	-	-	175,000	-	261,000	-	261,000	-	261,000	-
Function	7000 Unappropriated Ending Fund Balance											
820	Reserve for Next Year (unappropriated only w/700)	-	-	-	400,000	-	400,000	-	400,000	-	400,000	-
800	Other Uses of Funds	-	-	-	400,000	-	400,000	-	400,000	-	400,000	-
Total	7000 Unappropriated Ending Fund Balance	-	-	-	400,000	-	400,000	-	400,000	-	400,000	-
Major Function	Unapprop Endg Fund Balance	-	-	-	400,000	-	400,000	-	400,000	-	400,000	-
Total Fund	General	6,206,641	6,727,167	6,675,955	7,138,017	56.11	7,325,543	54.28	7,325,543	54.28	7,325,543	54.28

200 –Special Revenue Funds

Special Revenue Funds account for revenues that are limited in how they can be spent. The Student Body Funds are the largest component of the Special Revenue Funds. The Student Body Fund accounts for monies collected and used for student organizations and activities. Oregon Department of Revenue rules require these accounts to be budgeted as a Special Revenue Fund.

Special Revenue Funds account for local, state, and federal grants received by the district for specific programs. The District received a Facility Grant reimbursement from the State for the construction of the new Grade School. These funds have been designated for technology replacement, building maintenance, curriculum purchases, and professional development. The District expects a decline in grant awards as federal stimulus funds expire and standard federal grant awards decline. Appropriations are established to provide sufficient budgetary authority to meet unanticipated grant awards.

This year, the district received funding from SB1149 (a state program that awards funds received from electric utilities for use in energy conservation projects). Those monies have been saved for the specific program requirements of that bill.



**Riverdale School District #51J
Portland, Oregon
Resources Report**

	Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	FTE 11-12	Proposed 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
Fund 200 Special Revenue Combined Funds											
1613 Special Milk Program	4,587	-	-	-	-	-	-	-	-	-	-
1620 Daily Sales - Non-Reimbursable	-	-	5,260	4,000	-	4,000	-	4,000	-	4,000	-
1700 Extracurricular Activities	266,852	-	327,885	496,600	-	667,000	-	667,000	-	667,000	-
1990 Miscellaneous Revenue	13,774	-	10,381	-	-	-	-	-	-	-	-
1000 Local Sources	285,213	-	343,526	500,600	-	671,000	-	671,000	-	671,000	-
2199 Other Intermediate Sources	-	-	17,430	10,954	-	20,000	-	20,000	-	20,000	-
2000 Intermediate Sources	-	-	17,430	10,954	-	20,000	-	20,000	-	20,000	-
3199 Other Restricted Grants	-	-	608,036	-	-	-	-	-	-	-	-
3299 Other Restricted Grants-in-aid	102,593	-	-	-	-	9,600	-	9,600	-	9,600	-
3000 State Sources	102,593	-	608,036	-	-	9,600	-	9,600	-	9,600	-
4500 -	120,883	73,663	75,600	62,000	-	73,370	-	73,370	-	73,370	-
4503 Federal Grant-Restricted	-	37,770	9,768	195,000	-	195,000	-	195,000	-	195,000	-
4000 Federal Sources	120,883	111,433	85,368	257,000	-	268,370	-	268,370	-	268,370	-
5400 Fund Balance	258,996	248,684	262,965	674,000	-	812,300	-	812,300	-	812,300	-
5000 Other Sources	258,996	248,684	262,965	674,000	-	812,300	-	812,300	-	812,300	-
Total Fund 200 Special Revenue Combined Funds	767,685	360,117	1,317,325	1,442,554	-	1,781,270	-	1,781,270	-	1,781,270	-

Revised Adopted 2011-12 includes Board adopted changes.

**Riverdale School District #51J
Portland, Oregon
Requirements Report**

Summary By Fund & Function

		Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	FTE 11-12	Proposed 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
Fund 200	Special Revenue Combined Funds											
1000	Instruction	496,017	186,893	451,478	809,400	1.73	1,091,570	2.98	1,091,570	2.98	1,091,570	2.98
2000	Support Services	23,850	89	23,342	165,954	0.40	252,200	-	252,200	-	252,200	-
3000	Enterprise/Community Services	4,587	5,062	4,662	10,000	-	10,000	-	10,000	-	10,000	-
6000	Contingency	-	-	-	100,000	-	100,000	-	100,000	-	100,000	-
7000	Unappropriated Ending Fund Balance	-	-	-	357,200	-	327,500	-	327,500	-	327,500	-
Total Fund 200	Special Revenue Combined Funds	524,453	192,045	479,482	1,442,554	2.13	1,781,270	2.98	1,781,270	2.98	1,781,270	2.98

Summary by Fund & Object

		Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	FTE 11-12	Proposed 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
100	Salaries	131,781	122,610	61,769	131,438	2.13	138,583	2.98	138,583	2.98	138,583	2.98
200	Associated Payroll Costs	69,231	64,284	22,352	77,904	-	83,150	-	83,150	-	83,150	-
300	Purchased Services	135,766	48	164,953	445,000	-	743,200	-	743,200	-	743,200	-
400	Supplies and Materials	153,572	5,103	162,296	331,012	-	370,837	-	370,837	-	370,837	-
600	Other Objects	34,103	-	68,113	-	-	18,000	-	18,000	-	18,000	-
700	Fund Modification	-	-	-	-	-	-	-	-	-	-	-
800	Other Uses of Funds	-	-	-	457,200	-	427,500	-	427,500	-	427,500	-
Total Fund 200	Special Revenue Combined Funds	524,453	192,045	479,482	1,442,554	2.13	1,781,270	2.98	1,781,270	2.98	1,781,270	2.98

**Riverdale School District #51J
Portland, Oregon
Requirements Report**

		Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	FTE 11-12	Proposed 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
Fund	200 Special Revenue Combined Funds											
Function	1111 Elementary Programs											
	111 Licensed Salaries	12,054	54,580	-	-	-	-	-	-	-	-	-
	120 Substitute Pay	<u>105</u>	-	-	-	-	-	-	-	-	-	-
100	Salaries	12,159	54,580	-	-	-	-	-	-	-	-	-
	210 PERS Related Costs	2,185	4,501	-	-	-	-	-	-	-	-	-
	220 FICA - Medicare / Social Security	917	3,901	-	-	-	-	-	-	-	-	-
	230 Workers Comp/Unemployment	23	245	-	-	-	-	-	-	-	-	-
	240 Insurance	<u>2,391</u>	<u>9,328</u>	-	-	-	-	-	-	-	-	-
200	Associated Payroll Costs	5,517	17,975	-	-	-	-	-	-	-	-	-
	410 Consumable Supplies & Materials	-	-	-	115,000	-	135,000	-	135,000	-	135,000	-
	420 Textbooks	-	-	-	<u>20,000</u>	-	<u>20,000</u>	-	<u>20,000</u>	-	<u>20,000</u>	-
400	Supplies and Materials	-	-	-	135,000	-	155,000	-	155,000	-	155,000	-
Total	1111 Elementary Programs	17,676	72,555	-	135,000	-	155,000	-	155,000	-	155,000	-
Function	1113 Elementary Extracurricular											
	340 Travel	<u>73,113</u>	-	-	-	-	-	-	-	-	-	-
300	Purchased Services	73,113	-	-	-	-	-	-	-	-	-	-
	410 Consumable Supplies & Materials	<u>107,072</u>	-	-	-	-	-	-	-	-	-	-
400	Supplies and Materials	107,072	-	-	-	-	-	-	-	-	-	-
	640 Dues and Fees	<u>9,047</u>	-	-	-	-	-	-	-	-	-	-
600	Other Objects	9,047	-	-	-	-	-	-	-	-	-	-
Total	1113 Elementary Extracurricular	189,232	-	-	-	-	-	-	-	-	-	-
Function	1121 Middle/Junior High Programs											
	420 Textbooks	-	-	-	<u>20,800</u>	-	<u>20,800</u>	-	<u>20,800</u>	-	<u>20,800</u>	-
Total	1121 Middle/Junior High Programs	-	-	-	20,800	-	20,800	-	20,800	-	20,800	-
Function	1122 Middle/Junior High Extracurricular											
	310 Instructional/Professional/Technical Services	-	-	22,374	-	-	-	-	-	-	-	-
	340 Travel	-	-	10,462	-	-	-	-	-	-	-	-
	389 Other Non-Instr / Prof Technical Services	-	-	<u>34,942</u>	<u>200,000</u>	-	<u>225,000</u>	-	<u>225,000</u>	-	<u>225,000</u>	-
300	Purchased Services	-	-	67,779	200,000	-	225,000	-	225,000	-	225,000	-
	410 Consumable Supplies & Materials	-	-	<u>65,754</u>	-	-	-	-	-	-	-	-
400	Supplies and Materials	-	-	65,754	-	-	-	-	-	-	-	-
Total	1122 Middle/Junior High Extracurricular	-	-	133,533	200,000	-	225,000	-	225,000	-	225,000	-

Requirements Report

		Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	FTE 11-12	Proposed 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
Fund	200 Special Revenue Combined Funds											
Function	1131 High School Programs											
	111 Licensed Salaries	21,602	-	-	-	-	-	-	-	-	-	-
100	Salaries	21,602	-	-	-	-	-	-	-	-	-	-
	210 PERS Related Costs	4,064	-	-	-	-	-	-	-	-	-	-
	220 FICA - Medicare / Social Security	1,526	-	-	-	-	-	-	-	-	-	-
	230 Workers Comp/Unemployment	41	-	-	-	-	-	-	-	-	-	-
	240 Insurance	3,755	-	-	-	-	-	-	-	-	-	-
200	Associated Payroll Costs	9,386	-	-	-	-	-	-	-	-	-	-
	420 Textbooks	-	-	-	35,000	-	35,000	-	35,000	-	35,000	-
400	Supplies and Materials	-	-	-	35,000	-	35,000	-	35,000	-	35,000	-
Total	1131 High School Programs	30,988	-	-	35,000	-	35,000	-	35,000	-	35,000	-
Function	1132 High School Extracurricular											
	310 Instructional/Professional/Technical Services	-	-	78,881	-	-	-	-	-	-	-	-
	320 Rentals and Utilities	13,654	-	12,000	-	-	-	-	-	-	-	-
	340 Travel	22,482	-	1,046	-	-	-	-	-	-	-	-
	389 Other Non-Instr / Prof Technical Services	4,330	-	5,000	200,000	-	400,000	-	400,000	-	400,000	-
300	Purchased Services	40,466	-	96,927	200,000	-	400,000	-	400,000	-	400,000	-
	410 Consumable Supplies & Materials	38,581	-	76,879	-	-	-	-	-	-	-	-
	420 Textbooks	2,080	-	427	-	-	-	-	-	-	-	-
400	Supplies and Materials	40,661	-	77,306	-	-	-	-	-	-	-	-
	640 Dues and Fees	25,057	-	68,113	-	-	-	-	-	-	-	-
600	Other Objects	25,057	-	68,113	-	-	-	-	-	-	-	-
Total	1132 High School Extracurricular	106,184	-	242,346	200,000	-	400,000	-	400,000	-	400,000	-
Function	1140 Preschool											
	112 Classified Salaries	-	-	-	52,601	1.18	54,000	1.81	54,000	1.81	54,000	1.81
	120 Substitute Pay	-	-	-	-	-	3,000	-	3,000	-	3,000	-
100	Salaries	-	-	-	52,601	1.18	57,000	1.81	57,000	1.81	57,000	1.81
	210 PERS Related Costs	-	-	-	40,399	-	10,183	-	10,183	-	10,183	-
	220 FICA - Medicare / Social Security	-	-	-	-	-	3,676	-	3,676	-	3,676	-
	230 Workers Comp/Unemployment	-	-	-	-	-	250	-	250	-	250	-
	240 Insurance	-	-	-	-	-	26,891	-	26,891	-	26,891	-
200	Associated Payroll Costs	-	-	-	40,399	-	41,000	-	41,000	-	41,000	-
	410 Consumable Supplies & Materials	-	-	-	9,600	-	5,000	-	5,000	-	5,000	-
400	Supplies and Materials	-	-	-	9,600	-	5,000	-	5,000	-	5,000	-
	690 Indirect Costs- Util, Mtn, Liab, Audit, Acctg, HR	-	-	-	-	-	10,200	-	10,200	-	10,200	-
600	Other Objects	-	-	-	-	-	10,200	-	10,200	-	10,200	-
Total	1140 Preschool	-	-	-	102,600	1.18	113,200	1.81	113,200	1.81	113,200	1.81

Requirements Report

		Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	FTE 11-12	Proposed 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
Fund	200 Special Revenue Combined Funds											
Function	1250 Less Restrictive - Students with Disabilities											
111	Licensed Salaries	58,003	26,795	52,912	40,063	0.55	48,633	0.67	48,633	0.67	48,633	0.67
112	Classified Salaries	39,279	40,736	-	-	-	-	-	-	-	-	-
120	Substitute Pay	488	-	1,117	-	-	-	-	-	-	-	-
130	Additional Salary	249	499	311	-	-	-	-	-	-	-	-
100	Salaries	98,020	68,030	54,341	40,063	0.55	48,633	0.67	48,633	0.67	48,633	0.67
210	PERS Related Costs	14,769	8,347	8,231	9,828	-	11,721	-	11,721	-	11,721	-
220	FICA - Medicare / Social Security	6,948	4,676	3,755	3,065	-	3,720	-	3,720	-	3,720	-
230	Workers Comp/Unemployment	201	328	202	80	-	253	-	253	-	253	-
240	Insurance	31,649	32,958	8,911	7,352	-	9,043	-	9,043	-	9,043	-
200	Associated Payroll Costs	53,567	46,309	21,099	20,325	-	24,737	-	24,737	-	24,737	-
340	Travel	-	-	161	-	-	-	-	-	-	-	-
300	Purchased Services	-	-	161	-	-	-	-	-	-	-	-
410	Consumable Supplies & Materials	-	-	-	1,612	-	-	-	-	-	-	-
480	Computer Hardware	350	-	-	-	-	-	-	-	-	-	-
400	Supplies and Materials	350	-	-	1,612	-	-	-	-	-	-	-
Total	1250 Less Restrictive - Students with Disabilities	151,937	114,339	75,600	62,000	0.55	73,370	0.67	73,370	0.67	73,370	0.67
Function	1299 Extended Kindergarten											
111	Licensed Salaries	-	-	-	30,000	-	32,950	0.50	32,950	0.50	32,950	0.50
100	Salaries	-	-	-	30,000	-	32,950	0.50	32,950	0.50	32,950	0.50
210	PERS Related Costs	-	-	-	15,000	-	7,941	-	7,941	-	7,941	-
220	FICA - Medicare / Social Security	-	-	-	-	-	2,521	-	2,521	-	2,521	-
230	Workers Comp/Unemployment	-	-	-	-	-	171	-	171	-	171	-
240	Insurance	-	-	-	-	-	6,780	-	6,780	-	6,780	-
200	Associated Payroll Costs	-	-	-	15,000	-	17,413	-	17,413	-	17,413	-
410	Consumable Supplies & Materials	-	-	-	9,000	-	11,037	-	11,037	-	11,037	-
400	Supplies and Materials	-	-	-	9,000	-	11,037	-	11,037	-	11,037	-
690	Indirect Costs-Util,Mtn, Liab,Audit,Acctg,HR	-	-	-	-	-	7,800	-	7,800	-	7,800	-
600	Other Objects	-	-	-	-	-	7,800	-	7,800	-	7,800	-
Total	1299 Extended Kindergarten	-	-	-	54,000	-	69,200	0.50	69,200	0.50	69,200	0.50
Major Function	Instruction	496,017	186,893	451,478	809,400	1.73	1,091,570	2.98	1,091,570	2.98	1,091,570	2.98

Requirements Report

		Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	FTE 11-12	Proposed 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
Fund	200 Special Revenue Combined Funds											
Function	2131 Service Area Direction											
	112 Classified Salaries	-	-	7,061	8,774	0.40	-	-	-	-	-	-
	130 Additional Salary	-	-	368	-	-	-	-	-	-	-	-
100	Salaries	-	-	7,428	8,774	0.40	-	-	-	-	-	-
	210 PERS Related Costs	-	-	415	1,490	-	-	-	-	-	-	-
	220 FICA - Medicare / Social Security	-	-	756	672	-	-	-	-	-	-	-
	230 Workers Comp/Unemployment	-	-	83	18	-	-	-	-	-	-	-
200	Associated Payroll Costs	-	-	1,253	2,180	-	-	-	-	-	-	-
	340 Travel	-	-	86	-	-	-	-	-	-	-	-
300	Purchased Services	-	-	86	-	-	-	-	-	-	-	-
	410 Consumable Supplies & Materials	-	-	1,001	-	-	-	-	-	-	-	-
400	Supplies and Materials	-	-	1,001	-	-	-	-	-	-	-	-
Total	2131 Service Area Direction	-	-	9,768	10,954	0.40	-	-	-	-	-	-
Function	2210 Professional Development											
	310 Instructional/Professional/Technical Services	-	-	-	25,000	-	25,000	-	25,000	-	25,000	-
300	Purchased Services	-	-	-	25,000	-	25,000	-	25,000	-	25,000	-
Total	2210 Professional Development	-	-	-	25,000	-	25,000	-	25,000	-	25,000	-
Function	2222 Library/Media Center											
	420 Textbooks	-	-	-	-	-	5,000	-	5,000	-	5,000	-
	430 Library Books	-	-	-	-	-	60,000	-	60,000	-	60,000	-
400	Supplies and Materials	-	-	-	-	-	65,000	-	65,000	-	65,000	-
Total	2222 Library/Media Center	-	-	-	-	-	65,000	-	65,000	-	65,000	-
Function	2240 Instructional Staff Development											
	240 Insurance	762	-	-	-	-	-	-	-	-	-	-
200	Associated Payroll Costs	762	-	-	-	-	-	-	-	-	-	-
	330 Student Transportation Services	425	-	-	-	-	-	-	-	-	-	-
	340 Travel	4,330	-	-	-	-	-	-	-	-	-	-
	350 Printing and Postage	132	-	-	-	-	-	-	-	-	-	-
	389 Other Non-Instr / Prof Technical Services	17,300	48	-	-	-	1,100	-	1,100	-	1,100	-
300	Purchased Services	22,187	48	-	-	-	1,100	-	1,100	-	1,100	-
	410 Consumable Supplies & Materials	902	41	-	-	-	1,000	-	1,000	-	1,000	-
400	Supplies and Materials	902	41	-	-	-	1,000	-	1,000	-	1,000	-
Total	2240 Instructional Staff Development	23,850	89	-	-	-	2,100	-	2,100	-	2,100	-
Function	2410 Office of the Principal											
	410 Consumable Supplies & Materials	-	-	-	-	-	10,500	-	10,500	-	10,500	-
400	Supplies and Materials	-	-	-	-	-	10,500	-	10,500	-	10,500	-
Total	2410 Office of the Principal	-	-	-	-	-	10,500	-	10,500	-	10,500	-

Requirements Report

		Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	FTE 11-12	Proposed 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
Fund	200 Special Revenue Combined Funds											
Function	2540 Operation & Maintenance of Plant Services											
	389 Other Non-Instr / Prof Technical Services	-	-	-	-	-	72,100	-	72,100	-	72,100	-
300	Purchased Services	-	-	-	-	-	72,100	-	72,100	-	72,100	-
	460 Non-Consumable Items	-	-	-	15,000	-	15,000	-	-	-	15,000	-
Total	2540 Operation & Maintenance of Plant Services	-	-	-	15,000	-	87,100	-	87,100	-	87,100	-
Function	2633 Public Information Services											
	389 Other Non-Instr / Prof Technical Services	-	-	-	20,000	-	20,000	-	20,000	-	20,000	-
Total	2633 Public Information Services	-	-	-	20,000	-	20,000	-	20,000	-	20,000	-
Function	2660 Technology Services											
	470 Computer Software	-	-	-	-	-	19,000	-	19,000	-	19,000	-
	480 Computer Hardware	-	-	13,574	95,000	-	23,500	-	23,500	-	23,500	-
Total	2660 Technology Services	-	-	13,574	95,000	-	42,500	-	42,500	-	42,500	-
Major Function	Support Services	23,850	89	23,342	165,954	0.40	252,200	-	252,200	-	252,200	-
Function	3100 Food Service											
	410 Consumable Supplies & Materials	4,587	5,062	4,662	10,000	-	-	-	-	-	-	-
Total	3100 Food Service	4,587	5,062	4,662	10,000	-	-	-	-	-	-	-
Major Function	Enterprise/Community Services	4,587	5,062	4,662	10,000	-	10,000	-	10,000	-	10,000	-
Function	6110 Operating Contingency											
	810 Contingency (only with 6110 function)	-	-	-	100,000	-	100,000	-	100,000	-	100,000	-
Total	6110 Operating Contingency	-	-	-	100,000	-	100,000	-	100,000	-	100,000	-
Major Function	Contingency	-	-	-	100,000	-	100,000	-	100,000	-	100,000	-
Function	7000 Unappropriated Ending Fund Balance											
	820 Reserve for Next Year (unappropriated only w/7000)	-	-	-	357,200	-	327,500	-	327,500	-	327,500	-
Total	7000 Unappropriated Ending Fund Balance	-	-	-	357,200	-	327,500	-	327,500	-	327,500	-
Major Function	Unappropriated Ending Fund Balance	-	-	-	357,200	-	327,500	-	327,500	-	327,500	-
Total Fund	200 Special Revenue Combined Funds	524,453	192,045	479,482	1,442,554	2.13	1,781,270	2.98	1,781,270	2.98	1,781,270	2.98

300 – Debt Service Fund

This fund is used for the collection of property taxes for voter-approved construction bond levies to pay the associated scheduled debt service. Bonds provided for the completion of the high school renovations and the new grade school.

330 – PERS Bond Debt Service Fund

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

The district will pay the debt service on the bonds from resources that would have been used to pay PERS assessments on qualifying employee compensation. The district charges a rate on PERS eligible salary to fund the debt service



Riverdale School District #51J
Portland, Oregon
Resources Report

	Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	2011-12 FTE	Proposed 12- 13 FTE	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
Fund 300 Debt Service Fund											
1111 Current Year Taxes	844,255	1,405,485	1,448,948	1,634,450	-	1,800,000	-	1,800,000	-	1,800,000	-
1112 Prior Year Taxes	18,384	28,179	42,355	-	-	-	-	-	-	-	-
1190 Penalties & Interest on Taxes	868	557	591	-	-	-	-	-	-	-	-
1510 Interest on Investments	10,110	1,191	3,054	-	-	-	-	-	-	-	-
1990 Miscellaneous Revenue	-	-	196	-	-	-	-	-	-	-	-
1000 Local Sources	873,617	1,435,412	1,495,143	1,634,450	-	1,800,000	-	1,800,000	-	1,800,000	-
5110 Bond Proceeds	7,765,668	-	-	-	-	-	-	-	-	-	-
5400 Fund Balance	111,337	40,001	(783)	-	-	-	-	-	-	-	-
5000 Other Sources	7,877,005	40,001	(783)	-	-	-	-	-	-	-	-
Total Fund 300 Debt Service Fund	8,750,621	1,475,413	1,494,361	1,634,450	-	1,800,000	-	1,800,000	-	1,800,000	-

Resources Report

	Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	2011-12 FTE	Proposed FY 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
Fund 330 Debt Service Fund-PERS Bonds											
1510 Interest on Investments	-	-	656	-	-	-	-	-	-	-	-
1970 Services Provided - Other Funds	259,251	305,476	343,293	311,453	-	328,453	-	328,453	-	328,453	-
1000 Local Sources	259,251	305,476	343,950	311,453	-	328,453	-	328,453	-	328,453	-
5400 Fund Balance	-	(10,653)	-	-	-	-	-	-	-	-	-
5000 Other Sources	-	(10,653)	-	-	-	-	-	-	-	-	-
Total Fund 330 Debt Service Fund-PERS Bonds	259,251	294,823	343,950	311,453	-	328,453	-	328,453	-	328,453	-

Resources Report

	Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	2011-12 FTE	Proposed FY 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
Grand Totals: Debt Service/PERS Bond	9,009,873	1,770,236	1,838,311	1,945,903	-	2,128,453	-	2,128,453	-	2,128,453	-

2011-12 Revised Adopted includes Board adopted changes.

Riverdale School District #51J
Portland, Oregon
Summary Report

Fund 330 Debt Service Fund-PERS Bonds											
	Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	2011-12 FTE	Proposed FY 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
Resources											
1510 Interest on Investments	-	-	656	-	-	-	-	-	-	-	-
1970 Services Provided - Other Funds	<u>259,251</u>	<u>305,476</u>	<u>343,293</u>	<u>311,453</u>	-	<u>328,453</u>	-	<u>328,453</u>	-	<u>328,453</u>	-
1000 Local Sources	<u>259,251</u>	<u>305,476</u>	<u>343,950</u>	<u>311,453</u>	-	<u>328,453</u>	-	<u>328,453</u>	-	<u>328,453</u>	-
5400 Fund Balance	-	(10,653)	-	-	-	-	-	-	-	-	-
5000 Other Sources	<u>-</u>	<u>(10,653)</u>	<u>-</u>	<u>-</u>	-	<u>-</u>	-	<u>-</u>	-	<u>-</u>	-
Total Resources	<u>259,251</u>	<u>294,823</u>	<u>343,950</u>	<u>311,453</u>	-	<u>328,453</u>	-	<u>328,453</u>	-	<u>328,453</u>	-
Requirements by Function											
5000 Other Uses	<u>264,453</u>	<u>281,052</u>	<u>296,053</u>	<u>311,453</u>	-	<u>328,453</u>	-	<u>328,453</u>	-	<u>328,453</u>	-
Total Requirements	<u>264,453</u>	<u>281,052</u>	<u>296,053</u>	<u>311,453</u>	-	<u>328,453</u>	-	<u>328,453</u>	-	<u>328,453</u>	-

Riverdale School District #51J

Portland, Oregon

Requirements Report

	Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	2011-12 FTE	Proposed 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
Fund 300 Debt Service Fund											
Function 5110 Long-Term Debt Service											
610 Redemption of Principal 2008 GO Bond	8,315,000	630,000	885,000	750,000	-	785,000	-	785,000	-	785,000	-
610 Redemption of Principal 2009 GO Bond				230,000		295,000		295,000		295,000	
621 Regular Interest 2008 GO Bond	315,250	859,967	684,400	161,575	-	131,575	-	131,575	-	131,575	-
621 Regular Interest 2009 GO Bond				490,875		485,125		485,125		485,125	
640 Dues and Fees	<u>80,371</u>	<u>-</u>	<u>400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
600 Other Objects	<u>8,710,621</u>	<u>1,489,967</u>	<u>1,569,800</u>	<u>1,632,450</u>	<u>-</u>	<u>1,696,700</u>	<u>-</u>	<u>1,696,700</u>	<u>-</u>	<u>1,696,700</u>	<u>-</u>
Total 5110 Long-Term Debt Service	8,710,621	1,489,967	1,569,800	1,632,450	-	1,696,700	-	1,696,700	-	1,696,700	-
Function 5200 Transfers of Funds											
710 Loan Repayment - Interfund Transfer	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,342</u>	<u>-</u>	<u>44,342</u>	<u>-</u>	<u>44,342</u>	<u>-</u>
700 Fund Modification	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,342</u>	<u>-</u>	<u>44,342</u>	<u>-</u>	<u>44,342</u>	<u>-</u>
Total 5200 Transfers of Funds	-	-	-	-	-	44,342	-	44,342	-	44,342	-
Function 7000 Unappropriated Ending Fund Balance											
820 Reserve for Next Year (unappropriated only w/7000)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,958</u>	<u>-</u>	<u>58,958</u>	<u>-</u>	<u>58,958</u>	<u>-</u>
800 Other Uses of Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,958</u>	<u>-</u>	<u>58,958</u>	<u>-</u>	<u>58,958</u>	<u>-</u>
Total 7000 Unappropriated Ending Fund Balance	-	-	-	-	-	58,958	-	58,958	-	58,958	-
Total Fund 300 Debt Service Fund	8,710,621	1,489,967	1,569,800	1,634,450	-	1,800,000	-	1,800,000	-	1,800,000	-

Requirements Report

	Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	2011-12 FTE	Proposed 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
Fund 330 Debt Service Fund-PERS Bonds											
Function 5110 Long-Term Debt Service											
610 Redemption of Principal	116,174	120,062	122,535	124,293	-	125,070	-	125,070	-	125,070	-
621 Regular Interest	148,279	159,390	171,918	185,160	-	199,383	-	199,383	-	199,383	-
640 Dues and Fees	<u>-</u>	<u>1,600</u>	<u>1,600</u>	<u>2,000</u>	<u>-</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>-</u>
600 Other Objects	<u>264,453</u>	<u>281,052</u>	<u>296,053</u>	<u>311,453</u>	<u>-</u>	<u>328,453</u>	<u>-</u>	<u>328,453</u>	<u>-</u>	<u>328,453</u>	<u>-</u>
Total 5110 Long-Term Debt Service	264,453	281,052	296,053	311,453	-	328,453	-	328,453	-	328,453	-
Total Fund 330 Debt Service Fund-PERS Bonds	264,453	281,052	296,053	311,453	-	328,453	-	328,453	-	328,453	-

Riverdale School District

2012-13 Schedule of Bond and Interest Redemption Requirements

Fiscal Year Ending	G.O Bonds Issue of 7/29/2008		G.O. Bonds Issue of 2/26/2009		PERS UAL Bonds Issue of 4/3/2003		TOTALS	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
	Due 6/15	Due 12/15 & 6/15	Due 6/15	Due 12/15 & 6/15	Due 6/15	Due 12/15 & 6/15	Principal	Interest
2012-13	785,000.00	131,575.00	295,000.00	485,125.00	125,070.00	199,383.00	1,205,070.00	816,083.00
2013-14	820,000.00	100,238.00	350,000.00	477,750.00	124,884.00	214,569.00	1,294,884.00	792,557.00
2014-15	850,000.00	67,438.00	415,000.00	467,250.00	125,839.00	233,613.00	1,390,839.00	768,301.00
2015-16	875,000.00	33,938.00	490,000.00	455,588.00	123,716.00	250,737.00	1,488,716.00	740,263.00
2016-17			1,210,000.00	440,888.00	123,869.00	270,583.00	1,333,869.00	711,471.00
2017-18			1,300,000.00	402,988.00	122,925.00	291,528.00	1,422,925.00	694,516.00
2018-19			1,390,000.00	362,363.00	121,523.00	312,929.00	1,511,523.00	675,292.00
2019-20			929,397.00	878,566.00	120,010.00	334,443.00	1,049,407.00	1,213,009.00
2020-21			1,545,000.00	312,963.00	119,775.00	359,678.00	1,664,775.00	672,641.00
2021-22			1,675,000.00	239,575.00	117,949.00	381,504.00	1,792,949.00	621,079.00
2022-23			1,815,000.00	160,013.00	116,429.00	403,023.00	1,931,429.00	563,036.00
2023-24			1,950,000.00	82,875.00	405,000.00	114,452.00	2,355,000.00	197,327.00
2024-25			911,555.00	1,183,445.00	430,000.00	91,732.00	1,341,555.00	1,275,177.00
2025-26			874,628.00	1,280,372.00	455,000.00	67,308.00	1,329,628.00	1,347,680.00
2026-27			838,649.00	1,381,351.00	480,000.00	41,464.00	1,318,649.00	1,422,815.00
2027-28			803,246.00	1,481,754.00	250,000.00	14,200.00	1,053,246.00	1,495,954.00
2028-29			773,453.00	1,581,547.00			773,453.00	1,581,547.00
2029-30			744,621.00	1,680,380.00			744,621.00	1,680,380.00
2030-31			718,425.00	1,781,575.00			718,425.00	1,781,575.00
2031-32			691,851.00	1,883,149.00			691,851.00	1,883,149.00
2032-33			668,198.00	1,981,803.00			668,198.00	1,981,803.00
2033-34			647,255.00	2,082,739.00			647,255.00	2,082,739.00
	<u>3,330,000.00</u>	<u>333,189.00</u>	<u>21,036,278.00</u>	<u>21,084,059.00</u>	<u>3,361,989.00</u>	<u>3,581,146.00</u>	<u>27,728,267.00</u>	<u>24,998,394.00</u>

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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 approved by voters in the ballot approving the measure.

410 – Construction Excise Tax Fund

This fund accounts for revenues and expenditures related to the construction excise tax (CET) imposed on improvements to real property that result in a new structure or additional square footage in an existing structure.

The CET is assessed at \$1.00 per square foot on structures or portions of structures intended for residential use, and \$0.50 per square foot on structures or portions of structures intended for non-residential use. The tax for non-residential use may not exceed \$25,000 per building permit or per structure, whichever is less. The district has entered into agreements with Clackamas County and the City of Portland to collect the tax.

These funds will be held for projects approved by the School Board that meet the requirements of the CET authorization.



Riverdale School District #51J
Portland, Oregon
Resource & Requirements Report

Fund 400 Capital Projects Fund		Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	2011-12 FTE	Proposed 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
Resources												
1130 Construction Excise Tax		18,184	(18,184)	-	-	-	-	-	-	-	-	-
1510 Interest on Investments		(92,265)	205,891	53,753	6,000	-	1,500	-	1,500	-	1,500	-
1920 Contributions & Donations Private Sources		-	4,715	-	-	-	-	-	-	-	-	-
1000 Local Sources		(74,081)	192,422	53,753	6,000	-	1,500	-	1,500	-	1,500	-
5110 Bond Proceeds		19,965,373	-	-	-	-	-	-	-	-	-	-
5400 Fund Balance		-	18,062,988	3,427,650	400,000	-	255,000	-	255,000	-	255,000	-
5000 Other Sources		19,965,373	18,062,988	3,427,650	400,000	-	255,000	-	255,000	-	255,000	-
Total Resources		19,891,292	18,255,410	3,481,403	406,000	-	256,500	-	256,500	-	256,500	-
Requirements by Function												
4150 Facilities Acquisition		1,779,469	14,983,525	3,151,282	406,000	-	256,500	-	256,500	-	256,500	-
Total Requirements		1,779,469	14,983,525	3,151,282	406,000	-	256,500	-	256,500	-	256,500	-

**Riverdale School District #51J
Portland, Oregon
Resource & Requirements Report**

Fund 410 Construction Excise Tax Fund	Actuals 08-09	Actuals 09-10	Actuals 10-11	Revised Adopted 11-12	2011-12 FTE	Proposed 12-13	Proposed FTE	Approved 12-13	Approved FTE	Adopted 12-13	Adopted FTE
Resources											
1130 Construction Excise Tax	-	-	-	-	-	5,000	-	5,000	-	5,000	-
1000 Local Sources	-	-	-	-	-	5,000	-	5,000	-	5,000	-
5200 Interfund Transfers	-	-	-	-	-	47,000	-	47,000	-	47,000	-
5000 Other Sources	-	-	-	-	-	47,000	-	47,000	-	47,000	-
Total Resources	-	-	-	-	-	52,000	-	52,000	-	52,000	-
Requirements by Function											
4150 Facilities Acquisition	-	-	-	-	-	52,000	-	52,000	-	52,000	-
Total Requirements	-	-	-	-	-	52,000	-	52,000	-	52,000	-

Note: 2012-13 Interfund Transfer In from the General Fund, for prior year collection of Construction Excise Tax.

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2012-13 Adopted Budget
Riverdale School District #51J
Portland, Oregon
Supplemental Information



Riverdale School District #51 J
Master Salary Schedule
Fiscal Year 2012-13

<u>Classified - Hourly</u>	Calendar							General	Other
Position	Work Days	Step 1	Step 2	Step 3	Step 4	Step 5		Fund FTE	Funds FTE
Admin Assistant	240	\$ 18.41	\$ 18.82	\$ 19.20	\$ 19.58	\$ 19.98		2.80	
Office Asst. GS	181	\$ 10.30	\$ 10.51	\$ 10.72	\$ 10.93	\$ 11.15		1.00	
Office Asst. HS	202	\$ 13.53	\$ 13.80	\$ 14.07	\$ 14.35	\$ 14.64		1.00	
Preschool Teacher	192	\$ 21.53	\$ 21.97	\$ 22.40	\$ 22.85	\$ 23.31			1.00
Admissions Coord .	192	\$ 13.63	\$ 13.90	\$ 14.18	\$ 14.46	\$ 14.75		1.00	
Educe Assistant	181	\$ 10.96	\$ 11.18	\$ 11.40	\$ 11.63	\$ 11.86		4.38	0.81
Head Custodian	260	\$ 18.92	\$ 19.30	\$ 19.68	\$ 20.08	\$ 21.00		2.00	
Custodian	260	\$ 13.63	\$ 13.90	\$ 14.18	\$ 14.46	\$ 14.75		2.00	

<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	\$ 115,000	\$ 117,588	\$ 120,822	\$ -	\$ -		1.00	
Principal - Grade School	230	\$ 85,585	\$ 87,511	\$ 89,261	\$ 90,933	\$ 92,752		1.00	
Principal - High School	230	\$ 92,000	\$ 94,070	\$ 95,951	\$ 97,870	\$ 99,828		1.00	
Athletic Director	230	\$ 69,619	\$ 71,011	\$ 72,431	\$ 73,880	\$ 75,358		0.70	
Technology Coordinator	230	\$ 57,802	\$ 58,958	\$ 60,137	\$ 61,340	\$ 62,567		1.00	
HR/Payroll Specialist	240	\$ 50,942	\$ 51,961	\$ 53,000	\$ 54,060	\$ 55,141		1.00	

	Contract	Column 1	Column 7	General	Other
<u>Licensed - Salary Range</u>	Work Days	Base - Step 1	Max - Step w/ longevity	Fund FTE	Funds FTE
Teacher	192	\$ 35,095	\$ 73,023	34.41	1.17

Total 54.28 2.98

Total FTE, All Positions 57.26

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 group, 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 is responsible. For example, food inspection is an activity preformed in the discharge of the health function.

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

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

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

Budget: A plan of financial operation embodying an estimate of proposed means of financing them for a single fiscal year. A proposed budget is presented to the budget committee for approval.

An approved budget is subsequently adopted as approved or modified by the Board.

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

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

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 additions to fixed assets.

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

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

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

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

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

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

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

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

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

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

Functional Classification: Expenditures classification on according to the principle purposes for which expenditures are made.

Fund: A fiscal and accounting entity with a self-balancing set 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.

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

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

Object: As used in expenditures 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.

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 primary on programs of work and secondarily on character and objects class. A program budget is a transitional type of budget between the traditional character and object class budget, on the one hand; and the performance budget, on the other hand.

Purchase Order: A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of 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 levy.

Supplemental Budget: Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplement 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 origination 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 provide financial stability. This amount cannot be transferred by resolution or used through a supplement budget during the year.

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



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E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

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

Riverdale School District Notice of Budget Committee Meeting LOR12788

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

1

week in the following issue:

April 19, 2012

Charlotte Allsop

Charlotte Allsop (Accounting Manager)
Subscribed and sworn to before me this
April 19, 2012.

Jerrin L. Sipe

NOTARY PUBLIC FOR OREGON

My commission expires *Sept 1, 2015*

Acct#6368611

Attn: Paul Rodeman

Riverdale School District

11733 SW Breyman Avenue

Portland, OR 97219

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the **Riverdale School District #51J**, Multnomah and Clackamas Counties, State of Oregon, to discuss the budget for the fiscal year July 1, 2012 to June 30, 2013, will be held at Riverdale Grade School Library, 11733 SW Breyman Ave, Portland, OR 97219. The meeting will take place on **May 7, 2012 at 6:00 p.m.** The purpose of the meeting is to receive the budget message. A copy of the budget document may be inspected or obtained on or after May 7, 2012 at Riverdale District Office, 11733 SW Breyman Ave Portland, OR 97219 between the hours of 8:00 a.m. and 4:00 p.m. This is a public meeting where deliberation of the Budget Committee will take place. A second meeting notice of the Budget Committee of the Riverdale School District #51J will be available online at the following web address.

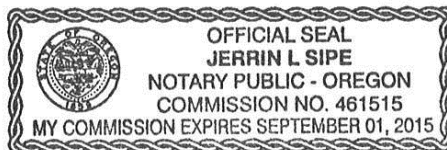
<http://www.riverdale.k12.or.us/Page/20>

Listed below is the time and place of an additional Budget Committee meeting that will be held to take public comment. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

Date: May 14, 2012 Time: 6:00 p.m. Location: Riverdale Grade School Library, 11733 SW Breyman Ave Portland, OR 97219.

Publish 04/19/2012.

LOR12788



Size: 2 x 3.5"

Amount Due: \$82.95*

*Please remit to the above address.

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Charlotte Allsop, being the first duly sworn,
depose and say that I am the Accounting
Manager of the *Lake Oswego Review*, a
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at Lake Oswego, in the aforesaid county and
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193.020, that

Riverdale School District
Notice of Budget Hearing – ED-1
LOR12814

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

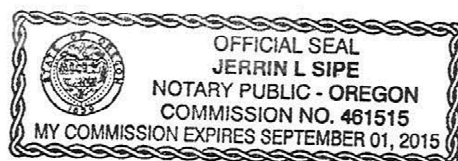
1
week in the following issue:
June 14, 2011

Charlotte Allsop

Charlotte Allsop (Accounting Manager)
Subscribed and sworn to before me this
June 14, 2011.

Jerrin L Sipe
NOTARY PUBLIC FOR OREGON

My commission expires Sept 1, 2015



FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Riverdale School District # 51J will be held on June 26, 2012 at 6:00 pm at Riverdale Grade School Library, 11733 SW Breyman Ave, Portland, OR 97219. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2012 as approved by the Riverdale School District #51J Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Riverdale District office located at 11733 SW Breyman Ave, Portland, OR 97219 between the hours of 8 a.m. and 4 p.m.,

This Budget is for X an annual a biennial budget period. This budget was prepared on a basis of accounting that is X the same as different than the basis of accounting used during the preceding year. If different, the major changes and their effect on the budget are: N/A

Contact: Paul Rodeman

Telephone: 503-262-4840

Email: prodeman@riverdale.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2010-11	Adopted Budget This Year 2011-12	Approved Budget Next Year 2012-13
Beginning Fund Balance	4,696,123	1,979,000	1,913,300
Current Year Property Taxes, other than Local Option Taxes	3,430,707	3,734,450	3,900,000
Current Year Local Option Property Taxes	465,612	466,500	450,000
Other Revenue from Local Sources	3,261,886	3,010,103	3,404,296
Revenue from Intermediate Sources	75,509	64,154	79,200
Revenue from State Sources	2,111,730	1,421,267	1,437,258
Revenue from Federal Sources	391,715	257,000	268,370
Interfund Transfers	-	-	91,342
All Other Budget Resources	-	-	-
Total Resources	14,433,262	10,932,474	11,543,766

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	3,790,528	3,603,825	3,589,808
Other Associated Payroll Costs	1,859,412	2,035,238	2,065,395
Contracted Services	2,405,534	4,708,054	2,074,014
Supplies & Materials	761,569	432,754	465,716
Capital Outlay	-	-	-
Other Objects (except debt service & interfund transfers)	159,857	90,500	87,880
Debt Service*	1,865,853	1,945,903	2,025,153
Interfund Transfers*	-	-	91,342
Operating Contingency	-	361,000	361,000
Unappropriated Ending Fund Balance & Reserves	-	757,200	786,458
Total Requirements	12,172,573	10,932,474	11,543,766

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	4,331,868	4,560,486	4,768,132
FTE	42.68	37.85	38.74
2000 Support Services	2,818,908	2,891,885	3,193,181
FTE	24.80	19.99	18.52
3000 Enterprise & Community Service	4,662	10,000	10,000
FTE	-	-	-
4000 Facility Acquisition & Construction	3,151,282	406,000	308,500
FTE	-	-	-
5000 Other Uses	-	-	-
5100 Debt Service*	1,865,853	1,945,903	2,025,153
5200 Interfund Transfers*	-	-	91,342
6000 Contingency	-	361,000	361,000
7000 Unappropriated Ending Fund Balance	-	757,200	786,458
Total Requirements	12,172,573	10,932,474	11,543,766
Total FTE	67.48	57.84	57.26

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

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING **			
The General Fund resources and requirements increased slightly, the Special Revenue Fund resources and requirements increased by about 30% due to Student Body Activities and Energy Grant funds. The Debt Service Fund resources and requirements increased and the taxes levied are sufficient to balance the Debt Service Fund.			

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	1.07	1.07	1.07
Levy For General Obligation Bonds	1,572,800	1,748,075	1,926,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	24,366,278	0
Other Bonds	3,361,989	0
Other Borrowings	0	0
Total	27,728,267	0

Publish 06/14/2012.

LOR12814

Riverdale School District #51J
RESOLUTION No. 12-25

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Riverdale School District #51J hereby adopts the budget for fiscal year 2012-13 in the total amount of \$11,543,766 * now on file at the district office located at 11733 SW Breyman Ave. in Portland, Oregon.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2012, and for the purposes shown below are hereby appropriated:

General Fund		Special Revenue Fund	
Instructional Services	3,676,562	Instructional Services	1,091,570
Support Services	2,940,981	Support Services	252,200
Other Uses-Transfer Out	47,000	Community Services	10,000
Contingency.....	261,000	Contingency.....	100,000
Total.....	6,925,543	Total.....	1,453,770
GO Debt Service Fund		Capital Projects Fund	
Other Uses-Debt Service	1,696,700	Facilities Acquisition and Construction	308,500
Other Uses-Transfer Out	44,342	Total.....	308,500
Total.....	1,741,042		
PERS Bond Service Fund			
Other Uses-Debt Service	328,453		
Total.....	328,453	Total Appropriations, All Funds	10,757,308
		Total Unappropriated and Reserve Amounts, All Funds	786,458
		TOTAL ADOPTED BUDGET	11,543,766 *

IMPOSING THE TAX

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

- (1) At the rate per \$1000 of assessed value of \$ 3.8149 for operations under the permanent levy;
 - (2) At the rate per \$1000 of assessed value of \$ 1.07 per thousand for local option tax; and
 - (3) In the amount of \$1,926,000 for bonds;
- and that these taxes are hereby imposed and categorized for tax year 2012-13 upon the assessed value of all taxable property within the district as follows:

CATEGORIZING THE TAX	
General Government Limitation	
General Fund.....	\$ 3.8149 /\$1000
Local Option Tax.....	\$ 1.07 /\$1000
Debt Service Fund.....	
Excluded from Limitation	
	-
	\$1,926,000

Adopted by the Board of Directors of School district No. 51J (Riverdale) of Multnomah and Clackamas Counties, Oregon, at a regular meeting this 26th day of June 2012.

Attested by:


Steve Klein, Board Chair


Dr. Brook MacNamara, Superintendent

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts FORM ED-50 2012-2013

To assessor of Multnomah and Clackamas County

- File no later than JULY 15.
 - Be sure to read instructions in the Local Budget Law and Notice of Property Tax Forms and Instruction booklet.
- ☐ Check here if this is an amended form.

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

11733 SW Breyman Ave. Portland OR 97219 7/1/2012

Mailing Address of District City State Zip Date

Paul Rodeman Business Services Consultant 503-262-4840 prodemman@riverdale.k12.or.us

Contact Person Title Daytime Telephone Contact Person E-mail

CERTIFICATION - You must check one box.

- ☒ The tax rate of levy amounts certified in Part I are within the tax rate of levy amounts approved by the budget committee.
- ☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.43;

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits Rate -or- Dollar Amount	Excluded from Measure 5 Limits Amount of Levy
1. Permanent rate limit tax (per \$1,000)	1 3.8149	
2. Local option operating tax	2 1.07	
3. Local option capital project tax	3	
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.	1,040,445
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.	885,555
4c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 4a + 4b) ...	4c.	1,926,000

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 three tax

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First year levied	Final year to be levied	Total tax amount -or- rate authorized per year by voters
Operating	11/02/2010	2011-12	2015-16	1.07

150-504-075-6 (Rev. 12-10)

(see the back for worksheet for lines 4a, 4b, and 4c)

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

Riverdale School District

Changes from the 2012-13 Proposed Budget to the 2012-13 Adopted Budget Document

- Correction to enrollment shown on page 12 to include students of Riverdale staff and latest projected enrollment count as of June 26, 2012.
- Correction to page 13 State School Fund Formula description on paragraph 1 to give as of date.

General Fund

Update to “Revised Adopted 2012-13” column to include board approved use of contingency appropriations in Resolution No. 12-26:

<u>Program</u>	<u>Adopted</u>	<u>Revised</u>	<u>Change</u>
Instruction Services	\$3,671,086	\$3,707,086	\$36,000
Support Services	2,805,931	2,855,931	50,000
Contingency	261,000	175,000	(86,000)

Changes pages 18, 21, 22, 29, 30, and 31

Special Revenue Funds

Update to “Revised Adopted 2012-13” column to include board approved transfer of appropriations in Resolution No. 12-27:

<u>Program</u>	<u>Adopted</u>	<u>Revised</u>	<u>Change</u>
Instruction Services	\$889,400	\$809,400	(80,000)
Support Services	85,954	165,954	80,000

Changes pages 37, 38 and 42

[Type text]