

A black and white photograph of a large group of graduates sitting in rows of chairs, viewed from behind. They are wearing white gowns and black mortarboard caps. The image is partially obscured by a dark green diagonal overlay on the right side.

As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.

2026-27 Budget Committee Meeting

April 30, 2026

Agenda



I. Call to Order - Board Chair

A. Land Acknowledgement

B. Roll Call / Introductions

II. Elect Budget Committee Chair - Board Chair

III. Elect Budget Committee Vice Chair - Budget Committee Chair

IV. Budget Message - Superintendent Frank Caropelo

V. Budget Presentation - Managing Financial Officer Holly Langan

VI. Public to be Heard

Members of the public will address the budget committee with comments and the budget committee will listen only. Oregon law prohibits the discussion of specific employees or their job performance. Speakers will be limited to 2 minutes each and will be called up by topic. Written Public Comment can be submitted on the RSD website at any time.

VII. Questions from the Budget Committee

VIII. Recess to Next Scheduled Budget Committee Meeting - May 14, 2026 at 6:00p

Land Use Acknowledgement



We respectfully acknowledge that the land on which we are gathering today is the traditional homeland of a diverse array of indigenous tribes and bands. Multnomah County rests on traditional village sites of the Multnomah, Wasco, Cowlitz, Kathlamet, Clackamas, Bands of Chinook, Tualatin, Kalapuya, Molalla, and many other tribes who made their homes along the Columbia River, creating communities and summer encampments to harvest and use the plentiful natural resources of the area. Multnomah County is now home to a vibrant indigenous community representing over 400 different tribal nations.

We recognize Indigenous peoples as the traditional stewards of this land and acknowledge the enduring relationship between the land and the people since time immemorial. We make this acknowledgement to open a space of recognition, inclusion, and respect for our sovereign tribal partners and all indigenous students, families, and staff in our community.

mission:

We lead with equity to educate and support all students to graduate with the skills and confidence to thrive.

vision:

As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.



Roll Call



2026-27 Budget Committee & Term Dates

Board Members

1	Aaron Muñoz	June 30, 2029
2	Joyce Rosenau	June 30, 2029
3	Michael Reyes	June 30, 2029
4	Cayle Tern	June 30, 2029
5	Patty Carrera	June 30, 2027
6	Ana Gonzalez Muñoz	June 30, 2027
7	Francisco Ibarra	June 30, 2027

Community Members

8	<i>Vacant</i>	<i>June 30, 2026</i>
9	William Ohle	June 30, 2026
10	Tyler Williams	June 30, 2026
11	Victoria Rizzo	June 30, 2027
12	Catherine Nicewood	June 30, 2027
13	Kim Jacobs	June 30, 2028
14	Margaret Breithaupt	June 30, 2028

Committee Chair and Vice Chair



Elect Budget Committee Chair

Board Chair: Any Nominations or Volunteers?

Motion: *Board Chair, I nominate _____ as the Chair of the Budget Committee.*

Elect Budget Committee Vice Chair

Budget Committee Chair: Any Nominations or Volunteers?

Motion: *Budget Committee Chair, I nominate _____ as the Vice-Chair of the Budget Committee.*

Budget Message

Frank Caropelo
Superintendent



Budget Presentation

Holly Langan
Managing Financial Officer

Budget Committee Duties



Receive Budget Document

Receive Budget Message

Discuss the Budget as Determined by Majority

Hear Public Comment

Approve the Budget and Recommend Adoption to the Board

Approve Proposed Property Taxes

2026-27 Board Budget Priorities



01

Academic
Success

02

Safe & Well-
Maintained
Facilities

03

Student Safety,
Support, &
Wellness

Expenditures by Fund



Fiscal Year	General Fund	Special Revenue Funds	Debt Services Funds	Capital Project Funds
2026-27 <i>(Proposed Budget)</i>	\$165,418,134	\$52,712,885	\$30,513,792	\$2,955,102
2025-26 <i>(Adopted Budget)</i>	\$174,848,398	\$53,069,201	\$28,101,700	\$5,671,000
2024-25 <i>(Actual)</i>	\$162,432,458	\$42,066,218	\$124,093,825	\$1,472,729
2023-24 <i>(Actual)</i>	\$149,082,956	\$49,755,994	\$21,052,783	\$1,435,168

*FY26-27 is proposed budget; other years are adopted budget

Assumptions: Revenue

General Fund

- \$11.36 billion total K-12 through State School Fund with 49/51% split; 8,290 enrollment (non-charter)
- Second year of biennium (\$117.4 million)
- Revenue Forecast hold - \$1,050,000
- High cost disability and IEP funding gaps continued

Grant Funds

- Generally flat funding
- Title IV Stronger Connections Grant ending
- Last year of Intensive Coaching grant
- New grant for high dosage tutoring

Beginning Fund Balance

Fiscal Year	Beginning Fund Balance	Change
2016-17	\$8,007,597	
2017-18	9,493,696	\$1,486,100
2018-19	13,620,764	4,127,068
2019-20	17,832,461	4,211,697
2020-21	18,958,789	1,126,328
2021-22	24,654,907	5,696,118
2022-23	37,766,143	13,111,236
2023-24	26,681,850	-11,084,293
2024-25	20,618,328	-6,063,522
2025-26	9,130,687	-11,487,641
2026-27	4,000,000	-5,130,687

- The General Fund has been using prior-year carryover to supplement an operating deficit
- **These are one-time funds that have been depleted**
- For 2026-27, this is a reduction in resources of \$5 million

Assumptions: Expenditures

General Fund

- Furlough pay reduction restored for all groups (6 days)
- COLAs and Steps based on CBAs
 - Step increases for all staff eligible
 - 2% COLA for OSEA & RAA groups
 - 3-4% increase to district contribution for insurance plans
- Reductions to realign class ratios to reflect ongoing birth cohort decline and general enrollment reductions

Structure of the Budget

The budget is organized by funds and each fund is divided into resources and requirements, which must balance.

Estimated Resources = Estimated Requirements

Structure of the Budget



Fund: Independent sets of accounts to group financial activities
General | Special Revenue | Debt | Capital Project

Resources

Organized by Fund and Source

Requirements

Organized by Fund, Function, and Object

Sources (type of revenue)

1000 Local Sources

2000 Intermediate Sources

3000 State Sources

4000 Federal Sources

5000 Other Sources

Functions (activity type)

1000 Instruction

2000 Support Services

3000 Enterprise and Community Services

4000 Facilities Acquisition and Construction

5000 Other Uses

6000 Contingency

7000 Unappropriated Ending Fund Balance

Objects (use)

100 Salaries

200 Associated Payroll Costs

300 Purchased Services

400 Supplies and Materials

500 Capital Outlay

600 Other Objects

700 Transfers

800 Other Uses (reserve, contingency)

Budget Sheet Overview



Resource or Expenditure Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2025-26 Adopted	FTE

<p>Actual expenditures or resources for the preceding two years.</p>	<p>Adopted (budgeted) expenditures or resources for the current year.</p>
<p>Proposed, Approved, and Adopted expenditures or resources for the upcoming year.</p>	<p>Number of Positions paid from a particular fund.</p>

Fund 100: General Fund



- Accounts for revenues and expenditures for instructional programs, daily operations of schools, and general functions of the school district.
- Revenue source is State School Fund and property taxes.
- Other Resources include prior year carry forward balances and transfers in from other funds (if any)

Fund 200: Special Revenue or Grant Fund

- Accounts for revenue and expenditures of grants that are *restricted for specific projects* or outcomes.
- Revenue sources vary from federal, state, and local grants.
- This section also includes student activity funds, nutrition services fund, the early retirement fund, and insurance reserve fund.

Fund 300: Debt Fund

- These are accounts for the accumulation of resources and payments for general long-term debt and interest, associated with construction bonds and PERS bonds.
- Revenue and resources based on property taxes and payroll charges received from other District funds.

Fund 400: Capital Projects Fund



- These are accounts for financial resources used to acquire or construct major capital facilities (other than those of proprietary funds and trust funds).
- Revenue received from Construction Excise Taxes and Resources from sale of bonds (when active)

Board Priority 1: Academic Success

All elementary schools will retain reading specialists, 1 kindergarten assistant, music, PE, and library/media specialists

RHS and middle schools will retain block schedules, middle school sports (reduced), and library/media specialists

Dual Immersion instruction will begin at Hartley Elementary, and expand to first grade at Davis Elementary

Board Priority 2: Safe & Well-Maintained Facilities

Maintenance, custodial, transportation, nutrition, and grounds front line staffing will continue with small reductions

Funds from the City of Portland Climate Resilience Fund will support facility improvements at Glenfair, Alder, and Margaret Scott

Board Priority 3: Student Safety, Support, & Wellness

SUN Schools programs will remain at all current schools

School Resource Officers will remain at current levels

Campus monitor FTE has been reduced at middle and high schools, but remains higher than pre-COVID levels

Projected Class Size Averages



K-5	6-8	9-12
28 students	34 students	34 students

FTE Reductions by Group



Employee Group	2025-26 Current FTE	2026-27 Proposed FTE	Change
Licensed Staff	587.65	525.58	-62.07
Classified Staff	557.59	461.10	-96.49
Administrators	63.00	53.80	-9.20
Supervisors / Specialists	32.00	27.00	-5.00
Total	1,240.24	1,067.48	-172.76

Next Steps

May 2026

Budget Committee
Meeting 2:
May 14

Budget Committee
Meeting 3 (if needed):
May 21

Board Budget Hearing
and Meeting to Adopt
Budget:
June 17

June 2026

Submit Budget to ODE

July 2026

Budget Year Begins

Adopted Budget is Filed
with County Recorder