A black and white photograph of a graduation ceremony. Graduates in white gowns and caps are seated in rows of chairs, viewed from behind. 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 Information and Training Session

April 2, 2026

Agenda

- Introductions
- Budget Calendar
- Budget 101
- Building a Budget
- Assumptions & Estimating
- Historical Data & Funding Considerations
- Goals & Priorities
- Questions

Introductions:

2025-26 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	Vacant	June 30, 2026
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 Breithuapt	June 30, 2028

Budget Calendar



<p>Thursday April 30, 2026</p>	<p>Budget Committee Meeting - Proposed Budget</p> <ul style="list-style-type: none">• Appoint Presiding Officer• Receive Budget Message• Receive Proposed Budget Document and Discuss Relevant Changes• Respond to Questions from Budget Committee
<p>Thursday May 14, 2026 (May 21 if needed)</p>	<p>Budget Committee Meeting - Approved Budget</p> <ul style="list-style-type: none">• Receive Public Testimony• Budget Committee Deliberations• Respond to Questions from First Meeting <p>Action: Approve Budget and Set Tax Levy</p>
<p>Wednesday June 17, 2026</p>	<p>Board of Directors Meeting - Budget Hearing</p> <ul style="list-style-type: none">• Open to public for providing testimony• Board deliberations <p>Board of Directors Meeting - Adopted Budget</p> <p>Action: Adopt Budget, Authorize Appropriations, Impose and Categorize Taxes</p>
<p>Wednesday July 15, 2026</p>	<p>Submit Tax Certification Documents File Budget Document with County Recorder and Designated Agencies</p>

Budget 101

What is a Budget?

- Financial plan containing estimates of resources and outflows for a single fiscal year
- Justification for imposing property taxes
- Authority for spending public money
- Legally required under ORS 294 Local Budget Law
- Follows basic format prescribed by Oregon Department of Education

What's the Budget Process?

Proposed >>>>

Initial budget prepared by RSD staff

Presented at first meeting

Receive Budget Message

Discussion and deliberation

Approved >>>>

Revised budget based on budget committee and public input

Formal approval by the Budget Committee of proposed budget and ad valorem tax rate

Adopted

Approved budget presented to School Board

Formal approval by the School Board of approved budget and any changes made during hearing(s)

No later than June 30

What does the Budget Committee do?

- Receive the Budget Message
- Review the Proposed Budget
- Hear and consider public comment
- Ensure Proposed Budget aligns to the strategic plan and stated goals
- Formally approve budget

What is not decided by the Budget Committee?

- Salary, benefit, or contract terms
- Class size or staffing level
- Provision of programs and services
- Creating or modifying district policies

What happens at the **first** meeting?



- Appoint Presiding Officer
- Receive the Budget Message
- Receive Proposed Budget document and discuss relevant changes
- Confirm/set dates for future meeting(s)

What happens at the **last** meeting?



- Receive Public Testimony
- Discuss Proposed Budget
- Finalize Budget for Approval

Action: Approve Budget and Set Tax Levy

What happens after the Budget Committee meets?



- School Board holds Public Hearing on Approved Budget
- School Board Adopts Budget

(scheduled for same day, but must act before July 1)

Actions: Adopt Budget, Authorize Appropriations & Impose and Categorize Taxes

Building a Budget: Oregon Law Requirements

Budget Book Content

Proposed Budget must include:

1. Budget Message
2. Budget Detail Sheets

Adopted Budget adds:

3. Budget Committee meeting notices
4. Budget Hearing notices
5. Resolution statement to adopt budget and appropriate funds
6. Resolution statement to impose ad valorem taxes
7. Resolution statement to categorize ad valorem taxes
8. Notice of Property Tax Levy

Budget Detail Sheets

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

Actual expenditures or resources for preceding two years	Budget expenditures or resources for current year
Proposed, Approved, and Adopted expenditures or resources for the upcoming year.	FTE staff full-time equivalents

Budget Detail Sheets for Each Fund

- **100 General Fund** is the operating fund
- **200 Special Revenue Fund** is for specific purposes, such as grants or federal funds requiring separate tracking
- **300 Debt Service Fund** is for payment of principal and interest on all long-term debt
- **400 Capital Project Fund** is for one or more capital projects, such as facilities and acquisition of other capital assets
- **Reserve Fund** is to accumulate money to finance a future, planned expense and is held within one of the above

Prepare by Source or Function for Each Fund

Revenue Source:

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

Expenditure Function:

- 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

Prepare by Object with Each Expenditure Function

Expenditure Object:

- 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)

Building the Budget: Assumptions & Estimating

Estimating Resources

“Each municipal corporation shall estimate in detail its budget resources for the ensuing year by funds and sources” [ORS 294.361(1)].

Generally, an “estimate” is defined as an approximate calculation, or an opinion formed from imperfect data. All resource and requirement estimates should be based on “good faith.”

That is, they should be reasonable and be reasonably likely to prove correct, based on the known facts at the time.”

Estimating General Fund Revenue

Step 1: Enrollment Forecast

- Ten-year trend by grade
- Prior-year cohort
- Demographer Forecast
- Birth rates

Step 2: ODE Estimate of Membership and Revenues

- ADMw (Average Daily Membership, Weighted)
- Property Taxes
- Common School Fund
- County School Fund
- Transportation Expenditures

Step 3: ODE Release of State School Fund Estimate

- Estimate of current year ending fund balance
- Estimate of Property Tax Receipts
- Estimate of other local revenue

Estimating Requirements

Cost of Current Service Level

- Step increase, COLA
- Staffing adjusted for Enrollment Forecast, strategic goals/priorities
- Status quo on purchased services, goods and materials
- Required debt payments, transfers
- Required reserve (ending balance)

Beyond Current Service Level

- Board Goals, Priorities
- Collective Bargaining
- New state/federal mandates
- Federal & state grant funding
- Local Service Plan Options
- Retirement, vacancies, longevity
- Staffing ratios based on enrollment changes

General Fund | 2025–2026 Financial Summary at February 2026

RESOURCES	FY26 Adopted	FY26
	Budget	Forecasted
Operating Revenues		
State School Fund Formula	156,992,398	151,290,862
Local Sources	2,699,000	2,551,905
Intermediate Sources	3,000,000	3,000,000
State Sources	2,000,000	2,000,000
Federal Sources	55,000	71,294
Other Sources	85,000	85,000
All Other Sources	7,839,000	7,708,199
Total Operating Revenues	\$ 164,831,398	\$ 158,999,061
Beginning Fund Balance	10,000,000	9,130,686
TOTAL RESOURCES	\$ 174,831,398	\$ 168,129,747

REQUIREMENTS BY OBJECT	FY26 Adopted	FY26
	Budget	Forecasted
Operating Expenditures		
Salaries	\$ 75,754,228	\$ 75,647,505
Associated Payroll Costs	45,142,407	45,306,697
Purchased Services	37,382,507	37,153,381
Supplies and Materials	4,406,223	4,346,595
Capital Outlay	226,931	74,475
Other Objects	2,411,629	1,889,905
Transfers	1,050,000	1,050,000
Total Operating Expenditures	\$ 166,373,925	\$ 165,468,559
Ending Fund Balance	8,457,473	
TOTAL REQUIREMENTS	\$ 174,831,398	\$ 165,468,559
Ending Fund Balance		\$ 2,661,188

General Fund | 2026–2027 Beginning Budget Assumptions

FY27 Resources	Assumptions
155,328,133	3.3.25 ODE Estimate
2,600,000	Interest earning, indirect, Mac/Medicaid, Transportation billing
1,000,000	This is ESD apportionment
1,750,000	High Cost Disability - state reimbursement spread reduces allocation
50,000	JROTC reimbursement; FEMA or other fed reimbursements when applicable
-	Interfund transfer from Fuel Sales
5,400,000	
\$ 160,728,133	Total FY27 Revenue
2,661,188	This is prior year ending fund balance
\$ 163,389,321	Total FY27 Resources (1% increase)

FY27 Expenditures	Assumptions
81,718,025	FY27 using current FTE, COLA/Step per CBA; 2 mill added for additional hours/stipends
48,927,000	PERS no change, health +5%
37,896,449	Charter School Payments and status quo services (2% added)
4,433,527	Status quo, plus 2%
-	Bus replacement TBD
1,704,880	TBD: 4% liability insurance, debt schedules, PERS Bond
1,150,000	Nutrition Services, Debt Service, Insurance & Retiree funds
\$ 175,829,881	Total FY26 Operating Requirements
8,169,466	Required 5% of FY27 Revenues
\$ 183,999,347	Total FY26 Requirements (13% increase)
\$ (20,610,027)	Operating Deficit and reductions required (or additional revenue)

Estimated ending fund balance for this year. This amount becomes the beginning fund balance for 2026-27 (in red).

Initial assumptions for building 2026-27 budget on. This requires enrollment projection, ODE budget estimate, COLAs, vendor proposals, etc.

Historical Data & Funding Considerations

Enrollment

Enrollment drives revenue allocations

- State Schools Fund
- Student Investment Account
- High School Success Grant
- Early Literacy Grant
- Federal Title Funds Distribution

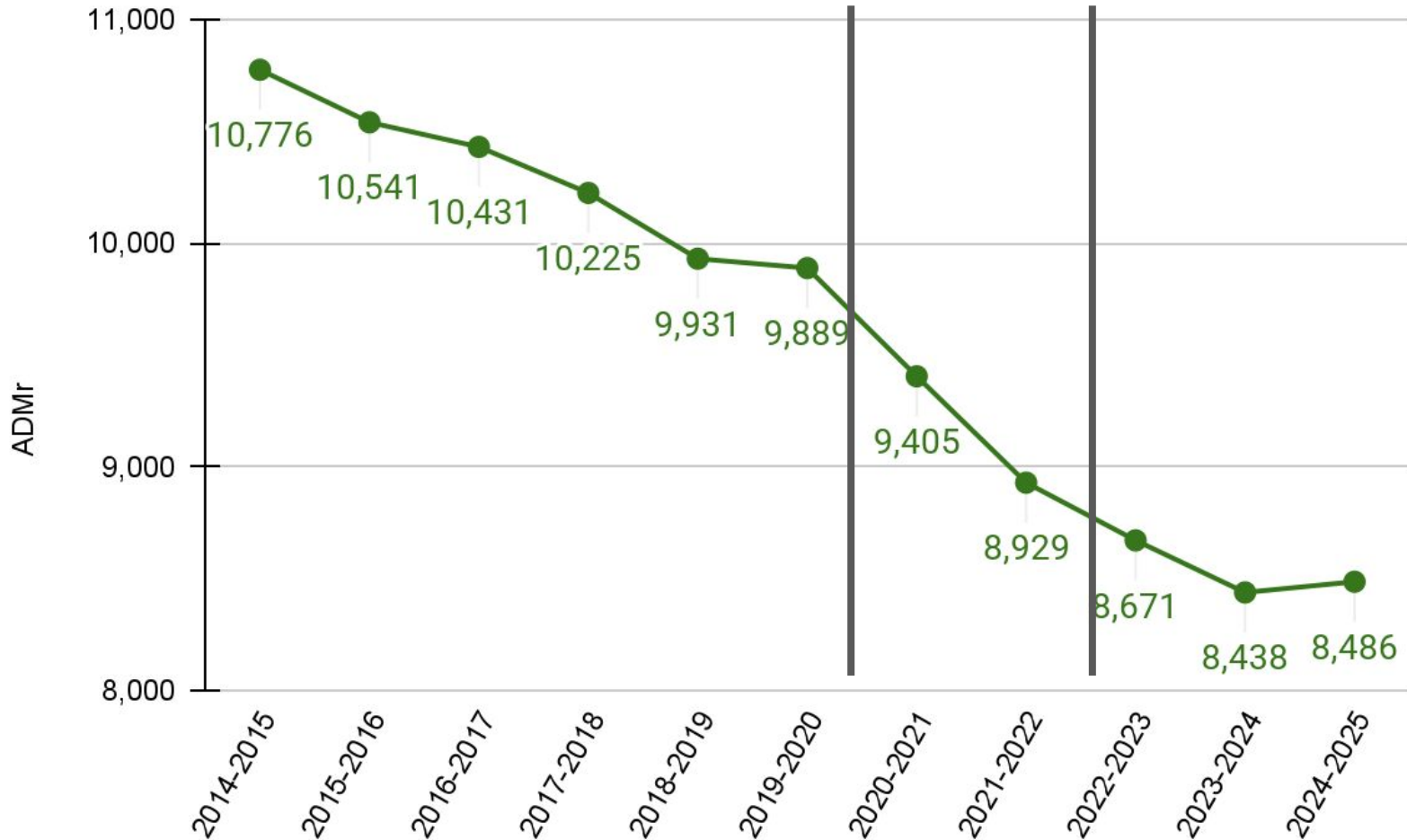
The next slide shows ten-year student enrollment

- RSD loss of 2,300 (21%) students since 2014
- State decrease of 7.2% since 2019

Enrollment (excluding charters)

COVID-19
March 2020

Masks in School
Ends April 2022

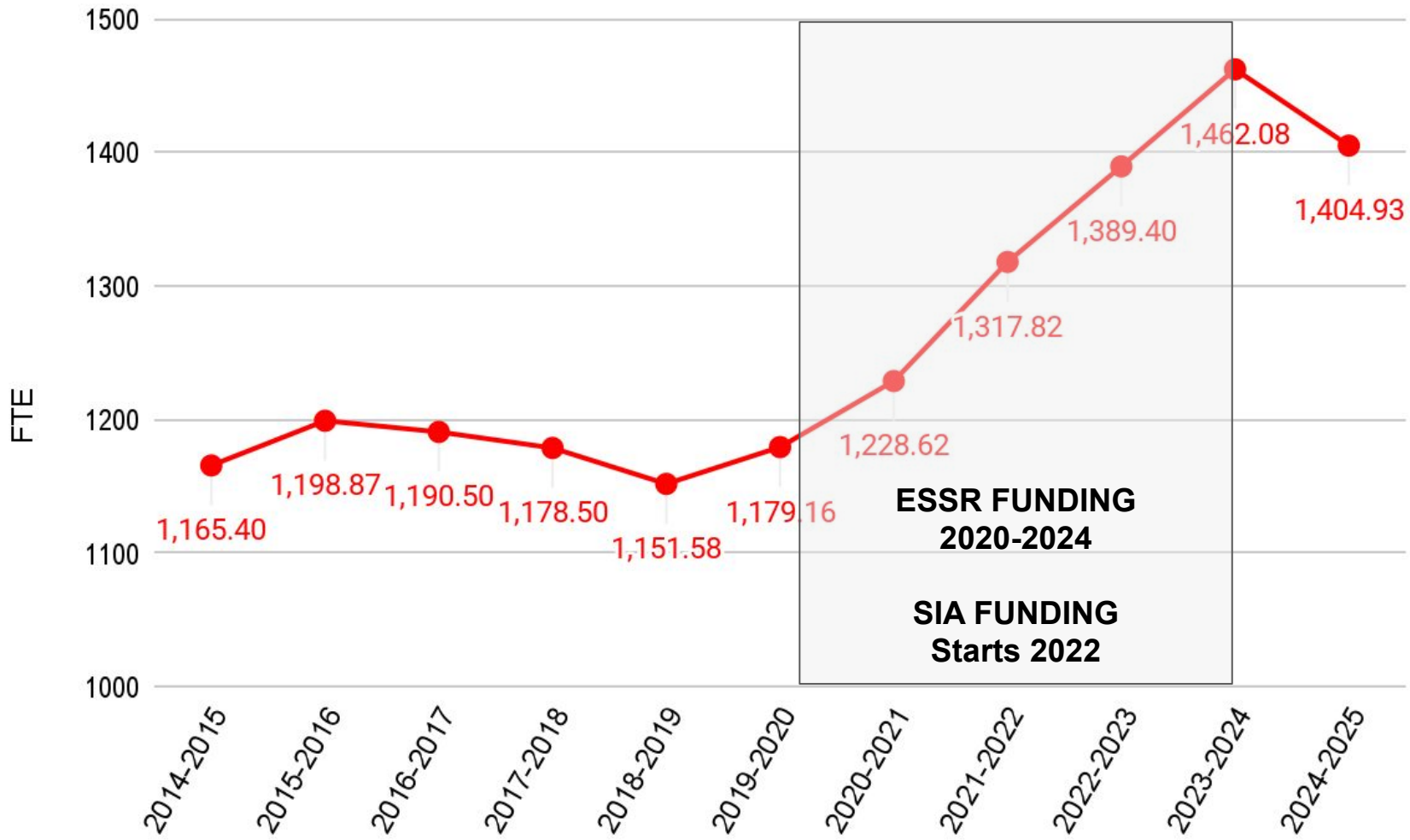


Staffing (FTE) 10 Year Trend

Staffing is 65-70% of general fund expenditures

- FTE has increased over the past ten years by almost 21% across all funding sources
- Budget staffing estimates need to consider enrollment, classroom sizes, special programs, operational support, administrative support.

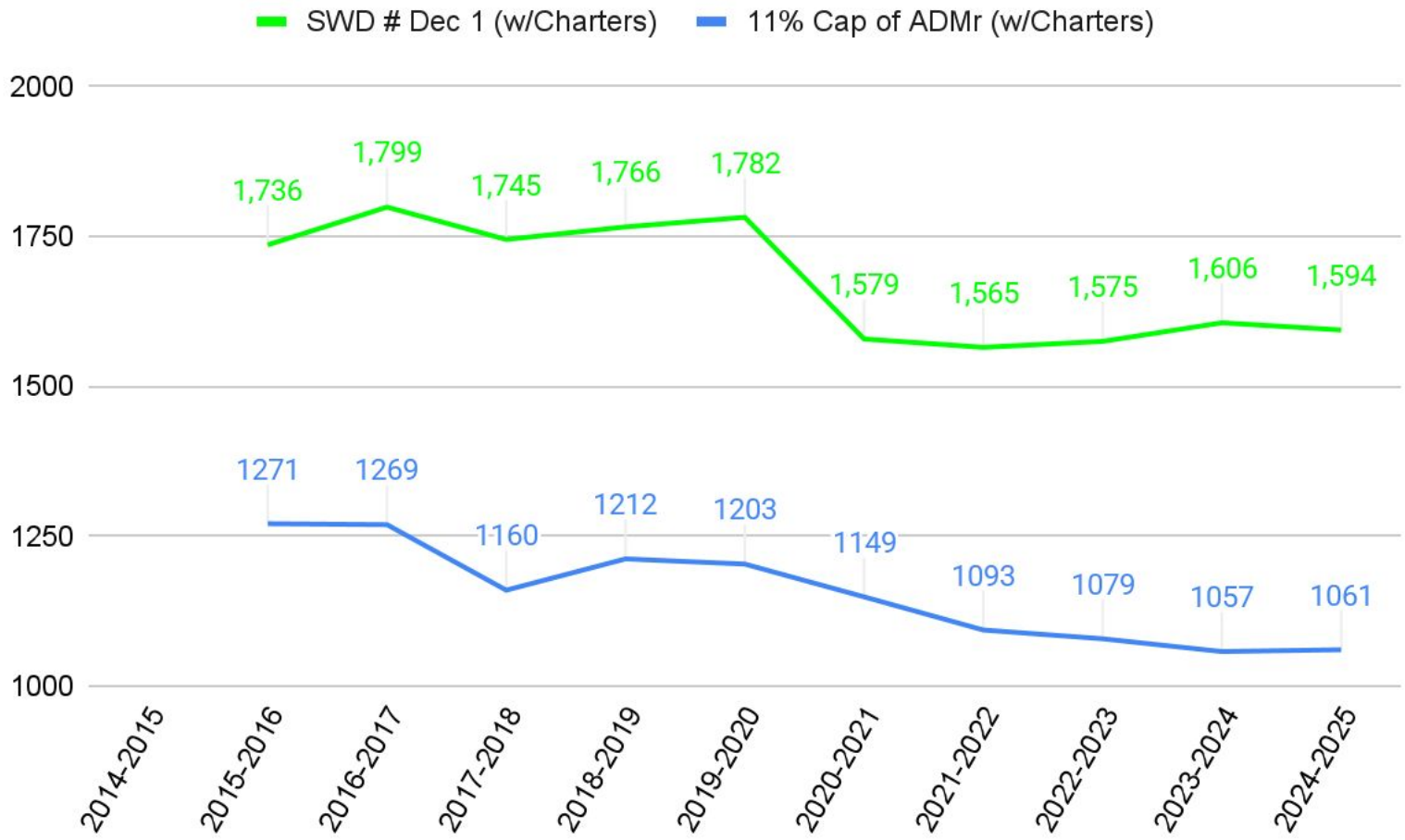
FTE



Staffing History by Classification

CLASSIFICATION	2020-21	2021-22	2022-23	2023-24	2024-25
ADMINISTRATORS	55.25	65.68	72.68	72.00	64.40
CERTIFIED	652.15	698.35	720.57	741.57	700.32
CLASSIFIED	497.22	524.79	558.15	611.51	609.21
SPECIALISTS & SUPERVISORS	24.00	29.00	38.00	37.00	31.00
TOTAL FTE	1,228.62	1,317.82	1,389.40	1,462.08	1,404.93

Unfunded Special Education



Special Education Funding and the 11% Cap

- **11% Cap:** ODE funding for students with disabilities is limited to 11% of enrollment.
 - 2023-24: about 1,600 students qualified as students with disabilities. We received additional funding for only 1,057
- **11% Cap Waiver:** additional funding for districts where the number of students with disabilities exceeds the 11% cap. RSD is at approximately 13% of enrollment.
- **High Cost Disability Fund:** additional funding for IEPs exceeding \$30,000 per year, equally distributed statewide; rate of reimbursement varies each year; RSD receives approximately 40% reimbursement, or 40 cents per dollar of reimbursement requested. In 2023-24, we submitted for \$5.5 million and received \$2.7 million in reimbursement, or 48%.

Cost Drivers

Additional Considerations

- **PERS:** rates updated every two years; 2025-27 will increase by 10%, which is an additional \$8 million per year.
- **Health insurance:** average increase by 4-5%; increase to deductibles
- **Other insurance:** district liability, cybersecurity, workers compensation
- **Operations:** utilities, MESD services, facilities supplies
- **Debt & Transfers:** loan repayment and transfers to other funds, nutrition services
- **Federal funding** remains a concern. The district receives significant Federal funding for Title programs and school meal reimbursements.

Board Goals & Priorities

Board Goals

Goal 1 - 3rd Grade Reading: Increase the percentage of 3rd grade students whose score on Acadience meets or exceeds grade level benchmark from 30% to 50% by June 2028.

Goal 2 - 5th Grade Math: Increase the percentage of 5th grade students whose score on i-Ready meets or exceeds grade level benchmark from 20% to 50% by June 2028.

Goal 3 - 8th Grade Math: Increase the percentage of 8th grade students whose score on STAR Math meets or exceeds grade level benchmark from 27% to 50% by June 2028.

Goal 4 - 9th Grade on Track: Increase the percentage of 9th grade students who are on track to graduate from 65% to 85% by August 2028.

Goal 5: Graduation: Increase the percentage of the 4-year cohort graduation rate from 62% to 85% by August 2028.

2026-2027 Board Budget Priorities

01

Academic
Success

02

Safe & Well-
Maintained
Facilities

03

Student Safety,
Support, &
Wellness

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.

Questions