



APPROVED BUDGET

2018-2019





EACH AND EVERY CHILD PREPARED
FOR A WORLD YET IMAGINED

**APPROVED BUDGET
2018-19**

Prepared by:


Linda Florence, Ed.D.
Superintendent

Rachel Lopez Hopper
Deputy CEO

Huong Cynthia Le
Director of Finance

Becky Nino
Budget Specialist

A great place for learning.



www.reynolds.k12.or.us/schools/





ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

REYNOLDS SCHOOL DISTRICT #7

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2017–2018.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in blue ink, reading 'Charles E. Peterson, Jr.' The signature is written in a cursive style and is positioned above a horizontal line.

Charles E. Peterson, Jr. MBA, PRSBA, SFO
President

A handwritten signature in blue ink, reading 'John D. Musso'. The signature is written in a cursive style and is positioned above a horizontal line.

John D. Musso, CAE, RSBA
Executive Director



**REYNOLDS SCHOOL DISTRICT
2018-19 APPROVED BUDGET DOCUMENT
TABLE OF CONTENTS**

EXECUTIVE SUMMARY

Executive Summary	1
Board of Directors & Budget Committee.....	2
District Administration.....	3
Budget Document Format.....	4
Budget Calendar.....	5
Vision, Mission and Values.....	6
District Goals.....	7
Budget Message (English).....	8-16
Budget Message (Spanish).....	17-25
Budget Message (Russian).....	26-35
Budget Message (Vietnamese).....	36-43
Budget Overview.....	44-47
All Funds Salaries & Benefits Five Year Comparison.....	48
Debt Summary.....	49
GASB #54 Fund Balance Reporting.....	50
Student Enrollment Historical & Projected.....	51
State School Fund Resources.....	52

ORGANIZATIONAL SECTION

Financial Reporting and Budget Process.....	53-56
The Budget Process: Requirements of Oregon Budget Law.....	57
Budget Development and Management Process by Month.....	58-59
Measures and Levies.....	60-61
Organizational Chart.....	62
School Board Policies.....	63-68
Equity.....	69-73
History of Reynolds School District.....	74-75

FINANCIAL SECTION

Financial Overview.....	76
Revenue Descriptions.....	77-79
All Funds Summary of Resources.....	80
All Funds Summary of Requirements by Major Function.....	81
All Funds Summary of Requirements by Major Object.....	82
All Funds Summary Revenue & Expenditures by Object.....	83
Fund Balances, Governmental Funds - Last Five Fiscal Years.....	84
Capital Expenditure Budgets.....	85
Non Capital One-Time Expenditure Budget.....	86
English Language Learner Revenues and Expenditures.....	87-88
Student Services Revenues and Expenditures Comparison.....	89-91
Special Education Revenues and Expenditures Comparison.....	92-94
Schedule of Transfers.....	95
Location Reports.....	96-112

**REYNOLDS SCHOOL DISTRICT
2018-19 APPROVED BUDGET DOCUMENT
TABLE OF CONTENTS**

Financial Section (Continued)

General Fund - 100	113
Fund Description.....	114
General Fund Functions.....	115
General Fund Function Descriptions.....	116-122
General Fund Budget at a Glance.....	123
General Fund Summary - Resources by Source.....	124
General Fund - Resources.....	125-126
General Fund Summary - Requirements by Major Function.....	127
General Fund Summary - Requirements by Major Object.....	128
General Fund - Requirements.....	129-136
General Fund Summary Revenue & Expenditures by Object.....	137
Budgeted Positions & Students Served by Minor Function.....	138-139
Two Year Analysis by Function.....	140-141
Variance Analysis by Object.....	142
Federal Programs Funds 201-246	143
Fund Group Description.....	144
Federal Programs Funds Descriptions.....	145-146
Federal Programs Summary - Resources by Source.....	147
Federal Programs - Resources.....	148-149
Federal Programs Summary - Requirements by Major Function.....	150
Federal Programs Summary - Requirements by Major Object.....	151
Federal Programs - Requirements.....	152-163
State & Local Programs Funds 251-295	164
Fund Group Description.....	165
State & Local Programs - Fund Descriptions.....	166-168
State & Local Programs Summary - Resources by Source.....	169
State & Local Programs - Resources.....	170-172
State & Local Programs Summary - Requirements by Major Function.....	173
State & Local Programs Summary - Requirements by Major Object.....	174
State & Local Programs - Requirements.....	175-186
Nutrition Services Fund - 297	187
Fund Description.....	188
Nutrition Services Fund Summary - Resources by Source.....	189
Nutrition Services Fund - Resources.....	190
Nutrition Services Fund Summary - Requirements by Major Function.....	191
Nutrition Services Fund Summary - Requirements by Major Object.....	192
Nutrition Services Fund - Requirements.....	193
Early Retirement Fund - 298	194
Fund Description.....	195
Early Retirement Fund - Resources.....	196
Early Retirement Fund - Requirements.....	197
Insurance Reserve Fund - 299	198
Fund Description.....	199
Insurance Fund - Resources.....	200
Insurance Fund - Requirements.....	201

**REYNOLDS SCHOOL DISTRICT
2018-19 APPROVED BUDGET DOCUMENT
TABLE OF CONTENTS**

Financial Section (Continued)

Debt Service Funds 300-350	202
Fund Group Description.....	203
Debt Service Summary - Resources by Source.....	204
Debt Service Summary - Requirements by Major Function.....	205
Debt Service Summary - Requirements by Major Object.....	206
Debt Service/2005 G.O. Bonds Fund - 300	
Debt Service/2005 G.O. Bonds Fund - 300 - Resources.....	207
Debt Service/2005 G.O. Bonds Fund - 300 - Requirements.....	208
Debt Service/2015 G.O. Bonds Fund - 315	209
Debt Service/2015 G.O. Bonds Fund - 315 - Resources.....	210
Debt Service/2015 G.O. Bonds Fund - 315 - Requirements.....	211
Debt Service/PERS Bonds Fund - 350	212
Debt Service/PERS Bonds Fund - 350 - Resources.....	213
Debt Service/PERS Bonds Fund - 350 - Requirements.....	214
Ratios of General Bonded Debt Outstanding and Legal Debt Margin.....	215
Capital Projects Funds 400-417	216
Fund Group Description.....	217
2015 Capital Bond Projects.....	218-220
Capital Projects Funds Summary - Resources by Source.....	221
Capital Projects Funds Summary - Requirements by Major Function.....	222
Capital Projects Funds Summary - Requirements by Major Object.....	223
Capital Project Fund - 400	
Capital Project Fund - 400 - Resources.....	224
Capital Project Fund - 400 - Requirements.....	225
2015 Capital Project Fund - 415	226
2015 Capital Project Fund - 415 - Resources.....	227
2015 Capital Project Fund - 415 - Requirements.....	228
School Improvement Projects Fund - 417	229
School Improvement Projects Fund - 417 - Resources.....	230
School Improvement Projects Fund - 417 - Requirements.....	231
Trust Funds 718-730	232
Fund Group Description.....	233
Trust Funds Summary - Resources by Source.....	234
Trust Funds - Resources.....	235
Trust Funds Summary - Requirements by Major Function.....	236
Trust Funds Summary - Requirements by Major Object.....	237
Trust Funds - Requirements.....	238-239

INFORMATIONAL SECTION

Special Education Continuum of Services.....	240-241
Comparability Report Title IA.....	241-243
State School Fund.....	244-247
Multnomah Education Service District Service Plan.....	248-250
Public Employees Retirement System and Post Employment Benefits.....	251-252

**REYNOLDS SCHOOL DISTRICT
2018-19 APPROVED BUDGET DOCUMENT
TABLE OF CONTENTS**

Informational Section (Continued)

PERS Rate Sheet.....	253
Student Enrollment History and Projections	254
Reynolds Education Association Salary Schedule.....	255
Oregon School Employees Association Salary Schedule.....	256
OSEA Job Classifications.....	257
Property Tax Levies and Collection.....	258
Assessed Value and Actual Value to Taxable Property.....	259
Principal Property Taxpayers.....	260
Budget's Effect on Taxpayers.....	261
Demographic & Economic Statistics.....	262
Operating Statistics Last Ten Fiscal Years.....	263
Debt Schedules.....	264-270
State of Oregon Report Card - Oregon Department of Education Standardized Test Scores.....	271-276
Budget Workshop 101.....	277-283
Budget Workshop 201.....	284-290
Glossary of Terms and Acronyms.....	291-296
Legal Notices.....	297
Budget Meeting Minutes - May 3, 2018.....	298-302
Budget Meeting Minutes - May 10, 2018.....	303-315
Budget Meeting Minutes - May 17, 2018.....	316-338
Motion to Approve 2018-19 Budget.....	339-341
Motion Levying Taxes 2018-19 Budget.....	342

WALT MOREY MIDDLE SCHOOL



Students outside Walt Morey Middle School.



EXECUTIVE SUMMARY

APPROVED BUDGET
2018-2019



REYNOLDS SCHOOL DISTRICT EXECUTIVE SUMMARY

The Executive Summary presents a comprehensive summary of required information from each section of the budget and could be presented separately from the budget document and still present a complete representation of the entity.

The primary purpose of this document is to provide timely and useful information concerning the past, current and projected financial status of the District to facilitate financial decisions that support the educational goals of the District.

This budget document is the primary document used to present the financial plan of the District and to inform the reader about demographics and operations of the District. The document was prepared in the format necessary to meet the requirements of the Association of School Business Officials International (ASBO) Meritorious Budget Award Program. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

We are pleased to present the 2018-19 budget for Reynolds School District # 7. The budget has been prepared in accordance with state regulations, local budget law and policies covering the required twelve-month period from July 1 through June 30.

A great place for learning.


www.reynolds.k12.or.us/schools/

BUDGET COMMITTEE MEMBERS

BUDGET YEAR 2018-19

BOARD MEMBERS



Valerie Tewksbury
Position 1
Term ends: June 30, 2021



Yesenia Delgado
Position 5
Term ends: June 30, 2019



Diego Hernandez
Position 2
Term ends: June 30, 2021



Dane Nickerson *(Vice Chair)*
Position 6
Term ends: June 30, 2019



John Lindenthal
Position 3
Term ends: June 30, 2021



Ricki Ruiz
Position 7
Term ends: June 30, 2019



Joseph Teeny *(Chair)*
Position 4
Term ends: June 30, 2021

COMMUNITY MEMBERS

Harry "Gene" Bendt Jr.	Position 8	Term ends: June 30, 2020
Catherine Nicewood	Position 9	Term ends: June 30, 2020
<i>Vacant</i>	Position 10	Term ends: June 30, 2020
Matthew Craven	Position 11	Term ends: June 30, 2018
Trenton Scott Harden	Position 12	Term ends: June 30, 2018
April Curtis	Position 13	Term ends: June 30, 2019
Meredith Guthrie <i>(past Chair)</i>	Position 14	Term ends: June 30, 2019

REYNOLDS SCHOOL DISTRICT

ADMINISTRATIVE & BUDGET TEAM

Administrative Staff

Dr. Linda Florence, Superintendent

Rachel Lopez Hopper, Deputy CEO

Frank Caropelo, Deputy Superintendent of Curriculum & Instruction

Jennifer Ellis, Executive Director of Human Resources

Michelle Murer, Executive Director of Student Services

Internal Budget Team

Huong Cynthia Le, Director of Finance

Becky Nino, Budget Analyst

Kate McLaughlin, Director of Federal Programs

Chris Greenhalgh, Director of Secondary

Patty Carrera, Director of Assessment & Evaluation

Jeff Gibbs, Director of Technology Services

Stephanie Field, Coordinator of Communications

Kathy Houck & Rehana Nelson, Coordinator of Transportation

Christy Foote, Coordinator of Nutrition Services

Pierre Dehaze, Administrator of Facilities & Grounds

Justin Birmingham, Administrator of Grants & Partnerships

Michael Clutter, Principal of Alder Elementary

Ashley Furlong, Principal of Davis Elementary

Jonathan Steinhoff, Principal of Fairview Elementary

Lisa McDonald, Principal of Glenfair Elementary

Stephanie Murdock, Principal of Hartley Elementary

Debbie Nicolai, Principal of Margaret Scott Elementary

Henry Ramirez, Principal of Salish Ponds Elementary

Marie Marianiello, Principal of Sweetbriar Elementary

Edward Krankowski, Principal of Troutdale Elementary

Sarah Shields, Principal of Wilkes Elementary

Rob Robinson, Principal of Woodland Elementary

Danelle Heikkila, Principal of H.B. Lee Middle School

Stacy Talus, Principal of Reynolds Middle School

Tanya Pruett, Principal of Walt Morey Middle School

Wade Bakley, Principal of Reynolds High School

Aaron Ferguson, Principal of Reynolds Learning Academy

Terri Pitts, Administrator of Four Corners Program

REYNOLDS SCHOOL DISTRICT BUDGET DOCUMENT FORMAT

Welcome to the Reynolds School District’s 2018-19 Budget Document. The following section will guide you through the budget document format and organization as well as the budget preparation process.

Budget Format

The budget document is organized into four sections:

- Executive Summary
- Organizational Section
- Financial Section
- Informational Section

The **Table of Contents** leads the budget document. Summary information can be found in the first few pages of the budget document.

The **Executive Summary** includes the Budget Message from the Superintendent in four languages. The Budget Message is a comprehensive narrative overview of the 2018-19 budget and finance plan. The narrative presents the budget in the context of the District’s Strategic Plan. In addition, summary budget information is presented in tabular and graphic format as well as student enrollment history and projections, budget forecasts and benchmark data.

The District Goals and Budget Committee 2018-19 information are included in this section. The Budget

Committee and School Board are jointly responsible for oversight and approval of the budget, and the School Board makes appropriations and imposes taxes.

The Budget Overview highlights budget changes from 2018-19 for all funds along with additional statistical information.

The **Organizational Section** is comprised of general information about the District and its budget, including the level of education provided, geographic area served, and number of schools and students. Also included in this section are significant budget and financial policies, procedures and regulations as well as a detailed description of the budget process, measures and levies, equity and Reynolds School District history.

The **Financial Section** contains required information for the District’s funds and descriptions of significant revenue sources and expenditure categories.

The **Informational Section** includes detailed historical and projected personnel resource allocations, property tax information and other performance measures used by the District. Summary pages by individual school can also be found in the Information Section.



**Reynolds School District
Budget Planning / Budget Calendar 2018-19**

Internal Budget Planning	July 13, 2017 Wednesday	<i>School Board Meeting 7:00 PM</i> Budget Committee openings and application process discussion	Fairview City Hall City Council Chambers
	Sept 13, 2018 Wednesday	<i>School Board Meeting 7:00 PM</i> Appoint reviews applications for Budget Committee appointments & reappointments	Fairview City Hall City Council Chambers
	Oct 11, 2018 Wednesday	<i>School Board Meeting 7:00 PM</i> Board appoints Budget Committee members to fill vacancies	Fairview City Hall City Council Chambers
	Dec 20, 2018 Wednesday	<i>School Board Work Session 6:00 PM</i> Board discusses 2018-19 Budget Priorities	Professional Dev. Center Edgefield Campus Bldg A
	January 10, Wednesday	<i>School Board Meeting 7:00 PM</i> Board adopts 2018-19 Budget Priorities	Fairview City Hall City Council Chambers
Budget	February 1, 2018 Thursday	<i>Reynolds Transformational Team 8:30 AM</i> Leadership Team receives Board 2018-19 Budget Priorities - share with staff & gather feedback	Fairview City Hall City Council Chambers
	March 12, 2018 Monday	<i>Budget Framework Information Session 4:00 PM</i> Cabinet, REA & OSEA Leadership information sharing on proposed budget framework	Professional Dev. Center Edgefield Campus Bldg A
	March 21, 2018 Wednesday	<i>School Board Work Session 6:00 PM</i> Board receives proposed budget framework and further discusses 2018-19 Budget Priorities	Professional Dev. Center Edgefield Campus Bldg A
	April 12, 2018 Thursday	<i>Budget 101 Training Workshop 6:00 PM</i> Training for Board and Budget Committee Members, all new District Administrators and Department Management – open to all staff	Professional Dev. Center Edgefield Campus Bldg A
	April 19, 2018 Thursday	<i>Budget 201 Training Workshop 6:00 PM</i> Training for Board and Budget Committee Members, all new District Administrators and Department Management – open to all staff	Professional Dev. Center Edgefield Campus Bldg A
	May 3, 2018 Thursday	<i>Budget Committee Meeting 6:00 PM</i> Elect Budget Committee Officers, receive budget message, budget overview, receive public testimony	Multipurpose Room Reynolds High School
	May 10, 2018 Thursday	<i>Budget Committee Meeting 6:00 PM</i> Continue budget presentation & review, District presents information in response to questions and queries, receive public testimony, and Budget Committee discussion	Multipurpose Room Reynolds High School
	May 17, 2018 Thursday	<i>Budget Committee Meeting 6:00 PM</i> Budget Committee discussion, approval of the budget and tax levies	Multipurpose Room Reynolds High School
	June 13, 2018 Wednesday	<i>School Board Meeting 7:00 PM</i> Budget Public Hearing, Board approves appropriations, adopts budget and tax rates	Fairview City Hall City Council Chambers

Students

- ❖ Experience safe, healthy & drug-free environment
- ❖ Enjoy multiple opportunities for success
- ❖ Engage in activities & lessons
- ❖ Take ownership of learning & citizenship
- ❖ Participate in school/community organizations
- ❖ Graduate prepared for college & career

Teachers & Staff

- ❖ Employ research-based, effective instructional practices
- ❖ Focus on literacy
- ❖ Deepen students' understanding/ application of content
- ❖ Engage students in relevant learning activities
- ❖ Build & maintain effective relationships
- ❖ Cultivate a climate of equity

Leadership

- ❖ Sets challenging goals
- ❖ Embraces a culture of innovation
- ❖ Communicates effectively
- ❖ Sustains a positive learning culture
- ❖ Cultivates collegiality & professionalism
- ❖ Makes decisions based on authentic data
- ❖ Budgets responsibly

Parents & Community

- ❖ Set high expectations for district, schools & students
- ❖ Ask questions & get involved
- ❖ Hold students, teachers & leaders accountable
- ❖ Expand partnerships
- ❖ Foster collaboration among groups

REYNOLDS SCHOOL DISTRICT 2018-19 BUDGET GOALS & PRIORITIES

2018-19 Board Goals

#1 Student Achievement

Budget Priorities:

- Support Board/Superintendent Action Plan
- Expect proficient readers by the end of 3rd grade
- Phase in Caring Community Supports Initiative
- Optimize technology to meet the needs of digital learners
- Broaden extended learning and dropout prevention programs
- Continue investment in current textbook, e-text, and/or instructional materials in compliance with the state adoption cycle

#2 Equity

Budget Priorities:

- Support Board/Superintendent Action Plan
- Enhance equity work to support district initiatives
- Align English language learner (ELL) resources with ELL services
- Institute Measure 98 requirements for CTE, dropout prevention, and college credit opportunities

#3 Fiscal Responsibility

Budget Priorities:

- Support Board/Superintendent Action Plan
- Reinstate 5% unappropriated ending fund balance per board policy
- Provide safe, smart, and sustainable learning environments
- Design professional development opportunities

#4 Communication

Budget Priorities:

- Support Board/Superintendent Action Plan
- Expand district academic partnerships
- Increase capacity and engagement for two-way communication efforts that include student and parent voice
- Advocate for the needs of our students at the state, county, and local level



Students and staff working to achieve district goals.



Reynolds School District #7
Office of the Superintendent
1204 NE 201st Avenue
Fairview, Oregon 97024

2018-19 Budget Message

Dear Reynolds Budget Committee Members and the Reynolds Community:

I submit for your consideration the Proposed Budget for the Reynolds School District for fiscal year 2018-2019. The proposed budget of \$222,510,110 represents the financial plan, utilizing the resources available, to meet the goals set by the School Board on behalf of our staff, students and community, and the work of the 33 member Internal Budget Team (IBT).

This budget proposal includes ongoing allocations for investments aligned with District goals, leverages grant funds for labor, capital equipment and facility improvements. However, it lacks the resources to continue some important initiatives due to challenges with State funding for education.

The proposed budget is balanced and maintains programs while adjusting spending as a result of the continued enrollment decline within the District.

Budgeting a Plan for 2018-19

The Proposed Budget is based on the \$8.2 Billion Biennial State School Fund budget for 2017-19. Despite an improving economy in the State of Oregon, funding for K-12 education is not keeping pace with roll up cost increases and provides little support for expanding programs or services. The 2017-2019 Public Employees Retirement System (PERS) rates created a \$3.3 Million annual expenditure increase for the District during the prior budget cycle, and the 2018-19 budget marks the second year of the increased employer cost. Additionally, enrollment has been on the decline for the third consecutive year which further reduces the resources available to the District. Unfortunately, with the current State School Fund funding level, the higher PERS employer rate, and enrollment decline, the proposed budget includes a **\$2.7 Million reduction from cuts to staffing**.

2019-2021 Budget Outlook

Oregon K-12 funding is far from stable. The 2019-2021 K-12 funding level will be a topic of discussion during the Oregon Legislature's session that will run from January – June 2019. In addition to the need for increased funding for education, the Legislature must address the funding impacts of the PERS that have very real and immediate impacts on District expenditures. The 2019-2021 biennium will bring yet another PERS employer cost increase to the District of approximately 6% of the total payroll. **This amounts to an estimated annual**

employer cost increase of \$4 Million beginning next year and is in addition to the \$3.3 Million cost increase experienced for 2016-17 and 2017-18.

The PERS funding problem will not be resolved in the short term and will continue to have an impact on all public agencies and their ability to provide services for at least the next six years.

Maintaining the unappropriated ending fund balance of \$4.9 Million and realizing savings and leveraged resources throughout the coming year will be a critical step for the District when entering the 2019-20 budget process and dealing with the upcoming 6% PERS rate increase. The District will commence discussions with staff and stakeholders regarding the 2019-2021 budget impacts of the increased PERS rates at the conclusion of this year's budget hearings.

High School Success and Career & Technical Education

In November 2016, Oregon voters approved Measure 98 which dedicated funding to improving graduation rates through proven practices such as Career & Technical Education (CTE). While graduation rates have improved, there is more work to do. The Proposed Budget includes additional investments for teacher collaboration, continues college-level opportunities, expands Career & Technical Education programs, increases investments into attendance monitoring to reduce chronic absenteeism, and provides additional counseling supports with emphasis on freshman on track for graduation. The District's plan was set in motion during 2017-18. Continued funding of the High School Success programs from the State will provide increased opportunities for students to connect with staff and programs of study that will keep them in school through to completion of graduation and be prepared for school or careers beyond high school with relevant trade skills and certifications.

Curriculum Adoption

This budget includes the completion of the elementary reading adoption and the first of two phases of a science adoption as approved by the Board in 2017-18.

Seismic Rehabilitation Grant

The Alder Elementary Gymnasium project was awarded \$1.2 Million in April 2017 and will be completed during 2018-19.

Bond Capital Construction Projects

The budget includes year four of the voter-approved 2015 Bond Capital Projects and the completion of new construction at Fairview, Troutdale and Wilkes Elementary Schools and the addition and remodel of Reynolds High School. All four sites will be complete and open to receive students and staff Fall of 2018.

BUDGETING A PLAN

Reynolds School Board Adopted Budget Goals

Each year in December the Board meets to discuss the District's goals for the upcoming budget. Each January, The Board formally adopts the budget goals to provide guidance and direction in the preparation of the annual budget.

The Reynolds School Board set the following budget goals to guide the 2018-19 program delivery planning work completed by the District's Administrative Team. Once the plan was in place, the budget was prepared in such a way to fund the plan's implementation where resources allowed. This year has been a continuation of the difficult work throughout the three most recent budget proposals. Large scale expenditure budget cuts over three consecutive years create challenges to maintain important programs and make it nearly impossible to implement new initiatives.

2018-19 Budget Goals & Priorities

Board Goal #1: Student Achievement

Budget Priorities

- Support Board/Superintendent Action Plan
- Expect proficient readers by the end of 3rd grade
- Expand athletics and activities opportunities
- Phase in Caring Community Supports Initiative
- Optimize technology to meet the needs of digital learners
- Broaden extended learning and dropout prevention programs
- Continue investment in current textbook, e-text, and/or instructional materials in compliance with the state adoption cycle

Board Goal #2: Equity

Budget Priorities

- Support Board/Superintendent Action Plan
- Enhance equity work to support district initiatives
- Align English language learner (ELL) resources with ELL services
- Continue Measure 98 requirements for CTE, dropout prevention, and college credit opportunities

Board Goal #3: Fiscal Responsibility

Budget Priorities

- Support Board/Superintendent Action Plan
- Reinstate 5% unappropriated ending fund balance per board policy
- Provide safe, smart, and sustainable learning environments
- Design professional development opportunities

Board Goal #4: Communication

Budget Priorities

- Support Board/Superintendent Action Plan
- Expand district academic partnerships
- Increase capacity and engagement for two-way communication efforts that include student and parent voice
- Advocate for the needs of our students at the state, county, and local level

BUDGET DEVELOPMENT

General Fund Resources

The District's 2018-19 service plan is based on a number of revenue assumptions. The largest source of District revenue comes from the State School Fund and is determined using projected student enrollment in the District and projected transportation expenditures. These resources are budgeted within the District's General Fund.

As of the date of this message, the District's estimate of revenue and resources that will be available for District use in 2018-19 is based upon the following revenue assumptions:

- State School Fund of \$8.2 Billion at 50/50 funding for 2017-19 biennium
- Decreased federal poverty estimates leading to a decrease in State School Fund poverty weight funding despite high rates of students experiencing poverty and homelessness
- Decreased non-charter school enrollment leading to a decrease in State School Fund per student weight funding
- 16% of students identified as eligible to receive Special Education services (IEP Service), yet State funding is capped at 11% of student enrollment, which is declining, creating a funding gap and decreasing the amount of funds available for general education services
- High needs students in Special Education utilizing one on one staffing and outside therapeutic placement makes up 6.6% of the total student SPED enrollment

General Fund Expenditures & Requirements

The District's 2018-2019 plan is based on a number of expenditure assumptions. As is the case with any educational entity, the largest expense of the District is labor. The proposed budget assumes a full school year, with no budget reduction days. This will

create an immediate 2-3% salary increase across all labor groups based on the add back of 5 paid days.

The proposed staffing framework is based upon a comprehensive evaluation of staffing across all labor groups, departments, and buildings to align to the 2018-2019 plan with emphasis on the Board and Superintendent Goals and overall Board Budget Goals. Additionally, the staffing level review created the basis for the staff position adjustments to align to the reduced resources due primarily to reduced enrollment for 2018-19.

The 2018-19 Proposed Budget roll-up costs amount to a 2% increase in the budget. Labor agreements for 2018-19 include REA Licensed staff contract year 2, OSEA Classified staff contract in negotiation for year 1, and RAA Administrative staff contract in negotiation for year 1.

The District's proposed expenditures will exceed the projected 2018-2019 annual revenues and require a spend down of District resources, or fund balance, of \$4.9 million.

General Fund				
Fund Balance Activity				
	2015-16	2016-17	2017-18	2018-19
Beginning Fund Balance	8,738,268	8,007,597	9,493,696	9,894,588
Ending Fund Balance	8,007,597	9,493,696	9,894,588	4,970,966
Spend Down/ (Add Back)	730,671	(1,486,099)	(400,892)	4,923,622

The focus of any proposed spend-down beyond current year revenues has historically been on one-time expenditures or projects in curriculum and instruction, facility improvements, technology, and furniture, fixtures and equipment. One-time expenditures in the proposed 2018-19 budget total \$3.5 million. This means that \$1.4 million of the proposed spend down of fund balance is for ongoing expenses such as consumable supplies that would have otherwise been cut.

One-time General Fund expenditures for 2018-19 include the following:

- Final Phase of Elementary Reading Curriculum Materials
- First Phase of Science Curriculum Materials
- Student Technology Replacement Cycle (Devices 6 Years Old)
- Student Technology Laptop Carts for Testing
- School Bus Replacements

- Transportation Bus Lift Replacement
- Facility Maintenance & Repair Needs District-Wide
- Safe & Healthy School Annual Assessments & Mitigation

It is important to note that the committed contingency amounts identified in the budget are to cover a variety of items, such as:

- FTE for enrollment in excess of projections;
- Carry-forward resources for the upcoming budget year; and
- Uncommitted amounts for unforeseen expenses.

Proposed position cuts from reductions in both enrollment based revenues and grant funding are represented in the 2018-19 Proposed Budget. Vacancies created through retirements or resignations will be used wherever possible and when licensure does not provide for reassignment, impacted staff will be assigned as district substitutes to avoid any reduction-in-force layoffs.

E-Rate savings for phone services has phased out and would have increased the District out of pocket expense for these services significantly next year. Work was completed in 2017-18 to move the services in-house in order to reduce spending over time. The 2018-19 Proposed Budget includes approximately \$300,000 in phone service savings and is only partially offset by the single FTE cost for administering the phone systems in house.

Nutrition Service Fund

The budget represents the second year of District self-operation for management and food procurement. Budget estimates are based on one year of service and take into account the impacts of State requirements around the removal of limitations placed on student meal charges. Capital improvements and equipment replacement budgets represent three years of replacement savings to fund the Reynolds High School kitchen equipment and to retrofit usable equipment from the replacement elementary schools to other school sites in the District.

Federal Programs

The 2018-19 budget reflects the final year of a three-year School Improvement Grant at Glenfair Elementary, the reduced carry-forward budget for resources and expenses, and flat funding grant awards for Title and IDEA. Proposed expenditures align with projected

grant revenues. Title funding is proposed to invest in Restorative Justice Specialists at 9 of the 11 elementary schools for 2018-19 and will provide professional development in restorative practices and new teacher training.

Voter Approved 2015 Capital Bond Election

In May 2015, the Reynolds community approved a \$125 Million Capital Construction Bond. This represented the first of four phases of capital improvements in the District identified with the adopted 2014 Facilities Master Plan.

The bond has provided for completion of secure entry vestibules for all school buildings, improved security at all sites, the replacement of three 80-100-year-old elementary schools with 100% seismic collapse rates, and provided for renovation and expansion of Reynolds High School to accommodate the existing student population.

This Capital Construction Bond is a part of the District's long-term facilities and financial plan as it provides for the use of bond funds rather than General Fund operating funds to address the replacements and improvements at all of our project sites.

The Board-appointed Citizen Oversight Committee meets monthly to review all project activities and detailed spending information to ensure that bond funds are spent on only the projects and activities described in the Bond Ballot Title. The Committee Chair provides an independent report to the School Board at a Board Business Meeting every quarter to communicate observations and activities from the Committee's perspective.

Contingency and Ending Fund Balance Policy

As outlined in the Board financial goals and policy for the District, the General Fund Unappropriated Ending Fund Balance is to be budgeted at 5% of total revenues. The proposed budget continues the same ending fund balance as held in the 2016-17 and 2017-18 budgets, which is 3.7%. What was once a one-time spend down has still not been replenished due to ongoing budget constraints. It is proposed that one-time expenditures for items like elementary reading curriculum, science curriculum, student device replacements and new school site supplies be funded rather than restoring the 5% during 2018-19.

BUDGET SUMMARY

The 2018-19 Proposed Budget totals \$222,510,110 across multiple funds. This represents an \$87.1 million decrease from the 2017-18 budget due largely in part to the reduction in the Bond Capital Projects Fund as the construction projects draw to a close.

Student Enrollment Compared to All Funds Full Time Equivalentents (FTE)

All Funds	2016-17 Actual	2017-18 Budget	2018-19 Budget
ODE Enrollment as of 9/30/XX	10,444	10,250	10,150
Classroom Teachers	567.73	553.97	526.28
Other Licensed Staff	87.70	83.00	82.25
Classified Staff	468.60	474.53	469.82
Supervisor/Admin Prof/Conf	17.47	19.00	19.00
Administrators	49.00	48.00	48.00
Total Staff	1,190.50	1,178.50	1,145.35

Conclusion

In closing, I want to thank the Internal Budget Team and the finance team for preparing this Proposed Budget for 2018-19. We have prepared a budget that operates within the resources available and recognize that, in so doing, the way we deliver services will change.

I sincerely hope that our State Legislature prioritizes K-12 Education when adopting the 2019-21 budget and that we will be able to receive funding that not only increases at the rate of our fixed costs, but provides additional resources needed to expand services and opportunities for our students moving forward.

I want to thank our staff, students, parents and community for their input. I also want to thank the Budget Committee for their thoughtful attention to reviewing the Budget Proposal.

I am confident we will continue to move forward with our very important work in spite of the enrollment and overall State funding challenges we face. As always, we will continue to look for ways to innovate and improve efficiencies as well as utilize partnerships to continue to serve our students.

Thank you for your consideration of the 2018-19 Proposed Budget.

Respectfully submitted,

A handwritten signature in blue ink that reads "Linda Florence". The signature is written in a cursive, flowing style.

Dr. Linda Florence Superintendent

Mensaje sobre el Presupuesto 2018-19

Estimados Miembros del Comité de Presupuesto de Reynolds y Miembros de la Comunidad de Reynolds:

Presento para su consideración el Presupuesto Propuesto para Reynolds School District para el año fiscal 2018-2019. El presupuesto propuesto de \$ 222,510,110 representa el plan financiero, utilizando los recursos disponibles, para cumplir con los objetivos establecidos por la Junta Directiva en nombre de nuestro personal, los estudiantes y la comunidad, y el trabajo del Equipo de presupuesto interno (IBT por sus siglas en inglés) de 33 miembros.

Esta propuesta del presupuesto incluye asignaciones continuas para inversiones alineadas con las metas del Distrito, aprovecha los fondos de donaciones para mano de obra, equipo de capital y mejoras a las instalaciones. Sin embargo, carece de los recursos para continuar algunas iniciativas importantes debido a los desafíos con los fondos estatales para la educación.

El presupuesto propuesto es equilibrado y mantiene los programas mientras ajusta los gastos como resultado de la continua disminución de los registros de estudiantes dentro del Distrito.

Presupuestando Un Plan para 2018-19

El Presupuesto Propuesto se basa en el presupuesto del Fondo bial Escolar del Estado de \$ 8.200 millones para 2017-19. A pesar de que la economía está en mejora en el estado de Oregón, el financiamiento para la educación K-12 no se mantiene al ritmo de los aumentos en los costos acumulados y proporciona poco apoyo para ampliar los programas o servicios. Las tasas del Sistema de Jubilación de Empleados Públicos 2017-2019 (PERS) crearon un aumento de gasto anual de \$ 3.3 millones para el Distrito durante el ciclo presupuestario anterior, y el presupuesto 2018-19 marca el segundo año del aumento en el costo del empleador. Además, la inscripción de estudiantes ha disminuido por tercer año consecutivo, lo que reduce aún más los recursos disponibles para el Distrito. Desafortunadamente, con el nivel actual de fondos del Fondo Escolar del Estado, la mayor tasa de empleadores de PERS y la disminución de la inscripción, el presupuesto propuesto **incluye una reducción de \$ 2.7 millones de los recortes al personal.**

Perspectiva del Presupuesto 2019-2021

La financiación de la educación K-12 de Oregón está lejos de ser estable. El nivel de financiamiento 2019-2021 K-12 será un tema de discusión durante la sesión de la Legislatura de Oregon que se extenderá de enero a junio de 2019. Además de la necesidad de un mayor financiamiento para la educación, la Legislatura debe abordar los impactos de financiamiento de PERS que tienen un impacto muy real e inmediato en los gastos del Distrito. El bienio 2019-2021 traerá otro aumento en el costo del empleador PERS al Distrito de aproximadamente el 6% de la nómina total. **Esto equivale a un aumento anual estimado del costo del empleador de \$ 4 millones a partir del próximo año y se suma al aumento de costo de \$ 3,3 millones**

experimentado para 2016-17 y 2017-18.

El problema del financiamiento de PERS no se resolverá en un corto plazo y continuará teniendo un impacto en todas las agencias públicas y sus capacidades para proporcionar servicios durante al menos los próximos seis años.

El mantenimiento del saldo del fondo final no asignado de \$ 4.9 millones y la realización de ahorros y recursos apalancados durante el próximo año será un paso crítico para el Distrito al ingresar al proceso presupuestario 2019-20 y lidiar con el próximo aumento de la tasa de PERS del 6%. Al concluir las audiencias de presupuesto de este año, el Distrito iniciará discusiones con el personal y las partes interesadas con respecto a los impactos presupuestarios del 2019-2021 del aumento de las tarifas de PERS.

Éxito en la Escuela Preparatoria Educación Profesional y Técnica

En noviembre de 2016, los votantes de Oregon aprobaron la Medida 98, que dedicó fondos para mejorar las tasas de graduación a través de prácticas comprobadas, como la Educación Profesional y Técnica (CTE por sus siglas en inglés). Si bien las tasas de graduación han mejorado, hay más trabajo por hacer. El Presupuesto propuesto incluye inversiones adicionales para colaboración docente, continua oportunidades a nivel universitario, expande programas de educación vocacional y técnica, aumenta las inversiones en monitoreo de asistencia para reducir el ausentismo crónico y proporciona apoyo de consejería adicional con énfasis en estudiantes de primer año de preparatoria en camino a la graduación. El plan del Distrito se puso en marcha durante 2017-18. El financiamiento continuo de los programas de Éxito Escolar del Estado proporcionará mayores oportunidades para que los estudiantes se conecten con el personal y los programas de estudio que los mantendrán en la escuela hasta la finalización de la graduación y estarán preparados para la escuela o carreras más allá de la escuela secundaria con habilidades comerciales relevantes y certificaciones.

Adopción de Plan de Estudios

Este presupuesto incluye la finalización de la adopción del currículo de lectura de escuelas primarias y la primera de dos fases de una adopción del currículo de ciencias según lo aprobado por la Junta Directiva en 2017-18.

Subsidio de Rehabilitación Sísmica

El proyecto del Gimnasio de Alder Elementary recibió \$ 1.2 millones en abril de 2017 y se completará durante 2018-19.

Proyectos de Construcción del Bono Capital

El presupuesto incluye el cuarto año de los Proyectos de Capital de Bonos 2015 aprobados por los votantes y la finalización de las nuevas construcciones de las escuelas Fairview, Troutdale y Wilkes Elementary y la adición y remodelación de Reynolds High School. Los cuatro sitios estarán completos y abiertos para recibir a los estudiantes y al personal en el otoño de 2018.

PRESUPUESTANDO UN PLAN

La Junta Directiva de Reynolds Adoptó las Metas del Presupuesto

Cada año en diciembre, la Junta Directiva se reúne para discutir las metas del Distrito para el próximo presupuesto. Cada enero, la Junta adopta formalmente el objetivo presupuestario para brindar guía y dirección en la preparación del presupuesto anual.

La Junta Directiva de Reynolds estableció las siguientes metas presupuestarias para guiar el trabajo de planificación de entrega del programa 2018-19 completado por el Equipo Administrativo del Distrito. Una vez que el plan estuvo en su lugar, el presupuesto se preparó de tal manera que se financiara la implementación del plan cuando los recursos lo permitían. Este año ha sido una continuación del difícil trabajo a lo largo de las tres más recientes propuestas presupuestarias. Los recortes en el presupuesto de gastos a gran escala durante tres años consecutivos crean desafíos para mantener programas importantes y hacen que sea casi imposible implementar nuevas iniciativas.

Metas y Prioridades del Presupuesto 2018-19

Meta de la Junta Directiva #1: Logro Estudiantil

Prioridades del Presupuesto

- Apoyo al Plan de Acción de la Junta Directiva/ Superintendente
- Esperar lectores competentes para el final del tercer grado
- Expandir las oportunidades de atletismo y actividades deportivas
- Apoyo a la Iniciativa de Comunidades de Apoyo
- Optimizar la tecnología para satisfacer las necesidades de los estudiantes
- Ampliar el aprendizaje extendido y los programas de prevención de deserción escolar
- Continuar la inversión en libros de texto actuales, textos electrónicos y / o materiales de instrucción de acuerdo con el ciclo de adopción del estado.

Meta de la Junta Directiva #2: Equidad

Prioridades del Presupuesto

- Apoyo al Plan de Acción de la Junta Directiva/ Superintendente
- Mejorar el trabajo de equidad para apoyar las iniciativas del distrito
- Alinear los recursos del aprendices de inglés (ELL) con los servicios de ELL
- Continuar los requisitos de la Measure 98 para CTE, prevención de deserción escolar y oportunidades de crédito universitario

Meta de la Junta Directiva #3: Responsabilidad Fiscal

Prioridades del Presupuesto

- Apoyo al Plan de Acción de la Junta Directiva/ Superintendente
- Restablecer al 5% el saldo de fondos finales no asignados según la política de la junta
- Proporcionar ambientes de aprendizaje seguros, inteligentes y sostenibles
- Diseñar oportunidades de desarrollo profesional

Meta de la Junta Directiva #4: Comunicación

- *Prioridades del Presupuesto*
- Apoyo al Plan de Acción de la Junta Directiva/ Superintendente
- Expandir las asociaciones académicas del distrito
- Aumentar la capacidad y el compromiso para los esfuerzos de comunicación bidireccional que incluyen la voz de los estudiantes y de los padres.
- Abogar por las necesidades de nuestros estudiantes a nivel estatal, de condado y local

DESARROLLO DEL PRESUPUESTO

Recursos del Fondo General

El plan de servicio del Distrito 2018-19 se basa en una serie de supuestos de ingresos. La fuente más grande de ingresos del Distrito proviene del Fondo Escolar del Estado y se determina utilizando la inscripción estudiantil proyectada en el Distrito y los gastos proyectados de transporte. Estos recursos están presupuestados dentro del Fondo General del Distrito

A la fecha de este mensaje, la estimación de ingresos y recursos del Distrito que estará disponible para el uso del Distrito en 2018-19 se basa en los siguientes supuestos de ingresos:

- Fondo escolar estatal de \$ 8.2 billones con un financiamiento de 50/50 para el bienio 2017-19
- Disminución de las estimaciones estatales de pobreza que conducen a una disminución en la financiación del peso de la pobreza del Fondo Escolar del Estado to a pesar de las altas tasas de estudiantes que experimentan pobreza y falta de vivienda.
- Disminución de registros en escuelas no-charters que conduce a una disminución en el Fondo Escolar del Estado por fondos estudiantiles.
- 16% de los estudiantes identificados como elegibles para recibir servicios de Educación Especial (Servicio IEP), pero el financiamiento estatal tiene un límite de de 11% de la matrícula estudiantil, que está disminuyendo, creando una brecha de financiación y disminuyendo la cantidad de fondos disponibles para servicios de educación general.
- Las grandes necesidades de los estudiantes en Educación Especial que utilizan el personal individualizado y la colocación terapéutica externa constituyen el 6.6% de la inscripción total de estudiantes SPED

Gastos y Requisitos De los Fondos Generales

El plan del Distrito 2018-2019 se basa en una serie de supuestos de gastos. Como es el caso de cualquier entidad educativa, el gasto más grande del Distrito es la mano de obra. El presupuesto propuesto supone un año escolar completo, sin días de reducción de presupuesto. Esto creará un aumento salarial inmediato del 2-3% en todos los grupos de trabajo basado en el agregado de los 5 días pagados.

El marco de contratación de personal propuesto se basa en una evaluación integral de la dotación de personal de todos los grupos laborales, departamentos y edificios para alinearse con el plan 2018-2019 con énfasis en las Metas de la Junta Directiva y de la Superintendente y las Metas de presupuesto generales de la Junta. Además, la revisión del nivel de personal creó la base para los ajustes de posición del personal para alinearse con los recursos reducidos, debido principalmente a la reducción de la inscripción de estudiantes para 2018-19.

Los costos acumulados del presupuesto propuesto para 2018-19 ascienden a un aumento del 2% en el presupuesto. Los convenios laborales para 2018-19 incluyen el contrato de personal con licencia de REA el año 2, el contrato de personal clasificado de OSEA en negociación por el año 1 y el contrato del personal administrativo de RAA en la negociación del año 1.

Los gastos propuestos por el Distrito excederán los ingresos anuales proyectados para 2018-2019 y requerirán una reducción de los recursos del Distrito, o el saldo del fondo, de \$ 4.9 millones.

Fondo General				
Actividad del Saldo de Fondo				
	2015-16	2016-17	2017-18	2018-19
Saldo Inicial del Fondo	8,738,268	8,007,597	9,493,696	9,894,588
Saldo Final del Fondo	8,007,597	9,493,696	9,894,588	4,970,966
Disminuir Gastos/ (Agregar)	730,671	(1,486,099)	(400,892)	4,923,622

El enfoque de cualquier disminución de gasto propuesto más allá de los ingresos del año actual ha sido históricamente en gastos o proyectos puntuales en currículo e instrucción, mejoras en las instalaciones, tecnología, mobiliario, accesorios y equipo. Los gastos únicos en el presupuesto propuesto para 2018-19 suman un total de \$ 3.5 millones. Esto significa que \$ 1.4 millones del saldo de la disminución de gasto propuesto de los fondos es para gastos constantes, como suministros de consumibles que de otro modo se habrían recortado.

Los gastos únicos del Fondo General para 2018-19 incluye los siguiente:

- Fase final de los materiales del currículo de lectura para escuelas primarias
- Primera fase de los materiales del currículo de ciencias

- Ciclo de reemplazo de tecnología para los alumnos (dispositivos de 6 años)
- Carros de Laptop para estudiantes para evaluaciones
- Reemplazo de autobuses escolares
- Reemplazo de los elevadores de autobuses
- Mantenimiento de las instalaciones y necesidades de reparación en todo el distrito
- Evaluación anual y mitigación de la seguridad y salud en las escuela

Es importante tener en cuenta que los montos de contingencia comprometidos identificados en el presupuesto son para cubrir una variedad de artículos, tales como:

- FTE (personal a tiempo complete) para inscripciones de estudiantes que excedan las proyectadas;
- Arrastre para el próximo año presupuestario; y
- Cantidades no comprometidas para gastos imprevistos.

Los recortes de posición propuestos de las reducciones tanto de los ingresos basados en la inscripción como de los fondos de las subvenciones están representados en el Presupuesto Propuesto para 2018-1919. Las vacantes creadas a través de jubilaciones o renuncias se usarán, siempre que sea posible, y cuando la licencia no estipule la reasignación, se asignará al personal afectado como sustitutos del distrito para evitar cualquier reducción en los despidos.

El ahorro en la tarifa electrónica para los servicios telefónicos se ha eliminado y habría aumentado los gastos del distrito para estos servicios de manera significativa el próximo año. En 2017-18 se completó el trabajo para mover los servicios en forma interna a fin de reducir los gastos a lo largo del tiempo. El Presupuesto Propuesto para 2018-19 incluye aproximadamente \$ 300,000 en ahorros en el servicio telefónico y es parcialmente compensado por el costo único de FTE para la administración interna de los sistemas telefónicos.

Fondos del Servicio de Nutrición

El presupuesto representa el segundo año de la auto operación del distrito para la administración y la adquisición de alimentos. Las estimaciones presupuestarias se basan en un año de servicio y tienen en cuenta los impactos de los requisitos estatales en torno a la eliminación de las limitaciones impuestas a los gastos de comida de los estudiantes. Las mejoras de capital y los presupuestos de reemplazo de equipos representan tres años de ahorros de reemplazo para financiar el equipamiento de cocina Reynolds High School y para adaptar los equipos utilizables de las escuelas primarias en reemplazo a otras escuelas del Distrito.

Programas Federales

El presupuesto 2018-19 refleja el último año de una Subvención de Mejoramiento Escolar de tres años en Glenfair Elementary School, el presupuesto reducido para recursos y gastos, y los subsidios de financiamiento invariables para Título e IDEA. Los gastos propuestos se alinean con los ingresos proyectados de la subvención. El financiamiento de título propone invertir en Especialistas en Justicia Restaurativa en 9 de las 11 escuelas primarias para el 2018-1919 y proporcionará desarrollo profesional en prácticas restaurativas y nueva capacitación de maestros.

Aprobación de Bono Capital en 2015

En mayo de 2015, la comunidad de Reynolds aprobó un bono de construcción de capital de \$ 125 millones. Esto representó la primera de cuatro fases de mejoras del capital en el Distrito identificadas con el adoptado Plan Maestro de Instalaciones 2014.

El bono ha estipulado la finalización de los vestíbulos seguros en la entrada de todos los edificios escolares, seguridad mejorada en todos los sitios, el reemplazo de tres escuelas primarias de 80-100 años con tasas de colapso sísmico del 100% y la renovación y expansión de Reynolds High School para acomodar la población estudiantil existente.

Este Bono de Capital Construcción es parte de las instalaciones y el plan financiero a largo plazo del Distrito, ya que proporciona el uso de fondos de bonos en lugar de fondos operativos del Fondo General para hacer frente a los reemplazos y mejoras en todos nuestros sitios del proyectos.

Los ciudadanos del Comité de Supervisión designado por la Junta Directiva se reúne mensualmente para revisar todas las actividades del proyecto e información detallada de gastos para garantizar que los fondos de los bonos se gasten solamente en los proyectos y actividades descritos en el Título de la Boleta del Bono. El Presidente del Comité proporciona un informe independiente a la Junta Directiva en una reunión de negocios de la Junta cada trimestre para comunicar las observaciones y las actividades desde la perspectiva del Comité.

Política Sobre el Saldo de Fondos Contingentes y Finales

Tal como se describe en los objetivos financieros y la política de la Junta Directiva para el Distrito, el saldo disponible del Fondo General debe presupuestarse al 5% de los ingresos totales. El presupuesto propuesto continúa con el mismo saldo final de fondos que el de los presupuestos 2016-17 y 2017-18, que es 3.7%. Lo que una vez fue un gasto único no se ha repuesto aún debido a las restricciones presupuestarias constantes. Se propone que los gastos únicos para elementos como el currículo de lectura de escuelas primarias, el currículo de ciencias, los reemplazos de dispositivos de los estudiantes y los nuevos suministros del sitio escolar se financien en lugar de restaurar el 5% durante el año 2018-19.

RESUMEN DEL PREUPUESTO

El presupuesto propuesto para 2018-19 asciende a \$ 222,510,110 en fondos múltiples. Esto representa una disminución de \$ 87.1 millones con respecto al presupuesto 2017-18, debido en gran medida y en parte a la reducción en el Fondo de Proyectos de Capital de Bonos a medida que los proyectos de construcción llegan a su fin.

Comparación Reg. de estudiantes a Personal Tiempo Completo			
	2016-17 Actual	2017-18 Presupuest o	2018-19 Presupuest o
Todos los Fondos			
registros de ODE al 30/9/XX	10,444	10,250	10,150
Maestros de Clases	567.73	549.22	525.78
Otro personal con licencias	87.70	83.00	82.75
Personal Clasificado	468.60	474.53	469.82
Supervisores/Administ/Confiden	17.47	19.00	19.00
Administradores	49.00	48.00	48.00
Total de Personal	1,190.50	1,173.75	1,145.35

Conclusión

Para concluir, quiero agradecer al Equipo de Presupuesto Interno y al equipo de finanzas por preparar este Presupuesto Propuesto para 2018-19. Hemos preparado un presupuesto que opera dentro de los recursos disponibles y reconocemos que, al hacerlo, cambiará la forma en que prestamos los servicios.

Espero sinceramente que nuestra Legislatura estatal de prioridad a la educación K-12 al adoptar el presupuesto 2019-21 y que en el futuro podamos recibir fondos que no solo aumenten la tasa de nuestros costos fijos, sino que proporcionen recursos adicionales necesarios para ampliar los servicios y oportunidades para nuestros,

Quiero agradecer por su aporte a nuestro personal, estudiantes, padres y a la comunidad. También quiero agradecer al Comité de Presupuesto por su cuidadosa atención para revisar la Propuesta del Presupuesto.

Confío en que continuaremos avanzando en nuestro trabajo tan importante a pesar de los desafíos que enfrentamos con la matriculación de estudiantes y la financiación estatal. Como siempre, seguiremos buscando formas de innovar y mejorar la eficiencia, así como de utilizar alianzas para continuar sirviendo a nuestros estudiantes.

Gracias por su consideración al Presupuesto Propuesto 2018-19.

Respetuosamente,

A handwritten signature in blue ink that reads "Linda Florence". The signature is written in a cursive style with a large initial 'L' and a decorative flourish at the end.

Dra. Linda Florence Superintendente

2018-19 Бюджетное Сообщение

Уважаемые Члены Бюджетного Комитета и Сообщества Рейнольдс:

Я представляю для вашего рассмотрения Предлагаемый Бюджет Для Школьного Округа Рейнольдс на 2018-19 гг. Предлагаемый бюджет в размере \$222,510,110 представляет собой финансовый план с использованием имеющихся ресурсов для достижения целей, установленных Школьным Советом от имени наших сотрудников, учащихся и сообщества, а также работы 33-х членов Группы Внутреннего Бюджета (IBT).

Это бюджетное предложение включает в себя текущие распределения ресурсов на инвестиции, ориентированные на цели Округа, использование средств гранта для трудовых ресурсов, капитального оборудования и улучшения объектов. Однако существует нехватка ресурсов для продолжения ряда важных инициатив из-за проблем с Государственным финансированием для образования.

Предложенный бюджет сбалансирован и поддерживает программы при корректировке расходов в связи с продолжающимся сокращением числа учащихся в Округе.

Бюджетирование Плана на 2018-19

Предлагаемый Бюджет основан на Бюжете Фонда Школьной Программы на двухгодичный период в \$8.2 на 2017-19. Несмотря на улучшение экономики Штата Орегон, финансирование образования K-12 не идет в ногу с увеличением расходов и мало поддерживает расширение программ или услуг. Показатели Системы Пенсионного Обеспечения Государственных Служащих 2017-2019 годов (PERS) составили ежегодный рост расходов в размере \$3.3 млн. для Района в течение предыдущего бюджетного цикла, а бюджет 2018-19 гг стал вторым годом увеличения стоимости работодателя. Кроме того, зачисление сокращается уже третий год подряд, что еще больше сокращает ресурсы, имеющиеся в Районе. К сожалению, при нынешнем уровне финансирования Государственного Школьного Фонда, более высокой ставке работодателей и сокращении числа учащихся предлагаемый бюджет включает сокращение на **\$2.7 миллиона от сокращения штатов.**

2019-2021 Бюджетный Прогноз

Финансирование Орегона K-12 далеко не стабильно. Уровень финансирования K-12 на 2019-2021 станет предметом обсуждения на сессии Законодательного собрания штата Орегон, которая будет проводиться с Января по Июнь 2019 года. Помимо

необходимости увеличения финансирования образования, Законодательная Власть должна рассмотреть вопрос о финансовых последствиях PERS, которые оказывают очень реальное и непосредственное воздействие на расходы Района. Двухлетний период 2019-2021 принесёт ещё одно увеличение расходов работодателей в размере около 6% от общей заработной платы. **Это число соответствует предполагаемому ежегодному увеличению расходов на работодателя в размере \$4 млн. в начале следующего года, и в дополнение к увеличению расходов в размере \$3.3 млн. имеющемуся на 2016-17 годы и 2017-18 года.**

Проблема финансирования PERS не будет решена в краткосрочной перспективе и будет по-прежнему оказывать влияние на все государственные учреждения и их способность предоставлять услуги, по крайней мере, в течение следующих шести лет.

Поддержание нераспределенного окончательного баланса фонда в размере \$4.9 млн. и реализации сбережений и заёмных ресурсов в течение следующего года станет решающим шагом для Района при вхождении в бюджетный процесс 2019-20 года и в связи с предстоящим повышением ставки на 6%. Район начнет обсуждения с персоналом и заинтересованными сторонами в отношении бюджетного воздействия на 2019-21 годы повышения ставок PERS в конце бюджетных слушаний в этом году.

Успех и Карьера и Техническое Образование в Высшей Школе

В Ноябре 2016 года избиратели из штата Орегон утвердили Меру 98, в которой выделено финансирование для повышения уровня выпускных экзаменов с помощью проверенных практик, таких как Карьера и Техническое образование (СТЕ). В то время как выпускные курсы улучшились, предстоит ещё большая работа. Предлагаемый Бюджет включает в себя дополнительные инвестиции для сотрудничества с учителями, продолжает расширять возможности на уровне колледжа, расширяет программы Карьеры и Технического Образования, увеличивает инвестиции и мониторинг посещаемости для сокращения хронических прогулов, и предоставляет дополнительные консультации с упором на первокурсников на пути к окончанию школы. План Района был приведён в действие в течение 2017-18. Непрерывное финансирование программ повышения квалификации в Высшей Школе от Государства предоставит студентам более широкие возможности для общения с персоналом и программами обучения, которые позволят им учиться в школе до окончания учебы, и быть подготовленными к школе или карьере за пределами средней школы с соответствующими навыками торговли и удостоверением.

Принятие Учебной Программы

Этот бюджет включает в себя завершение принятия элементарного чтения и первый из двух этапов принятия науки, утвержденный Советом в 2017-18 годах.

Грант по Сейсмической Реабилитации

The Alder Elementary Gymnasium проект был награжден \$1.2 миллионами долларов в апреле 2017 года и будет завершён в 2018-19 годах.

Капитального Строительства Облигаций

Бюджет включает четвёртый год одобренных избирателями Проектов Bond Capital 2015 и завершение строительства нового здания в начальных школах Фэрвью, Троутдейл и Вилкс, а также добавление и переоборудование Высшей Школы Рейнольдс. Все четыре места будут заполнены и открыты для приёма студентов и сотрудников Осенью 2018 года.

БЮДЖЕТНЫЙ ПЛАН

Школьный совет Рейнольдс Принял Бюджетные Цели

Каждый год в Декабре Совет собирается для обсуждения целей Района для предстоящего бюджета. Каждый Январь Совет официально принимает цели бюджета, чтобы обеспечить инструкцию и руководство при подготовке годового бюджета.

Школьный Совет Рейнольдс определил следующие цели бюджета, которые помогут в работе по планированию программ 2018-19 года, выполненном Административной Группой Округа. После того, как план был составлен, бюджет был подготовлен таким образом, чтобы финансировать реализацию плана, если позволят ресурсы. Этот год стал продолжением сложной работы в трёх последних бюджетных предложениях. Сокращение бюджетных расходов в течение трёх лет подряд создаёт проблемы для поддержания важных программ и практически невозможно реализовать новые инициативы.

2018-19 Цели и Приоритеты Бюджета

Цель Совета #1: Достижения Студентов

Приоритеты Бюджета

- План Действий / Поддержка Директора
- Ожидание опытных читателей к концу 3 класса
- Расширить возможности лёгкой атлетики и занятий
- Фаза в Инициативе Поддержке Сообщества
- Оптимизация технологий для удовлетворения потребностей цифровых обучений
- Расширить программы обучения и предотвращение отчисления
- Продолжать инвестиции в учебники, электронные тексты и / или учебные материалы в соответствии с циклом принятия государством

Цель Совета #2: Капитал

Приоритеты Бюджета

- План Действий / Поддержка Директора
- Усилить работу для поддержки инициатив района
- Выровнять ресурсы Английского языка (ELL) с помощью служб ELL

- Продолжить требования Меры 98 для СТЕ, предотвращения отчисления, и возможности для колледжа

Цель Совета #3: Налоговая Ответственность

Приоритеты Бюджета

- План Действий / Поддержка Директора
- Восстановить 5% нераспределённого окончательного баланса фонда на установку совета
- Обеспечить безопасное, умную, и устойчивую среду обучения
- Разработка возможностей профессионального развития

Цель Совета #4: Коммуникация

Приоритета Бюджета

- План Действий / Поддержка Директора
- Расширить партнерство в академических кругах
- Повысить потенциал и взаимодействие для двусторонних коммуникационных усилий, которые включают в себя учащих и родительские голоса
- Выступить за потребности наших студентов в штате, округе и на местном уровне

РАЗВИТИЕ БЮДЖЕТА

Общие Ресурсы Фонда

План обслуживания района 2018-19 годов снован на ряде предположений о доходах. Крупнейший источник доходов Округа поступает из Государственного Школьного Фонда и определяется с использованием прогнозируемого набора учащихся в округе, и прогнозируемых транспортных расходов. Эти ресурсы предусмотрены в рамках Общего Фонда Округа.

На дату этого сообщения оценка доходов и ресурсов района, которые будут доступны для использования в Районе в 2018-19 годах, основывается на следующих допущениях о доходах:

- Школьный Фонд в размере \$8.2 миллиардов на финансирование 50/50 на двухгодичный период 2017-19 г.
- Снижение федеральных оценок бедности, приводящее к сокращению финансирования фонда бедности в государственном школьном фонде, несмотря на высокий уровень студентов, испытывающих нищету и бездомность

- Снижение количества учащихся, не имеющих чартерных школ, что привело к сокращению Государственного Школьного Фонда на одно школьное весовое финансирование
- 16% студентов определили, что они имеют право на получение Услуг Специального Образования (IEP Service), но Государственное финансирование ограничено на 11% от числа учащихся, которые сокращаются, что создаёт дефицит финансирования и уменьшает объём средств, доступных для общеобразовательных услуг
- Высокие потребности учащихся в специальном образовании, использующие одно штатное и внешнее терапевтическое размещение, составляют 6.6% от общего числа учащихся SPED

Расходы и Требования Общего Фонда

План Района на 2018-2019 года основан на ряде предположений о расходах. Как и в случае с любым учебным заведением, наибольший расход округа - это труд. Предлагаемый бюджет предполагает полный учебный год, без бюджетных дней. Это приведёт к немедленному увеличению заработной платы на 2-3% по всем трудовым группам на основе добавления 5 оплачиваемых дней.

Предлагаемая структура кадрового обеспечения основывается на комплексной оценке штатного расписания во всех трудовых группах, департаментах и зданиях в соответствии с планом 2018-2019 годов с уделением особого внимания Целям Совета Директоров и общим Целям Бюджетного Совета. Кроме того, обзор кадрового уровня создал основу для корректировки положения персонала, чтобы она соответствовала сокращённым ресурсам, главным образом за счёт сокращения числа учащихся на период до 2018-19 годов.

Расходы, связанные с предлагаемым бюджетом на 2018-19 года, составляют увеличение бюджета на 2%. Трудовые соглашения на 2018-19 года включают Контракт с Лицензированным персоналом (REA), контракт на 2 года, контракт с персоналом по стандарту OSEA на переговоры на год и контракт на административный персонал RAA переговоров на год.

Предлагаемые расходы Района превысят прогнозируемые годовые доходы в 2018-19 года и потребуют расходов на ресурсы Округа или остаток средств в размере \$4.9 млн.

Общий Фонд				
Балансовая Деятельность Фонда				
	2015-16	2016-17	2017-18	2018-19
Баланс Начального Фонда	8,738,268	8,007,597	9,493,696	9,894,588
Баланс Завершения Фонда	8,007,597	9,493,696	9,894,588	4,970,966
Тратить/ (Добавить)	730,671	(1,486,099)	(400,892)	4,923,622

В центре внимания любого предлагаемого расхода, помимо доходов за текущий год, были одноразовые расходы или проекты в учебной программе и обучении, улучшения объектов, технологии и мебели, светильников и оборудования. Одноразовые расходы в предлагаемом бюджете на 2018-19 года составляют \$3.5 млн. Это означает, что предлагаемые расходы на остаток средств в размере \$1.4 млн. предназначены для текущих расходов, таких как расходные материалы, которые в противном случае были бы урезаны.

Одноразовые расходы общего фонда на 2018-19 года включают следующее:

- Заключительная Фаза Учебных Материалов Начальных Классов
- Первый Этап Учебных Материалов о Науке
- Цикл Замены Студенческих Технологий (Устройства 6 лет)
- Студенческие технологии для переноски ноутбуков для тестирования
- Замена Школьных Автобусов
- Замена Транспортных Шин
- Услуги по техническому обслуживанию и ремонту объектов
- Годовой Школьный Опрос о Здоровьи и Безопасности И Мер По Смягчению Последствий

Важно отметить, что фиксированные суммы непредвиденных расходов, указанные в бюджете, должны охватывать различные предметы, такие как:

- FTE для регистрации, превышающей прогнозы;
- Перенести ресурсы на предстоящий бюджетный год; а также
- Неоплаченные суммы за непредвиденные расходы.

Предлагаемые сокращения позиций от уменьшения поступлений и финансирования грантов, представлены в Предлагаемом Бюджете на 2018-19 года. Вакансии, созданные путём выхода на пенсию или отставки, будут использоваться везде где это

возможно, и когда лицензирование не предусматривает переназначения, пострадавший персонал будет назначен заместителем округа, чтобы избежать увольнений с сокращением.

Экономия E-Rate для телефонных услуг прекратилась и в следующем году значительно увеличит расходы на карманные расходы для этих служб. Работы были завершены в 2017-18 годах, чтобы перенести услуги на дом для сокращения расходов со временем. В Предлагаемом Бюджете на 2018-19 гг. Около \$300,000 приходится на экономию телефонных услуг и лишь частично компенсируется одной стоимостью FTE для администрирования телефонных систем.

Фонд Питания

Бюджет предоставляет второй год самообеспечения Района для управления и закупок продовольствия. Бюджетные сметы основаны на одном году службы и учитывают влияние государственных требований на устранение ограничений, налагаемых на плату за питание учащихся. Капитальные улучшения и бюджеты замещения оборудования представляют собой три года сбережений для финансирования оборудования для кухни в Школе Рейнольдс, и для модернизации пригодного для использования оборудования из замененных начальных школ на другие школьные площадки в Округе.

Федеральные Программы

Бюджет на 2018-19 г. отражает окончательный год трехлетнего Гранта на Улучшение Школ в Glenfair Elementary, сокращённый бюджет на перераспределение ресурсов и расходов, а также гранты на финансирование грантов для Title и IDEA. Предлагаемые расходы согласуются с прогнозируемыми доходами от грантов. Финансирование титула предлагается инвестировать в специалистов по Реституционному Правосудию в 9 из 11 начальных школ на 2018-19 года, и обеспечит профессиональное развитие в области восстановительных методов и новой подготовки учителей.

Выборы Утверждённые Избирателями в 2015 году

В мае 2015 года сообщество Рейнольдс утвердило облигацию на сумму \$125 млн. Это представляло собой первый из четырёх этапов капитальных улучшений в округе, определенных с принятым Генеральным Планом 2014 года.

Эта облигация обеспечила завершение надёжных входных вестибюлей для всех школьных зданий, улучшенную безопасность на всех объектах, замену трёх начальных школ 80-100 лет со 100% сейсмическим коллапсом и обеспечила обновление и

расширение Старшей Школы Рейнольдс для размещения существующего студенческого населения.

Эта Облигация Капитального Строительства является частью долгосрочного плана и финансового плана Округа, поскольку он предусматривает использование фондов облигаций, а не средств Общего Фонда для устранения замещений и улучшений на всех наших объектах проекта.

Комитет, назначенный Советом по Надзору за Гражданами, ежемесячно проводит заседания для обзора всей деятельности по проекту и подробной информации о расходах для обеспечения того, чтобы средства на облигации были израсходованы только на проекты и мероприятия, описанные в Заголовке Бюллетеня по Облигациям. Председатель Комитета представляет независимый доклад Школьному Совету на заседании Совета директоров каждый квартал для передачи замечаний и мероприятий с точки зрения Комитета.

Баланса Непредвиденных и Заключительных Средств

Как указано в финансовых целях и правил Совета по Округу, Общий Фонд Нераспределенного Остаточного Баланса должен быть предусмотрен в бюджете в размере 5% от общей суммы доходов. В предлагаемом бюджете сохраняется тот же остаток средств по окончании, что и в бюджетах 2016-17 и 2017-18 годов, что составляет 3.7%. То, что когда-то было одноразовым, всё еще не пополняется из-за постоянных бюджетных ограничений. Предлагается, чтобы одноразовые расходы на такие предметы, как учебная программа чтения в начальных школах, учебная программа о науке, замена студенческих устройств и новые материалы школьного сайта были финансированы, а не восстанавливались на 5% в течение 2018-19 годов.

ОТЧЁТ О БЮДЖЕТЕ

Предлагаемый бюджет на 2018-19 года составляет \$222,510,110 на разные дства. Это представляет собой сокращение на \$87.1 млн. по сравнению с бюджетом 2017-18 годов, что в значительной степени связано с сокращением Фонда Проектов Облигаций по мере завершения строительных проектов.

Регистрация Студентов в эквивалентном сравнении с Основными Фондами(FTE)

	2016-17 Фактически и	2017-18 Бюджет	2018-19 Бюджет
Основные Фонды			
ODE Регистрация на 9/30/XX	10,444	10,250	10,150
Учителя в классах	567.73	549.22	525.78
Другие лицен. Сотрудники	87.70	83.00	82.75
Квалифицированные сотрудник	468.60	474.53	469.82
Руководитель/Администрация	17.47	19.00	19.00
Администраторы	49.00	48.00	48.00
Общее число сотрудников	1,190.50	1,173.75	1,145.35

Заключение

В заключение я хочу поблагодарить Группу Внутреннего Бюджета и финансовую группу за подготовку этого предлагаемого бюджета на 2018-19 годы. Мы подготовили бюджет, который работает в рамках имеющихся ресурсов, и признаем, что при этом изменится способ доставки услуг.

Я искренне надеюсь, что наша государственная законодательная система уделяет первостепенное внимание Образованию K-12 при принятии бюджета на 2019-21 года, и что мы сможем получать финансирование, которое не только увеличится по ставке постоянных расходов, но и предоставит дополнительные ресурсы, необходимые для расширения услуг и возможностей для наших студентов.

Я хочу поблагодарить наших сотрудников, студентов, родителей и сообщества за их вклад. Я также хочу поблагодарить Комитет по Бюджету за их внимание к рассмотрению Бюджетного Предложения.

Я уверена, что мы будем продолжать продвигаться вперед с нашей очень важной работой, несмотря на то, что мы сталкиваемся с проблемами охвата и общего государственного финансирования. Как всегда, мы будем продолжать искать пути инноваций и повышения эффективности, а также использовать партнёрские отношения, чтобы продолжать обслуживать наших студентов.

Благодарим вас за рассмотрение предлагаемого бюджета на 2018-19 года.

С уважением,

A handwritten signature in blue ink that reads "Linda Florence". The signature is written in a cursive, flowing style.

Dr. Linda Florence Директор



Reynolds School District #7
Office of the Superintendent
1204 NE 201st Avenue
Fairview, Oregon 97024

Thông báo Ngân sách của năm 2018-2019

Kính gửi các Thành viên Ủy ban Ngân sách Reynolds và Cộng đồng Reynolds:

Đây là bang kê hoạch ngân sách nộp cho phu huynh xem xét đề xuất tài chính cho khu trường học Reynolds, năm 2018-2019. Ngân sách đề xuất là \$ 222,510,110 đại diện cho kế hoạch tài chính, sử dụng các nguồn lực sẵn có, để đáp ứng các mục tiêu do Hội Đồng Trường đặt ra thay mặt cho nhân viên, học sinh và cộng đồng của chúng tôi, và công việc của Nhóm Ngân Sách Nội Bộ 33 (IBT).

Đề xuất ngân sách này bao gồm phân bổ liên tục cho các khoản đầu tư phù hợp với mục tiêu của học đuong, bao gồm mục tiêu : thúc đẩy kinh phí tài trợ cho lao động, thiết bị vốn và cải tiến cơ sở. Tuy nhiên, nó thiếu nguồn lực để tiếp tục một số sáng kiến quan trọng do những thách thức với kinh phí của chính quyền cho ngành giáo dục.

Ngân sách đề xuất được cân bằng và duy trì các chương trình trong khi điều chỉnh chi tiêu ,do hậu quả của việc tiếp tục học sinh đang kí nhập học giảm trong khu vực của Reynolds.

Lập kế hoạch ngân sách cho năm 2018-19:

Ngân sách đề nghị được dựa trên ngân sách Quỹ Trường Tiểu Bang \$ 8.2 tỷ cho năm 2017-19. Mặc dù nền kinh tế có cải thiện ở bang Oregon, kinh phí cho giáo dục K-12 với việc tăng chi phí tăng lên và hỗ trợ rất ít cho việc mở rộng các chương trình hoặc dịch vụ bởi vì ngân sách không theo kịp . Tỷ lệ hưu trí nhân viên công cộng 2017-2019 (PERS) đã tạo ra khoản tăng chi tiêu hàng năm 3,3 triệu đô la cho Quận trong chu kỳ ngân sách trước đó và ngân sách 2018-19, đánh dấu năm thứ hai của chi phí nhân viên tăng lên. Ngoài ra, ghi danh nhập học đã giảm trong năm thứ ba liên tiếp mà làm giảm hơn nữa các nguồn lực có sẵn cho khu vực của trường . Thật không may, với mức tài trợ của Quỹ Trường Tiểu Học hiện tại, tỷ lệ sử dụng lao động PERS cao hơn, và sự từ chối ghi danh, ngân sách đề xuất bao gồm **giảm \$ 2.7 triệu từ cắt giảm nhân sự.**

Ngân sách đủ kiên năm 2019-2021:

Tài trợ K-12 Oregon không ổn định về số tiền. Mức tài trợ K-12 2019-2021 sẽ là một chủ đề thảo luận trong phiên họp của cơ quan lập pháp Oregon sẽ bắt đầu từ tháng 1 đến tháng 6 năm 2019. Ngoài nhu cầu tăng vốn cho ngành giáo dục, Cơ quan lập pháp phải giải quyết các tác động tài trợ của PERS và có ảnh hưởng rất thực tế và ngay lập tức đến chi tiêu của học sinh. Giai đoạn 2019-2021 sẽ mang lại một khoản chi phí sử dụng lao động PERS khác cho Quận khoảng 6% tổng số tiền lương. **Số tiền này ước tính tăng chi phí nhân công hàng năm là \$ 4 triệu bắt đầu vào năm tới và ngoài chi phí tăng \$ 3,3 triệu có kinh nghiệm cho các năm 2016-17 và 2017-18.**

Vấn đề tài trợ PERS sẽ không được giải quyết trong ngắn hạn mà giai hạn. Nếu không sẽ tiếp tục có tác động đến tất cả các cơ quan nhà nước và khả năng cung cấp dịch vụ trong ít nhất sáu năm tới.

Duy trì số dư quỹ cuối cùng không được khấu trừ là 4,9 triệu đô la và thực hiện các khoản tiết kiệm và tài nguyên đôn bẫy trong năm tới sẽ là một bước quan trọng đối với Quận khi tham gia quá trình ngân sách 2019-20 và xử lý mức tăng 6% PERS sắp tới. Học sinh sẽ bắt đầu thảo luận với nhân viên và các bên liên quan về tác động ngân sách 2019-2021 của việc tăng tỷ lệ PERS khi kết thúc các phiên điều trần ngân sách năm nay.

Trung học thành công và nghề nghiệp & Giáo dục kỹ thuật:

Vào tháng 11 năm 2016, cử tri Oregon đã phê chuẩn dự luật 98, chuyên cung cấp kinh phí để cải thiện tỷ lệ tốt nghiệp thông qua các thực hành đã được chứng minh như giáo dục nghề nghiệp và kỹ thuật (CTE). Trong khi tỷ lệ tốt nghiệp đã được cải thiện, có nhiều việc phải làm. Ngân sách đề xuất bao gồm các khoản đầu tư bổ sung cho sự cộng tác giáo viên, tiếp tục các cơ hội cấp đại học, mở rộng các chương trình Giáo dục nghề nghiệp và kỹ thuật, tăng đầu tư vào giám sát tham dự để giảm vắng mặt mãn tính và cung cấp hỗ trợ tư vấn bổ sung. Kế hoạch của Học sinh đã được thiết lập trong giai đoạn 2017-18. Việc tiếp tục tài trợ cho các chương trình thành công của trường trung học cấp tiểu bang sẽ tạo cơ hội cho sinh viên kết nối với các nhân viên và các chương trình học tập để giữ cho họ đi học để hoàn thành tốt nghiệp và chuẩn bị đi học hoặc đi học ngoài trung học và chứng chỉ.

Chương trình học:

Ngân sách này bao gồm việc hoàn thành việc chấp nhận đọc tiểu học và là giai đoạn đầu tiên trong hai giai đoạn của việc áp dụng khoa học theo sự chấp thuận của Hội Đồng trong năm 2017-18.

Trợ cấp phục hồi thể chất cho học sinh:

Dự án tập thể dục tiểu học Alder đã được trao 1,2 triệu đô la vào tháng 4 năm 2017 và sẽ được hoàn thành trong giai đoạn năm 2018-19.

Dự án xây dựng vốn trái phiếu:

Ngân sách bao gồm năm thứ tư trong số các Dự án Trái phiếu 2015 được cử tri chấp thuận và hoàn thành xây dựng mới tại Fairview, Troutdale và Wilkes Elementary

Các trường học và bổ sung và sửa sang lại của Trường Trung Học Reynolds. Tất cả bốn trang web sẽ được hoàn thành và mở để tiếp nhận sinh viên và nhân viên Mùa thu năm 2018.

NGÂN SÁCH KẾ HOẠCH

Hội đồng trường Reynolds thông qua các mục tiêu ngân sách:

Mỗi năm vào tháng Mười Hai Hội Đồng họp để thảo luận về các mục tiêu của Học đương cho ngân sách sắp tới. Mỗi tháng một, Hội đồng quản trị chính thức thông qua các mục tiêu ngân sách để cung cấp hướng dẫn và chỉ đạo trong việc chuẩn bị ngân sách hàng năm.

Hội Đồng Trường Reynolds thiết lập các mục tiêu ngân sách sau đây để hướng dẫn công việc lập kế hoạch phân phối chương trình năm 2018-19 đã hoàn thành bởi Nhóm Hành Chính của học đương Khi kế hoạch đã được thực hiện, ngân sách đã được chuẩn bị theo cách như vậy để tài trợ cho việc triển khai kế hoạch, nơi các tài nguyên được phép. Năm nay đã là một sự tiếp nối của công việc khó khăn trong suốt ba đề xuất ngân sách gần đây nhất. Việc cắt giảm chi tiêu quy mô lớn trong ba năm liên tiếp tạo ra những thách thức để duy trì các chương trình quan trọng và làm cho nó gần như không thể thực hiện các sáng kiến mới.

Mục tiêu và ưu tiên ngân sách năm 2018-19

Mục tiêu ưu tiên # 1: Thành tích học sinh

Ưu tiên ngân sách

- Kế hoạch hành động của Ban Hỗ trợ / Giám đốc
- Mong đợi người đọc thành thạo vào cuối lớp 3
- Mở rộng các cơ hội thể thao và hoạt động
- Giai đoạn trong hỗ trợ cộng đồng hỗ trợ sáng kiến
- Tối ưu hóa công nghệ để đáp ứng nhu cầu của người học kỹ thuật số
- Mở rộng các chương trình học tập và bổ học mở rộng
- Tiếp tục đầu tư vào sách giáo khoa, văn bản điện tử và / hoặc tài liệu giảng dạy hiện hành phù hợp với

chu kỳ thông qua của tiểu bang

Mục tiêu ưu tiên 2: Vốn chủ sở hữu

Ưu tiên ngân sách

- Kế hoạch hành động của Ban Hỗ trợ / Giám đốc

- Tăng cường công bằng để hỗ trợ các sáng kiến của học khu
- Sắp xếp các tài nguyên học tiếng Anh (ELL) với các dịch vụ ELL
- Tiếp tục Đo lường 98 yêu cầu đối với CTE, phòng ngừa bỏ học và cơ hội tín dụng đại học

Mục tiêu ban 3: Trách nhiệm tài chính

Ưu tiên ngân sách

- Kế hoạch hành động của Ban Hỗ trợ / Giám đốc
- Phục hồi 5% số dư quỹ cuối kỳ không được trích lập cho mỗi chính sách của hội đồng quản trị
- Cung cấp môi trường học tập an toàn, thông minh và bền vững
- Thiết kế các cơ hội phát triển chuyên nghiệp

Mục tiêu ưu tiên # 4: Giao tiếp

Ưu tiên ngân sách

- Kế hoạch hành động của Ban Hỗ trợ / Giám đốc
- Mở rộng quan hệ đối tác học thuật của học khu
- Tăng khả năng và sự tham gia cho các nỗ lực giao tiếp hai chiều bao gồm giọng nói của học sinh và

phụ huynh

- Vận động cho các nhu cầu của học sinh của chúng tôi ở cấp tiểu bang, quận và địa phương

PHÁT TRIỂN NGÂN SÁCH

Tài nguyên Quỹ chung:

Kế hoạch dịch vụ năm 2018-2019 của học đương của trường Reynold, dựa trên một số giả định về doanh thu. Nguồn thu lớn nhất của học đương là đến từ Quỹ Trường Tiểu Bang và được xác định bằng cách sử dụng số học sinh dự kiến ghi danh trong học đương và chi phí vận chuyển dự kiến. Các nguồn tài nguyên này được lập ngân sách trong Quỹ chung của học khu.

Tính đến ngày của thông báo này, ước tính doanh thu và tài nguyên của Học đương sẽ có sẵn để sử dụng trong Học đương trong năm 2018-19 dựa trên các giả định doanh thu sau đây:

- Quỹ trường tiểu bang \$ 8.2 tỷ với 50/50 tài trợ cho giai đoạn 2017-19 hai năm
- Giảm ước tính nghèo của liên bang dẫn đến giảm quỹ tài trợ cho quỹ trường học của tiểu bang mặc dù tỷ lệ học sinh nghèo và vô gia cư cao
- Giảm số học sinh ghi danh không theo điều lệ dẫn đến giảm quỹ trường học của tiểu bang cho mỗi học sinh
- 16% học sinh được xác định là đủ điều kiện nhận các dịch vụ Giáo Dục Đặc Biệt (IEP Service), nhưng ngân sách của Tiểu Bang bị giới hạn ở mức 11% số học sinh ghi danh, đang giảm, tạo ra khoảng cách tài trợ và giảm số tiền có sẵn cho các dịch vụ giáo dục phổ thông

- Học sinh có nhu cầu cao trong Giáo Dục Đặc Biệt sử dụng một nhân viên và vị trí điều trị bên ngoài chiếm 6,6% tổng số học sinh ghi danh theo học SPED

Chi phí và yêu cầu chung của Quỹ

Kế hoạch 2018-2019 của Học đương dựa trên một số giả định chi tiêu. Như trường hợp với bất kỳ thực thể giáo dục nào, chi phí lớn nhất của Học đương là lao động. Ngân sách đề xuất giả định một năm học toàn phần, không có ngày giảm ngân sách. Điều này sẽ tạo ra mức tăng lương 2-3% ngay lập tức trên tất cả các nhóm lao động dựa trên việc cộng lại 5 ngày trả tiền.

Khung nhân sự được đề xuất dựa trên đánh giá toàn diện về nhân sự trên tất cả các nhóm lao động, phòng ban và tòa nhà để phù hợp với kế hoạch 2018-2019 với sự nhấn mạnh về Mục tiêu của Hội đồng và Tổng giám đốc và Mục tiêu ngân sách tổng thể của Hội đồng. Ngoài ra, đánh giá cấp độ nhân viên đã tạo cơ sở cho các điều chỉnh vị trí của nhân viên để phù hợp với các nguồn lực giảm do chủ yếu là giảm số lượng đăng ký cho 2018-19.

Ngân sách đề xuất 2018-19 đề xuất chi phí tăng lên 2% trong ngân sách. Các thỏa thuận lao động cho năm 2018-19 bao gồm hợp đồng nhân viên được cấp phép REA năm thứ 2, hợp đồng nhân viên OSEA phân loại trong thương lượng cho năm 1, và hợp đồng nhân viên hành chính RAA trong đàm phán cho năm 1.

Chi phí đề xuất của Học đương sẽ vượt quá doanh thu hàng năm 2018-2019 dự kiến và yêu cầu chi tiêu tài nguyên của Học khu, hoặc số dư quỹ, là \$ 4,9 triệu.

General Fund				
Fund Balance Activity				
	2015-16	2016-17	2017-18	2018-19
Beginning Fund Balance	8,738,268	8,007,597	9,493,696	9,894,588
Ending Fund Balance	8,007,597	9,493,696	9,894,588	4,970,966
Spend Down/ (Add Back)	730,671	(1,486,099)	(400,892)	4,923,622

Trọng tâm của bất kỳ khoản chi tiêu được đề xuất nào ngoài doanh thu của năm hiện tại đều dựa trên các khoản chi tiêu hoặc dự án trong chương trình giảng dạy và giảng dạy, cải tiến cơ sở, công nghệ và đồ nội thất, đồ đạc và thiết bị. Chi phí một lần trong ngân sách đề xuất 2018-19 tổng cộng 3,5 triệu đô la. Điều này có nghĩa là 1,4 triệu đô la chi tiêu được đề xuất trong số dư quỹ là cho các chi phí liên tục như các vật tư tiêu hao có thể bị cắt giảm.

Chi phí Quỹ chung một lần cho năm 2018-19 bao gồm các khoản sau:

- Giai đoạn cuối của tài liệu giảng dạy tiểu học
- Giai đoạn đầu tiên của tài liệu giảng dạy khoa học
- Chu trình thay thế công nghệ sinh viên (thiết bị 6 tuổi)
- Xe công nghệ sinh viên để kiểm tra
- Thay thế xe buýt trường học
- Thay thế dụng cụ trên xe buýt
- Bảo trì & Sửa chữa Cơ sở Nhu cầu Toàn Quận
- Đánh Giá & Giám Giá Hàng Năm của Trường An Toàn & Khỏe Mạnh.

Điều quan trọng cần lưu ý là số tiền dự phòng cam kết được xác định trong ngân sách là bao gồm nhiều mục, chẳng hạn như:

- FTE cho ghi danh vượt quá dự đoán;
- Thực hiện các tài nguyên chuyển tiếp cho năm ngân sách sắp tới; và
- Số tiền không cam kết cho các chi phí không lường trước được.

Đề xuất cắt giảm vị trí từ việc cắt giảm cả doanh thu dựa trên ghi danh và tài trợ cấp được trình bày trong Ngân sách Đề xuất 2018-19. Các vị trí tuyển dụng được tạo ra thông qua việc nghỉ hưu hoặc từ chức sẽ được sử dụng bất cứ khi nào có thể và khi giấy phép không cung cấp cho việc tái chỉ định, nhân viên bị ảnh hưởng sẽ được chỉ định làm người thay thế cho khu học chánh để tránh bất kỳ sự sa thải nào bị giảm.

E - Mức tiết kiệm cho các dịch vụ điện thoại đã bị loại bỏ và sẽ làm tăng chi phí bỏ túi cho Học đang đối với các dịch vụ này đáng kể trong năm tới. Công việc được hoàn thành vào năm 2017-18 để di chuyển các dịch vụ trong nhà nhằm giảm chi tiêu theo thời gian. Ngân sách đề xuất 2018-19 bao gồm khoảng \$ 300,000 tiền tiết kiệm dịch vụ điện thoại và chỉ được bù đắp một phần chi phí FTE duy nhất để quản lý các hệ thống điện thoại trong nhà.

Quỹ dịch vụ dinh dưỡng:

Ngân sách đại diện cho năm thứ hai của huyện tự hoạt động để quản lý và mua sắm thực phẩm. Các ước tính ngân sách dựa trên một năm phục vụ và có tính đến các tác động của các yêu cầu của Tiểu Bang đối với việc loại bỏ các hạn chế được đặt vào chi phí bữa ăn của học sinh. Những cải tiến về vốn và ngân sách thay thế thiết bị đại diện cho ba năm tiết kiệm thay thế để tài trợ cho thiết bị nhà bếp Reynolds High School và trang bị thêm các thiết bị có thể sử dụng từ các trường tiểu học thay thế cho các địa điểm khác trong học khu.

Chương trình liên bang:

Ngân sách 2018-19 phản ánh năm cuối cùng của Trợ Cấp Cải Tiến Trường Học ba năm tại Trường Tiểu Học Glenfair, ngân sách chuyển tiếp giảm cho các nguồn lực và chi phí, và các khoản tài trợ căn bản cho Title và

IDEA. Chi phí đề xuất phù hợp với doanh thu cấp dự kiến. Kinh phí đề cử được đề xuất đầu tư vào các Chuyên gia Tư pháp Phục hồi tại 9 trong số 11 trường tiểu học trong giai đoạn 2018-19 và sẽ cung cấp sự phát triển chuyên môn trong các hoạt động phục hồi và đào tạo giáo viên mới.

Bầu cử được bầu cử năm 2015 do cử tri phê duyệt:

Vào tháng 5 năm 2015, cộng đồng Reynolds đã chấp thuận một trái phiếu xây dựng vốn 125 triệu đô la. Đây là lần đầu tiên trong bốn giai đoạn cải tiến vốn trong Khu Học Chánh được xác định với Kế Hoạch Tổng Thể về Thiết Bị 2014 đã được thông qua.

Trái phiếu đã cung cấp để hoàn thành tiền sảnh an ninh cho tất cả các tòa nhà trường học, bảo đảm an ninh tại tất cả các địa điểm, thay thế ba trường tiểu học 80-100 tuổi với tỷ lệ sụp đổ địa chấn 100%, và được cải tạo và mở rộng cao Reynolds Trường học để phù hợp với dân số sinh viên hiện tại.

Trái phiếu xây dựng cơ bản này là một phần trong kế hoạch tài chính và dài hạn của Học đưong vì nó cung cấp cho việc sử dụng các quỹ trái phiếu hơn là quỹ hoạt động của Quỹ Chung để giải quyết các thay thế và cải tiến tại tất cả các trang web dự án của chúng tôi.

Ủy ban Giám sát Công dân do Hội đồng chỉ định họp hàng tháng để xem xét tất cả các hoạt động của dự án và thông tin chi tiết chi tiêu để đảm bảo rằng các quỹ trái phiếu chỉ dành cho các dự án và hoạt động được mô tả trong Tiêu đề Lá phiếu Trái phiếu. Chủ tịch Ủy ban cung cấp một báo cáo độc lập cho Hội đồng Nhà trường tại một cuộc họp Hội đồng Kinh doanh mỗi quý để truyền đạt các quan sát và hoạt động từ quan điểm của Ủy ban.

Chính sách số dư quỹ dự phòng và kết thúc:

Như đã nêu trong các mục tiêu và chính sách tài chính của Hội đồng Quản trị cho Học khu, Quỹ Tổng Quát không được trích lập của Quỹ Tổng Quát sẽ được lập ngân sách với 5% tổng doanh thu. Ngân sách đề xuất tiếp tục số dư quỹ cuối cùng như được giữ trong ngân sách 2016-17 và 2017-18, là 3,7%. Những gì đã từng chi tiêu một lần xuống vẫn chưa được bổ sung do hạn chế ngân sách đang diễn ra. Đề xuất chi tiêu một lần cho các hạng mục như chương trình đọc tiểu học, chương trình khoa học, thay thế thiết bị sinh viên và nguồn cung cấp trường học mới được tài trợ thay vì khôi phục 5% trong giai đoạn 2018-19.

TÓM TẮT NGÂN SÁCH

Ngân sách đề xuất 2018-19 tổng cộng \$ 222,510,110 trên nhiều quỹ. Điều này đại diện cho một khoản giảm \$ 87.1 triệu từ ngân sách 2017-18 phần lớn là do sự giảm bớt trong Quỹ Dự Án Vốn Trái Phiếu khi các dự án xây dựng kết thúc.

Student Enrollment Compared to All Funds Full Time Equivalents (FTE)

All Funds	2016-17 Actual	2017-18 Budget	2018-19 Budget
ODE Enrollment as of 9/30/XX	10,444	10,250	10,150
Classroom Teachers	567.73	553.97	526.28
Other Licensed Staff	87.70	83.00	82.25
Classified Staff	468.60	474.53	469.82
Supervisor/Admin Prof/Conf	17.47	19.00	19.00
Administrators	49.00	48.00	48.00
Total Staff	1,190.50	1,178.50	1,145.35

Phản kết luận

Cuối cùng, tôi muốn cảm ơn nhóm ngân sách nội bộ và nhóm tài chính để chuẩn bị ngân sách đề xuất này cho giai đoạn 2018-19. Chúng tôi đã chuẩn bị một ngân sách hoạt động trong các nguồn lực sẵn có và nhận ra rằng, khi làm như vậy, cách chúng tôi cung cấp các dịch vụ sẽ thay đổi.

Tôi chân thành hy vọng rằng Cơ quan lập pháp tiểu bang của chúng tôi ưu tiên Giáo dục K-12 khi áp dụng ngân sách 2019-21 và chúng tôi sẽ có thể nhận tài trợ không chỉ tăng theo chi phí cố định mà còn cung cấp thêm tài nguyên cần thiết để mở rộng dịch vụ và cơ hội cho sinh viên của chúng tôi tiến lên phía trước.

Tôi muốn cảm ơn nhân viên, học sinh, phụ huynh và cộng đồng của chúng tôi về đầu vào của họ. Tôi cũng muốn cảm ơn Ủy ban Ngân sách vì sự quan tâm chu đáo của họ để xem xét đề xuất ngân sách.

Tôi tin tưởng rằng chúng tôi sẽ tiếp tục tiến lên phía trước với công việc rất quan trọng của chúng tôi mặc dù việc tuyển sinh và những thách thức tài trợ chung của Nhà nước mà chúng tôi phải đối mặt. Như mọi khi, chúng tôi sẽ tiếp tục tìm cách để đổi mới và nâng cao hiệu quả cũng như sử dụng các quan hệ đối tác để tiếp tục phục vụ học sinh của chúng tôi.

Cảm ơn phụ huynh đã xem xét ngân sách đề xuất 2018-19.

Kính gửi,

Tiến sĩ Linda Florence Giám Đốc

REYNOLDS SCHOOL DISTRICT 2018-19 BUDGET OVERVIEW

General Information:

	2015-16	2016-17	2017-18	2018-19
Assessed Value in Billions	5.8	6.0	6.3	**
Real Market Value (M-5) in Billions	7.7	8.6	9.7	**
Property Tax Rate				
Extended:				
Operations	4.4626	4.4626	4.4626	**
Debt Service	1.5075	1.5891	1.8281	**
Total Property Tax Rate	5.9701	6.0517	6.2907	**
Total Taxes Imposed	32,652,214	34,617,007	37,738,303	**
Measure 5 Loss	-139,372	-144,692	-145,378	**
Enrollment				
Number of Employees (FTEs)	1,198.87	1190.50	1,178.50	1,145.35
Average Daily Enrollment - ADMr (incl. charters)	11,443	11,379	11,268	11,211
Weighted Enrollment Extended ADMw (incl. charters)	15,240.00	14,185.00	15,232.95	14,917.62
District Buses	115	115	112	112
# of Daily Route Buses	89	92	82	85
Miles Driven	850,000	855,000	870,780	870,780
Students Transported	6,200	6,200	6,100	6,100
Meals Served	2,024,645	2,020,918	1,960,772	2,010,900
# of Scheduled School Days	168	168	163	168

Sources: Oregon Department of Education, Multnomah County, Tax Supervising and Conservation Commission, and Reynolds School District Departments.



REYNOLDS SCHOOL DISTRICT 2018-19 BUDGET OVERVIEW

Highlights of the 2018 – 2019 Budget:

- **The Zero-Based Budgeting Method**
 - All budgetary allocations for each school and department for the budget were set at zero to begin the process. Every school and department must begin with a plan for service delivery for the year and from that plan, they propose a budget.
 - Careful consideration was given to the needs of the individual schools, including their demographics, poverty and mobility levels.
 - Teacher per student ratio were also measured during this process.
 - The plan aligns with District policies, Board adopted budget goals and no predetermined budget allotments were assigned.
 - Everything throughout the entire budget process was reviewed with a fresh perspective and priorities were measured according to the established budget goals.
 - All budgetary requirements are comprehensive, justified and complete based on what was known at a given point in time.

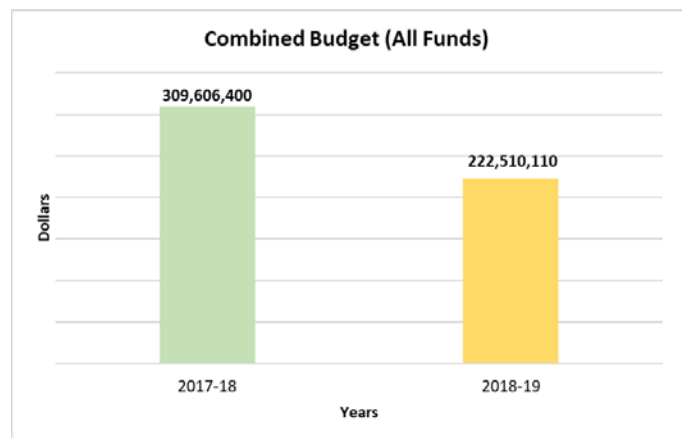
- The budget follows the **2016 Oregon Department of Education Chart of Accounts**.
 - The District’s account codes were restructured to align with the state’s required chart of accounts with respect to expenditure functions, objects and areas.
 - The District is now able to account for all direct and indirect costs by subject, grade level, subject, organization and by school.
 - Financial information resulting from this new expense structure will be forwarded to the Oregon Department of Education for analysis and ultimately, form the basis for legislative recommendation in future years.

- The budget follows the **Meritorious Budget Award Criteria Checklist** to provide a reader friendly budget document that:
 - Presents clear budget guidelines.
 - Promotes communication between departments and the schools.
 - Encourages short-and long-range budget goals.
 - Supports effective use of educational resources.

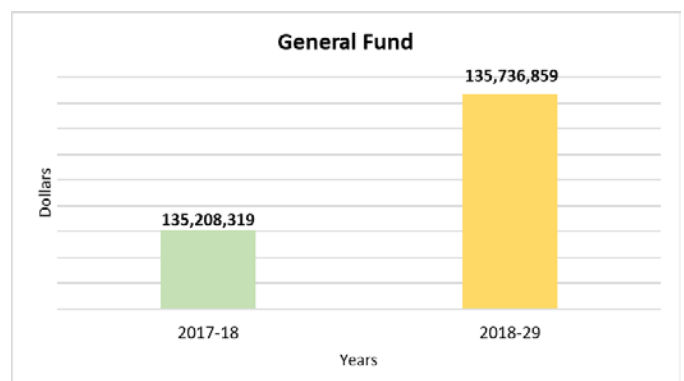
- The 2018-19 school year is the second year of the 2017-19 biennium.

- District’s **General Fund Unappropriated Balance** policies have been key to the District’s fiscal stability. Board Policy DBDB, readopted in 2017 calls for 5% of General Fund to be carried forward. This amount, by Oregon Budget Law, cannot be spent during the fiscal year. The ending balance provides money to operate at the beginning of the following fiscal year before property tax revenues become available in November.

The total combined budget, all funds, decreased by 28.13%, or \$87,096,290, from \$309,606,400 in 2017-18 to \$222,510,110 in 2018-19, including a contingency of \$1,845,021 and an Unappropriated Ending Fund Balance of \$7,202,241.



General Fund increased by .39%, or \$528,540, from \$135,208,319 in 2017-18 to 135,736,859 in 2018-19, including a contingency of \$1,000,000 and an Unappropriated Ending Fund Balance of \$4,970,966.



REYNOLDS SCHOOL DISTRICT 2018-19 BUDGET OVERVIEW

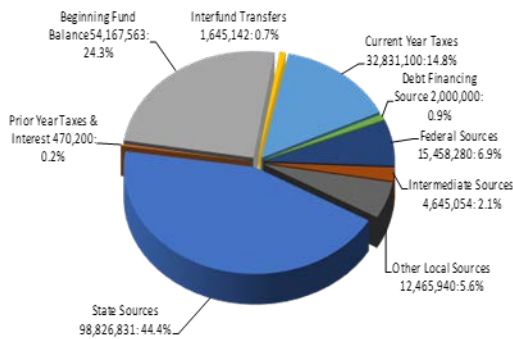
Revenues

In 2018-19, the approved revenue for all funds totals \$222,510,110, a decrease of \$87.1 million, or 28.13%, compared to the 2017-18 adopted budget.

The 2018-19 revenue budget includes federal, state, intermediate and local sources. Other sources include bond proceeds, long-term debt receipts, interfund transfers, sale of fixed assets and beginning fund balance.

The primary sources of revenue for all funds is State Sources totaling \$98.8 million or 44% of all sources. Local Sources (property taxes) totaling \$45.7 million or 20.4% and Federal Sources \$15.4 million or 6.9% are major funding sources. Beginning fund balance, the largest of which is Capital Projects Fund with \$56 million comprise the majority of the revenue sources.

**Summary of Revenues
All Funds 2018-19**

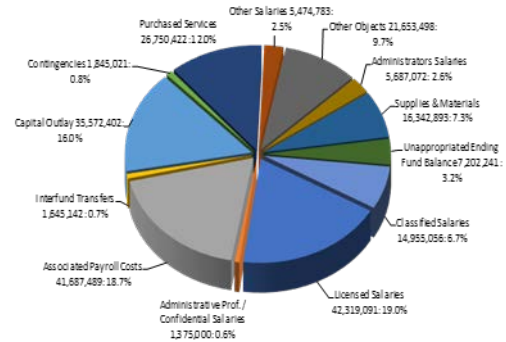


Expenditures

The 2018-19 approved budget expenditures for all funds have a decrease of \$87.1 million, or 28.13%, compared to the 2017-18 adopted budget.

Expenditures in the all funds graphs are categorized by salaries, payroll benefits, purchased services, supplies and materials, capital outlay, other objects, transfers and reserves. Salaries and associated payrolls costs are the largest budget category at \$111.4 million or 49.7% of all funds.

**Summary of Expenditures
All Funds 2018-19**



Other Funds: Federal Programs decreased 1.2%; State & Other Programs decreased by 3.8%; Nutrition Services decreased 3.1%; Early Retirement Program decreased 18.2%; Insurance Fund no change; Trust Funds decreased 92% from 2017-18.

	2017-18	Change	2018-19
Federal Programs	\$ 10,387,940	\$ (127,772)	\$ 10,260,168
State & Other Programs	\$ 9,837,699	\$ (374,210)	\$ 9,463,489
Nutrition Services	\$ 8,935,000	\$ (273,681)	\$ 8,661,319
Early Retirement Program	\$ 550,000	\$ (100,000)	\$ 450,000
Insurance Reserve Program	\$ 496,518	\$ -	\$ 496,518
Trust Funds	\$ 18,597	\$ (17,043)	\$ 1,554

Debt Service Funds increased by \$579,050 from \$18,914,065 in 17-18 to \$19,493,115 in 18-19.

	2017-18	Change	2018-19
Fund 300 - 2005 Refunding of G.O. Bonds for school facilities	\$ 5,176,500	\$ 147,750	\$ 5,324,250
Fund 315 - 2015 G.O. Bonds for school facilities	\$ 6,027,075	\$ 46,300	\$ 6,073,375
Fund 350 - 2003 PERS Pension Bonds for unfunded actuarial liability	\$ 7,710,490	\$ 385,000	\$ 8,095,490
Total	\$ 18,914,065	\$ 579,050	\$ 19,493,115

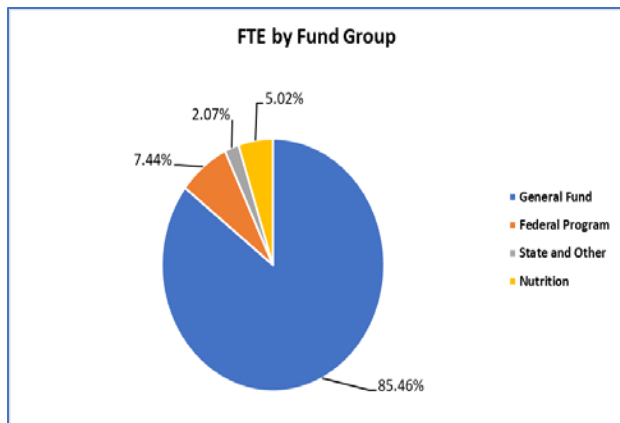
REYNOLDS SCHOOL DISTRICT 2018-19 BUDGET OVERVIEW

Capital Projects Fund decreased by 27.6%. The decrease is a result of decreases in the Capital Projects Fund (Fund 400), 2015 Bond Capital Projects (Fund 415), and the School Improvement Projects (Fund 417) as projects move to completion.

	2017-18	Change	2018-19
Fund 400 - Provides for the payment of interest on the 2010 FFCRO Series	\$ 1,639,388	\$ 1,200	\$ 1,640,588
Fund 415 - Successful May 19, 2015 bond election. Replace Fairview, Troutdale and Wilkes Elementary Schools, remodel Reynolds High School and provide safety & security upgrades to all schools	\$ 125,175,000	\$ (92,878,500)	\$ 32,296,500
Fund 417 - Change to District-wide school improvement projects for roof and HVAC systems using the QZAB interest-free loan program, paid by the General Fund starting 2017-18	\$ -	\$ 1,010,000	\$ 1,010,000
Total	\$ 126,814,388	\$ (91,867,300)	\$ 34,947,088

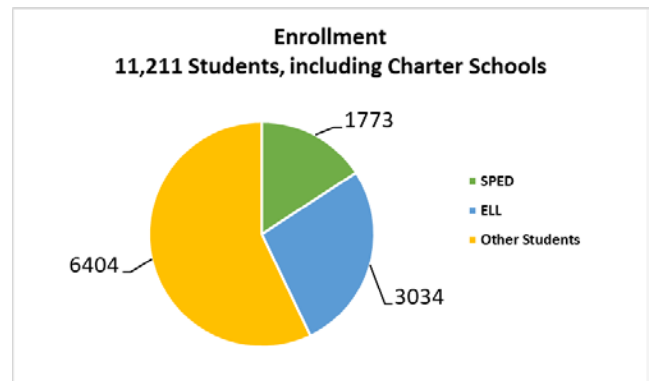
FTE:

This budget includes full time employee (FTE) equivalents within the General Fund, Federal Program Funds, State and Other Program Funds, and the Nutrition Services Fund, totaling 1,145.35 FTE, a 2.8% decrease from 2017-18.



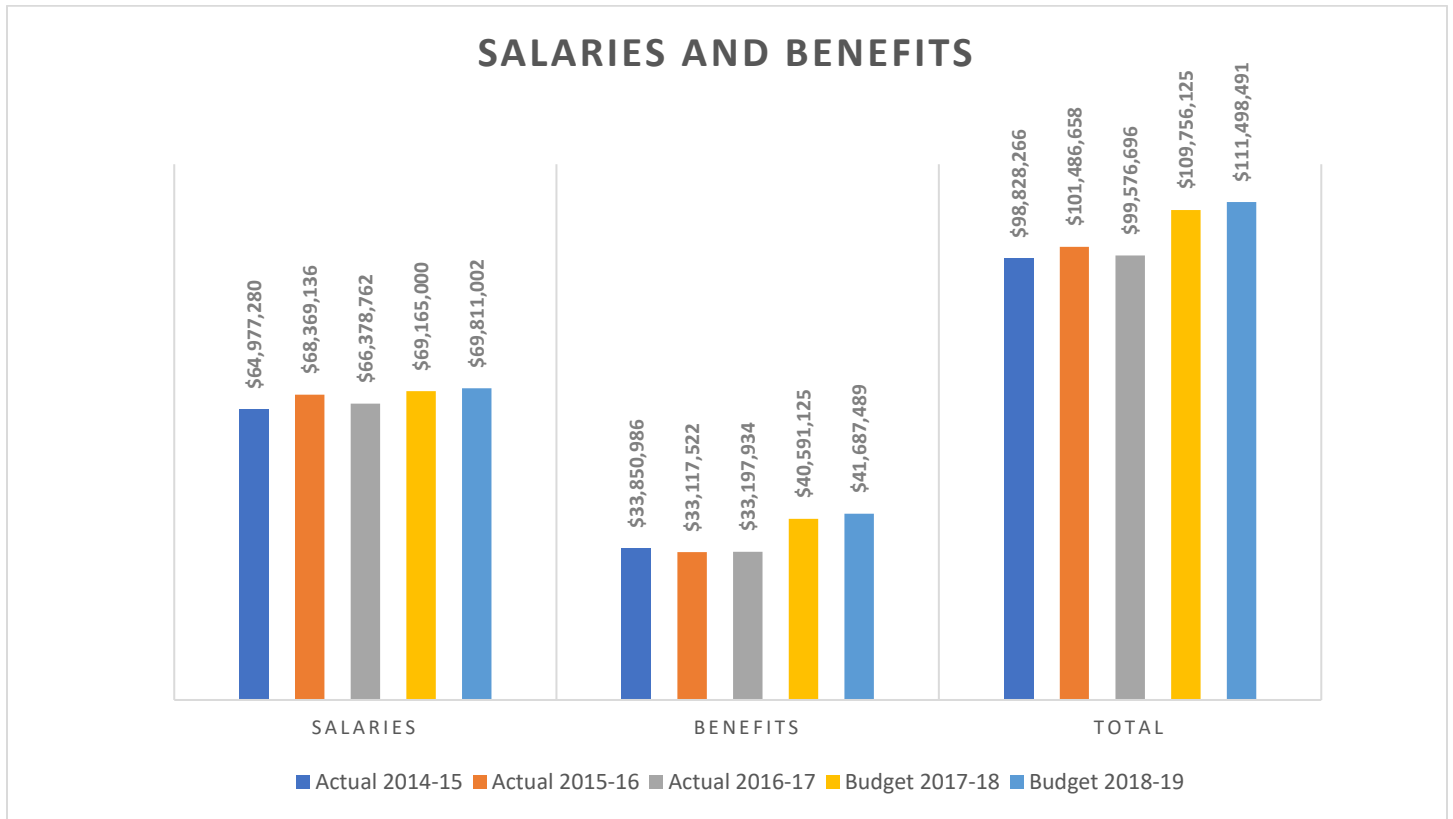
Student Enrollment:

An enrolled student is defined as a student who attends one or more schools or programs within the District. Regardless of the number of schools or programs attended, each student is counted only once; the counts are not duplicated. The chart below shows student enrollment by special education, English language learners and other students.



**REYNOLDS SCHOOL DISTRICT
ALL FUNDS SALARIES AND BENEFITS
5-YEAR COMPARISON**

Salaries increased by \$646,002 between 2017-18 and 2018-19. Benefits also increased by \$1.0 million for the same period. Increased benefits costs are a result of PERS rate increase for the biennium and PERS Bond UAL rate increase. This resulted in a net salaries and benefits increase of \$1.7 million for all funds.



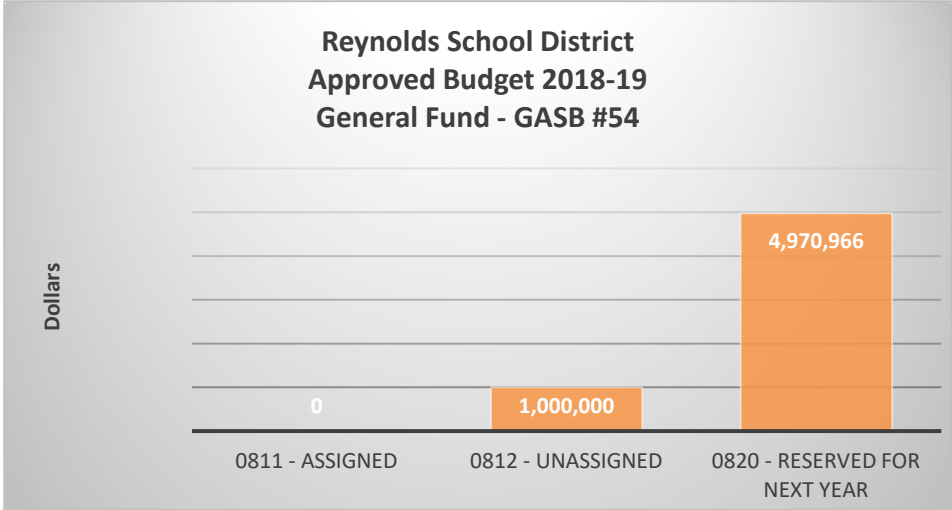
**REYNOLDS SCHOOL DISTRICT
DEBT SUMMARY
2018-19**

	Date of Issue	Amount of Original Issue	True Interest Cost %	Principal		Due in One Year	
				Outstanding 6/30/2018	Outstanding 6/30/2019	2018-19 Principal	2018-19 Interest
SPECIFIC AUTHORITY							
General Obligation Bonds:							
School Facilities, Refunding Series : Premium	3/1/2005	\$ 32,500,000	3.0-5.0	\$ 9,590,000	\$ 4,985,000 \$ 39,278	\$ 4,605,000	\$ 479,500
General Obligation Bonds, Series 2 Premium	8/20/2015	\$ 122,945,047	2.0-5.0	\$ 122,420,047	\$ 122,325,047 \$ 711,252	\$ 95,000	\$ 3,986,850
Total General Obligation Bonds		\$ 155,445,047		\$ 132,010,047	\$ 128,060,577	\$ 4,700,000	\$ 4,466,350
FULL FAITH AND CREDIT and FINANCING							
Full Faith & Credit Obligations:							
Land and Improvements, Refundin Premium	5/19/2010	\$ 23,850,000	2.0-5.0	\$ 18,680,000	\$ 17,930,000 \$ 61,965	\$ 750,000	\$ 889,588
Financing Agreement - US Bank	6/29/2017	\$ 2,000,000	2.5-3.038	\$ 2,000,000	\$ 1,714,286	\$ 285,714	\$ 56,719
Total FFCO and Financing Agreement		\$ 25,850,000		\$ 20,680,000	\$ 19,706,251	\$ 1,035,714	\$ 946,306
PERS Bonds:							
PERS Bonds, 2003 Accretion	4/30/2003	\$ 80,978,772	5.72	\$ 53,223,817	\$ 51,064,881 \$ (138,689)	\$ 2,158,936	\$ 5,936,554
		\$ 80,978,772		\$ 53,223,817	\$ 50,926,192	\$ 2,158,936	\$ 5,936,554
Long Term Loans - State & Other:							
QZAB - Technology Improvements	7/1/2005	\$ 2,100,000	0.00	\$ 122,310	\$ -	\$ 122,310	\$ -
QZAB - Facility Improvements	4/29/2026	\$ 4,000,000	0.00	\$ 3,714,286	\$ 3,428,571	\$ 285,714	\$ -
Total Long Term Loans		\$ 6,100,000		\$ 3,836,596	\$ 3,428,571	\$ 408,024	\$ -
Total Debt		\$ 268,373,819		\$ 209,750,460	\$ 202,121,592	\$ 8,302,674	\$ 11,349,210



Payments on the general obligation bonds are made by the Debt Service Fund from property taxes and earnings on investments. Payments on pension bonds are made by the Debt Service Fund from revenue charges to other funds. Payments on refunding bonds are made by the General Fund and Capital Project Fund. Payments on Qualified Zone Academy Bonds (QZAB) will begin in 2017-18 and will be paid out of the General Fund.

**REYNOLDS SCHOOL DISTRICT
 2018-19 APPROVED BUDGET
 GASB #54 FUND BALANCE REPORTING**



GASB #54 - Fund Balance Reporting was implemented in July 1, 2011 to improve the usefulness, understandability and comparability of governmental fund balance information. In the current budget, the District utilizes two classifications; Unassigned and Reserved for Next Year. GASB #54 provides for four categories as follows:

Committed: The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority.

Assigned: The assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed.

Unassigned: The unassigned fund balance is the residual classification for the government’s general fund and includes all spendable amounts not contained in the other classifications. Amounts available for any unplanned and foreseen purposes.

Reserved for Next Year: Amounts set aside for next year and NOT available in current year.

**REYNOLDS SCHOOL DISTRICT
STUDENT ENROLLMENT
HISTORICAL AND BUDGETED**

The District’s proposed budget requirements are based on the number of projected students. State School Funding, the primary source of District revenue, is calculated on the basis of the number and type of students enrolled.

The District’s 2018-19 budget projection for non-charter students includes an enrollment decrease of 100 students when compared to the projection used for the 2017-18 budget.

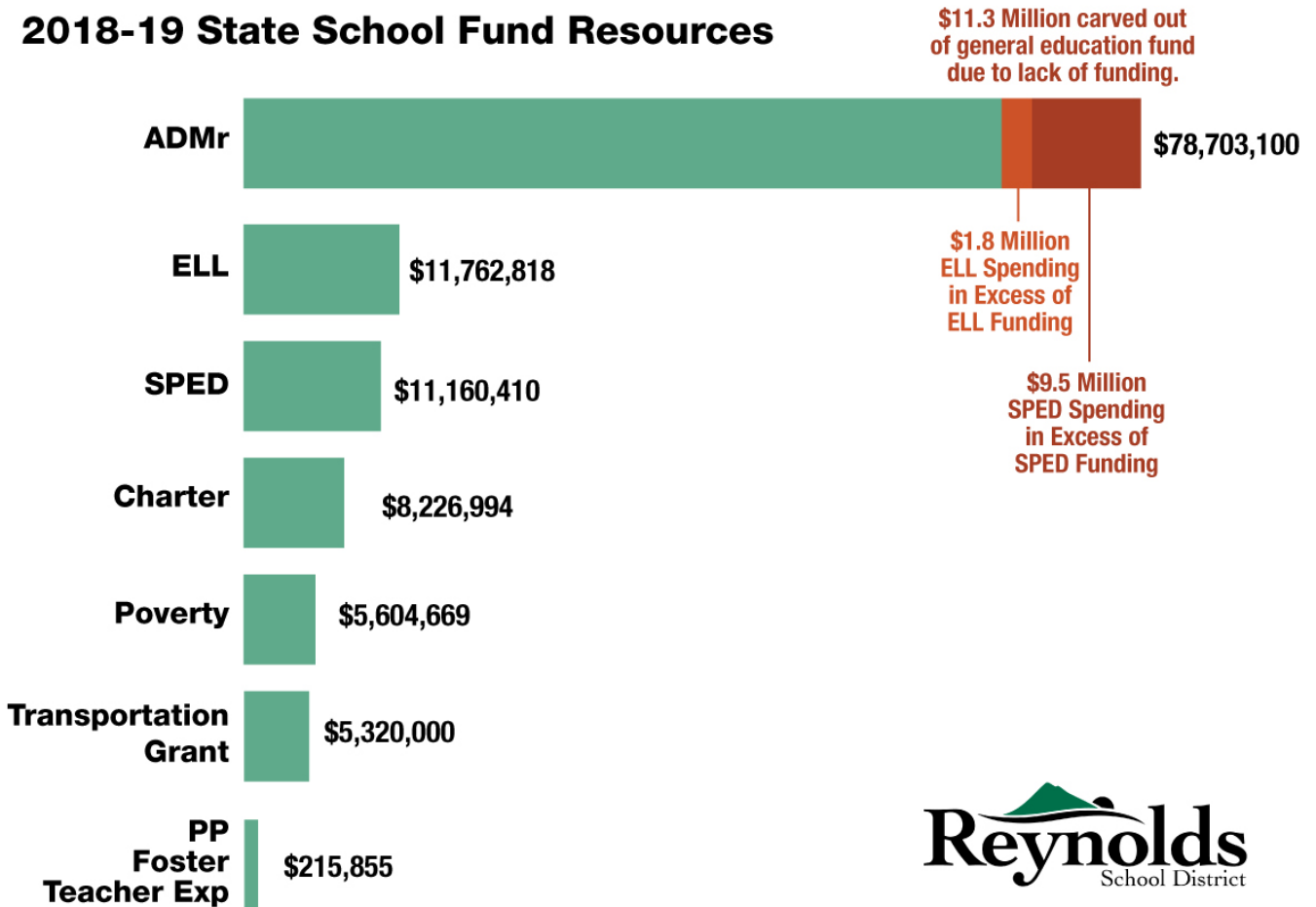
The following chart displays student population for three years based on actual enrollment from Oregon Department of Education and two years of budgeted enrollment estimates.

Five-Year Non-Charter Student Enrollment History

Year	Student Enrollment	Change From Previous Year
2014-15	10,789 (actual)	
2015-16	10,551 (actual)	(238) ↓
2016-17	10,444 (actual)	(107) ↓
2017-18	10,250 (budgeted)	(194) ↓
2018-19	10,150 (budgeted)	(100) ↓

Note: Enrollment numbers exclude Charter Schools.

2018-19 State School Fund Resources



- The State School Fund funding formula provides 50% extra weighted funding for students receiving ELL services.
- The formula provides 100% extra funding for students receiving Special Education (SPED) services, but also caps the funding for SPED services at 11% of the total regular enrollment.
- Reynolds provides SPED services to students who make up 16% of the total regular enrollment, leaving 5% of the population to be served without funding.

Both funding formulas create a situation where the base funding for general education must be reduced by the excess costs of these important programs, leaving less available for general education services to the district.

In all, \$11.3 Million of the general education funding is carved out due to lack of funding for ELL and SPED services from the State. This leaves \$67.3 Million available for district-wide general education services and operations. The funding gap grows annually as enrollment declines and our population receiving SPED services either remains constant or grows slightly. The SPED cap on student counts for funding (currently at 11%) shrinks the number of funded students even more during declining enrollment.



Students at Troutdale Elementary School



ORGANIZATIONAL SECTION

APPROVED BUDGET
2018-2019



REYNOLDS SCHOOL DISTRICT

FINANCIAL REPORTING AND BUDGET PROCESS

REPORTING ENTITY

Reynolds School District (the District), a consolidation of several districts, was organized under provisions of Oregon Statutes pursuant to ORS Chapter 332 for the purpose of operating elementary and secondary schools serving grades K-12. The District is governed by a separately elected seven-member Board which approves the administrative officials. The daily operations of the District are under the supervision of the Superintendent. As required by generally accepted accounting principles (GAAP), all activities of the District are included in the basic financial statements.

The District qualifies as a primary government since it has a separately elected governing body, is a legally separate entity, and is fiscally independent.

The following is an overview of the District's funds:

GENERAL FUND 100

The General Fund is the District's primary operating fund and accounts for all revenues and expenditures except those required to be accounted for in another fund.

Expenditure categories include salaries and associated payroll costs, purchased services, supplies and materials, capital outlay and other general expenses. Expenditures are presented by major function categories which contain program descriptions, budgeted positions and program and services analysis. In addition, explanations are available for significant variances which exist between the 2017-18 and 2018-19 budgets.

Revenues come from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund (SSF).

The SSF is allocated through a school equalization formula that includes initial

weighting for the number of students and extra weightings for specific types of students: special education, English Language Learners, poverty, foster care and pregnant and parenting. The calculation consists of four grants including: general purpose, transportation, high cost disability and facility grants.

FEDERAL FUNDS (201-246)

Accounts for revenues and expenditures of grants restricted for a specific purpose, from the federal government i.e. Title IA, IDEA, and School Improvement.

STATE AND OTHER FUNDS (251-295)

Accounts for revenues and expenditures of grants received from state and other local agencies for a specific purpose or program i.e. Driver's Education, Energy Efficient Schools SB1149, Mini Grants, Student Activities, Seismic Rehab and PPS/Columbia Regional Autism program.

NUTRITION SERVICES FUND 297

Accounts for revenues and expenditures for the nutrition services program. Revenue sources include sales of food and subsidies under the National School Lunch and Breakfast Programs received through the State of Oregon.

EARLY RETIREMENT FUND 298

Accounts for stipends and post-retirement health care benefits as a result of collective bargaining agreements. Principal revenue source is a transfer from the General Fund.

INSURANCE RESERVE FUND 299

Accounts for costs incurred by the District under its general liability, including but not limited to property liability, Boiler and Machinery/Equipment Breakdown, Crime, Business Auto and Public Entity Liability. Principal revenue source is a transfer from the General Fund.

REYNOLDS SCHOOL DISTRICT

FINANCIAL REPORTING AND BUDGET PROCESS

DEBT SERVICE FUNDS (300-350)

Accounts for the District's payment of principal and interest on long-term obligations, including General Obligation (GO) bonds, Limited Tax Pension Obligations and Full Faith and Credit Refunding Obligations (FFCRO). The District maintains separate funds for each of these categories. GO bonds allow the District to finance capital projects such as the construction of new schools, rebuilding schools and equipment. Voters must approve the sale of these bond funds. Limited Tax Pension Obligation bonds were issued to finance the District's unfunded actuarial liability in the Oregon Public Employees Retirement System.

CAPITAL PROJECTS FUNDS (400-417)

Accounts for activities related to the acquisition, construction, and improvement of District facilities and equipment.

Capital Projects Fund 400 provides for the payment of interest on the 2010 (FFCRO) Series. Accounts for activities related to the acquisition, construction and equipping of facilities. Revenue sources are the excise tax, interest earnings and the capital projects fund.

Capital Project Fund 415 is funded by the passage of Measure 26-164, General Obligation Bond Levy from the May 19, 2015 bond election. The GO Bonds will provide three new elementary schools, add new classrooms at the high school and upgrade security at several schools by adding secure vestibules. This fund will manage the capital expenditures for specifically authorized projects funded the by the 2015 GO bonds.

School Improvement Projects - (QZAB) Fund 417 is funded by the Qualified Zone Academy Bond (QZAB) tax credit bond program whereby bond investors take a tax credit in lieu of interest payments for qualified bonds under the IRS Tax Code. Projects accounted for under the QZAB Bond total \$4,000,000 and include roof

resurfacing, exterior block sealing, HVAC system replacement, and major abatement work.

TRUST FUNDS (718-730)

Accounts for fund-raising and scholarship resources received and held by the District in a fiduciary capacity. Disbursements from this fund are made in accordance with the trust and fund-raising agreements.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The budgetary basis of accounting is the same as accounting principles generally accepted in the United States of America for the governmental fund types, and private purpose trust funds are budgeted by major function in the governmental fund types.

Government-wide, internal service, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and accrued vacation which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported expenditures in the governmental funds and proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources.

REYNOLDS SCHOOL DISTRICT FINANCIAL REPORTING AND BUDGET PROCESS

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

DISTRICT FINANCIAL GOALS

The District will develop a budget to align with statutory and policy requirements, the Strategic Plan and community priorities with particular attention to:

1. Student Achievement
2. Equity
3. Fiscal Responsibility
4. Communication

And, maintain a 5% ending fund balance in General Fund in accordance with Board Policy.

KEY FACTORS IN BUDGET DEVELOPMENT

The overarching factors affecting development of the 2018-19 budget are the Oregon economic outlook, State School Fund funding, enrollment, PERS increases and contractual obligations.

The General Fund is the operating fund for the district. The following highlights factors in budget development for the general fund. The Reynolds Education Association agreed to a three-year contract through June 2020. The Oregon School Employees Association collective bargaining agreement expires in June 2018. Negotiations are ongoing at the time of this publication.

Revenues: Using the Governor's proposed budget of \$8.2 billion statewide for the biennium, with a 49/51 split between the two fiscal years. The District's portion based on projected enrollment for 2018-19 is estimated to be \$68,033,527.

Estimated property tax revenue of \$25,558,518 is based upon a 3.5% growth factor and collections are estimated to be at 97% based

upon the Oregon Department of Revenue's published estimates for Multnomah County.

Student enrollment is based on Average Daily Membership Resident (AMDr) projections and are based on data collected from each building, including Charter Schools, and have been estimated at 11,211.

General Fund revenues are projected to be \$135,736,859.

Expenditures: Program costs for instruction, support and administrative functions primarily consist of personnel related expenses. Building the budget was based upon negotiated collective bargaining agreements with licensed, classified and administrative employee groups. These agreements determine expenditures for wages and insurance benefits and are the basis for calculations of required personnel costs. District personnel costs include:

- PERS Employer Rate – 13.2% for Tier 1/2 Employees and 7.87% for OPSRP Employees.
- PERS UAL Bonds – increase from 11.5% to 12.0 for all PERS eligible employees
- FICA – 7.65% employer match
- Workers Compensation – ranging from 1.7% to 6.8%
- Unemployment – 0.4%
- Insurance – cap based upon negotiated amounts

Personnel costs regarding PERS are expected to increase significantly for the 2019-21 biennium.

All other costs such as purchased services, supplies and materials and other objects are based on projected plans for service delivery during the fiscal year.

The General Fund expenditures are projected to be \$135,736,859. The budget is balanced with a 5% Unappropriated Ending Fund Balance as per Board Policy.

REYNOLDS SCHOOL DISTRICT FINANCIAL REPORTING AND BUDGET PROCESS

Property taxes is levied by the District on the assessed valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes. State School Fund and property tax are the two largest funding sources in the General Fund.

In addition to local property tax, the local revenue is comprised of the following: School Tuition, Regular Day School Transportation, Interest on Investments, Admissions & Fees, Rentals, Miscellaneous, Medicaid Administrative Claiming (MAC) and Medicaid. The District does not have alternative revenue.

THE BUDGET PROCESS

The District prepares its annual budget in accordance with Oregon Local Budget Law (ORS 294), which provides standard procedures for the preparation, presentation and administration of budgets. Public involvement in budget preparation is mandated by the law. Oregon Local Budget Law also requires that the budget be balanced – projected resources must equal projected requirements in each fund. Preparation of the budget involves many steps and months of collaborative work by District staff.

Notice of the first budget meeting is published in the local newspaper, five to thirty days before the first budget meeting, and posted on the District’s website.

Once a proposed budget is developed, the Superintendent presents the budget and Budget Message to the Budget Committee, which then reviews, asks questions and receives public comment. The Budget Committee approves a budget and tax levy, and recommends adoption to the School Board.

Once a proposed budget document is given to the Budget Committee, citizens may obtain a copy by calling (503) 661-7200 or downloading a copy from the District’s website at www.reynolds.k12.os.us.

HOW THE BUDGET IS ADOPTED

In addition to the seven-member Board of Director’s, the Budget Committee is comprised of seven additional members appointed by the board. The Budget Committee’s duties are to hear and receive the Superintendent’s Proposed Budget, ask questions and receive public testimony, approve a budget, levy taxes on the approved budget. After the Budget Committee approves a budget, the budget is forwarded to the School Board for further public testimony and review. A summary of the approved budget and notice of budget hearing is published in the local newspaper, five to thirty days in advance of the hearing. The notice indicates where the complete budget document is available for review.

After the budget hearing and consideration of public testimony, the School Board adopts the budget and tax levy prior to June 30. See chart on next page for graphic depiction.

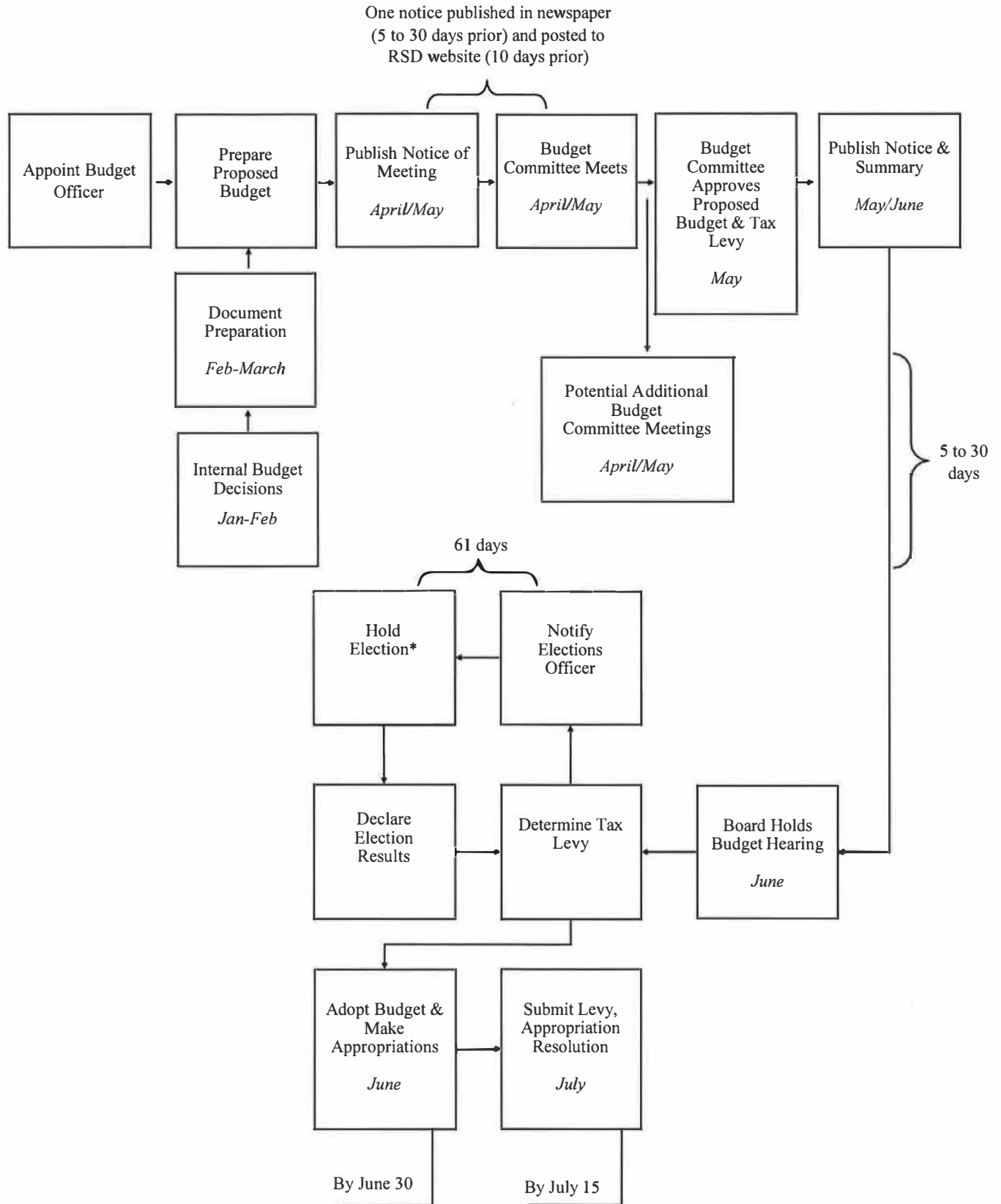
SUPPLEMENTAL BUDGETS

If the school district received unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within the fiscal year. A supplemental budget cannot be used to authorize a tax levy.

The School Board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget of the fund being adjusted. If the expenditures are greater than 10 percent, the School Board must first publish the supplemental budget and hold a special hearing.

REYNOLDS SCHOOL DISTRICT THE BUDGET PROCESS: REQUIREMENTS OF OREGON BUDGET LAW

Reynolds School District Activity or Dates in Italics

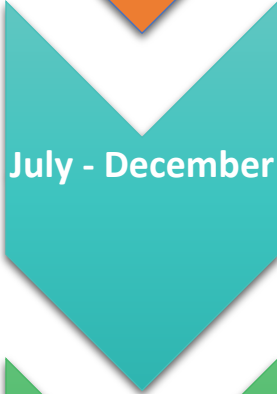


* Elections may be held earlier

**REYNOLDS SCHOOL DISTRICT
BUDGET DEVELOPMENT AND MANAGEMENT PROCESS BY MONTH**



- **School Board:**
 - Approves Budget Calendar.



- **Budget Team:**
 - Review current budget.
 - Gather data, needs, and priorities.

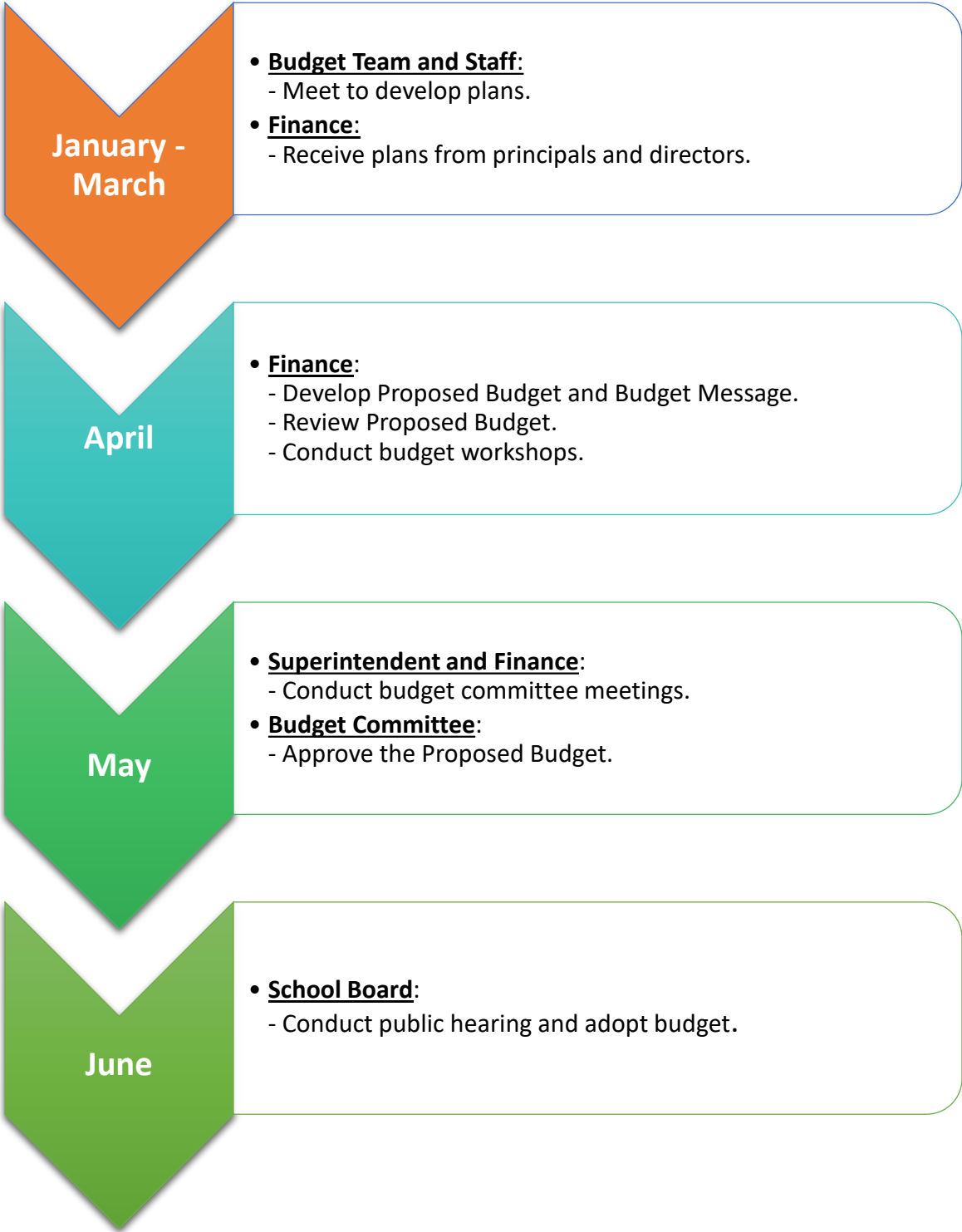


- **Budget Team:**
 - Confirm priorities and academic framework.
- **Principals and Finance:**
 - Project and report to ODE: enrollment, property tax, and transportation numbers.



- **Finance:**
 - Conduct School Board budget goals workshop(s).
- **School Board:**
 - Approve budget goals.

**REYNOLDS SCHOOL DISTRICT
BUDGET DEVELOPMENT AND MANAGEMENT PROCESS BY MONTH**



REYNOLDS SCHOOL DISTRICT MEASURES AND LEVIES

MEASURE 5

In November 1990, Oregon voters approved Measure 5, a citizen's initiative limiting total taxes on each property in the state to 1.5 percent of the property's real market value and shifting responsibility for funding public education to the state from the local level.

Measure 5, a constitutional amendment, phased in the tax limit for schools over a five-year period, beginning with a limit of \$15 per \$1,000 of property value in 1991-92 and decreasing to a permanent limit of \$5 per \$1,000 of value in the 1995-96 fiscal year. Tax limitations do not apply to bonded debt for capital construction.

In response to the requirement that the state replace school tax revenue lost under Measure 5, the legislature created the State School Fund (SSF) and established an equalization formula to allocate revenue to schools on a weighted per-student basis.

Since Measure 5 was passed, the state's share of funding to schools increased from about 30% to about 70%.

MEASURE 50

In 1997, Oregon voters approved Measure 50, an initiative referred by the legislature to implement the provisions of Measure 47. The purpose of Measure 50 was to clarify legal ambiguities in the original measure and change the property tax system from a tax base system (where a dollar rate is levied) to a tax rate system (where a permanent rate is levied). As a result, in 1997-98 assessed values were rolled back to 1995-96 valued minus 10% and future assessed value increases were capped at 3% per year plus exceptions such as the value of new construction. The district's permanent rate was set at \$4.4626 per \$1,000 of assessed value. Other provisions limited the use of the bonded debt and required a 50% voter turnout for property tax elections except at general elections (November of even-numbered years).

MEASURE 56

In November 2008, voters amended the state constitution to require that all local property tax measures on May and November elections be decided by majority vote, overturning the "double majority" requirement of Measure 50.

MEASURES 66 AND 67

In January 2010, Oregon voters upheld two tax increases approved by the 2009 legislature. Measure 66 increased personal income tax rates for high income individuals, and Measure 67 increased corporate taxes by raising the \$10 corporate minimum tax to \$150, raising the corporate profits tax, and increasing certain business filing fees.

LOCAL OPTION LEVY

Since 1999, school districts have been allowed to request voter approval for local property tax levies to support operations and/or capital needs. This represents the only opportunity for district voters to increase revenue for district operations since Measure 5 passed in 1990. Local option capacity represents the "tax gap" between the Measure 5 tax rate limit based on real market value and the Measure 50 tax rate based on assessed value.

As revised by the 2007 legislature, the amount a district can receive under a local option levy is restricted to the least of:

- Measure 5 limit: revenue received by the district from local option taxes imposed;
or
- Dollars per student: \$1,000 per average daily membership, weighted (ADMs), growing by 3% per year as of 2008-09;
or
- Percent of state resources: 20% of the combined total of the state general purpose grant, transportation grant, facility grant and high cost disability grant.

REYNOLDS SCHOOL DISTRICT MEASURES AND LEVIES

Operating levies cannot exceed five years. Capital levies cannot exceed the lesser of ten years or the expected useful life of the asset(s).

Local option levies for more than a year may be filed as either a fixed dollar amount per year or a tax rate. Local option revenue is excluded from the state funding formula.

Reynolds School District does not currently have a local option tax.

GENERAL OBLIGATIONS BONDS

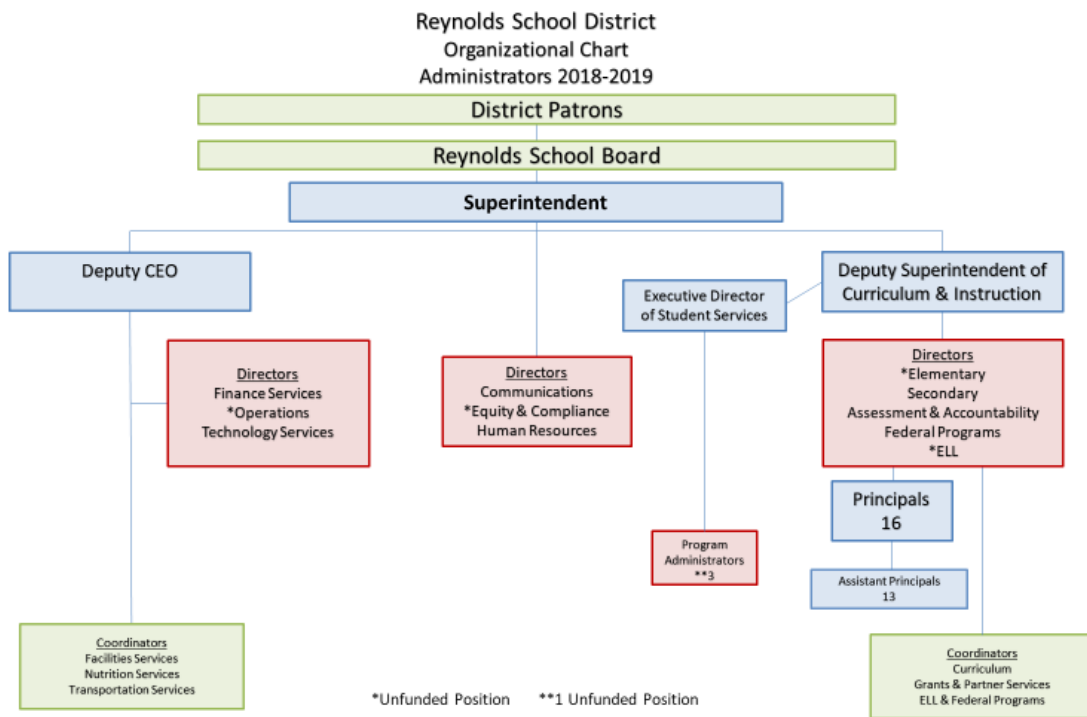
Districts may levy taxes for the repayment of bonded debt upon voter approval. Tax levies or bonded debt fall outside the limits of Measure 5.

Measure 50 limited the use of bonded debt to funding capital construction and improvements and prohibited using bonds to finance the purchase of equipment or maintenance and routine repairs.

The 2009 state legislature approved a provision of the Oregon Constitution which effectively expanded the range of the qualifying uses of bond proceeds by re-defining “capital costs” as costs of land and of other assets having a useful life of more than one year, including costs associated with acquisition, construction, improvement, remodeling, furnishing, equipping, maintenance or repair. Bonds may not be used to pay for the costs of routine maintenance or supplies.

Voters approved a \$125 million bond measure on the May 19, 2015 ballot to provide funds for construction and improvements throughout the district. See Financial Section, 2015 Capital Bond Project for further details.

REYNOLDS SCHOOL DISTRICT ORGANIZATIONAL CHART 2018-19



REYNOLDS SCHOOL DISTRICT SCHOOL BOARD POLICIES

Code: DA
Adopted: 7/15/10

FISCAL MANAGEMENT GOALS

The board will review the fiscal needs of the district annually, considering instruction, capital outlay, building improvements and adjustments to accommodate any growth or decline of student enrollment or district area. The board encourages the input of staff, parents and members of the community as a part of the review and recommendation process. The board will give due consideration of recommendations, as part of the fiscal management process.

Legal Reference(s):
ORS 332.107

Code: DB
Adopted: 1/4/07
Readopted: 6/14/17
Orig. Code(s): DB

DISTRICT BUDGET

The district budget will serve as the financial plan of operation for the district and will include estimates of expenditures for a given period and purpose and the proposed means of financing the estimated expenditures. The district may provide that the budget and budget documents be prepared on an annual or biennial basis.

The district budget will be prepared in full compliance with Local Budget Law.

The board shall be engaged in district audit activities. Statement of Auditing Standards No. 114, the Auditor's communication with those charged with governance, provides direction for communication oversight of the financial reporting process. With this expectation the board shall plan, to meet with management and the audit firm at a minimum of twice a year for

the board to ask questions related to the financial statements and finances of the district.

The board shall assist in the preparation of a set of questions that will become an administrative regulation for this document.

Legal Reference(s):
ORS 294.305 – 294.565
ORS 328.542 – 328.565

Code: DBC
Adopted: 1/04/07
Readopted: 6/14/17
Orig. Code(s): DBC

BUDGET CALENDAR

The board will adopt a budget calendar which identifies dates and deadlines required for the legal presentation and adoption of the budget. The budget calendar will be prepared on an annual or biennial basis, as appropriate.

The superintendent will prepare and recommend a proposed calendar for board approval. The calendar will identify dates and activities to include those needed to comply with the state law.

Legal Reference(s):
ORS 294.305 – 294.565
ORS 328.542 – 328.565

Code: DBD
Adopted: 7/15/10

BUDGET PRIORITIES

As the budget is prepared, staff will use a prioritizing system consistent with program needs as identified by staff and the board. Priorities should be established to be used as a basis for budget additions or reductions.

REYNOLDS SCHOOL DISTRICT SCHOOL BOARD POLICIES

The budget committee will review suggested priorities and will either accept, modify or reject the priorities.

Code: DBE
Adopted: 1/04/07
Readopted: 6/08/11; 6/14/17
Orig. Code(s): DBE

Legal Reference(s):
ORS 294.305 – 294.565

Code: DBDA
Adopted: 6/08/11
Readopted: 6/14/17

GENERAL OPERATING CONTINGENCIES

The district will establish a contingency reserve to provide for unanticipated expenditures of a nonrecurring nature or shortfalls in projected revenues of the General Fund. This contingency will be a minimum percent of the General Fund, established annually by the Board. Contingency accounts may be categorized in accordance with GASB 54 standards.

Legal Reference(s):
ORS 294.305 – 294.565
OAR 150-294.352(8)

Code: DBDB
Adopted: 6/08/11
Readopted: 6/14/17

FUND BALANCE

The district will establish an unappropriated ending fund balance to provide for future years. This unappropriated ending balance will be a minimum of 5 percent of the General Fund.

Legal Reference(s):
ORS 294.311(18)
ORS 294.371
ORS 332.107

BUDGET PREPARATION

The annual budget shall be prepared and administered in such a manner as to provide optimum accountability, proper management of resources, reasonable planning of ongoing programs and services. The budget shall be prepared in accordance with GASB 54 and local budget laws.

The superintendent shall develop administrative procedures surrounding budget preparation.

The superintendent has the overall responsibility for budget preparation and will develop such procedures necessary to ensure that the proposed budget reflects all areas of district operation.

The superintendent and administrative staff will establish budget priorities for the district and will make appropriate recommendations related to those priorities to the Board and budget committee.

The superintendent will deliver the budget message and actual budget document to the budget committee when the message and budget have been completed and are ready for presentation.

Legal Reference(s):
ORS 294.305 – 294.565
ORS 328.542 – 328.565

REYNOLDS SCHOOL DISTRICT

SCHOOL BOARD POLICIES

Code: DBEA
Adopted: 7/15/10; 9/14/11

BUDGET COMMITTEE

By law, the budget committee is charged with making recommendations concerning financial priorities.

The budget committee will have the responsibility for reviewing the financial programs of the district, reviewing the proposed

district budget as presented by the superintendent, and recommending an annual or biennial district budget in keeping with the provisions of applicable state laws.

Educational policy decisions, however, are the responsibility of the board, not the budget committee. The committee does not have the authority to add programs or to approve additional personnel or increase salaries. While the committee may, in effect, delete programs because of a fund decrease in arriving at a levy figure, the committee is charged primarily with a fiscal evaluation of programs. The committee may, alternatively, set an amount that changes the recommended budget and may request the administration make such changes in accordance with priorities set by the board.

The budget committee consists of seven members appointed by the board plus the elected board members. To be eligible for appointment, the appointive member must:

1. Live and be registered to vote in the district.
2. Not be an officer, agent or employee of the district.

No budget committee member may receive any type of compensation from the district.

At its first meeting in July, the board will identify vacant budget committee positions which must be filled by appointment of the board. The board will announce the vacancies and accept applications through August. Such applications will include a signed statement that the applicant is willing to serve as a member of the budget committee and to adhere to the policies of the district. The board may appoint budget committee members to as many consecutive terms as deemed appropriate.

At the first regular board meeting in September, the board will review the names of persons filing applications and names of those persons who have served previously and are willing to be reappointed. At the first regular meeting in October, the board will appoint persons to fill the vacant positions.

The appointive committee member of the budget committee in a district that prepares an annual budget will be appointed for three-year terms. The terms will be staggered so that, as near as practicable, one-third of the appointive members' terms end each year. Appointive members of a budget committee in a district that prepares a biennial budget shall be appointed to four-year terms. The terms shall be staggered so that near as practicable, one-fourth of the terms of appointive members expire each year. If any appointive member is unable to complete the term for which he/she was appointed, the board will announce the vacancy at the first regular board meeting following the committee member's resignation or removal. An appointment to fill the position for its unexpired term will be made at the next regular board meeting.

At its first meeting after appointment, the budget committee will elect a presiding officer from among its members. It may also establish other ground rules as necessary for successful operation of the committee.

A majority of the constituted committee is required for passing an action item. Majority for

REYNOLDS SCHOOL DISTRICT SCHOOL BOARD POLICIES

a 14-member budget committee is 8. Therefore, if only 8 members are present, a unanimous vote is needed for passing an action.

The budget committee shall hold one or more meetings to receive the budget message, receive the budget document and to provide members of the public with an opportunity to ask questions about and comment on the budget document. The committee may request the attendance of any district employee at its meetings. The budget committee will approve

the budget as submitted by the superintendent or as subsequently revised by the committee.

After approval of the original or revised budget document, the budget committee's duties cease. The hearing on the approved budget is held by the board.

Legal Reference(s);
ORS 174.130
ORS 192.610 – 192.710
ORS 294.305 – 294.565

Code: DBH
Adopted: 7/15/10

BUDGET ADOPTION PROCEDURES

After the public hearing on the budget and any modifications of the budget deemed necessary as a result of that hearing, the board will approve the resolutions to adopt and appropriate the budget. The board will further determine, make and declare the ad valorem property tax amount or rate to be certified to the assessor for the ensuing year or for each of the years of the ensuing budget period, and itemize and categorize the ad valorem property tax amount or rate, as provided in ORS 310.060.

The superintendent will ensure all necessary documentation is submitted to the county assessor's office as required by the Local Budget Law.

Source: District School Board Policies

Legal Reference(s):
ORS Chapter 255
ORS 294.305 – 294.565
ORS 310.060
ORS 328.542
OAR 150-310.060-(A)

Code: DBJ
Adopted: 7/15/10

BUDGET IMPLEMENTATION

The budget, as adopted by the board, becomes the financial plan of the district for the ensuing budget period.

The superintendent and staff are authorized to make expenditures and commitments in accordance with the policies of the board and the approved budget.

The superintendent will make the board aware of any substantial changes in expected revenues or unusual expenditures so the board may adjust the budget, if necessary.

Legal Reference(s):
ORS 294.305- 294.565
ORS Chapter 310

Code: DBK
Adopted: 3/09/11
Readopted: 6/14/17

BUDGET TRANSFER AUTHORITY

The adopted budget is a financial plan which may be subject to change as a result of circumstances or events occurring during the ensuing budget period. All appropriation transfers shall be authorized when completed by official resolution of the Board. The authorizing resolution must state the need for the transfer, its purpose and the amount of the transfer.

Legal Reference(s):
ORS 294.450

REYNOLDS SCHOOL DISTRICT SCHOOL BOARD POLICIES

Code: DE/DEB/DEC
Adopted: 7/15/10

REVENUES FROM PRIVATE, STATE AND FEDERAL SOURCES

The board may authorize, accept and use private, state or federal funds available to the district to carry out district educational programs. The district will comply with all

regulations and procedures required for receiving and using such funds.

Legal Reference(s):
ORS 294.305 – 294.565
ORS 332.107

Code: DI
Adopted: 7/15/10

FISCAL ACCOUNTING AND REPORTING

Accounting procedures shall show a detailed and meaningful analysis of both receipts and expenditures. This analysis should be adequate for study and evaluation by the board and school management, and will serve as a basis to make financial and related educational decisions, to formulate future plans, to safeguard public funds and to ensure adequate financial accountability.

Payment on all district accounts, including the general fund and special accounts, shall operate according to established accounting procedures.

All cash received is to be properly receipted. Money received shall be placed in deposit.

The superintendent or designee shall be the lawful custodial officer of all district funds and shall demand receipt for, and safely keep according to law, all bonds, mortgages, notes, moneys, effects, books, and papers belonging to the district. Funds may be commingled in the depository so long as they are budgeted and accounted for separately.

Source: District School Board Policies

From time-to-time, funds may become available to the district prior to the time they are needed to offset current expenditures. The custodial officer shall forward all such receipts to the Local Government Investment Pool or other investment instrument as authorized by the district's investment policies. Funds that are not currently needed for the operation of the district will be invested with the interest from these funds being credited to the same account as that to which the invested funds reverse.

Legal Reference(s):
ORS 294.305 – 294.565
ORS 338.115(2)
OAR 581-023-0035

Code: DIC
Adopted: 7/15/10

FINANCIAL REPORTS AND STATEMENTS

The board will receive a monthly financial reports that include estimates of expenditures for the general fund in comparison to budget appropriations, actual receipts in comparison to budget estimates and the district's overall cash condition. Supplementary reports on other funds or accounts will be furnished upon request of the board or superintendent.

The board may receive a pre-audit report from the district's auditor recapping the year-end closure of financial statements prior to the annual audit.

Appropriate staff will be available at any board meeting, upon the board's request, to respond to questions and to present current financial information. The superintendent will notify the board at any time of substantial deviations in the anticipated revenues and/or expenditures.

Legal Reference(s):
ORS 294.115
ORS 294.311
ORS Chapter 297

REYNOLDS SCHOOL DISTRICT SCHOOL BOARD POLICIES

ORS 328.465
ORS 332.105
OAR 162-010-0000 to -0330
OAR 162-040.0000 to -0610
OAR 581-023-0037

Code: DIE
Adopted: 3/09/11
Readopted: 6/14/17

Code: DID
Adopted: 7/15/10

PROPERTY INVENTORIES

The district will maintain an inventory of all fixed assets in accordance with governmental accounting standards. The district's inventory will be updated annually to include property newly purchased and disposed.

Fixed assets includes all district-owned property such as land, buildings, improvements to property other than buildings (i.e., parking lots, athletic fields, playgrounds, etc.) and equipment with a value greater than \$5,000 as defined by the *Program Budget and Accounting Manual*, published by the Oregon Department of Education.

Current records shall be maintained for the receipt, distribution/disposal and inventory of commodity foods as required by federal law.

The board may authorize the employment of an appraisal company to assist with the inventory procedure.

Legal Reference(s):
ORS 332.155

AUDITS

An audit of all district accounts will be made annually by an accountant selected by the board from the roster of authorized municipal accountants maintained by the Oregon Board of Accountancy. The audit examination will be conducted in accordance with minimum auditing standards established by the Secretary of State.

Every five years the Board will review the contract with the audit firm and, if necessary, solicit request for proposals from qualified municipal auditors.

A copy of the audit report will be presented to the board. The superintendent will submit a

copy of the audit report to the Oregon Department of Education and to the Oregon Secretary of State, Audit Division.

Legal Reference(s):
ORS 294.155
ORS Chapter 297
ORS 327.137
ORS 328.465
OAR 581-023-0037

REYNOLDS SCHOOL DISTRICT EQUITY FOR ALL

The Reynolds School District understands that the success of every child and learner in Oregon is directly tied to the prosperity of all Oregonians. As our diversity in Reynolds grows and our ability to meet the needs of these students remains stagnant or declines, we limit the opportunity of everyone. We believe that all people have the ability to learn and that we have an ethical and moral responsibility to ensure an educational system that provides an optimal learning environment.

Working toward equity requires a clear understanding of historical contexts, the active investment in changing social structures and sufficient resources to guarantee the success of each and every child. We believe that one of our most critical responsibilities going forward is to implement a set of concrete criteria and policies in order to reverse this trend and deliver the best educational continuum and outcomes to our children by explicitly identifying disparities in these educational outcomes. The Reynolds School District is committed to changing practice to ensure that all community members can be prepared for a world yet to be imagined.

The Equity Department at Reynolds School District is dedicated to the cultural education of students, staff, parents and community members. The mission of Reynolds Equity is: *to advocate for lifelong literacy & responsiveness that promotes cultural consciousness for all.*

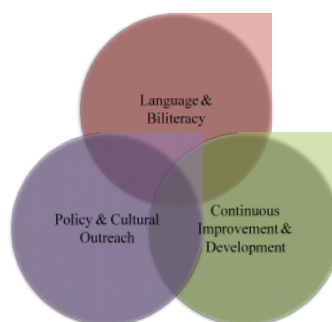
Through the administration of policy, professional development and cultural literacy in our community, the District will work toward:

- Raising the achievement of all students while narrowing the gap between the highest and lowest students
- Eliminating the racial predictability and disproportionality in all aspects of education and its administration
- Ensuring that all students, regardless of race or class, graduate from Reynolds School District ready to succeed in racially and culturally diverse local, national and global communities

The Reynolds School District focuses on key areas of value:

- the administration of collectively transformative cultural experiences
- the development of cultural responsiveness in all students and staff
- the restoration of confidence in personal agency and social ethics
- the provision of spaces for acceptance, self-expression and culture

In order to accomplish the goals, set forth by Policy, the rationale and values for Equity can be summarized into three areas of focus: Language and Bi-literacy, Policy & Cultural Outreach, and Continuous Improvement. The interaction of the three areas can be illustrated using the following diagram:



REYNOLDS SCHOOL DISTRICT

EQUITY FOR ALL

Language and Bi-literacy

Spanning over multiple municipalities, the Reynolds School District serves a variety of diverse language and ethnic communities.

The Reynolds Equity Department embodies this vision through an inclusionary commitment to language, literacy, and the respect for the rights of humans from all walks of life. The District promotes, supports and celebrates bi-literacy and ensure that all students, regardless of race or class, graduate from Reynolds ready to succeed in a racially and culturally diverse global, national, and local community.

Language and bi-literacy development is a cornerstone in the Reynolds Equity Department. Serving a sizable portion of the District population, language and bi-literacy teams employ content rich, academically rigorous language instruction to all learners in the district through integrated and collaborative teaching models. Designed for deep content interaction and enrichment, the key objectives are focused on literacy and fluency in academic language. The leadership teams deliver expertise to students to support language acquisition.

At Reynolds school district, the forms and functions of language proficiency are assessed alongside common core content standards to provide a fully integrated language learning experience.

Exceptional English learners, such as those with disabilities, deserve access to the full range of language development services with the benefit of the least restrictive environment. The department customizes a wide range of instructional, and systemic

protocols that ensure differentiated points of access for all learners. English Language Development teams also strive to identify talented and gifted students of language difference.

It is equally important that the parents and community understand the role, intentions and processes of the Reynolds Equity Department, as well as remain informed about student progress and proficiency.

Continuous Improvement for an Equitable Future

Continuous Improvement is at the heart of the work in the Equity Department at Reynolds School District. The rich variety of ethnic identity, languages, and cultural diversity require clear, multiple and accessible pathways for students in the district to experience success. We recognize the diverse families, students and community partners as collaborative members, and strive to secure the academic success of all students through these partners. The Reynolds Equity Department strives to offer cutting edge professional development for all, so that our staff may support the Reynolds community with democratic education, convey the importance of cultural difference, become knowledgeable advocates for inclusion, thereby ensuring inclusive learning environments.

Systems Evaluation and Continuous Improvement

Student performance and achievement is assessed through the Common Core State Standards and the English Language Proficiency Standards.

REYNOLDS SCHOOL DISTRICT EQUITY FOR ALL

Policy, Self-Evaluation Community Outreach

The Reynolds School District takes very seriously its responsibility as a steward and custodian of civil rights, and is therefore committed to ensuring fairness and equity for Reynolds students and staff. Federal provisions have greatly contributed to the civil freedoms of minorities across the nation. Through district policy, the Reynolds Equity Department builds upon federal provisions and encourages equitable, safe, welcoming, diverse school environments that do not encroach upon the civil liberties and rights of our students and their communities.

Compliance with federal equity mandates and provides a base upon which continuous improvement models that protect the rights of individuals can be developed and implemented. It is the vision of the Reynolds Equity Department to continuously design and implement equitable district policies, procedures and programs complying with federal state and local laws that uphold civil rights of all individuals.

In compliance with federal law, it is the responsibility of the Reynolds Equity Department to assure that students are not denied education or access to any service, nor should they be subjected to segregation or separate treatment because of race, color, national origin or disability. Seamless integration of civil rights laws and district equity policy reinforces a nondiscriminatory environment and promotes the creation of healthy, secure, and safe spaces for all students to discover, explore and envision worlds yet to be imagined.



REYNOLDS SCHOOL DISTRICT EQUITY POLICY

Code: IKA/A/GCCB/GDCB
Adopted: 6/12/13

DISTRICT EQUITY POLICY

Reynolds School District is committed to the success of each and every child and in the achievement of the district's vision and mission:

Vision: Each and every child prepared for a world yet to be imagined.

Mission: Each graduate embraces lifelong learning and applies skills in technology, global literacy, creativity, and critical-thinking to enhance family, career and community.

Reynolds School District is dedicated to closing the opportunity gap and creating learning communities that provide support and academic enrichment programs for all students. Additionally, the district believes that it is the right of every student to have an equitable educational experience within the Reynolds School District.

The concept of educational equity goes beyond formal equality where all students are treated the same. Instead, educational equity fosters a barrier-free environment in which all students, regardless of race, class, or other personal characteristics such as creed, color, religion, ancestry, national origin, age, economic status, gender, sexual orientation including gender expression or identity, pregnancy status, marital status, physical appearance, the presence of any sensory, mental or physical disability, or the use of a trained dog guide or service animal by a person with a disability, have the opportunity to benefit equally.

To reach this manner of equity requires differentiating resource allocation, within budgetary limitations, to meet the needs of students who need additional supports and

opportunities to succeed academically. A student whose history and heritage are

appreciated and celebrated will enjoy higher levels of learning and be more successful than a student who is forced to overcome cultural barriers.

With these commitments in mind, Reynolds School District will work toward:

1. Raising the achievement of all students while narrowing the gap between the lowest and highest performing students;
2. Eliminating the racial predictability and disproportionality in all aspects of education and its administration (e.g., the disproportionate over-application of discipline to students of color, their over-representation in special education and their under-representation in various advanced learning programs);
3. Ensuring all students, regardless of race or class, graduate from Reynolds School District ready to succeed in a racially and culturally diverse local, national, and global community.

In order to achieve educational equity for each and every student, the district shall embrace the following:

1. Equitable Access-The district shall provide every student with equitable access to a high-quality curriculum, support, facilities and other educational resources, even when this means differentiating resource allocation;
2. Racial Equity Analysis-The district shall review existing policies, programs, professional development and procedures to ensure the promotion of racial equity, and all applicable new

REYNOLDS SCHOOL DISTRICT

EQUITY POLICY

policies, programs and procedures will be developed using a racial equity analysis tool;

3. Workforce Equity-The district shall actively work to have the teacher and administrator workforce be balanced and reflect the diversity of the student body. The district shall recruit, employ, support and retain a workforce that includes racial, gender, and linguistic diversity, as well as culturally competent administrative, instructional and support personnel;
4. Professional Development-The district shall provide professional development to strengthen employees' knowledge and skills for eliminating opportunity gaps and other disparities in achievement;
5. Welcoming School Environments-The district shall ensure that each school creates a welcoming culture and inclusive environment that reflects and supports the diversity of the district's student population, their families, and communities;
6. Partnerships-The district will include other partners who have demonstrated culturally specific expertise – including families, government agencies, institutes of higher learning, early childhood education organizations, community-based organizations, businesses, and the community in general – in meeting our high goals for educational outcomes;
7. Multiple Pathways to Success-The District shall provide multiple pathways to success in order to meet the needs of the diverse student body, and shall actively encourage, support and expect

high academic achievement for all students;

8. Recognizing Diversity-Consistent with state regulations and district policy and within budgetary considerations, the district shall provide materials and assessments that reflect the diversity of students and staff, and which are geared towards the understanding and appreciation of culture, class, language, ethnicity and other differences that contribute to the uniqueness of each student and staff member.

The superintendent is authorized to develop procedures to implement this policy, including an action plan with clear accountability and metrics. At least annually the superintendent shall report to the Board on the progress toward achieving the goals outlined in this policy. The report shall be based on the annual goals of the district's Equity Leadership Team, which are set in partnership with the superintendent and the Board.

Legal Reference(s):

ORS 342.437 – 342.449

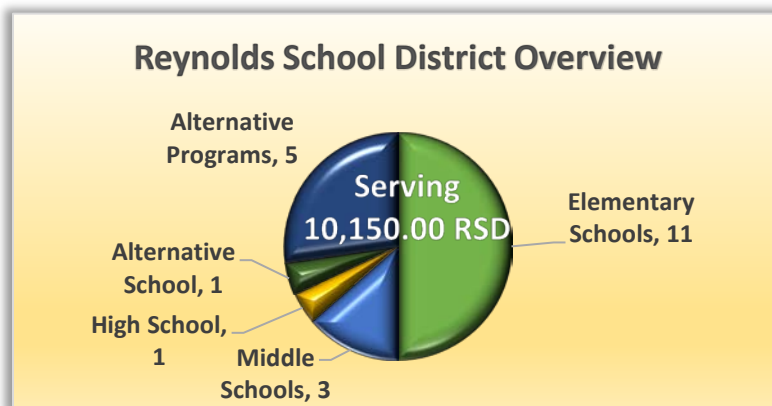
REYNOLDS SCHOOL DISTRICT HISTORY OF THE DISTRICT

The Reynolds School District formed in 1954 as a consolidation of the Fairview, Troutdale and Wilkes elementary school Districts for the purpose of building a new high school. In 1975, Rockwood School district merged with Reynolds. The district serves Portland, Gresham, Fairview, Wood Village and Troutdale, and is a mix of urban and rural, high tech manufacturing and farm land.

The District has 11 elementary schools, three middle schools, one high school, one alternative school and five alternative programs, serving 10,150 students from a diverse geographic region and from various backgrounds. Its students speak more than 72 languages.

The District also has 3 sponsored charter schools, Arthur Academy, Rockwood Preparatory Academy (formerly KNOVA) and Multnomah Learning Academy (MLA). In May of 1999, the State of Oregon passed Oregon's Charter School Law (ORS 338) which permits parents, teachers, or community members to contract with the School district or the State as a sponsor for the operation of a charter school. The charter schools are financed by a portion of the State School Funds distributed to the District and any revenue they can raise themselves. The District is allowed to withhold 5 – 11% of its State School Funds, per ADMw. A total of 8.35 District FTE work at the Charter Schools and those costs are netted from the District's funding pass-through to the Charters. The District is responsible for oversight of special education and English learner development to its students. The District has no equity interest in any of the charter schools, and all are considered legally separate organizations.

Reynolds High School consistently ranks as one of the largest, in terms of student population, in the state. High school students may also attend the Center for Advanced Learning, a charter school partnership between four neighboring districts (Centennial, Corbett, Gresham-Barlow and Reynolds), where students can choose to focus on health sciences, engineering or



computer science.

The district has successfully partnered with area businesses to meet common goals and improve students' education experiences. Some of the District's leading partners for academic enrichment and after-school intervention include:

The Boeing Company of Portland, the Craig Awards, Lowes, McMenamins and others have donated funds to the Reynolds Education Foundation, which provides grants to improve student learning. Local businesses and the Snow Cap also work with district schools, donating food during the holidays and many other endeavors.

The seven Board of Directors that govern the Reynolds School District serve without compensation. All are elected at large to four-year-terms. The Board of Education is the policy making body and is exclusively responsible providing an education program for students living within Reynolds School District. The chief administrative officer of the District is the Superintendent who is appointed by the Board.

REYNOLDS SCHOOL DISTRICT HISTORY OF THE DISTRICT

The entire Board, together with seven appointed residents of the school district, serves as the District’s Budget Committee. The role of the Budget Committee is to help assure that the District budget document and fiscal practices address the budget goals set by the Board of Education.

Location:

The Reynolds School District boundaries encompass a 27 square mile area, which includes the cities of Fairview, Troutdale, Wood Village, North Gresham and Northeast Portland, as well as some unincorporated areas. The district spans from 141st Avenue to the Sandy River and from the Columbia River on the North to SE Market Street and SE Stark Street to the South. An estimated population of 68,000 is served by the district.







Reynolds High School students showing their team spirit.



FINANCIAL SECTION

APPROVED BUDGET
2018-2019



REYNOLDS SCHOOL DISTRICT FINANCIAL OVERVIEW

The Financial section contains detailed information on Reynolds School District revenues and expenditures in the 2018-19 budget. The initial part of this section is a summary of all funds. The remaining portion of this section includes more detail with narratives and financial reports for revenues and expenditures.

Revenue trends are rising as the Oregon economy continues to strengthen. The State School Fund (SSF) is being budgeted at \$8.2 billion for the 2017-19 biennium. Property tax assessed values and collections are expected to continue to increase. The growing economy is contributing to new housing developments in the area which could increase the District's student population resulting in increased revenue from the SSF. However, housing starts to date have not resulted in increased enrollment.

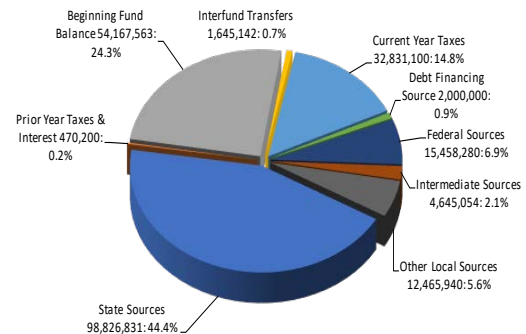
Revenues

In 2018-19, the approved revenue for all funds totals \$222,510,110, a decrease of \$87.1 million, or 28.13%, compared to the 2017-18 adopted budget.

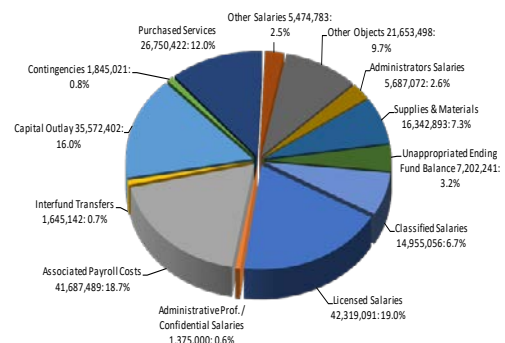
The 2018-19 revenue budget includes federal, state, intermediate and local sources. Other sources include bond proceeds, long-term debt receipts, interfund transfers, sale of fixed assets and beginning fund balance.

The primary sources of revenue for all funds is State Sources totaling \$98.8 million or 44% of all sources. Local Sources (property taxes) totaling \$45.7 million or 20.4% and Federal Sources \$15.4 million or 6.9% are major funding sources. Beginning fund balance, the largest of which is Capital Projects Fund with \$56 million comprise the majority of the revenue sources.

Summary of Revenues All Funds 2018-19



Summary of Expenditures All Funds 2018-19



Expenditures

The 2018-19 approved budget expenditures for all funds have a decrease of \$87.1 million, or 28.13% compared to the 2017-18 adopted budget.

Expenditures in the all funds graphs are categorized by salaries, payroll benefits, purchased services, supplies and materials, capital outlay, other objects, transfers and reserves. Salaries and associated payroll costs are the largest budget category at \$111.4 million or 49.7% of all funds.

REYNOLDS SCHOOL DISTRICT

REVENUE DESCRIPTIONS

This dimension permits classification of revenue by source. The primary classification differentiates local, intermediate, State and Federal revenue sources.

LOCAL REVENUE – 1000

1111 Current Year’s Taxes

Taxes levied by a district on the assessed valuation of real property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

1112 Prior Year’s Taxes

Taxes collected for fiscal periods preceding the current year.

1130 Construction Excise Tax

Amounts collected as a result of Senate Bill 1036 from the 2007 legislative session which allows for a construction excise tax.

1190 Penalties and Interest on Taxes

Amounts collected as penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date of actual payment.

1319 Tuition Placement Testing Fees

Money received for regular day schools tuition to pay for placement testing

1400 Transportation Fees

Money received from individuals, private sources, welfare agencies, and other districts for transporting students to and from school and school activities, including alternative programs entitled to SSF support.

1412 Fuel Fees

Transportation fees from other districts within the state.

1414 Transportation – Foster Children

Transportation fees for foster children.

1415 EPA Grant

Money received from EPA grant.

1416 Transportation – DHS

Transportation fees received from DHS for transporting students.

1510 Interest on Investments

Interest received on temporary or permanent investment in United States Treasury bills, notes, bonds; savings accounts; time certificates of deposit; notes; mortgages; or other interest-bearing obligations.

1530 Gains or Loss on Sale of Investments

Gains or losses realized from the sale of bonds or stocks. Gains represent the excess of the sales proceeds over cost or other basis at date of sale (cost less amortization of premium in the case of long-term bonds purchased at a premium over par value or cost plus accretion of discount on long-term bonds purchased at a discount under par value).

1531 Un-Realized Gain or Loss of Investment

Gains or losses realized from the sale of bonds or stocks. Gains represent the excess of the sale proceeds over cost or other basis at date of sale (cost less amortization of premium in the case of long-term bonds purchased at a premium over par value or cost plus accretion of discount on long-term bonds purchased at a discount under par value). Loses represent the excess of the cost or other basis at date of sale (as described above) over the sale proceeds.

1610 Food Service Meal Sales - Daily Sales – Reimbursable Programs

Revenue from students for the sale of breakfasts, lunches, and milk which are considered reimbursable by the U.S. Department of Agriculture.

1690 Food Services – Other Sales

Money received from students, adults or organizations for the sale of food products and services considered special functions.

REYNOLDS SCHOOL DISTRICT REVENUE DESCRIPTIONS

1715 Admissions – Athletic Events
Revenue from patrons of a school-sponsored athletic activity such as a football game.

1740 Fees
Revenue from students for fees such as locker fees, towel fees, and equipment fees.

1910 Rentals
Revenue from the rental of either real or personal property owned by the school.

1913 Music Rentals
Revenue from students for the rental of musical instruments.

1914 Donations
Revenue received as a donation to a school or district.

1920 Contributions and Donations from Private Sources
Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.

1970 Services Provided Other Funds
Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds.

1980 Fees Charged to Grants
Indirect administrative charges assessed to grants.

1990 Miscellaneous
Revenue from local sources not provided for elsewhere.

1991 Medicaid Administrative Claiming (MAC)
Revenue from participation in the Medicaid Administrative Claiming program.

1992 Medicaid
Revenue received from Medicaid.

1993 Senate Bill 1149
Revenue received for the SB1149 program.

1999 Coffee Cart
Revenue received from coffee cart sales.

INTERMEDIATE REVENUE – 2000

2101 County School Funds
Revenue from the apportionment of the resources of the County School Fund.

2102 General Education Service District Funds – ESD Apportionment
Revenue received by the district that is not referred to in other specific intermediate or other sources from an intermediate agency.

2110 Intermediate “I” Tax – City/County Revenue
Revenue received from city and county income taxes.

2199 Other Intermediate Sources
All other intermediate revenue sources not specified above.

2200 Restricted Revenue
Revenue received as grants by the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it must be returned, usually, to the intermediate governmental unit. Separate accounts may be maintained for general source grants-in-aid which are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate.

STATE REVENUE – 3000

3101 State School Fund – General Purpose
Revenue recorded as grants by the District from state funds which can be used for any legal purpose desired by the district without restriction.

REYNOLDS SCHOOL DISTRICT

REVENUE DESCRIPTIONS

3103 Common School Fund

Revenue recorded as grants by the District from state funds which can be used for any legal purpose desired by the district without restriction.

3199 Other Unrestricted Grants-in-aid

All other unrestricted grants-in-aid revenue sources not listed above.

3204 Drivers Education

Revenue recorded as grants by the district from state funds which must be used for Drivers Education.

3299 Other Restricted Grants-in-aid

Revenue recorded as grants by the District from state funds which must be used for a categorical or specific purpose.

FEDERAL REVENUE – 4000

4100 Unrestricted Revenue Direct from the Federal Government

Revenue direct from the federal government as grants to the district which can be used for any legal purpose desired by the district without restriction.

4300 Restricted Revenue Direct from the Federal Government

Revenues direct from the federal government as grants to the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit.

4500 Restricted Revenue from the Federal Government Through the State

Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit.

4502 Summer Program Waiver

Revenue from the federal government through the state as grants to the district for Nutrition Services Summer Seamless Waiver Program.

4503 National Breakfast Program

Revenue from the federal government through the state as grants to the district for Nutrition Services Breakfast Program.

4505 National Lunch Program

Revenue from the federal government through the state as grants to the district for Nutrition Services Program.

4538 Federal Revenue

Revenue from the federal government through the state not listed above.

4580 Restricted Federal Revenue Through the State

Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit.

OTHER REVENUE – 5000

5110 Bond Proceeds

Receipts of proceeds from the sale of bonds.

5120 Bond Premium

Receipts of proceeds from bond premium.

5200 Interfund Transfers

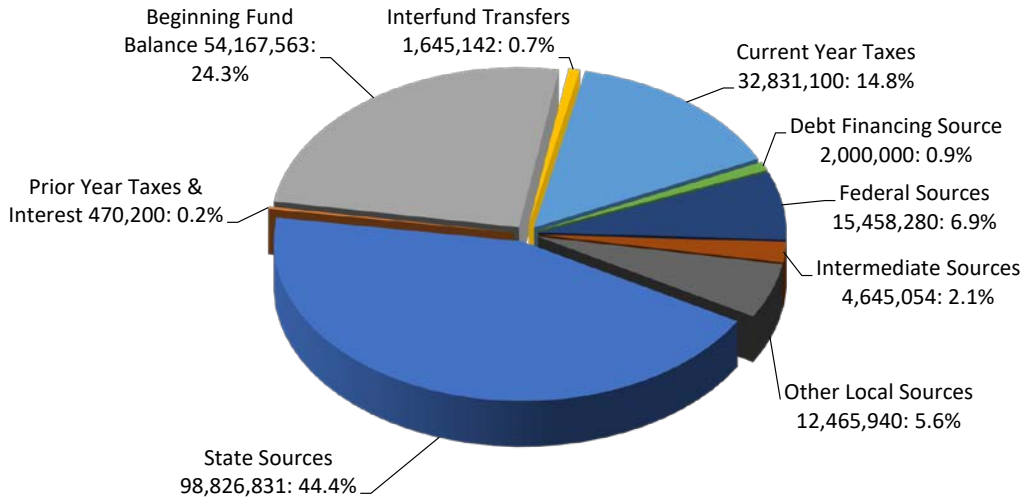
Revenue earned or received from another fund which will not be repaid.

5300 Sale of or Compensation for Loss of Fixed Assets

Revenue from the sale of school property or compensation for the sale loss of fixed assets.

5400 Resources - Beginning Fund Balance

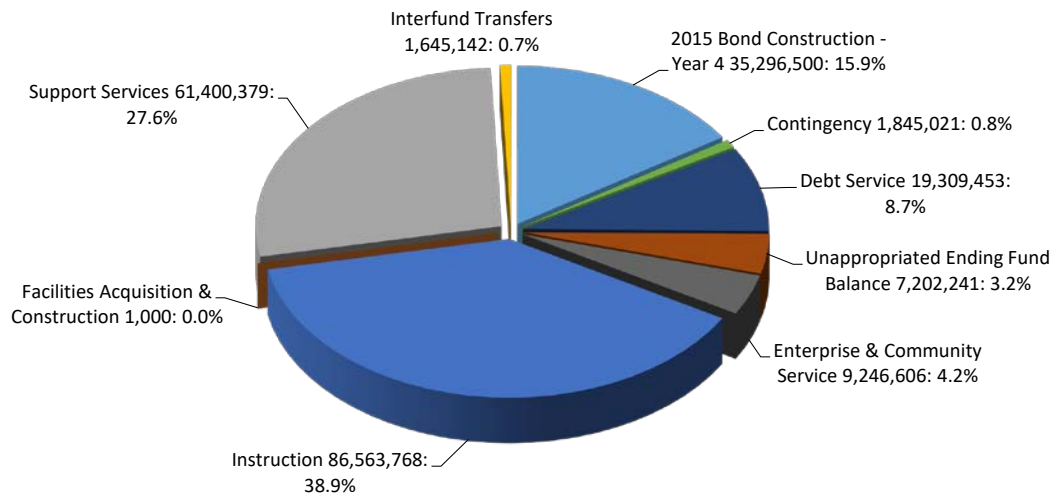
**REYNOLDS SCHOOL DISTRICT
ALL FUNDS SUMMARY
RESOURCES BY SOURCE**



2015/16 Actual	2016/17 Actual	2017/18 Working	ALL FUNDS SUMMARY RESOURCES BY SOURCE	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
11,939,679	13,065,800	12,317,356	1000 - Other Local Sources	12,465,940	12,465,940	
619,289	553,153	592,267	1100 - Prior Year Taxes & Interest	470,200	470,200	
31,072,778	33,004,699	32,982,084	1111 - Current Year Taxes	32,831,100	32,831,100	
3,327,941	4,217,842	6,440,611	2000 - Intermediate Sources	4,645,054	4,645,054	
89,501,957	90,498,980	99,856,300	3000 - State Sources	98,826,831	98,826,831	
14,940,163	13,496,388	16,627,940	4000 - Federal Sources	15,458,280	15,458,280	
137,881,332	6,000,000	-	5100 - Debt Financing Source	2,000,000	2,000,000	
1,785,538	1,640,038	2,380,288	5200 - Interfund Transfers	1,645,142	1,645,142	
-	6,019	-	5300 - Sale of Asset	-	-	
16,038,612	150,353,021	139,965,680	5400 - Beginning Fund Balance	54,167,563	54,167,563	
307,107,289	312,835,940	311,162,526	Total Object :	222,510,110	222,510,110	

Note: Accounted for using the modified accrual method of accounting.

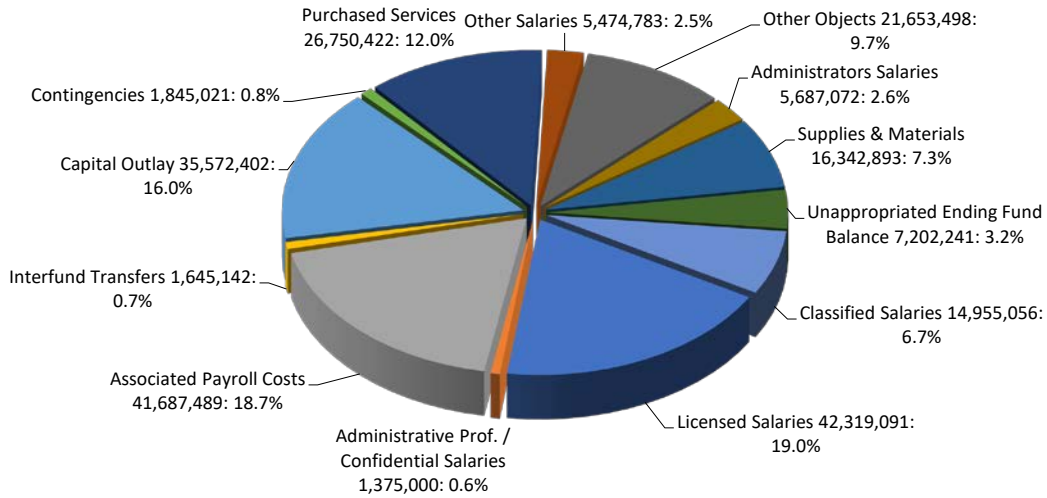
**REYNOLDS SCHOOL DISTRICT
ALL FUNDS SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**



2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	ALL FUNDS SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
79,544,299	79,839,995	86,582,326	690.51	1000 - Instruction	86,563,768	86,563,768	657.91	
49,049,538	50,745,006	59,668,939	427.23	2000 - Support Services	61,400,379	61,400,379	426.37	
6,303,945	6,433,007	8,634,239	60.76	3000 - Enterprise & Community Service	9,246,606	9,246,606	61.08	
120	592	1,000		4000 - Facilities Acquisition & Construction	1,000	1,000		
2,908,147	-	-		4151 - 2015 Bond Construction - Year 1	-	-		
-	16,188,325	-		4152 - 2016 Bond Construction - Year 2	-	-		
-	-	114,794,626		4153 - 2015 Bond Construction - Year 3	-	-		
-	-	-		4154 - 2015 Bond Construction - Year 4	35,296,500	35,296,500		
17,162,681	18,000,637	18,727,302		5100 - Debt Service	19,309,453	19,309,453		
1,785,538	1,640,038	2,380,288		5200 - Interfund Transfers	1,645,142	1,645,142		
-	-	15,392,839		6000 - Contingency	1,845,021	1,845,021		
150,353,021	139,988,340	4,980,966		7000 - Unappropriated Ending Fund Balance	7,202,241	7,202,241		
307,107,289	312,835,940	311,162,526	1,178.50	Total Function :	222,510,110	222,510,110	1,145.35	

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT
ALL FUNDS SUMMARY
REQUIREMENTS BY MAJOR OBJECT**



2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	ALL FUNDS SUMMARY REQUIREMENTS BY MAJOR OBJECT	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
42,986,449	42,982,201	42,188,196	632.22	0111 - Licensed Salaries	42,319,091	42,319,091	605.53	
12,632,942	13,313,735	14,061,980	474.53	0112 - Classified Salaries	14,955,056	14,955,056	469.82	
5,452,047	5,355,659	5,549,312	48.00	0113 - Administrators Salaries	5,687,072	5,687,072	48.00	
733,769	912,330	1,360,393	19.00	0114 - Administrative Prof. / Confidential Salaries	1,375,000	1,375,000	19.00	
6,564,883	3,814,836	5,611,263	4.75	01XX - Other Salaries	5,474,783	5,474,783	3.00	
33,118,247	33,197,934	40,962,029		02XX - Associated Payroll Costs	41,687,489	41,687,489		
24,369,256	31,269,485	43,082,763		03XX - Purchased Services	26,750,422	26,750,422		
6,539,968	6,482,498	14,434,336		04XX - Supplies & Materials	16,342,893	16,342,893		
3,422,236	13,979,135	100,244,953		05XX - Capital Outlay	35,572,402	35,572,402		
19,148,932	19,899,747	20,913,207		06XX - Other Objects	21,653,498	21,653,498		
1,785,538	1,640,038	2,380,288		07XX - Interfund Transfers	1,645,142	1,645,142		
-	-	15,392,839		08XX - Contingencies	1,845,021	1,845,021		
150,353,021	139,988,340	4,980,966		09XX - Unappropriated Ending Fund Balance	7,202,241	7,202,241		
307,107,289	312,835,940	311,162,526	1,178.50	Total Object :	222,510,110	222,510,110	1,145.35	

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT
SUMMARY OF REVENUES & EXPENDITURES BY OBJECT - FIVE YEARS
ALL FUNDS**

	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Adopted Budget 2017-18</u>	<u>Approved Budget 2018-19</u>
1000 Revenue From Local Sources	\$ 40,597,706	\$ 43,631,746	\$ 46,623,622	\$ 45,777,892	\$ 45,767,240
2000 Revenue From Intermediate Sources	\$ 2,533,488	\$ 3,327,941	\$ 4,217,842	\$ 7,717,879	\$ 4,645,054
3000 Revenue From State Sources	\$ 83,521,908	\$ 89,501,957	\$ 90,498,980	\$ 98,596,300	\$ 98,826,831
4000 Revenue from Federal Sources	\$ 14,460,074	\$ 14,940,163	\$ 13,496,388	\$ 15,176,347	\$ 15,458,280
5000 Other Sources	\$ 21,775,634	\$ 155,705,482	\$ 7,646,057	\$ 142,337,982	\$ 57,812,705
Total Revenues	<u>\$ 162,888,810</u>	<u>\$ 307,107,289</u>	<u>\$ 162,482,889</u>	<u>\$ 309,606,400</u>	<u>\$ 222,510,110</u>
0100 Salaries	\$ 64,977,280	\$ 68,370,090	\$ 66,378,761	\$ 69,165,000	\$ 69,811,002
0200 Associated Payroll Costs	\$ 33,850,986	\$ 33,118,247	\$ 33,197,934	\$ 40,591,125	\$ 41,687,489
0300 Purchased Services	\$ 18,360,340	\$ 24,369,256	\$ 31,269,485	\$ 42,229,219	\$ 26,750,422
0400 Supplies and Materials	\$ 7,826,852	\$ 6,539,968	\$ 6,482,498	\$ 14,167,964	\$ 16,342,893
0500 Captial Outlay	\$ 3,336,390	\$ 3,422,236	\$ 13,979,135	\$ 99,850,206	\$ 35,572,402
0600 Other Objects	\$ 16,394,310	\$ 19,148,932	\$ 19,899,747	\$ 20,848,793	\$ 21,653,498
0700 Transfers	\$ 2,104,038	\$ 1,785,538	\$ 1,640,038	\$ 2,380,288	\$ 1,645,142
0800 Other Uses	\$ -	\$ -	\$ -	\$ 15,392,839	\$ 1,845,021
Total Expenditures	<u>\$ 146,850,196</u>	<u>\$ 156,754,267</u>	<u>\$ 172,847,598</u>	<u>\$ 304,625,434</u>	<u>\$ 215,307,869</u>
Ending Fund Balance	<u>\$ 16,038,614</u>	<u>\$ 150,353,022</u>	<u>\$ 139,988,340</u>	<u>\$ 4,980,966</u>	<u>\$ 7,202,241</u>
Beginning Fund Balance	\$ 19,671,596	\$ 16,038,612	\$ 150,353,021	\$ 139,957,694	\$ 139,957,694
Change in Fund Balance	\$ (3,632,982)	\$ 134,314,410	\$ (10,364,681)	\$ (134,976,728)	\$ (132,755,453)
Ending Fund Balance	<u>\$ 16,038,614</u>	<u>\$ 150,353,022</u>	<u>\$ 139,988,340</u>	<u>\$ 4,980,966</u>	<u>\$ 7,202,241</u>

**REYNOLDS SCHOOL DISTRICT
FUND BALANCES, GOVERNMENTAL FUNDS
LAST FIVE FISCAL YEARS**

	Fiscal Year				
	2016-17	2015-16	2014-15	2013-14	2012-13
General Fund (1)					
Non-spendable	16,880	26,816	39,915	86,957	323,733
Unassigned	9,476,816	7,980,779	8,698,353	12,151,829	11,226,313
Unreserved		-	-	-	-
Committed-Early Retirement	-	263,428	282,662	665,660	962,023
Total General Fund	9,493,696	8,271,023	9,020,930	12,904,446	12,512,069
All Other Governmental Funds (1)					
Non-spendable	-	245,974	242,871	240,372	237,464
Restricted					
Debt Service	3,861,213	3,045,881	2,295,228	1,930,050	872,242
PERS Bond	-	-	96,643	96,657	96,676
State & Local Programs	426,170	347,971	481,133	105,573	70,183
Food Service	2,996,717	2,451,452	1,865,109	1,540,058	1,225,142
Committed					
Self Insurance	170,959	(1,122,766)	61,189	797,443	765,670
Assigned					
Capital Projects (2)	123,027,533	135,181,703	686,060	534,346	1,076,289
State & Local Programs		1,913,748	1,005,263	1,413,919	1,045,559
Unassigned	-	-	-	(240,371)	(115,244)
Unreserved, reported in:					
Debt Service					
Capital Projects					
Special Revenue Funds					
Total All Other Governmental Funds	130,482,592	142,063,963	6,733,496	6,418,047	5,273,981
Total Fund Balance (Deficit)	139,976,288	150,334,986	15,754,426	19,322,493	17,786,050

(1) GASB 54 implemented-requiring new fund balance categories. Over time all fund balances will be reported under new GASB 54 fund balance categories

(2) Assigned/Reserved for capital project fluctuate from years when bonds are sold in anticipation of capital construction to years where capital expenditures are made.

**REYNOLDS SCHOOL DISTRICT
2018-19 CAPITAL EXPENDITURE BUDGETS
GENERAL FUND**

2018-19 Approved Budget Capital Expenditure Budgets			
Fund	Project	Description	Budget
100 - General Fund	Facilities Improvements	Woodland Site Drainage Project	200,000
100 - General Fund	Facilities Maintenance	Phase of Concrete & Asphalt Repairs	160,000
100 - General Fund	Maintenance Equipment Replacement	Equipment Replacement	40,000
100 - General Fund	Summer 2018 School Repair Projects	Asbestos Abatement, Floor Covering Replacement, Paint, etc.	150,000
100 - General Fund	Transportation Shop	Bus Lift Bay Equipment Replacement & Site Repair	160,000
100 - General Fund	Transportation Equipment	Bus Replacement Cycle (70% Grant Reimbursed plus \$200k funding offset from EPA Grant) from State School Fund	1,190,000
100 - General Fund	Technology Services	Laptop Carts for Testing	62,000
251 - Drivers Ed	Equipment Replacement	Drivers Ed Car Replacement Allowance per replacement schedule	13,632
253 - Energy Efficient Schools	System Technology Upgrades	SB1149 System Improvements for HVAC per grant funds	150,000
253 - Energy Efficient Schools	System Improvements	SB1149 System Improvements for HVAC per grant funds	1,165,100
265 - Seismic Grant 2017-18	Alder Elementary Gym	Seismic Retrofit of Alder Gym Facility per seismic grant	927,720
274 - High School Success Fund	CTE Facility Improvements	RHS Metals, Culinary & ECE and RLA MYC Trades	831,950
297 - Nutrition Services	Kitchen Equipment & Improvements	RHS Expansion, Oven Retrofits from Demo Elementary Schools	1,650,000
415 - 2015 Bond Capital Projects	Bond Year 4 Project Work	3 Elementary School Replacements, Reynolds High School Addition & Renovation & Secure Vestibule Projects per GO Bond funds	27,910,000
417 - QZAB Projects	Final Year of QZAB Project Work	Roof Replacements, Abatement & HVAC Improvements	962,000
Total Budget			35,572,402

**REYNOLDS SCHOOL DISTRICT
2018-19 NON CAPITAL ONE-TIME EXPENDITURE BUDGET
GENERAL FUND**

2018-19 Approved Budget General Fund Non Capital One-time Expenditure Budgets		
Project	Description	Budget
Library Books & Periodicals	Replacements to maintain media	55,501
Technology Equipment - Small Replacement Cycle & Student Device Replacement Cycle for Testing	Per Reynolds School District's technology plan	602,871
Textbooks - ELL	Annual Consumables for Existing Curriculum	15,000
Textbooks - Existing Curriculum	Annual Consumables for Existing Curriculum	123,000
Textbooks - Existing Curriculum	Annual Replacements for Existing Curriculum	32,571
Textbooks - Final Phase of Elementary Reading Curriculum & First Phase of Science Curriculum	To comply with Oregon Department of Education's textbook adoption cycle	725,000
Total Budget		1,553,943

**REYNOLDS SCHOOL DISTRICT
APPROVED BUDGET 2018-19
ELL REVENUES AND EXPENDITURES**

	General Fund Fund 100	Title III Grant Fund 208 & 209	TOTAL
REVENUES			
3,034 ELL Students : 3,034 x 0.50	\$ 1,517.00		
General Purpose Grant per Extended ADMw	\$ 7,754.00		
<hr/>			
Total SSF Revenue for ELL by Fund	\$ 11,762,818	604,309	
<hr/>			
Grand Total Revenues - All Funds			12,367,127
EXPENDITURES			
Function 1111 English Language Learners Instruction	7,663,221	-	
1291 English Language Learners Supports	5,469,596	271,898	
2210 Improvement of Instructional Services		124,883	
2240 Instructional Staff Development		50,760	
2490 Other School Supports		11,829	
2550 Transportation		-	
2680 Interpretation & Translation Services	475,992	106,296	
3390 Other Community Services		38,643	
<hr/>			
Total Expenditures by Fund	13,608,809	604,309	
<hr/>			
Grand Total Expenditures - All Funds			14,213,118
<hr/>			
Difference	(1,845,991)	0	114.93%
FTEs:			
Total FTEs by Fund	124.365	3.000	
<hr/>			
Grand Total FTEs - All Funds			127.365

**REYNOLDS SCHOOL DISTRICT
OPERATING BUDGET 2017-18
ELL REVENUES AND EXPENDITURES**

	General Fund Fund 100	Title III Grant Fund 208 & 209	TOTAL
REVENUES			
3,013 ELL Students : 3,013 x 0.50	\$ 1,506.50		
General Purpose Grant per Extended ADMw	\$ 7,744.00		
<hr/>			
Total SSF Revenue for ELL by Fund	\$ 11,666,336	818,034	
<hr/>			
Grand Total Revenues - All Funds			12,484,370
EXPENDITURES			
Function 1111 English Language Learners Instruction	7,356,429	-	
1291 English Language Learners Instruction	5,653,427	501,386	
2210 Improvement of Instructional Services		151,739	
2240 Instructional Staff Development		69,568	
2490 Other School Supports		17,220	
2550 Transportation		3,273	
2680 Interpretation & Translation Services	475,992	-	
3390 Other Community Services		74,848	
<hr/>			
Total Expenditures by Fund	13,485,848	818,034	
<hr/>			
Grand Total Expenditures - All Funds			14,303,882
<hr/>			
Difference	(1,819,512)	0	114.57%
FTEs:			
Total FTEs by Fund	128.635	3.000	
<hr/>			
Grand Total FTEs - All Funds			131.635

**STUDENT SERVICES MULTI YEAR OVERVIEW
APPROVED BUDGET 2018-19
STUDENT SERVICES REVENUES AND EXPENDITURES**

	General Fund Fund 100 Area 290	IDEA Grants		TOTAL
		Funds 218 & 219 Part B	Fund 220 Early	
REVENUES				
	\$ -			
	\$ -			
	\$ -			
General Purpose Grant per Extended ADMw - Includes Property Tax Revenues	\$ 7,754.00			
Total Formula Revenue for Special Ed by Fund	\$ -	129,596	-	
Grand Total Revenues - All Funds				129,596

EXPENDITURES	FTE TOTALS	35.66	1.00	-	36.66
Function	1140 Pre-kindergarten Programs	-	-	-	
	1220 Restricted Program	-	-	-	
	1223 Transitions	7,037	-	-	
	1224 Life Skills K-8	-	-	-	
	1225 Out of Dist Contracts	-	-	-	
	1227 Extended School Year	-	-	-	
	1229 Functional Life Skills	-	-	-	
	1250 Less Restrictive Programs	254,711	-	-	
	1251 Charter Services	-	-	-	
	1270 Educationally Disadvantaged	-	-	-	
	2110 Attendance / Social Work	262,228	-	-	
	2115 Student Safety	-	-	-	
	2120 Guidance Services	2,799,891	-	-	
	2122 Positive Behavior Supports	58,081	129,596	-	
	2130 Health Services	153,263	-	-	
	2140 Psychological Services	1,871	-	-	
	2160 Other Student Treatment	4,500	-	-	
	2190 Service Direction	110,398	-	-	
	2240 Professional Development	-	-	-	
	2410 Building Administration	-	-	-	
Total Expenditures by Fund		3,651,980	129,596	-	
Grand Total Expenditures - All Funds					3,781,576
Difference		(3,651,980)	0	0	

**STUDENT SERVICES MULTI YEAR OVERVIEW
OPERATING BUDGET 2017-18
STUDENT SERVICES REVENUES AND EXPENDITURES**

	General Fund Fund 100 Area 290	IDEA Grants		TOTAL
		Funds 218 & 219 Part B	Fund 220 Early	
REVENUES				
	\$ -			
	\$ -			
	\$ -			
General Purpose Grant per Extended ADMw - Includes Property Tax Revenues	\$ 7,743.00			
Total Formula Revenue for Special Ed by Fund	\$ -	120,420	7,482	
Grand Total Revenues - All Funds				127,902

EXPENDITURES	FTE TOTALS	36.47	1.00	-	37.47
Function	1140 Pre-kindergarten Programs	-	-	-	
	1220 Restricted Program	-	-	7,482	
	1223 Transitions	7,016	-	-	
	1224 Life Skills K-8	-	-	-	
	1225 Out of Dist Contracts	-	-	-	
	1227 Extended School Year	-	-	-	
	1229 Functional Life Skills	-	-	-	
	1250 Less Restrictive Programs	237,160	-	-	
	1251 Charter Services	-	-	-	
	1270 Educationally Disadvantaged	-	-	-	
	2110 Attendance / Social Work	174,090	-	-	
	2115 Student Safety	-	-	-	
	2120 Guidance Services	2,665,724	-	-	
	2122 Positive Behavior Supports	57,127	120,420	-	
	2130 Health Services	147,622	-	-	
	2140 Psychological Services	1,057	-	-	
	2160 Other Student Treatment	4,500	-	-	
	2190 Service Direction	102,147	-	-	
	2240 Professional Development	-	-	-	
	2410 Building Administration	-	-	-	
Total Expenditures by Fund		3,396,443	120,420	7,482	
Grand Total Expenditures - All Funds					3,524,345
Difference		(3,396,443)	0	0	

**STUDENT SERVICES MULTI YEAR OVERVIEW
COMPARISON 2018-19 APPROVED BUDGET TO 2017-18 WORKING BUDGET
STUDENT SERVICES REVENUES AND EXPENDITURES**

	General Fund Fund 100 Area 290	IDEA Grants		TOTAL
		Fund 218 Part B	Fund 220 Early Inter- vening	
REVENUES				
	\$ -			
	\$ -			
	\$ -			
General Purpose Grant per Extended ADMw	\$ 11			
Total Formula Revenue for Special Ed by Fund	\$ -	9,176	(7,482)	
Grand Total Revenues - All Funds				1,694
EXPENDITURES	FTE TOTALS	(0.81)	-	(0.81)
Function				
1140 Pre-kindergarten Programs	-	-	-	
1220 Restricted Program	-	-	(7,482)	
1223 Transitions	21	-	-	
1224 Life Skills K-8	-	-	-	
1225 Out of Dist Contracts	-	-	-	
1227 Extended School Year	-	-	-	
1229 Functional Life Skills	-	-	-	
1250 Less Restrictive Programs	17,551	-	-	
1251 Charter Services	-	-	-	
1270 Educationally Disadvantaged	-	-	-	
2110 Attendance / Social Work	88,138	-	-	
2115 Student Safety	-	-	-	
2120 Guidance Services	134,167	-	-	
2122 Positive Behavior Supports	954	9,176	-	
2130 Health Services	5,641	-	-	
2140 Psychological Services	814	-	-	
2160 Other Student Treatment	-	-	-	
2190 Service Direction	8,251	-	-	
2240 Professional Development	-	-	-	
2410 Building Administration	-	-	-	
Total Expenditures by Fund	255,537	9,176	(7,482)	
Grand Total Expenditures - All Funds				257,231
Change				(255,537)

SPECIAL EDUCATION MULTI YEAR OVERVIEW
APPROVED BUDGET 2018-19
SPECIAL EDUCATION REVENUES AND EXPENDITURES

	General Fund Fund 100	IDEA Grants				Other Fed Fund 230	MESD Fund 268 Columbia Regional Flow Thru for Autism Services	YTP Fund 286 Youth Transition Program	TOTAL	
		Fund 217	218 & 219	Fund 220	Fund 221					
	Area 320	Enhance- ment	% Part B	Early Intervening	Extended Assessment	SPR & I				
REVENUES										
1,723 IEP Students- 11% of ADMr:	1,233.21 x 1.00	\$	1,233.21							
Student on IEP Above 11% of ADMr:	206.10 x 1.00	\$	206.10							
		\$	1,439.31							
General Purpose Grant per Extended ADMw - Includes Property Tax Revenues		\$	7,754.00							
Total Formula Revenue for Special Ed by Fund		\$	11,160,410	11,206	1,876,963	15,964	2,198	11,130	222,567	145,343
	Grand Total Revenues - All Funds									13,445,781
EXPENDITURES	FTE TOTAL	197.65	-	23.44	-	-	-	2.28	1.75	225.12
Function	1140 Pre-kindergarten Programs	-	-	-	-	-	-	-	-	-
	1220 Restricted Program	4,625,081	-	255,214	15,964	-	-	-	-	-
	1223 Transitions	330,908	-	-	-	-	-	-	-	5,076
	1224 Life Skills K-8	2,521,697	-	309,688	-	-	-	-	-	-
	1225 Out of Dist Contracts	683,000	-	-	-	-	-	-	-	-
	1227 Extended School Year	20,711	-	-	-	-	-	-	-	-
	1229 Functional Life Skills	1,103,455	-	201,206	-	-	-	-	-	-
	1250 Less Restrictive Programs	4,607,826	-	446,586	-	-	-	37,799	140,267	-
	1251 Charter Services	382,797	-	5,595	-	-	-	-	-	-
	1288 Charter School SPED Payments	200,400	-	-	-	-	-	-	-	-
	2130 Health Services	416,287	-	-	-	-	-	184,768	-	-
	2140 School Psychologists	1,073,493	-	8,031	-	-	-	-	-	-
	2150 Speech/Language Path	2,102,453	-	10,130	-	-	-	-	-	-
	2160 OT/PT	594,364	-	1,500	-	-	-	-	-	-
	2190 Service Direction	1,075,833	11,206	542,824	-	-	-	-	-	-
	2191 Administration	-	-	68,449	-	-	-	-	-	-
	2210 Improvement of Instruction	-	-	-	-	-	11,130	-	-	-
	2230 Assessment and Testing	-	-	-	-	2,198	-	-	-	-
	2240 Professional Development	-	-	2,800	-	-	-	-	-	-
	2410 Office of the Principal	77,898	-	-	-	-	-	-	-	-
	2558 SPED Transportation	816,193	-	-	-	-	-	-	-	-
	2680 Interpretation & Translation Svcs	25,563	-	24,940	-	-	-	-	-	-
Total Expenditures by Fund		20,657,959	11,206	1,876,963	15,964	2,198	11,130	222,567	145,343	
	Grand Total Expenditures - All Funds									22,943,330
Difference / Unappropriated Ending Fund Balance		(9,497,549)	0	0	0	0	0	0	0	0

**SPECIAL EDUCATION MULTI YEAR OVERVIEW
OPERATING BUDGET 2017-18
SPECIAL EDUCATION REVENUES AND EXPENDITURES**

	General Fund	IDEA Grants				Other Fed	MESD	YTP	TOTAL
	Fund 100	Fund 217	218 & 219	Fund 220	Fund 221	Fund 230	Fund 268	Fund 286	
	Area 320	Enhance- ment	% Part B	Early Intervening	Extended Assessment	SPR & I	Columbia Regional Flow Thru for Autism Services	Youth Transition Program	
REVENUES									
1,793 IEP Students- 11% of ADMr:									
1,793 IEP Students- 11% of ADMr:									
Student on IEP Above 11% of ADMr:									
General Purpose Grant per Extended ADMw - Includes Property Tax Revenues									
Total Formula Revenue for Special Ed by Fund									
Grand Total Revenues - All Funds									
EXPENDITURES	FTE TOTAL								
Function	1140 Pre-kindergarten Programs								
	1220 Restricted Program								
	1223 Transitions								
	1224 Life Skills K-8								
	1225 Out of Dist Contracts								
	1227 Extended School Year								
	1229 Functional Life Skills								
	1250 Less Restrictive Programs								
	1251 Charter Services								
	1288 Charter School SPED Payments								
	1299 Other Programs								
	2140 School Psychologists								
	2150 Speech/Language Path								
	2160 OT/PT								
	2190 Service Direction								
	2191 Administration								
	2210 Improvement of Instruction								
	2230 Assessment and Testing								
	2240 Professional Development								
	2410 Office of the Principal								
	2558 SPED Transportation								
	2680 Interpretation & Translation Svcs								
Total Expenditures by Fund									
Grand Total Expenditures - All Funds									
Difference / Unappropriated Ending Fund Balance									

**SPECIAL EDUCATION MULTI YEAR OVERVIEW
 COMPARISON OF 2018-19 APPROVED BUDGET TO 2017-18 OPERATING BUDGET
 SPECIAL EDUCATION REVENUES AND EXPENDITURES**

	General Fund Fund 100	IDEA Grants				Other Fed Fund 230	MESD Fund 268 Columbia Regional Flow Thru for Autism Services	YTP Fund 286 Youth Transition Program	TOTAL
		Fund 216	Fund 218	Fund 220	Fund 221				
	Area 320	Enhance- ment	Part B	Early Inter- vening	Extended Assessment	SPR & I			
REVENUES									
1,793 IEP Students- 11% of ADMr:	1,251.71 x 1.00	\$	10						
Student on IEP Above 11% of ADMr:	194.8 x 1.00	\$	46						
		\$	56						
General Purpose Grant per Extended ADMw		\$	11						
Total Formula Revenue for Special Ed by Fund	\$ 451,531	(5,097)	170,397	15,032	(1,402)	2,931	-	(23,500)	
Grand Total Revenues - All Funds									609,892
EXPENDITURES									
	FTE TOTALS	(5.13)	-	-	-	-	-	-	(5.13)
Function	1140 Pre-kindergarten Programs	-	-	-	-	-	-	-	-
	1220 Restricted Program	559,652	-	69,793	15,032	-	-	-	-
	1223 Transitions	8,512	-	-	-	-	-	(11,936)	-
	1224 Life Skills K-8	158,757	-	61,444	-	-	-	-	-
	1225 Out of Dist Contracts	(116,448)	-	-	-	-	-	-	-
	1227 Extended School Year	3,649	-	-	-	-	-	-	-
	1229 Functional Life Skills	(153,434)	-	65,571	-	-	-	-	-
	1250 Less Restrictive Programs	244,580	-	(46,891)	-	-	-	(11,564)	-
	1251 Charter Services	27,691	-	(39,998)	-	-	-	-	-
	1288 Charter School SPED Payments	17,930	-	-	-	-	-	-	-
	1299 Other Programs	416,287	-	-	-	-	-	-	-
	2140 School Psychologists	78,636	-	1,342	-	-	-	-	-
	2150 Speech/Language Path	(28,159)	-	6,000	-	-	-	-	-
	2160 OT/PT	22,390	-	1,500	-	-	-	-	-
	2190 Service Direction	121,870	(5,097)	15,471	-	-	-	-	-
	2191 Administration	-	-	10,055	-	-	-	-	-
	2210 Improvement of Instruction	-	-	(1,629)	-	-	2,931	-	-
	2230 Assessment and Testing	-	-	-	-	(1,402)	-	-	-
	2240 Professional Development	-	-	2,800	-	-	-	-	-
	2410 Office of the Principal	6,805	-	-	-	-	-	-	-
	2558 SPED Transportation	26,134	-	-	-	-	-	-	-
	2680 Interpretation & Translation Svcs	25,563	-	24,940	-	-	-	-	-
Total Expenditures by Fund	1,420,415	(5,097)	170,397	15,032	(1,402)	2,931	-	(23,500)	
Grand Total Expenditures - All Funds									1,578,776
Year over Year Change							Net Decrease in Resources		(968,884)

**REYNOLDS SCHOOL DISTRICT
SCHEDULE OF TRANSFERS**

From	To	Amount	Explanation
RSD Avid Scholarship Fund 721	Non ASB Fund 261	\$1,554	Not trust funds. Moved to Non ASB Fund for AVID scholarships.
General Fund 100	Nutrition Services Fund 297	\$60,000	Required match to be qualified for free & reduced nutrition programs.
General Fund 100	Early Retirement Fund 298	\$280,000	Paid for early retirement benefits and stipends. Amount reduced over time as the stipend program benefits sunset.
General Fund 100	Capital Projects Fund 400	\$1,303,588	Paid for 2010 Full Faith and Credit Refunding Obligations.

Total \$1,645,142

ALDER ELEMENTARY

17200 SE Alder Street

Portland, OR 97233

Principal: Michael Clutter

Revised 5-10-18

Enrollment History and Projections:

2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Projected	2019-20 Projected	2020-21 Projected	2021-22 Projected
547	492	510	508	503	504	504	504

Staffing Information:

Administration
Certified
Classified

2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Working	2018-19 Approved
2.00	2.00	2.00	2.00	2.00
31.88	34.31	34.49	33.39	31.97
13.13	13.68	15.22	14.31	14.03

Financial Data:

Salaries & Benefits
Purchased Services
Supplies & Materials
Capital Outlay
Other Objects

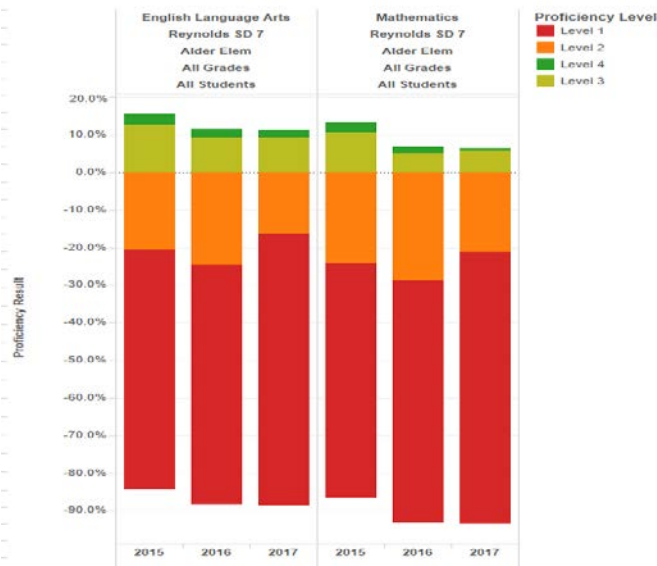
2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Working	2018-19 Approved
3,896,388	4,087,313	3,892,443	4,133,977	4,400,816
158,143	210,149	314,404	450,901	266,357
75,846	43,882	53,846	145,468	85,188
-	-	139,769	235,000	150,000
1,814	-	833	10,000	5,000
\$ 4,132,191	\$ 4,341,344	\$ 4,401,295	\$ 4,975,346	\$ 4,907,361

Total



School Performance Measures

Source: OR Department of Education



Demographic Information

2014-2015 2015-2016 2016-2017

Race/Ethnicity	2014-2015	2015-2016	2016-2017
American Indian	1.10%	1.02%	0.98%
Asian	4.75%	5.89%	6.47%
Black	14.08%	13.62%	11.76%
Caucasian	17.00%	15.85%	15.69%
Hispanic	51.37%	53.46%	55.10%
Multiracial	6.22%	6.50%	5.69%
Pacific Islander	5.48%	3.66%	4.31%
Students with Disabilities	14.70%	15.90%	16.50%
Ever English Learners	65.50%	68.30%	68.50%
Talented and Gifted	0.16%	0.16%	0.11%
Free & Reduced Lunch	100.00%	100.00%	100.00%

DAVIS ELEMENTARY

19501 NE Davis Street

Portland, OR 97230

Principal: Ashley Furlong

Revised 5-10-18

Enrollment History and Projections:

2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
463	490	460	467	462	463	463	464

Staffing Information:

Administration
Certified
Classified

2014-15	2015-16	2016-17	2017-18	2018-19
Actual	Actual	Actual	Working	Approved
1.00	1.00	1.00	1.00	1.00
32.00	30.63	29.65	27.55	27.56
14.81	17.19	19.72	18.63	17.50



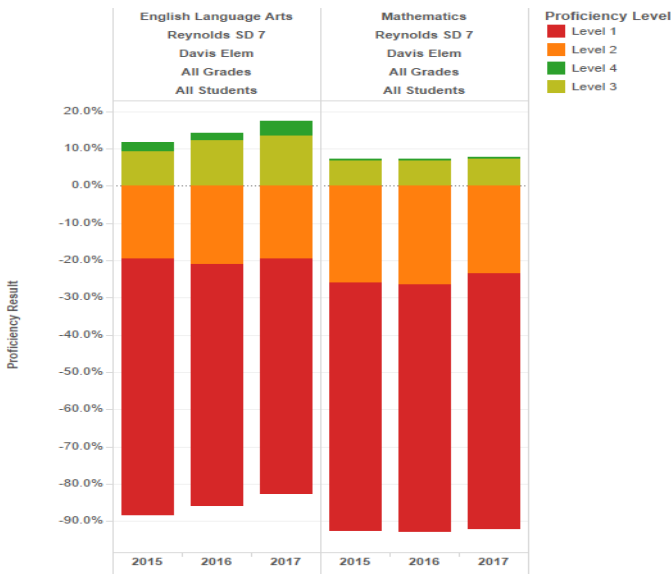
Financial Data:

Salaries & Benefits
Purchased Services
Supplies & Materials
Capital Outlay
Other Objects

2014-15	2015-16	2016-17	2017-18	2018-19
Actual	Actual	Actual	Working	Approved
4,041,806	4,039,275	3,877,951	3,911,335	4,069,840
124,018	148,811	295,287	336,684	227,244
102,724	72,138	70,929	98,125	70,074
-	-	105,273	235,000	150,000
4,492	-	5,642	28,578	23,577
Total	Total	Total	Total	Total
\$ 4,273,040	\$ 4,260,224	\$ 4,355,082	\$ 4,609,722	\$ 4,540,735

School Performance Measures

Source: OR Department of Education



Demographic Information

	2014-2015	2015-2016	2016-2017
Race/Ethnicity			
American Indian	0.65%	1.02%	1.52%
Asian	7.34%	5.31%	8.48%
Black	9.72%	10.61%	10.43%
Caucasian	19.87%	20.20%	20.87%
Hispanic	54.86%	52.24%	49.35%
Multiracial	4.97%	7.14%	6.52%
Pacific Islander	2.59%	3.47%	2.83%
Students with Disabilities	14.30%	17.60%	17.20%
Ever English Learners	63.30%	61.70%	59.70%
Talented and Gifted	0.11%	0.10%	0.10%
Free & Reduced Lunch	100.00%	100.00%	100.00%

FAIRVIEW ELEMENTARY

255 Main Street

Fairview, OR 97024

Principal: Jonathan Steinhoff

Revised 5-10-18

Enrollment History and Projections:

2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
386	395	388	382	378	379	379	379

Staffing Information:

Administration
Certified
Classified

2014-15	2015-16	2016-17	2017-18	2018-19
Actual	Actual	Actual	Working	Approved
1.00	1.00	1.00	1.00	1.00
24.00	23.19	23.22	22.52	21.53
12.13	12.09	12.88	13.16	12.91



Fairview
Elementary School

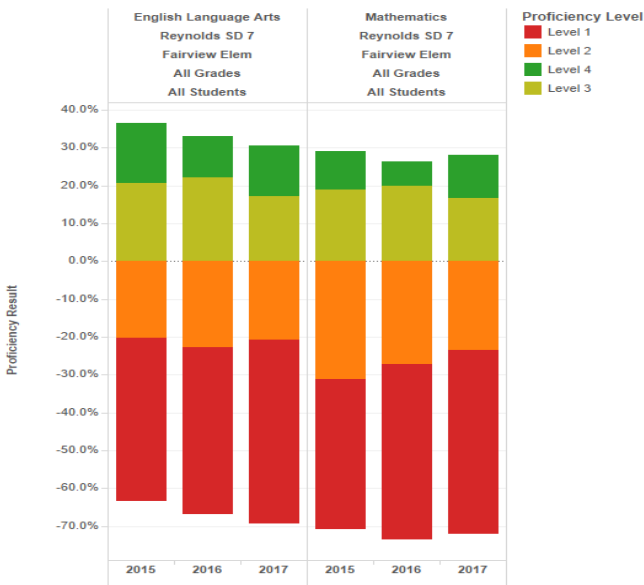
Financial Data:

Salaries & Benefits
Purchased Services
Supplies & Materials
Capital Outlay
Other Objects

2014-15	2015-16	2016-17	2017-18	2018-19
Actual	Actual	Actual	Working	Approved
3,111,418	3,099,289	3,116,894	3,293,682	3,279,565
91,526	420,809	1,388,171	4,238,601	504,443
54,672	61,651	60,848	1,059,894	1,412,297
-	-	1,204,001	22,000,000	5,605,000
15	500	78,114	150,000	25,000
Total	\$ 3,257,631	\$ 3,582,249	\$ 5,848,028	\$ 30,742,177

School Performance Measures

Source: OR Department of Education



Demographic Information

	2014-2015	2015-2016	2016-2017
Race/Ethnicity			
American Indian	0.78%	0.76%	1.29%
Asian	4.66%	3.54%	2.32%
Black	4.15%	5.57%	5.41%
Caucasian	37.82%	37.72%	37.11%
Hispanic	43.78%	44.56%	43.56%
Multiracial	8.03%	6.84%	9.28%
Pacific Islander	0.78%	1.01%	1.03%
Students with Disabilities	21.40%	23.40%	21.50%
Ever English Learners	37.90%	38.80%	38.50%
Talented and Gifted	0.38%	0.33%	0.29%
Free & Reduced Lunch	100.00%	100.00%	100.00%

REYNOLDS SCHOOL DISTRICT
 1204 NE 201st Avenue
 Fairview, OR 97024
 Four Corners & Edgefield Programs

Revised 5-10-18

Enrollment History and Projections:

2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Projected	2019-20 Projected	2020-21 Projected	2021-22 Projected
140	135	160	98	97	97	97	97

Staffing Information:

Administration
 Certified
 Classified

2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Working	2018-19 Approved
2.00	2.00	0.00	0.00	0.00
17.07	17.87	8.67	9.57	8.57
19.03	22.54	16.88	16.09	15.16

Financial Data:

Salaries & Benefits
 Purchased Services
 Supplies & Materials
 Capital Outlay
 Other Objects

2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Working	2018-19 Approved
2,866,733	3,109,299	1,643,063	1,772,650	1,801,369
635,418	855,284	855,700	973,902	721,332
23,801	25,250	7,698	15,267	26,117
-	-	-	44,500	150,000
340	-	-	5,000	5,000
Total	\$ 3,526,292	\$ 3,989,833	\$ 2,811,319	\$ 2,703,818



School Performance Measures

N/A

Demographic Information

N/A

GLENFAIR ELEMENTARY

15300 NE Glisan Street

Portland, OR 97230

Principal: Lisa McDonald

Revised 5-10-18

Enrollment History and Projections:

2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
523	513	546	519	514	515	515	515

Staffing Information:

Administration
Certified
Classified

2014-15	2015-16	2016-17	2017-18	2018-19
Actual	Actual	Actual	Working	Approved
2.00	2.00	2.00	2.00	2.00
33.65	33.57	36.56	37.66	33.31
10.81	11.53	12.66	16.78	14.97

Financial Data:

Salaries & Benefits
Purchased Services
Supplies & Materials
Capital Outlay
Other Objects

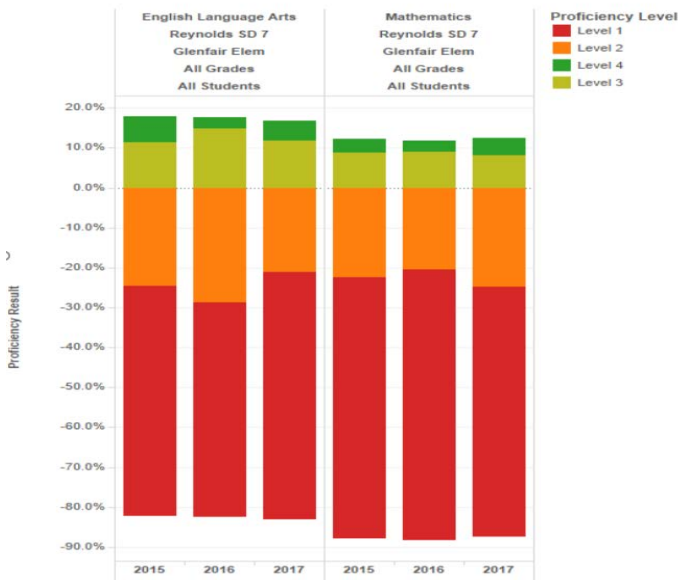
Total

2014-15	2015-16	2016-17	2017-18	2018-19
Actual	Actual	Actual	Working	Approved
4,169,121	4,223,182	4,314,644	5,096,334	4,777,475
117,051	234,328	311,193	476,550	481,676
119,083	118,404	65,957	195,913	123,792
-	-	80,080	235,000	150,000
3,829	2,291	2,519	11,997	7,345
\$ 4,409,084	\$ 4,578,205	\$ 4,774,393	\$ 6,015,794	\$ 5,540,288



School Performance Measures

Source: OR Department of Education



Demographic Information

	2014-2015	2015-2016	2016-2017
Race/Ethnicity			
American Indian	0.76%	1.36%	1.47%
Asian	5.93%	7.80%	7.51%
Black	18.74%	18.52%	18.86%
Caucasian	21.61%	20.86%	22.34%
Hispanic	43.40%	40.94%	37.36%
Multiracial	7.84%	8.19%	9.71%
Pacific Islander	1.72%	2.34%	2.75%
Students with Disabilities	13.10%	15.10%	13.60%
Ever English Learners	47.30%	47.60%	46.50%
Talented and Gifted	0.14%	0.11%	0.12%
Free & Reduced Lunch	100.00%	100.00%	100.00%

HARTLEY ELEMENTARY
 701 NE 185th Place
 Portland, OR 97230
 Principal: Stephanie Murdock

Revised 5-10-18

Enrollment History and Projections:

2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
552	517	483	480	475	476	476	477

Staffing Information:

Administration
 Certified
 Classified

2014-15	2015-16	2016-17	2017-18	2018-19
Actual	Actual	Actual	Working	Approved
1.00	1.00	1.00	1.00	1.00
31.90	31.91	32.30	28.00	27.63
9.56	12.03	11.09	12.47	11.84

Financial Data:

Salaries & Benefits
 Purchased Services
 Supplies & Materials
 Capital Outlay
 Other Objects

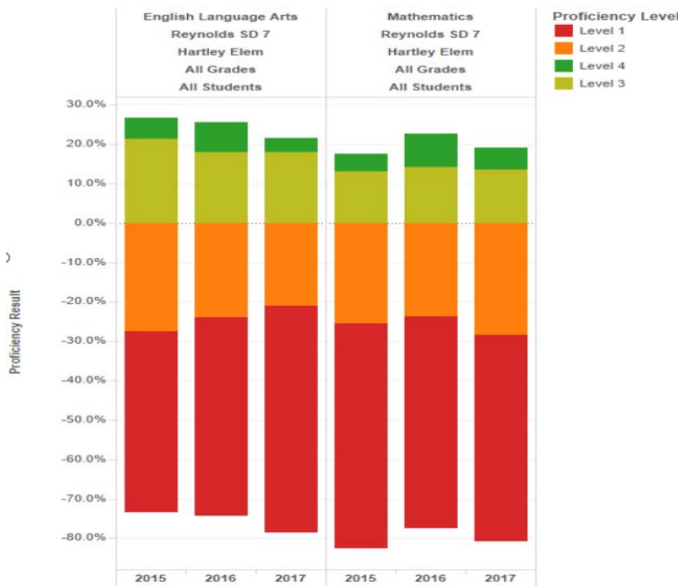
Total

2014-15	2015-16	2016-17	2017-18	2018-19
Actual	Actual	Actual	Working	Approved
3,792,311	3,822,900	3,801,386	3,910,955	3,858,571
148,817	148,354	225,005	309,782	206,097
82,930	55,816	66,889	116,799	94,487
-	-	88,013	235,000	150,000
1,868	-	4,908	10,000	5,000
\$ 4,025,926	\$ 4,027,070	\$ 4,186,201	\$ 4,582,536	\$ 4,314,155



School Performance Measures

Source: OR Department of Education



Demographic Information

	2014-2015	2015-2016	2016-2017
Race/Ethnicity			
American Indian	0.91%	0.58%	1.24%
Asian	3.26%	2.32%	2.90%
Black	9.42%	8.70%	8.90%
Caucasian	23.19%	24.18%	22.15%
Hispanic	53.80%	55.51%	55.90%
Multiracial	6.16%	5.61%	5.38%
Pacific Islander	3.26%	3.09%	3.52%
Students with Disabilities	14.00%	13.40%	15.20%
Ever English Learners	60.50%	63.40%	61.50%
Talented and Gifted	0.45%	0.46%	0.32%
Free & Reduced Lunch	100.00%	100.00%	100.00%

SALISH PONDS ELEMENTARY

1210 NE 201st Avenue
Fairview, OR 97024
Principal: Kristin England

Revised 5-10-18

Enrollment History and Projections:

2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
472	467	479	463	458	459	459	460

Staffing Information:

Administration
Certified
Classified

2014-15	2015-16	2016-17	2017-18	2018-19
Actual	Actual	Actual	Working	Approved
1.00	1.00	1.00	1.00	1.00
32.80	29.45	30.66	28.86	27.80
13.41	15.18	20.28	18.43	19.25

Financial Data:

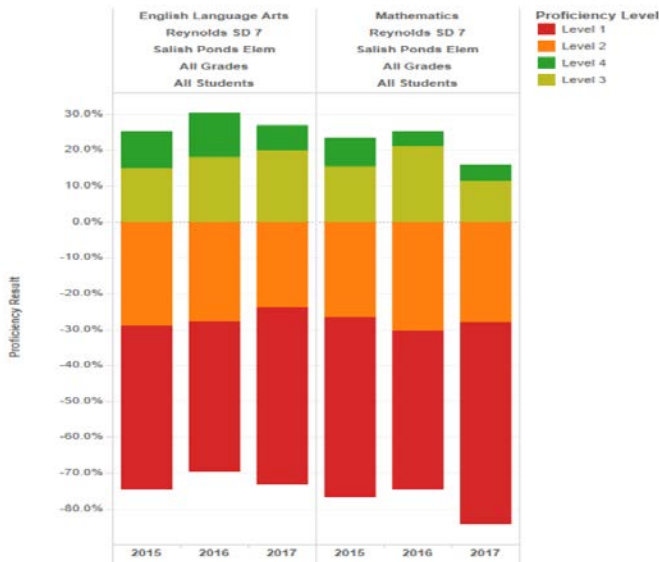
Salaries & Benefits
Purchased Services
Supplies & Materials
Capital Outlay
Other Objects

2014-15	2015-16	2016-17	2017-18	2018-19
Actual	Actual	Actual	Working	Approved
4,008,196	4,068,675	4,295,368	4,532,158	4,485,076
89,984	129,329	206,164	300,035	245,260
68,721	88,410	66,469	80,964	68,220
-	-	141,944	170,000	-
4,873	3,291	3,773	11,997	2,345
Total	Total	Total	Total	Total
\$ 4,171,774	\$ 4,289,705	\$ 4,713,718	\$ 5,095,154	\$ 4,800,901



School Performance Measures

Source: OR Department of Education



Demographic Information

	2014-2015	2015-2016	2016-2017
Race/Ethnicity			
American Indian	0.21%	0.21%	0.63%
Asian	3.39%	2.78%	2.51%
Black	4.45%	3.64%	3.55%
Caucasian	32.63%	28.27%	27.97%
Hispanic	49.36%	52.25%	53.44%
Multiracial	6.99%	7.92%	6.05%
Pacific Islander	2.97%	4.93%	5.85%
Students with Disabilities	17.20%	17.30%	19.50%
Ever English Learners	48.50%	51.00%	51.70%
Talented and Gifted	0.40%	0.38%	0.25%
Free & Reduced Lunch	100.00%	100.00%	100.00%

MARGARET SCOTT ELEMENTARY

14700 NE Sacramento Street
 Portland, OR 97230
 Principal: Debra Nicolai

Revised 5-10-18

Enrollment History and Projections:

2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
488	483	472	426	422	423	423	423

Staffing Information:

Administration
 Certified
 Classified

2014-15	2015-16	2016-17	2017-18	2018-19
Actual	Actual	Actual	Working	Approved
1.00	2.00	2.00	1.00	1.00
26.95	30.85	28.20	27.70	27.70
11.19	12.59	14.53	13.16	12.56



Margaret Scott
 Elementary School

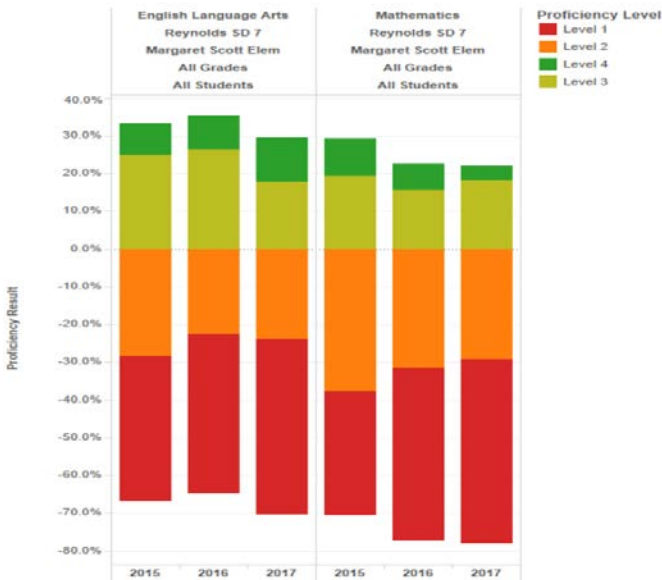
Financial Data:

Salaries & Benefits
 Purchased Services
 Supplies & Materials
 Capital Outlay
 Other Objects

2014-15	2015-16	2016-17	2017-18	2018-19
Actual	Actual	Actual	Working	Approved
3,159,481	3,538,677	3,551,714	3,761,311	4,055,257
110,221	263,230	313,556	425,915	262,042
132,085	67,578	99,942	174,477	89,225
-	-	104,326	235,000	105,000
1,893	14,307	3,084	10,000	3,000
Total	\$ 3,403,680	\$ 3,883,792	\$ 4,072,622	\$ 4,514,524

School Performance Measures

Source: OR Department of Education



Demographic Information

	2014-2015	2015-2016	2016-2017
Race/Ethnicity			
American Indian	1.02%	1.45%	0.85%
Asian	14.75%	14.08%	15.25%
Black	17.01%	19.46%	20.97%
Caucasian	21.31%	23.19%	21.40%
Hispanic	30.94%	30.23%	25.64%
Multiracial	9.02%	5.18%	9.96%
Pacific Islander	5.94%	6.42%	5.93%
Students with Disabilities	13.60%	11.20%	13.20%
Ever English Learners	48.50%	49.70%	49.20%
Talented and Gifted	0.34%	0.34%	0.24%
Free & Reduced Lunch	100.00%	100.00%	100.00%

SWEETBRIAR ELEMENTARY

501 Sweetbriar Lane

Troutdale, OR 97060

Principal: Marie Marianiello

Revised 5-10-18

Enrollment History and Projections:

2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
388	421	408	385	381	382	382	382

Staffing Information:

Administration
Certified
Classified

2014-15	2015-16	2016-17	2017-18	2018-19
Actual	Actual	Actual	Working	Approved
1.00	1.00	1.00	1.00	1.00
22.20	24.03	23.92	23.12	19.72
13.50	15.06	15.81	14.38	10.47

Financial Data:

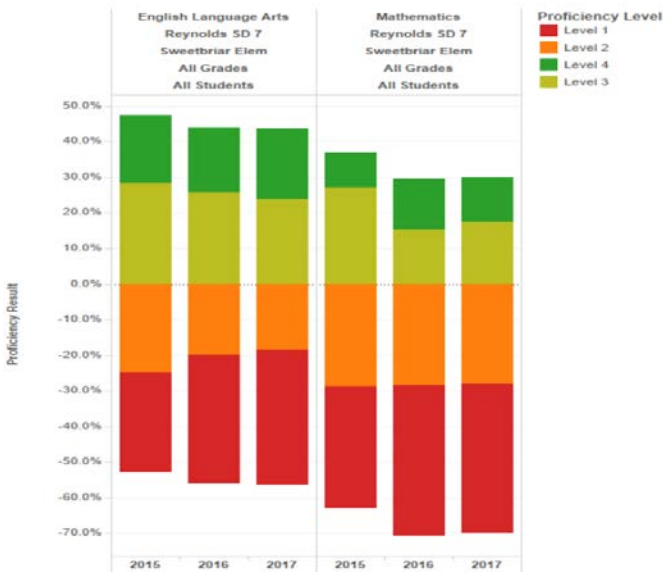
Salaries & Benefits
Purchased Services
Supplies & Materials
Capital Outlay
Other Objects

2014-15	2015-16	2016-17	2017-18	2018-19
Actual	Actual	Actual	Working	Approved
3,029,875	3,260,580	3,294,900	3,328,578	2,899,544
118,953	146,030	253,917	197,766	295,536
65,885	53,471	48,970	94,811	77,428
-	-	733,742	-	105,000
365	1,590	5,479	-	2,500
Total	\$ 3,215,078	\$ 3,461,671	\$ 3,621,155	\$ 3,380,008



School Performance Measures

Source: OR Department of Education



Demographic Information

	2014-2015	2015-2016	2016-2017
Race/Ethnicity			
American Indian	0%	0%	0.49%
Asian	4.90%	3.09%	3.68%
Black	2.58%	3.09%	2.21%
Caucasian	63.66%	61.52%	61.03%
Hispanic	21.13%	24.47%	23.77%
Multiracial	6.44%	7.13%	8.33%
Pacific Islander	1.29%	0.71%	0.49%
Students with Disabilities	14.60%	14.50%	16.10%
Ever English Learners	20.90%	20.00%	21.20%
Talented and Gifted	0.46%	0.42%	0.35%
Free & Reduced Lunch	37.70%	29.00%	55.00%

TROUTDALE ELEMENTARY

645 SE Harlow Avenue

Troutdale, OR 97060

Principal: Dr. Edward Krankowski

Revised 5-10-18

Enrollment History and Projections:

2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
395	423	425	427	423	424	424	424

Staffing Information:

Administration
Certified
Classified

2014-15	2015-16	2016-17	2017-18	2018-19
Actual	Actual	Actual	Working	Approved
1.00	1.00	1.00	1.00	1.00
24.00	25.07	25.28	24.28	22.92
11.22	13.91	14.69	13.53	14.53



Troutdale
Elementary School

Financial Data:

Salaries & Benefits
Purchased Services
Supplies & Materials
Capital Outlay
Other Objects

2014-15	2015-16	2016-17	2017-18	2018-19
Actual	Actual	Actual	Working	Approved
2,940,541	3,094,347	3,374,811	3,308,412	3,536,377
76,133	444,739	1,413,297	4,211,376	468,216
80,296	52,732	84,245	1,065,898	1,416,406
-	-	670,830	22,000,000	6,150,000
226	1,925	163,121	150,300	200,800
Total	\$ 3,097,196	\$ 3,593,743	\$ 5,706,304	\$ 11,771,799

School Performance Measures

Source: OR Department of Education



Demographic Information

	2014-2015	2015-2016	2016-2017
Race/Ethnicity			
American Indian	1.27%	0.47%	0.47%
Asian	4.30%	4.49%	4.71%
Black	3.04%	2.13%	1.65%
Caucasian	63.80%	63.12%	63.76%
Hispanic	18.99%	21.75%	20.71%
Multiracial	7.85%	7.33%	7.76%
Pacific Islander	0.76%	0.71%	0.94%
Students with Disabilities	15.20%	17.10%	16.00%
Ever English Learners	24.40%	24.70%	25.60%
Talented and Gifted	0.49%	0.42%	0.33%
Free & Reduced Lunch	42.30%	30.60%	52.60%

WILKES ELEMENTARY

17020 NE Wilkes Road
Portland, OR 97230
Principal: Sarah Shields

Revised 5-10-18

Enrollment History and Projections:

2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
454	464	453	450	446	447	446	447

Staffing Information:

Administration
Certified
Classified

2014-15	2015-16	2016-17	2017-18	2018-19
Actual	Actual	Actual	Working	Approved
1.00	1.00	1.00	1.00	1.00
27.65	27.45	27.47	26.37	27.39
12.06	11.34	12.88	11.81	17.06

Financial Data:

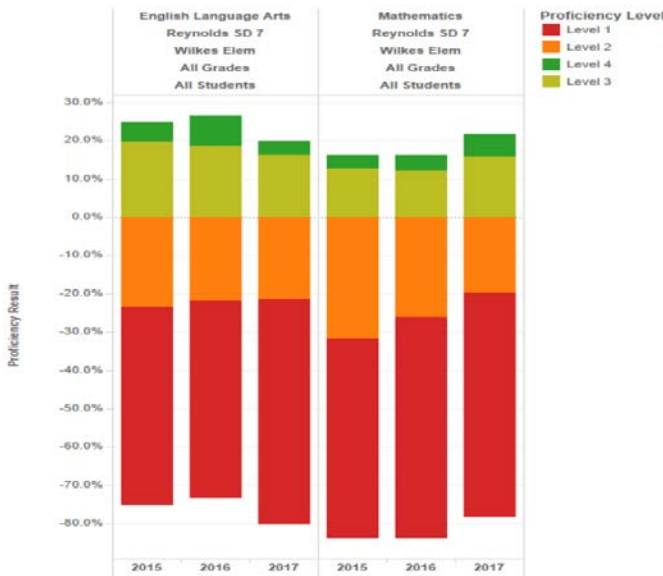
Salaries & Benefits
Purchased Services
Supplies & Materials
Capital Outlay
Other Objects

2014-15	2015-16	2016-17	2017-18	2018-19
Actual	Actual	Actual	Working	Approved
3,132,658	3,261,231	3,213,338	3,278,376	3,933,638
89,351	555,358	1,796,626	4,233,493	408,869
75,089	75,212	93,463	1,070,555	1,395,080
-	-	1,054,331	22,000,000	6,165,000
46	2,008	141,637	150,100	75,000
Total	\$ 3,297,144	\$ 3,893,809	\$ 6,299,395	\$ 30,732,524



School Performance Measures

Source: OR Department of Education



Demographic Information

	2014-2015	2015-2016	2016-2017
Race/Ethnicity			
American Indian	1.32%	0.65%	0.22%
Asian	10.35%	9.70%	10.38%
Black	9.47%	8.84%	12.36%
Caucasian	24.45%	25.22%	23.18%
Hispanic	45.59%	44.40%	42.83%
Multiracial	4.19%	4.96%	6.18%
Pacific Islander	4.63%	6.25%	4.86%
Students with Disabilities	8.60%	10.50%	12.80%
Ever English Learners	57.40%	61.00%	59.20%
Talented and Gifted	0.35%	0.31%	0.22%
Free & Reduced Lunch	100.00%	100.00%	100.00%

WOODLAND ELEMENTARY

21607 NE Glisan Street

Fairview, OR 97024

Principal: Rob Robinson

Revised 5-10-18

Enrollment History and Projections:

2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
534	514	507	465	460	461	461	462

Staffing Information:

Administration
Certified
Classified

2014-15	2015-16	2016-17	2017-18	2018-19
Actual	Actual	Actual	Working	Approved
1.00	1.00	1.00	1.00	1.00
32.80	30.72	31.21	30.01	28.01
14.53	21.44	21.16	17.78	17.78



Woodland
Elementary School

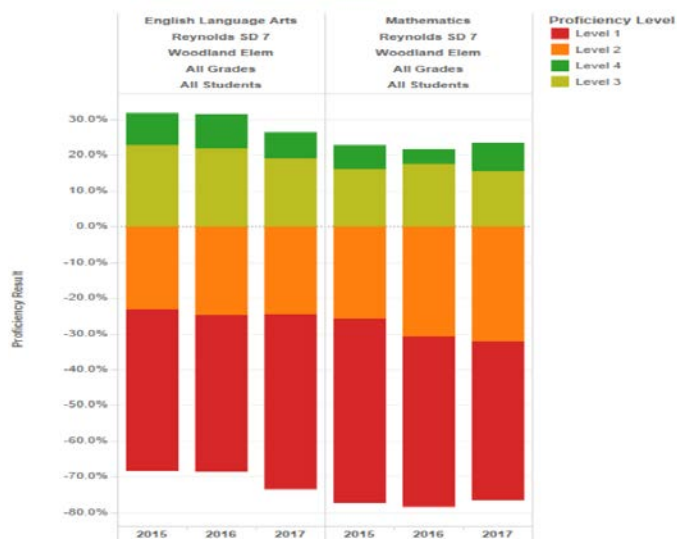
Financial Data:

Salaries & Benefits
Purchased Services
Supplies & Materials
Capital Outlay
Other Objects

2014-15	2015-16	2016-17	2017-18	2018-19
Actual	Actual	Actual	Working	Approved
4,144,599	4,271,146	4,343,684	4,501,661	4,415,553
144,615	191,380	319,960	317,881	235,910
109,567	60,665	47,338	95,908	66,208
-	-	49,030	170,000	-
2,727	-	2,257	15,000	5,000
Total	\$ 4,401,508	\$ 4,523,191	\$ 4,762,269	\$ 4,722,671

School Performance Measures

Source: OR Department of Education



Demographic Information

	2014-2015	2015-2016	2016-2017
Race/Ethnicity			
American Indian	1.31%	1.17%	0.99%
Asian	5.06%	4.47%	5.33%
Black	3.75%	3.70%	4.73%
Caucasian	33.71%	32.30%	30.77%
Hispanic	52.43%	54.09%	53.25%
Multiracial	3.37%	4.09%	4.54%
Pacific Islander	0.37%	0.19%	0.39%
Students with Disabilities	15.40%	17.00%	17.60%
Ever English Learners	56.10%	56.10%	55.70%
Talented and Gifted	0.30%	0.27%	0.21%
Free & Reduced Lunch	57.40%	46.90%	72.20%

H B LEE MIDDLE
 1121 NE 172nd Avenue
 Portland, OR 97230
 Principal: Danelle Heikkila

Revised 5-10-18

Enrollment History and Projections:

2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
836	758	758	745	738	739	739	740

Staffing Information:

Administration
 Certified
 Classified

2014-15	2015-16	2016-17	2017-18	2018-19
Actual	Actual	Actual	Working	Approved
3.00	3.00	3.00	3.00	3.00
47.40	46.75	45.03	46.03	40.69
20.34	23.66	24.53	23.03	22.34

Financial Data:

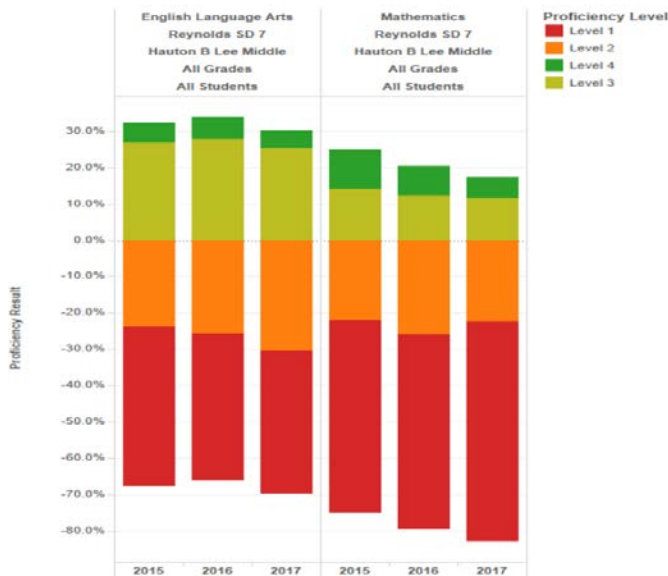
Salaries & Benefits
 Purchased Services
 Supplies & Materials
 Capital Outlay
 Other Objects

2014-15	2015-16	2016-17	2017-18	2018-19
Actual	Actual	Actual	Working	Approved
6,029,559	6,200,352	6,123,564	6,614,921	6,201,243
170,275	318,568	316,067	573,095	481,448
138,201	177,334	109,017	149,945	132,759
-	-	140,017	235,000	150,000
4,137	4,745	7,469	10,965	5,965
Total	\$ 6,342,172	\$ 6,700,999	\$ 6,696,134	\$ 6,971,415



School Performance Measures

Source: OR Department of Education



Demographic Information

	2014-2015	2015-2016	2016-2017
Race/Ethnicity			
American Indian	0.36%	0.53%	0.79%
Asian	11.00%	12.53%	13.46%
Black	13.28%	13.85%	13.72%
Caucasian	28.11%	23.22%	22.43%
Hispanic	39.47%	40.90%	39.97%
Multiracial	5.26%	5.80%	5.94%
Pacific Islander	2.51%	3.17%	3.69%
Students with Disabilities	15.00%	14.80%	14.30%
Ever English Learners	55.50%	56.70%	57.70%
Talented and Gifted	0.57%	0.52%	0.52%
Free & Reduced Lunch	100.00%	100.00%	100.00%

REYNOLDS MIDDLE

1200 NE 201st Avenue

Fairview, OR 97024

Principal: Stacy Talus

Revised 5-10-18

Enrollment History and Projections:

2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
977	908	944	926	917	919	919	920

Staffing Information:

Administration
Certified
Classified

2014-15	2015-16	2016-17	2017-18	2018-19
Actual	Actual	Actual	Working	Approved
3.00	3.00	3.00	3.00	3.00
54.07	52.14	51.30	55.06	52.86
28.09	28.66	30.91	30.66	30.41



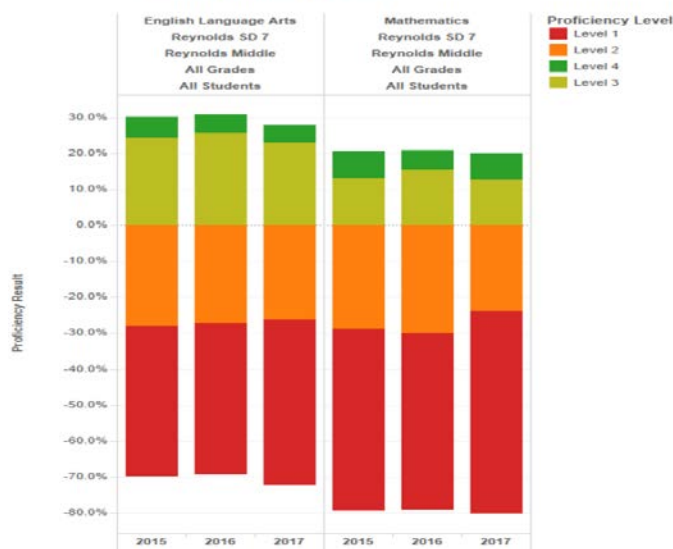
Financial Data:

Salaries & Benefits
Purchased Services
Supplies & Materials
Capital Outlay
Other Objects

2014-15	2015-16	2016-17	2017-18	2018-19
Actual	Actual	Actual	Working	Approved
7,121,113	7,099,658	7,071,605	8,135,821	8,229,123
315,137	477,004	570,496	490,756	642,156
223,650	178,485	100,278	126,729	197,251
-	-	922,765	-	150,000
291	6,421	5,546	-	5,000
Total	\$ 7,660,191	\$ 7,761,568	\$ 8,670,690	\$ 9,223,530

School Performance Measures

Source: OR Department of Education



Demographic Information

	2014-2015	2015-2016	2016-2017
Race/Ethnicity			
American Indian	0.92%	0.99%	0.64%
Asian	5.53%	6.17%	5.30%
Black	8.50%	7.49%	8.58%
Caucasian	24.77%	25.11%	25.00%
Hispanic	52.61%	53.19%	52.01%
Multiracial	4.91%	4.96%	5.51%
Pacific Islander	2.76%	2.09%	2.97%
Students with Disabilities	17.80%	17.10%	18.50%
Ever English Learners	60.30%	62.30%	60.80%
Talented and Gifted	0.43%	0.44%	0.64%
Free & Reduced Lunch	100.00%	100.00%	100.00%

WALT MOREY MIDDLE

2801 SW Lucas Avenue

Troutdale, OR 97060

Principal: Tanya Pruitt

Revised 5-10-18

Enrollment History and Projections:

2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
635	633	616	589	583	585	584	585

Staffing Information:

Administration
Certified
Classified

2014-15	2015-16	2016-17	2017-18	2018-19
Actual	Actual	Actual	Working	Approved
2.00	2.00	2.00	2.00	2.00
35.16	35.76	35.53	35.03	32.00
16.63	18.98	18.79	18.79	18.41



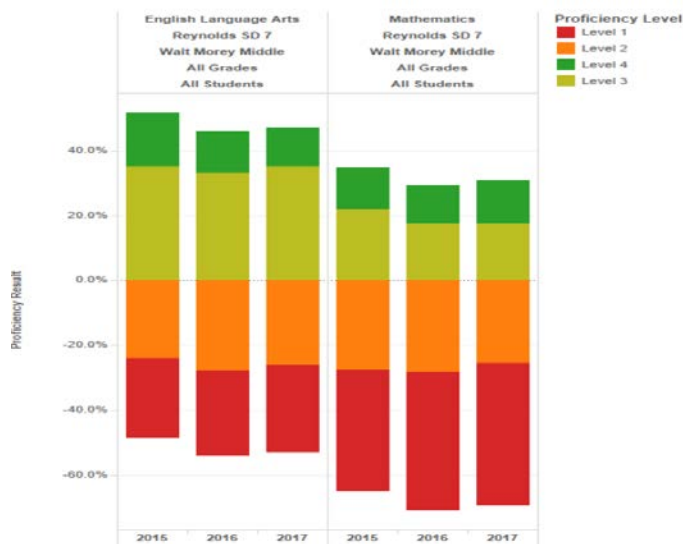
Financial Data:

Salaries & Benefits
Purchased Services
Supplies & Materials
Capital Outlay
Other Objects

2014-15	2015-16	2016-17	2017-18	2018-19
Actual	Actual	Actual	Working	Approved
4,724,762	5,029,137	4,981,362	5,172,732	5,186,402
160,793	277,680	382,300	570,778	462,210
98,731	131,518	82,142	90,964	97,317
-	-	78,619	235,000	150,000
5,230	1,005	5,541	10,200	5,000
Total				
\$ 4,989,516	\$ 5,439,340	\$ 5,529,964	\$ 6,079,674	\$ 5,900,929

School Performance Measures

Source: OR Department of Education



Demographic Information

	2014-2015	2015-2016	2016-2017
Race/Ethnicity			
American Indian	1.26%	0.79%	0.81%
Asian	4.72%	5.21%	4.06%
Black	2.20%	2.84%	2.76%
Caucasian	55.43%	56.40%	54.55%
Hispanic	31.50%	29.86%	31.82%
Multiracial	4.88%	4.74%	5.84%
Pacific Islander	0%	0.16%	0.16%
Students with Disabilities	15.30%	15.60%	15.90%
Ever English Learners	34.50%	33.70%	35.30%
Talented and Gifted	0.71%	0.68%	0.71%
Free & Reduced Lunch	56.50%	52.90%	56.80%

REYNOLDS HIGH
 1698 SW Cherry Park Road
 Troutdale, OR 97060
 Principal: Wade Bakley

Revised 5-10-18

Enrollment History and Projections:

2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
2741	2679	2615	2711	2685	2690	2690	2692

Staffing Information:

Administration
 Certified* includes JROTC
 Classified

2014-15	2015-16	2016-17	2017-18	2018-19
Actual	Actual	Actual	Working	Approved
7.00	7.00	7.00	7.00	7.00
126.46	129.29	123.83	120.42	119.10
45.47	50.81	58.44	63.06	61.25



Financial Data:

Salaries & Benefits
 Purchased Services
 Supplies & Materials
 Capital Outlay
 Other Objects

2014-15	2015-16	2016-17	2017-18	2018-19
Actual	Actual	Actual	Working	Approved
16,307,397	16,854,219	16,759,362	18,638,981	19,245,438
1,069,207	1,587,295	3,327,658	6,072,114	2,013,711
823,910	721,095	625,783	1,906,157	2,065,965
551,800	418,082	3,370,938	21,725,012	7,993,632
78,118	89,974	280,144	221,829	230,113
Total	\$ 18,830,432	\$ 19,670,665	\$ 24,363,885	\$ 31,548,859

School Performance Measures

Source: OR Department of Education



Demographic Information

	2014-2015	2015-2016	2016-2017
Race/Ethnicity			
American Indian	0.91%	0.86%	0.96%
Asian	10.00%	9.74%	9.94%
Black	8.17%	7.76%	7.46%
Caucasian	39.69%	37.22%	35.64%
Hispanic	33.86%	37.51%	39.35%
Multiracial	5.40%	5.45%	5.12%
Pacific Islander	1.97%	1.46%	1.53%
Students with Disabilities	12.90%	12.60%	12.10%
Ever English Learners	42.90%	48.50%	51.60%
Talented and Gifted	1.32%	1.34%	1.57%
Free & Reduced Lunch	57.60%	56.20%	55.30%

REYNOLDS LEARNING ACADEMY

20234 NE Halsey Street

Fairview, OR 97024

Principal: Aaron Ferguson

Revised 5-10-18

Enrollment History and Projections:

2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
257	259	220	209	207	207	207	208

Staffing Information:

Administration
Certified
Classified

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Working	2018-19 Approved
Administration	1.00	1.00	1.00	1.00	1.00
Certified	20.30	18.87	20.32	21.12	20.90
Classified	10.88	9.94	11.94	14.31	16.69



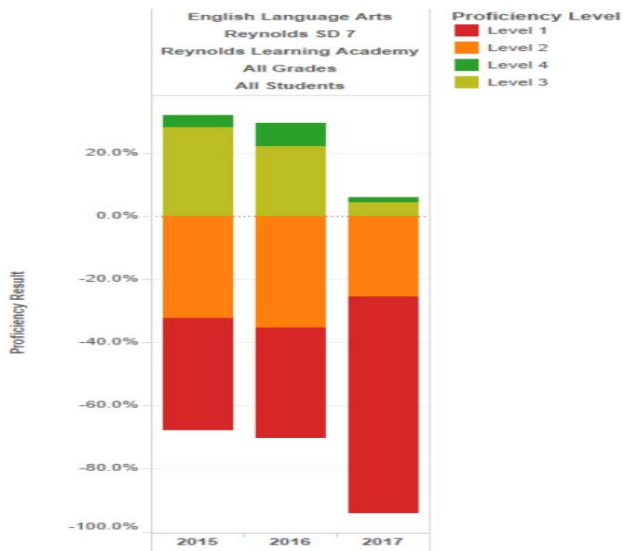
Financial Data:

Salaries & Benefits
Purchased Services
Supplies & Materials
Capital Outlay
Other Objects

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Working	2018-19 Approved
Salaries & Benefits	2,834,983	2,680,416	2,830,141	3,297,523	3,587,704
Purchased Services	114,178	102,103	347,390	464,149	429,703
Supplies & Materials	95,475	52,936	56,755	150,013	195,109
Capital Outlay	-	-	140,679	235,000	531,950
Other Objects	1,581	-	4,568	10,200	5,000
Total	\$ 3,046,217	\$ 2,835,455	\$ 3,379,533	\$ 4,156,885	\$ 4,749,466

School Performance Measures

Source: OR Department of Education



Demographic Information

	2014-2015	2015-2016	2016-2017
Race/Ethnicity			
American Indian	1.56%	2.32%	2.27%
Asian	0.78%	0.77%	1.82%
Black	8.17%	7.72%	10.91%
Caucasian	44.75%	40.54%	35.91%
Hispanic	39.30%	44.40%	43.64%
Multiracial	5.45%	3.86%	4.09%
Pacific Islander	0%	0.39%	1.36%
Students with Disabilities	30.90%	32.40%	30.80%
Ever English Learners	35.30%	37.30%	41.10%
Talented and Gifted	0.06%	0.07%	0.05%
Free & Reduced Lunch	100.00%	100.00%	100.00%



Reynolds High School students in class
recognizing Everyday Hero award.
September 2017

GENERAL FUND

APPROVED BUDGET
2018-2019

General Fund 100

Accounts for revenues and expenditures for instructional programs, daily operations of our schools and general functions of our school district. The revenues primarily come from State School Fund and Property Taxes. Accounted for using the modified accrual method of accounting.

A great place for learning.

www.reynolds.k12.or.us/schools/

REYNOLDS SCHOOL DISTRICT

GENERAL FUND FUNCTIONS

Function describes the type of activity program that is carried out. The five major functional areas are: 1000-Instruction, 2000-Support Services, 3000-Enterprise and Community Services, 4000-Facilities Acquisition and Construction, and 5000-Other Uses. Functions in the 6000 functional area are for budget purposes only. The functions associated with these areas are presented below. Specific costs associated with each function can be found in the corresponding fund financial pages. The Reynolds School District does not have 4000 Facilities Acquisition & Construction Functions in the General Fund.

INSTRUCTION – 1000

1111	Elementary Programs
1113	Elementary Extra Curricular
1121	Middle School Programs
1122	Middle School Extracurricular
1131	High School Programs
1132	High School Athletics
1133	High School Activities
1210	Programs for the Talented & Gifted
1220	Restrictive Programs
1223	Transition Programs
1224	Life Skills
1225	Out of District Programs
1227	Extended School Year Programs
1229	Functional Living Skills
1250	Less Restrictive Programs
1251	Less Restrictive – Charter Schools
1271	Remediation
1280	Alternative Education
1288	Charter Schools
1291	English Language Learners Instruction

2520	Fiscal Services
2528	Risk Management
2541	Facilities Direction
2542	Custodial Services
2543	Grounds Services
2544	Maintenance Services
2545	Building Fixed Costs
2546	Safety Program
2549	Other Facility Programs
2550	Student Transportation Services
2558	Special Education Transportation Services
2573	Warehousing & Distribution Services
2574	Printing, Publishing & Duplicating Services
2620	Grant & Development Services
2630	Communications Services
2640	Staff Services
2642	Recruitment Services
2660	Technology Services
2680	Interpretation & Translation Services
2690	Other Support Services – Central

SUPPORT SERVICES – 2000

2110	Attendance & Social Work Services
2115	Student Safety
2120	Guidance Services
2122	Positive Behavior Supports
2130	Health Services
2140	Psychological Services
2150	Speech Pathology & Audiology Services
2160	Other Student Treatment Services
2190	Service Direction, Student Support Services
2211	Teaching & Learning
2220	Educational Media Services
2230	Assessment & Testing
2240	Instructional Staff Development
2310	Board of Education Services
2321	Office of the Superintendent Services
2410	Building Administration

ENTERPRISE & COMMUNITY SERVICES – 3000

3363	Community Partnerships
3500	Child Care Services

OTHER USES – 5000

5110	Long-Term Debt Service
5200	Transfer of Funds

CONTINGENCIES – 6000

6110	Operating Contingency
------	-----------------------

**REYNOLDS SCHOOL DISTRICT
GENERAL FUND
FUNCTION DESCRIPTIONS**

INSTRUCTION – 1000. Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers’ travel within the District in connection with teaching assignments are considered costs of instruction.

1111 Elementary Program

This instructional program provides learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work, which normally may be achieved during the primary school years.

1113 Elementary Extra Curricular

School sponsored activities, under the guidance and supervision of district staff, designated to provide students such experiences as motivation, enjoyment and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate.

1121 Middle School Programs

This instructional program provides learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavior characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, which normally may be achieved during the middle and/or junior high school years.

1122 Middle School Extracurricular

School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, bank, chorus, choir, speech and debate.

1131 High School Programs

This instructional program provides learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as full option graduates.

1132 High School Extracurricular

School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate. Also, included are student-financed and managed activities.

1133 High School Activities

School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such

**REYNOLDS SCHOOL DISTRICT
GENERAL FUND
FUNCTION DESCRIPTIONS**

- experiences as motivation, enjoyment and improvement of skills.
- 1210 Programs for the Talented & Gifted (TAG)**
Special learning experiences for students identified as gifted or talented.
- 1220 Restrictive Programs**
Special learning experiences for students with disabilities who spend one half or more of their time in a restricted setting. These learning experiences include but are not limited to such areas of Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.
- 1223 Community Transition Centers**
A restrictive program for special learning experience for students with disabilities.
- 1224 Life Skills**
A restrictive program for special learning experience for students with disabilities.
- 1225 Out of District Programs**
Placement of students in programs outside the district for special learning experience for students with disabilities.
- 1227 Extended School Year Programs**
A restrictive program for special learning experience for students with disabilities.
- 1229 Functional Living Skills**
A restrictive program for special learning experience for students with disabilities.
- 1250 Less Restrictive Programs**
Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities.
- 1251 Less Restrictive Programs – Charter Schools**
Less Restrictive Program Charter Schools.
- 1271 Remediation**
Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards, activities take place outside regular class time; e.g., after school, Saturday School and Summer School. Includes pull out programs in addition to those outside the regular school day. Also, use for Summer School remedial classes specifically designed to improve student performance to meet state standards.
- 1280 Alternative Education**
Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. It includes instructional programs operated to meet the needs of at-risk youth and students who have dropped out of school and enrichment programs for talented and gifted students in an alternative setting, such as university coursework.

**REYNOLDS SCHOOL DISTRICT
GENERAL FUND
FUNCTION DESCRIPTIONS**

1288 Charter Schools
Expenditures related to an Oregon public charter school.

1291 English Second Language Programs
Instructional activities designed to improve English skills of students who do not speak English as their native language.

SUPPORT SERVICES – 2000. Services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.

2110 Attendance & Social Work Services
Activities which are designed to improve student attendance at school and which attempt to prevent or solve students' problems involving the home, the school and/or the community. This function is used for administrative services for Home Schooling as well as Drug and Alcohol Programs.

personal, and occupational strengths and limitations; to relate their abilities, and aptitudes to educational and career opportunities; to utilize their abilities in formulating realistic plans; and to achieve satisfying personal and social development.

2115 Student Safety
Activities associated with campus monitors, school police, crossing guards, and other direct expenses associated with services intended to enhance student, campus and vicinity safety.

2130 Health Services
Physical and mental health services which are not direct instruction, and include activities that provide students with appropriate medical, dental and nursing services.

2120 Guidance Services
Counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.

2140 Psychological Services
Activities concerned with administering psycho-logical tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents as well as student evaluations.

2122 Positive Behavior Supports - Counseling Services
Activities centered upon all student relationships for the purpose of assisting students to understand their educational,

2150 Speech Pathology & Audiology Services
Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

**REYNOLDS SCHOOL DISTRICT
GENERAL FUND
FUNCTION DESCRIPTIONS**

2160 Other Student Treatment Services

Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.

2190 Student Direction, Student Support Services

Activities concerned with direction and management of student support services; e.g., special education, ESL, and at-risk programs.

2210 Improvement of Instruction Services

Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.

2211 Teaching & Learning Service Area Direction

Activities associated with directing and managing the improvement of instruction services.

2220 Educational Media Services

Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes.

2230 Assessment & Testing

Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching District and state learning goals and requirements.

2240 Instructional Staff Development

Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance.

2310 Board of Education Services

Activities and expenditures of the legally elected or appointed body vested with responsibilities for educational planning and policy making.

2321 Office of the Superintendent

Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents, in the general direction and management of all affairs of the district.

2410 Office of the Principal Services

Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of the school instructional activities with instruction activities of the District. Expenditures for activities related to the coordination of student activities, including clerical staff, are included in this account.

**REYNOLDS SCHOOL DISTRICT
GENERAL FUND
FUNCTION DESCRIPTIONS**

2520 Fiscal Services

Activities concerned with the fiscal operations of the School District. This program includes budgeting, receiving and disbursing funds, financial accounting, payroll, inventory control, and internal auditing. This program also includes activities associated with investment and debt management.

2528 Risk Management

Activities involving the systematic identification and evaluation of exposure to loss within the district and selection of the most appropriate method for managing those exposures. Includes activities such as insurance program administration and loss prevention.

2541 Facilities Direction

Activities of directing and managing the operation and maintenance of the school plant facilities.

2542 Custodial Services

Activities concerned with keeping a physical plant clean and ready for daily use. Operating heating, lighting, and ventilating systems; rental and lease of buildings; are included.

2543 Grounds Services

Activities concerned with maintaining land and its improvement (other than buildings) in good condition.

2544 Maintenance Services

Expenditures for activities concerned with maintenance of total district's physical plant, including repair and replacement of facilities and equipment.

2545 Building Fixed Costs

Expenditures associated with building utility costs.

2546 Safety Programs

Activities concerned with maintaining security and safety of school property.

2550 Student Transportation Services

Activities concerned with the safe transportation of students to and from school, as provided by state law; and trips to school activities. The major activities of this program include the purchasing and maintaining buses, and driver training. Transportation is provided for Special Education, athletic teams, field trips, and other school activity groups. The maintenance and repair of the School District's fleet of cars, trucks, tractors, and other power equipment are provided for in this program. This program includes insurance costs related to transportation, including property and liability.

2558 Special Education Transportation Services

Activities concerned with providing transportation to special education students. Driving of buses, providing attendant services, fuel, supplies and equipment on dedicated special education routes are included here. Insurance costs should be allocated between regular and special education transportation.

2559 Other Student Transportation Services

Student transportation services which cannot be classified under the preceding functions.

2573 Warehousing & Distribution Services

The operation of a system wide activities of receiving, storing, and distributing supplies, furniture, equipment, materials and mail. This program includes the pickup and transporting of cash from school facilities to the central administrative office, or bank, for control

**REYNOLDS SCHOOL DISTRICT
GENERAL FUND
FUNCTION DESCRIPTIONS**

- and/or deposit in addition to other courier services.
- 2574 Printing, Publishing, and Duplicating Services**
Activities of printing and publishing administrative publications such as annual reports, school directories and manuals. Providing centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices are also included.
- 2620 Grants & Development Services**
Activities on a system-wide basis associated with conducting and managing programs of planning, research, development, evaluation and grant writing for the District.
- 2630 Communication Services**
Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through electronic media, direct mailing, the various news media, or personal contact.
- 2640 Staff Services**
Activities concerned with maintaining an efficient staff for the District including such activities as: recruiting and placement, staff transfers, health services, and staff accounting.
- 2642 Recruitment Services**
Activities concerned with employment and assigning personnel for the district.
- 2660 Technology Services**
Activities concerned with all aspects of technology which includes computing and data processing services such as networking and telecommunications costs. This function is used for major administrative technology expenditures as well as repair of administrative technology and central networking.
- 2680 Interpretation & Translation Services**
Use for language and interpretation services not related to the acquisition of the English language.
- 2690 Other Support Services - Other**
Central Services not classified above.

ENTERPRISE & COMMUNITY SERVICES – 3000. Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the student or general public are financed or recovered primarily through user charges and community programs.

- 3363 Community Partnership**
Activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part. Additionally, this function is used to record college scholarship payments.
- 3500 Child Care Services**
Activities pertaining to the provisions of programs for the custodial care of children in residential day schools, or child care centers which are not part of,

**REYNOLDS SCHOOL DISTRICT
GENERAL FUND
FUNCTION DESCRIPTIONS**

or directly related to, the instructional program, and where the attendance of

the children is not included in the attendance figures for the district.

OTHER USES – 5000. Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.

5110 Debt Service

The servicing of the debt of a district. Long-Term Debt Services. Expenditures for debt retirement exceeding 12 months.

5200 Transfers of Funds

These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues are allocated between funds when received and recorded in the funds to which they belong, rather than placing them in the General Fund and later transferring them.

CONTINGENCIES – 6000. (For Budget Only). Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

6110 Operating Contingency

The General Fund contingency is for expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event, and can only be transferred by School Board resolution.

REYNOLDS SCHOOL DISTRICT

THE BUDGET AT A GLANCE

The Budget Process

Oregon Local Budget Law (ORS 294.305 to 294.565) defines a process and format for school districts' annual budget preparation and presentation. A balanced budget is when the projected resources equal projected requirements within each fund. The Oregon Department of Education (ODE), through the administrative rule process, adopts a chart of accounts that is used to classify revenues and expenditures. All Oregon school districts are expected to follow the chart of accounts for budgeting and financial reporting. The Reynolds School District appropriates its expenditure budget at the major function level. The functional areas, as defined by ODE, are Instruction, Support Services, Enterprise and Community Services, Facilities Acquisition and Construction, Other Uses (mainly transfers), Contingency, and Unappropriated Ending Fund Balance.

The District's budget message and approved budget is based on an \$8.2 Billion State School Funding level for 2017-19. The 2018-19 approved budget for the District is \$222,510,110 for all funds, an \$87.1 million decrease from the 2017-18 adopted all funds budget due largely to the completion of capital bond projects.

General Fund

As approved, the General Fund budget for 2018-19 totals \$135,736,859. This is an increase of \$528,540 from the 2017-18 adopted budget. State School Fund revenues are based upon average daily membership (ADM) of students enrolled for a full school year. Declining enrollment has resulted in \$1.2 million in lower revenues when compared to 2017-18 revenues as the District will serve fewer students.

While revenues are declining, expenses are increasing, creating a funding gap. With fewer students enrolled in District schools, fewer staff are funded in the approved 2018-19 budget. An analysis of major objects including Salaries, Associated Payroll Costs, Purchased Services, Supplies & Materials, Capital Outlay, Other, and Transfers provides further explanation.

As illustrated in the chart, the 2018-19 approved

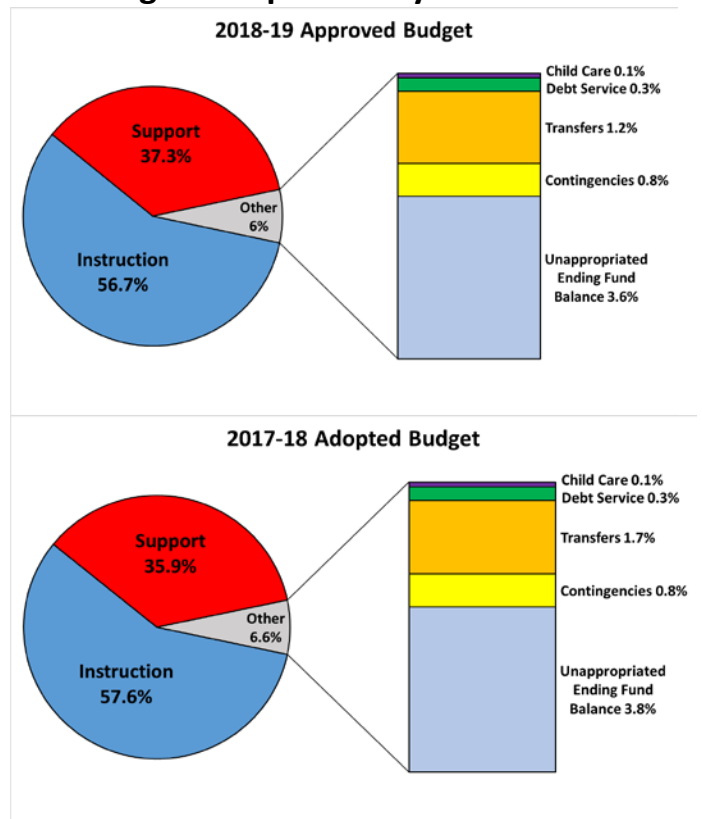
budget allocates 56.7% to Instruction, 37.3% to Support Services, 3.6% to Unappropriated Ending Fund Balance, 1.2% to Transfers, 0.3% to Debt Service, 0.8% to Contingencies, and 0.1% to Child Care.

It is helpful to compare the 2018-19 approved and 2017-18 adopted budgets. Support Services increased from 35.9% to 37.3%. The allocation to Instruction decreased from 57.6% to 56.7% of the total General Fund budget. Transfers decreased from 1.7% to 1.2%. Debt Service increased from 0.3% to 0.8%.

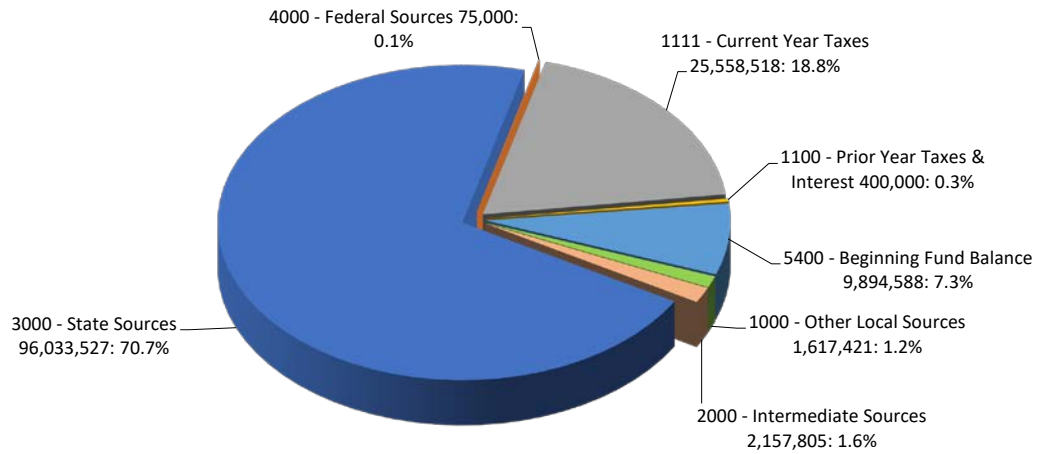
Revenue Outlook

The General Fund revenue budget includes \$93,911,304 from the State School Fund formula. The estimate is based on ODE's March 2, 2018 projection adjusted to a projected statewide K-12 school funding level of \$8.2 Billion. Of this amount, \$5.32 million is reimbursement for Transportation programs.

Budget Comparison by Function



**REYNOLDS SCHOOL DISTRICT
100 - GENERAL FUND SUMMARY
RESOURCES BY SOURCE**



2015/16 Actual	2016/17 Actual	2017/18 Working	100 - GENERAL FUND SUMMARY RESOURCES BY SOURCE	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
1,424,756	1,334,239	1,868,500	1000 - Other Local Sources	1,617,421	1,617,421	
467,966	413,675	318,000	1100 - Prior Year Taxes & Interest	400,000	400,000	
23,069,020	24,161,397	23,980,776	1111 - Current Year Taxes	25,558,518	25,558,518	
2,414,888	2,629,116	2,409,700	2000 - Intermediate Sources	2,157,805	2,157,805	
89,236,604	90,320,271	98,410,564	3000 - State Sources	96,033,527	96,033,527	
166,858	59,513	115,000	4000 - Federal Sources	75,000	75,000	
175,000	2,000,000	-	5100 - Debt Financing Source	-	-	
8,738,268	8,007,597	8,105,779	5400 - Beginning Fund Balance	9,894,588	9,894,588	
125,693,358	128,925,808	135,208,319	Total Object :	135,736,859	135,736,859	

Note: Accounted for using the modified accrual method of accounting.

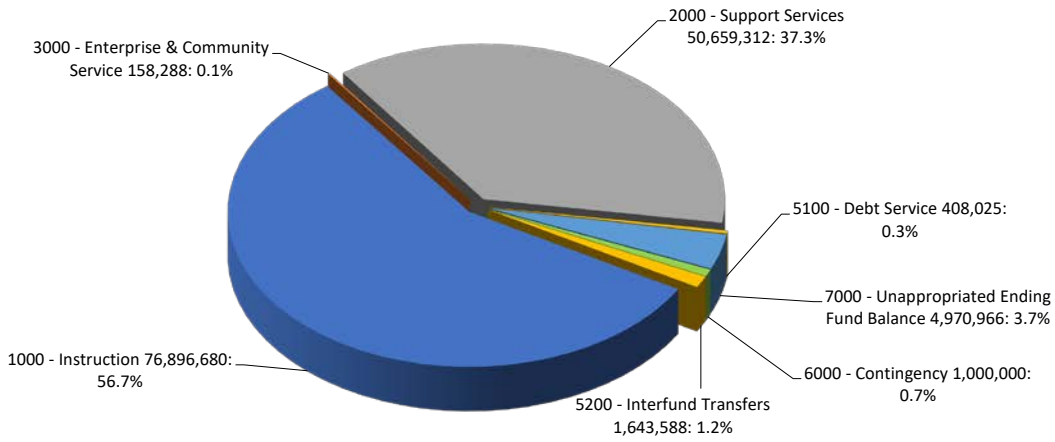
**REYNOLDS SCHOOL DISTRICT
100 - GENERAL FUND
RESOURCES BY SOURCE**

2015/16 Actual	2016/17 Actual	2017/18 Working	100 - GENERAL FUND RESOURCES BY SOURCE	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
1000 - Other Local Sources						
26,624	-	-	1312 - Tuition From Other Districts	-	-	
590	1,150	1,000	1319 - Tuition Placement Testing Fees	500	500	
370,898	373,869	200,000	1400 - Transportation Fees	200,000	200,000	
-	-	-	1414 - Transportation - Foster Children	121,000	121,000	
4,887	-	-	1415 - EPA Grant	200,000	200,000	
168,812	270,719	225,000	1510 - Interest On Investments	240,000	240,000	
30,867	24,854	20,000	1715 - Admissions -Athletic Events	25,000	25,000	
38,784	70,888	60,000	1740 - Athletic User Fees	40,000	40,000	
61,627	17,573	25,000	1910 - Rentals	27,000	27,000	
(2,600)	-	-	1911 - Staff Building Use	-	-	
2,786	1,560	1,500	1913 - Music Rentals	250	250	
335,610	247,064	287,632	1980 - Fees Charged To Grants	438,401	438,401	
123,170	144,828	890,368	1990 - Miscellaneous Revenue	175,270	175,270	
102,897	89,413	50,000	1991 - MAC	50,000	50,000	
98,924	92,322	100,000	1992 - Medicaid	100,000	100,000	
34,740	-	-	1993 - SB1149	-	-	
21,891	-	-	1996 - Challenge Day Program	-	-	
4,250	-	8,000	1999 - Coffee Cart	-	-	
1,424,756	1,334,239	1,868,500	Total Object 1000:	1,617,421	1,617,421	
1100 - Prior Year Taxes & Interest						
467,966	413,675	318,000	1112 - Prior Year Taxes	400,000	400,000	
467,966	413,675	318,000	Total Object 1100:	400,000	400,000	
1111 - Current Year Taxes						
23,064,487	24,154,048	23,975,000	1111 - Current Year Taxes	25,546,018	25,546,018	
4,533	7,349	5,776	1190 - Tax Penalties & Interest	12,500	12,500	
23,069,020	24,161,397	23,980,776	Total Object 1111:	25,558,518	25,558,518	
2000 - Intermediate Sources						
2,020	1,973	1,800	2101 - County School Fund	1,800	1,800	
2,019,282	2,247,850	2,027,900	2102 - ESD Apportionment	1,800,000	1,800,000	
393,586	379,293	380,000	2110 - City/County Revenue	356,005	356,005	
2,414,888	2,629,116	2,409,700	Total Object 2000:	2,157,805	2,157,805	
3000 - State Sources						
86,781,154	88,143,463	96,185,036	3101 - State School Fund - Geneeral Supp	93,911,304	93,911,304	
1,421,399	1,494,865	1,370,704	3103 - Common School Fund	1,122,223	1,122,223	
1,034,050	681,943	854,824	3199 - Other Unrestricted Grants In	1,000,000	1,000,000	
89,236,604	90,320,271	98,410,564	Total Object 3000:	96,033,527	96,033,527	
4000 - Federal Sources						
60,545	57,758	115,000	4300 - Restricted from Fed	75,000	75,000	
106,313	1,755	-	4580 - Restrct Fed Rev Thru State	-	-	
166,858	59,513	115,000	Total Object 4000:	75,000	75,000	

**REYNOLDS SCHOOL DISTRICT
100 - GENERAL FUND
RESOURCES BY SOURCE**

2015/16 Actual	2016/17 Actual	2017/18 Working	100 - GENERAL FUND RESOURCES BY SOURCE	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
			5100 - Debt Financing Source			
175,000	2,000,000	-	5110 - Bond Proceeds	-	-	
175,000	2,000,000	-	Total Object 5100:	-	-	
			5400 - Beginning Fund Balance			
8,738,268	8,007,597	8,105,779	5400 - Beginning Fund Balance	9,894,588	9,894,588	
8,738,268	8,007,597	8,105,779	Total Object 5400:	9,894,588	9,894,588	
125,693,358	128,925,808	135,208,319	Total Object :	135,736,859	135,736,859	

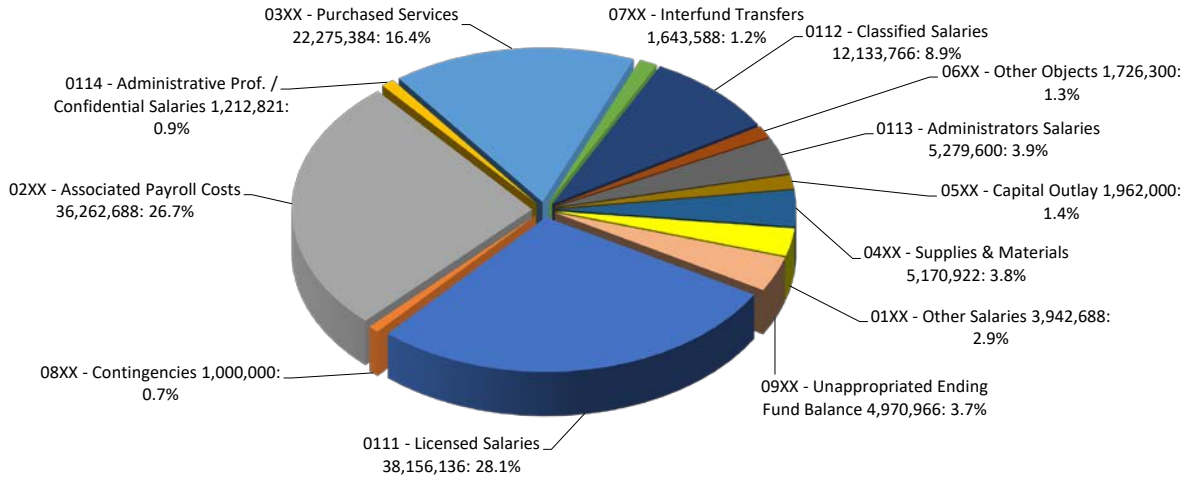
**REYNOLDS SCHOOL DISTRICT
100 - GENERAL FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**



2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	100 - GENERAL FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
72,484,132	73,998,698	77,815,308	617.31	1000 - Instruction	76,896,680	76,896,680	586.23	
43,163,574	43,451,065	48,490,953	395.53	2000 - Support Services	50,659,312	50,659,312	390.10	
130,208	100,001	142,780	2.50	3000 - Enterprise & Community Service	158,288	158,288	2.50	
122,310	242,310	408,024		5100 - Debt Service	408,025	408,025		
1,785,538	1,640,038	2,380,288		5200 - Interfund Transfers	1,643,588	1,643,588		
-	-	1,000,000		6000 - Contingency	1,000,000	1,000,000		
8,007,597	9,493,696	4,970,966		7000 - Unappropriated Ending Fund Balance	4,970,966	4,970,966		
125,693,358	128,925,808	135,208,319	1,015.34	Total Function :	135,736,859	135,736,859	978.83	

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT
100 - GENERAL FUND SUMMARY
REQUIREMENTS BY MAJOR OBJECT**



2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	100 - GENERAL FUND SUMMARY REQUIREMENTS BY MAJOR OBJECT	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
39,548,768	39,488,647	38,174,690	576.52	0111 - Licensed Salaries	38,156,136	38,156,136	547.97	
10,594,911	11,214,993	11,426,038	372.77	0112 - Classified Salaries	12,133,766	12,133,766	366.56	
5,271,212	5,081,622	5,193,237	45.30	0113 - Administrators Salaries	5,279,600	5,279,600	44.30	
733,769	889,396	1,128,713	16.00	0114 - Administrative Prof. / Confidential Salaries	1,212,821	1,212,821	17.00	
5,105,993	2,971,614	4,313,233	4.75	01XX - Other Salaries	3,942,688	3,942,688	3.00	
29,325,551	29,630,061	35,747,785		02XX - Associated Payroll Costs	36,262,688	36,262,688		
17,899,093	21,022,166	22,118,994		03XX - Purchased Services	22,275,384	22,275,384		
4,178,235	4,263,818	4,703,274		04XX - Supplies & Materials	5,170,922	5,170,922		
2,490,474	2,186,333	2,734,645		05XX - Capital Outlay	1,962,000	1,962,000		
752,217	1,043,423	1,316,456		06XX - Other Objects	1,726,300	1,726,300		
1,785,538	1,640,038	2,380,288		07XX - Interfund Transfers	1,643,588	1,643,588		
-	-	1,000,000		08XX - Contingencies	1,000,000	1,000,000		
8,007,597	9,493,696	4,970,966		09XX - Unappropriated Ending Fund Balance	4,970,966	4,970,966		
125,693,358	128,925,808	135,208,319	1,015.34	Total Object :	135,736,859	135,736,859	978.83	

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT
100 - GENERAL FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	100 - GENERAL FUND REQUIREMENTS	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
1000 - Instruction								
1111 - Primary Programs K-5								
13,133,188	12,932,359	13,585,350	211.11	0111 - Licensed Salaries	13,521,989	13,521,989	199.94	
85,167	168,177	193,983	8.59	0112 - Classified Salaries	206,165	206,165	8.59	
868,327	208,089	358,856	1.75	01XX - Other Salaries	300,191	300,191		
6,301,769	6,218,773	8,196,969		02XX - Associated Payroll Costs	7,800,872	7,800,872		
45,877	815,155	777,198		03XX - Purchased Services	835,260	835,260		
935,149	843,979	956,413		04XX - Supplies & Materials	869,957	869,957		
92	-	-		06XX - Other Objects	-	-		
21,369,569	21,186,532	24,068,768	221.45	Total Function 1111:	23,534,434	23,534,434	208.53	
1113 - Elem Extra-Curricular								
-	-	5,302		01XX - Other Salaries	5,541	5,541		
-	-	1,681		02XX - Associated Payroll Costs	2,738	2,738		
-	-	6,983		Total Function 1113:	8,279	8,279		
1121 - Middle School Programs								
6,163,661	6,250,521	6,354,480	91.50	0111 - Licensed Salaries	5,742,204	5,742,204	80.13	
1,036	-	-		0112 - Classified Salaries	-	-		
444,476	128,014	142,036		01XX - Other Salaries	120,340	120,340		
2,880,555	2,852,148	3,464,606		02XX - Associated Payroll Costs	3,220,919	3,220,919		
98,764	484,723	560,810		03XX - Purchased Services	675,588	675,588		
332,328	423,681	198,847		04XX - Supplies & Materials	414,791	414,791		
15,435	13,213	14,583		06XX - Other Objects	14,892	14,892		
9,936,254	10,152,301	10,735,362	91.50	Total Function 1121:	10,188,734	10,188,734	80.13	
1122 - Middle School Extra-Curricular								
125,409	35,197	43,475		01XX - Other Salaries	42,360	42,360		
27,181	8,603	10,598		02XX - Associated Payroll Costs	20,236	20,236		
11,415	2,500	2,000		03XX - Purchased Services	21,000	21,000		
26,840	4,007	1,903		04XX - Supplies & Materials	3,600	3,600		
640	-	670		06XX - Other Objects	470	470		
191,485	50,307	58,646		Total Function 1122:	87,666	87,666		
1131 - High School Programs								
6,396,470	6,245,485	5,885,542	82.82	0111 - Licensed Salaries	5,745,096	5,745,096	78.50	
32,274	52,111	54,456	2.00	0112 - Classified Salaries	60,257	60,257	2.00	
614,369	344,221	548,978	3.00	01XX - Other Salaries	666,668	666,668	3.00	
2,995,626	2,946,158	3,496,092		02XX - Associated Payroll Costs	3,403,143	3,403,143		
574,801	722,707	1,114,239		03XX - Purchased Services	929,284	929,284		
388,921	472,277	371,506		04XX - Supplies & Materials	407,661	407,661		
14,141	4,771	6,390		06XX - Other Objects	10,999	10,999		
11,016,603	10,787,729	11,477,203	87.82	Total Function 1131:	11,223,108	11,223,108	83.50	
1132 - High School Athletics								
29,704	31,524	31,554	1.00	0112 - Classified Salaries	34,369	34,369	1.00	
241,886	251,925	227,034		01XX - Other Salaries	235,204	235,204		
61,589	63,120	92,011		02XX - Associated Payroll Costs	141,461	141,461		
79,801	90,203	86,526		03XX - Purchased Services	116,000	116,000		
59,332	65,609	69,574		04XX - Supplies & Materials	59,000	59,000		
4,150	11,373	9,000		06XX - Other Objects	9,000	9,000		
476,463	513,753	515,699	1.00	Total Function 1132:	595,034	595,034	1.00	
1133 - High School Activities								
128,669	98,868	131,902		01XX - Other Salaries	110,936	110,936		
29,839	22,721	31,960		02XX - Associated Payroll Costs	51,377	51,377		
11,301	29,183	35,910		03XX - Purchased Services	38,800	38,800		
26,160	20,625	31,000		04XX - Supplies & Materials	36,000	36,000		
59	-	-		06XX - Other Objects	-	-		
196,027	171,397	230,772		Total Function 1133:	237,113	237,113		
1210 - Talented & Gifted								
31,300	33,208	33,418	0.50	0111 - Licensed Salaries	35,833	35,833	0.50	
9,833	9,247	9,429		01XX - Other Salaries	4,530	4,530		
22,789	26,011	22,991		02XX - Associated Payroll Costs	21,849	21,849		
5,540	3,478	9,350		03XX - Purchased Services	6,050	6,050		
11,903	10,158	21,300		04XX - Supplies & Materials	22,400	22,400		
710	1,534	1,000		06XX - Other Objects	1,500	1,500		
82,075	83,636	97,488	0.50	Total Function 1210:	92,162	92,162	0.50	

**REYNOLDS SCHOOL DISTRICT
100 - GENERAL FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	100 - GENERAL FUND REQUIREMENTS	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
1220 - Restrictive Programs								
1,261,395	1,067,183	1,077,246	18.00	0111 - Licensed Salaries	1,133,916	1,133,916	17.00	
508,764	502,313	466,888	19.66	0112 - Classified Salaries	497,645	497,645	18.88	
166,660	83,244	66,489		01XX - Other Salaries	72,049	72,049		
966,296	879,485	1,028,585		02XX - Associated Payroll Costs	1,105,601	1,105,601		
429,532	1,266,098	1,414,371		03XX - Purchased Services	1,800,370	1,800,370		
45,069	48,181	11,850		04XX - Supplies & Materials	15,500	15,500		
3,377,717	3,846,504	4,065,429	37.66	Total Function 1220:	4,625,081	4,625,081	35.88	
1223 - Transition Program								
92,577	47,092	48,166	1.00	0111 - Licensed Salaries	52,157	52,157	1.00	
174,986	124,224	111,464	4.06	0112 - Classified Salaries	115,026	115,026	4.06	
23,902	9,263	9,843		01XX - Other Salaries	8,822	8,822		
179,165	125,965	145,449		02XX - Associated Payroll Costs	133,090	133,090		
-	23,628	11,639		03XX - Purchased Services	26,000	26,000		
2,346	3,310	2,850		04XX - Supplies & Materials	2,850	2,850		
472,976	333,482	329,411	5.06	Total Function 1223:	337,945	337,945	5.06	
1224 - Life Skills								
606,740	785,209	782,715	12.00	0111 - Licensed Salaries	816,957	816,957	12.00	
526,996	654,263	499,078	18.88	0112 - Classified Salaries	526,452	526,452	18.88	
94,452	76,387	46,784		01XX - Other Salaries	59,670	59,670		
708,645	892,480	889,328		02XX - Associated Payroll Costs	940,735	940,735		
-	93,298	106,870		03XX - Purchased Services	137,083	137,083		
1,319	35,851	38,164		04XX - Supplies & Materials	40,800	40,800		
1,938,151	2,537,489	2,362,940	30.88	Total Function 1224:	2,521,697	2,521,697	30.88	
1225 - Out of District Programs								
763,279	868,233	799,448		03XX - Purchased Services	683,000	683,000		
763,279	868,233	799,448		Total Function 1225:	683,000	683,000		
1227 - Extended School Year								
3,322	4,392	4,800		01XX - Other Salaries	4,500	4,500		
633	1,105	1,162		02XX - Associated Payroll Costs	1,111	1,111		
6,699	13,018	11,000		03XX - Purchased Services	15,000	15,000		
-	9	100		04XX - Supplies & Materials	100	100		
10,654	18,524	17,062		Total Function 1227:	20,711	20,711		
1229 - Functional Living Skills								
189,274	258,889	311,533	5.00	0111 - Licensed Salaries	316,286	316,286	5.00	
124,486	236,214	292,619	11.28	0112 - Classified Salaries	302,912	302,912	11.28	
21,660	17,586	13,738		01XX - Other Salaries	23,717	23,717		
178,730	283,264	426,694		02XX - Associated Payroll Costs	457,790	457,790		
-	164,337	210,305		03XX - Purchased Services	1,000	1,000		
443	426	2,000		04XX - Supplies & Materials	1,750	1,750		
514,594	960,715	1,256,889	16.28	Total Function 1229:	1,103,455	1,103,455	16.28	
1250 - Less Restrictive Programs								
2,129,984	1,892,674	1,878,371	29.90	0111 - Licensed Salaries	2,051,749	2,051,749	29.90	
577,665	725,014	737,521	27.22	0112 - Classified Salaries	801,209	801,209	27.22	
167,316	70,053	57,380		01XX - Other Salaries	62,839	62,839		
1,437,674	1,403,891	1,704,690		02XX - Associated Payroll Costs	1,837,331	1,837,331		
773	149,635	210,135		03XX - Purchased Services	94,000	94,000		
1,343	23,260	12,309		04XX - Supplies & Materials	15,409	15,409		
4,314,754	4,264,527	4,600,406	57.12	Total Function 1250:	4,862,537	4,862,537	57.12	
1251 - Less Restrictive - Charter School								
91,692	165,130	201,508	3.10	0111 - Licensed Salaries	215,092	215,092	3.10	
-	-	21,358	0.75	0112 - Classified Salaries	22,400	22,400	0.75	
2,014	3,027	4,559		01XX - Other Salaries	3,544	3,544		
45,518	70,335	120,975		02XX - Associated Payroll Costs	134,886	134,886		
-	29,723	6,706		03XX - Purchased Services	6,875	6,875		
139,223	268,215	355,106	3.85	Total Function 1251:	382,797	382,797	3.85	
1270 - Educationally Disadvantaged								
62,230	-	-		01XX - Other Salaries	-	-		
12,870	-	-		02XX - Associated Payroll Costs	-	-		
11,177	-	-		03XX - Purchased Services	-	-		
807	-	-		04XX - Supplies & Materials	-	-		
225	-	-		06XX - Other Objects	-	-		
87,308	-	-		Total Function 1270:	-	-		
1271 - Remediation								
466,661	303,997	314,680		03XX - Purchased Services	325,474	325,474		
466,661	303,997	314,680		Total Function 1271:	325,474	325,474		

**REYNOLDS SCHOOL DISTRICT
100 - GENERAL FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	100 - GENERAL FUND REQUIREMENTS	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
1280 - Alternative Ed								
1,067,194	947,533	929,530	13.75	0111 - Licensed Salaries	969,941	969,941	13.75	
58,015	36,803	58,341	1.60	0112 - Classified Salaries	58,424	58,424	1.60	
134,089	87,065	96,018		01XX - Other Salaries	99,911	99,911		
537,536	479,329	564,935		02XX - Associated Payroll Costs	601,141	601,141		
79,515	73,892	53,095		03XX - Purchased Services	63,000	63,000		
29,084	39,334	43,197		04XX - Supplies & Materials	31,440	31,440		
-	-	200		06XX - Other Objects	-	-		
1,905,433	1,663,957	1,745,316	15.35	Total Function 1280:	1,823,857	1,823,857	15.35	
1288 - Charter School								
8,226,820	8,479,082	9,124,272		03XX - Purchased Services	8,774,000	8,774,000		
8,226,820	8,479,082	9,124,272		Total Function 1288:	8,774,000	8,774,000		
1291 - English Language Learners Instruction								
4,140,001	4,503,195	3,051,250	45.84	0111 - Licensed Salaries	3,147,925	3,147,925	45.15	
223,213	211,650	248,746	2.00	0112 - Classified Salaries	85,214	85,214	2.00	
184,046	192,418	111,221	1.00	0113 - Administrators Salaries	114,775	114,775	1.00	
221,588	146,339	137,846		01XX - Other Salaries	47,256	47,256		
2,151,890	2,301,491	1,946,233		02XX - Associated Payroll Costs	1,900,279	1,900,279		
59,530	136,486	128,131		03XX - Purchased Services	133,147	133,147		
16,300	16,014	28,000		04XX - Supplies & Materials	40,000	40,000		
1,519	725	2,000		06XX - Other Objects	1,000	1,000		
6,998,086	7,508,319	5,653,427	48.84	Total Function 1291:	5,469,596	5,469,596	48.15	
72,484,132	73,998,698	77,815,308	617.31	Total Function 1000:	76,896,680	76,896,680	586.23	
2000 - Support Services								
2110 - Attendance / Social Work								
182,780	153,545	157,439	2.50	0111 - Licensed Salaries	165,570	165,570	2.50	
21,782	30,167	81,239		01XX - Other Salaries	65,732	65,732		
81,900	77,538	109,672		02XX - Associated Payroll Costs	108,463	108,463		
1,439	841	3,179		03XX - Purchased Services	500	500		
33,869	42,997	40,000		04XX - Supplies & Materials	40,000	40,000		
321,770	305,087	391,529	2.50	Total Function 2110:	380,265	380,265	2.50	
2115 - Student Safety								
426,437	432,362	448,661	16.16	0112 - Classified Salaries	474,229	474,229	16.16	
52,823	40,285	35,494		01XX - Other Salaries	22,128	22,128		
296,607	303,115	340,277		02XX - Associated Payroll Costs	364,111	364,111		
440,573	541,320	549,525		03XX - Purchased Services	598,500	598,500		
-	-	2,000		04XX - Supplies & Materials	20,000	20,000		
1,216,440	1,317,083	1,375,957	16.16	Total Function 2115:	1,478,968	1,478,968	16.16	
2120 - Guidance Services								
1,628,864	1,658,355	1,652,172	24.50	0111 - Licensed Salaries	1,737,350	1,737,350	24.50	
34,080	35,097	34,489	1.00	0112 - Classified Salaries	36,349	36,349	1.00	
27,463	16,029	47,296		01XX - Other Salaries	19,926	19,926		
738,000	733,003	926,477		02XX - Associated Payroll Costs	992,366	992,366		
769	4,365	1,890		03XX - Purchased Services	11,500	11,500		
360	3,895	3,400		04XX - Supplies & Materials	2,400	2,400		
2,429,537	2,450,744	2,665,724	25.50	Total Function 2120:	2,799,891	2,799,891	25.50	
2122 - Positive Behavior Supports								
12,765	4,072	7,849		01XX - Other Salaries	8,128	8,128		
2,542	794	1,896		02XX - Associated Payroll Costs	2,006	2,006		
28,929	8,715	16,281		03XX - Purchased Services	20,250	20,250		
8,806	41,699	31,101		04XX - Supplies & Materials	27,697	27,697		
-	2,625	-		06XX - Other Objects	-	-		
53,042	57,905	57,127		Total Function 2122:	58,081	58,081		
2130 - Health Services								
38,604	78,444	72,283	3.97	0112 - Classified Salaries	82,830	82,830	3.16	
6,615	14,905	5,367		01XX - Other Salaries	6,440	6,440		
39,801	58,651	57,676		02XX - Associated Payroll Costs	63,193	63,193		
160	2,995	12,296		03XX - Purchased Services	417,087	417,087		
85,180	154,995	147,622	3.97	Total Function 2130:	569,550	569,550	3.16	
2140 - Psychological Services								
478,284	588,510	522,506	10.00	0111 - Licensed Salaries	660,340	660,340	10.00	
11,368	13,169	14,257		01XX - Other Salaries	12,246	12,246		
210,193	254,245	294,682		02XX - Associated Payroll Costs	360,778	360,778		
214,394	105,929	150,849		03XX - Purchased Services	30,000	30,000		
2,770	9,667	13,620		04XX - Supplies & Materials	12,000	12,000		
917,009	971,520	995,914	10.00	Total Function 2140:	1,075,364	1,075,364	10.00	

**REYNOLDS SCHOOL DISTRICT
100 - GENERAL FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	100 - GENERAL FUND REQUIREMENTS	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
2150 - Speech Pathologist								
1,220,701	1,371,605	1,126,473	17.00	0111 - Licensed Salaries	1,237,461	1,237,461	17.00	
32,378	64,530	83,010	2.40	0112 - Classified Salaries	76,665	76,665	2.25	
29,487	35,556	33,151		01XX - Other Salaries	31,554	31,554		
562,192	653,590	699,701		02XX - Associated Payroll Costs	743,973	743,973		
97,950	93,344	178,677		03XX - Purchased Services	-	-		
6,065	6,606	7,800		04XX - Supplies & Materials	11,000	11,000		
-	1,691	1,800		06XX - Other Objects	1,800	1,800		
1,948,772	2,226,921	2,130,612	19.40	Total Function 2150:	2,102,453	2,102,453	19.25	
2160 - Oth Stndt Treatment								
200,949	209,004	209,422	3.00	0111 - Licensed Salaries	224,772	224,772	3.00	
139,657	141,487	126,906	3.60	0112 - Classified Salaries	137,752	137,752	3.60	
6,692	7,939	13,678		01XX - Other Salaries	9,834	9,834		
164,074	167,671	204,624		02XX - Associated Payroll Costs	216,406	216,406		
4,394	17,873	11,854		03XX - Purchased Services	-	-		
1,195	5,400	9,990		04XX - Supplies & Materials	10,100	10,100		
516,960	549,374	576,474	6.60	Total Function 2160:	598,864	598,864	6.60	
2190 - Service Direction								
29,608	-	-		0111 - Licensed Salaries	-	-		
199,156	192,594	182,653	5.42	0112 - Classified Salaries	199,432	199,432	5.42	
321,346	342,499	350,178	3.00	0113 - Administrators Salaries	368,592	368,592	3.00	
35,982	55,061	99,853		01XX - Other Salaries	136,121	136,121		
253,989	276,435	361,552		02XX - Associated Payroll Costs	443,586	443,586		
10,813	57,818	55,826		03XX - Purchased Services	28,500	28,500		
9,612	8,581	6,180		04XX - Supplies & Materials	10,000	10,000		
860,507	932,988	1,056,243	8.42	Total Function 2190:	1,186,231	1,186,231	8.42	
2211 - Teaching & Learning								
-	1,893	-		0111 - Licensed Salaries	-	-		
-	-	-		0112 - Classified Salaries	-	-		
415,187	349,121	429,005	3.50	0113 - Administrators Salaries	444,877	444,877	3.50	
54,551	57,033	58,670	1.00	0114 - Administrative Prof. / Confidential Salaries	61,727	61,727	1.00	
52,930	76,054	84,290		01XX - Other Salaries	80,651	80,651		
259,105	232,936	310,487		02XX - Associated Payroll Costs	343,574	343,574		
320,592	30,260	44,820		03XX - Purchased Services	42,400	42,400		
324,459	313,829	327,499		04XX - Supplies & Materials	260,050	260,050		
-	19,000	-		05XX - Capital Outlay	-	-		
1,132	-	160		06XX - Other Objects	160	160		
1,427,956	1,080,127	1,254,932	4.50	Total Function 2211:	1,233,439	1,233,439	4.50	
2220 - Educational Media Services								
363,179	337,504	328,884	4.50	0111 - Licensed Salaries	341,348	341,348	4.50	
241,593	233,771	239,647	9.19	0112 - Classified Salaries	243,749	243,749	9.19	
31,031	12,005	23,919		01XX - Other Salaries	20,879	20,879		
333,006	271,101	405,134		02XX - Associated Payroll Costs	420,670	420,670		
2,438	22,409	29,864		03XX - Purchased Services	9,950	9,950		
99,881	38,708	35,250		04XX - Supplies & Materials	35,250	35,250		
1,071,128	915,498	1,062,697	13.69	Total Function 2220:	1,071,846	1,071,846	13.69	
2230 - Assessment & Testing								
140,929	39,752	38,683	0.50	0111 - Licensed Salaries	40,150	40,150	0.50	
28,368	30,496	30,810	1.00	0112 - Classified Salaries	33,252	33,252	1.00	
107,502	110,689	114,792	1.00	0113 - Administrators Salaries	120,828	120,828	1.00	
-	-	-		0114 - Administrative Prof. / Confidential Salaries	-	-		
11,022	8,322	9,088		01XX - Other Salaries	9,436	9,436		
123,187	81,326	103,181		02XX - Associated Payroll Costs	106,881	106,881		
-	-	3,980		03XX - Purchased Services	-	-		
411,008	270,585	300,534	2.50	Total Function 2230:	310,547	310,547	2.50	
2240 - Instructional Staff Development								
196,346	26,323	38,857		01XX - Other Salaries	78,865	78,865		
38,274	6,690	10,494		02XX - Associated Payroll Costs	19,483	19,483		
142,345	39,231	111,514		03XX - Purchased Services	63,700	63,700		
35,182	24,001	26,800		04XX - Supplies & Materials	27,700	27,700		
1,605	450	4,000		06XX - Other Objects	3,500	3,500		
413,752	96,694	191,665		Total Function 2240:	193,248	193,248		

**REYNOLDS SCHOOL DISTRICT
100 - GENERAL FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	100 - GENERAL FUND REQUIREMENTS	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
2310 - Board Of Education								
42,738	43,806	44,182	0.50	0114 - Administrative Prof. / Confidential Salaries	45,573	45,573	0.50	
2,359	2,203	3,820		01XX - Other Salaries	2,820	2,820		
20,313	23,053	29,384		02XX - Associated Payroll Costs	29,865	29,865		
127,792	121,286	201,500		03XX - Purchased Services	179,702	179,702		
35,865	13,783	29,000		04XX - Supplies & Materials	24,500	24,500		
19,788	19,833	25,000		06XX - Other Objects	25,000	25,000		
248,855	223,963	332,886	0.50	Total Function 2310:	307,460	307,460	0.50	
2321 - Office Of The Superintendent								
-	-	2,400	0.25	0112 - Classified Salaries	10,357	10,357	0.25	
185,000	205,050	211,465	1.00	0113 - Administrators Salaries	212,100	212,100	1.00	
42,738	43,806	44,182	0.50	0114 - Administrative Prof. / Confidential Salaries	45,573	45,573	0.50	
27,424	23,016	32,542		01XX - Other Salaries	26,394	26,394		
113,813	119,984	158,694		02XX - Associated Payroll Costs	176,260	176,260		
33,742	69,572	69,000		03XX - Purchased Services	69,000	69,000		
25,144	21,731	42,500		04XX - Supplies & Materials	35,500	35,500		
3,129	1,933	4,500		06XX - Other Objects	5,000	5,000		
430,990	485,093	565,283	1.75	Total Function 2321:	580,184	580,184	1.75	
2410 - Building Administration								
1,896,565	1,958,391	1,984,876	65.85	0112 - Classified Salaries	1,993,753	1,993,753	61.98	
3,165,102	2,999,565	3,068,619	28.00	0113 - Administrators Salaries	3,071,340	3,071,340	27.00	
461,471	337,284	605,715		01XX - Other Salaries	269,711	269,711		
2,640,405	2,576,661	3,328,067		02XX - Associated Payroll Costs	3,258,806	3,258,806		
37,808	130,288	140,339		03XX - Purchased Services	135,866	135,866		
86,410	51,947	57,159		04XX - Supplies & Materials	74,935	74,935		
8,955	6,016	5,400		06XX - Other Objects	6,300	6,300		
8,296,716	8,060,152	9,190,174	93.85	Total Function 2410:	8,810,711	8,810,711	88.98	
2520 - Fiscal Services								
248,431	287,364	271,648	6.20	0112 - Classified Salaries	308,993	308,993	6.20	
143,713	147,882	151,695	1.20	0113 - Administrators Salaries	157,470	157,470	1.20	
135,679	164,897	146,591	2.00	0114 - Administrative Prof. / Confidential Salaries	152,638	152,638	2.00	
52,806	43,268	34,040		01XX - Other Salaries	30,758	30,758		
280,306	330,471	356,253		02XX - Associated Payroll Costs	406,701	406,701		
267,786	77,363	86,118		03XX - Purchased Services	90,776	90,776		
42,565	169,784	290,831		04XX - Supplies & Materials	251,231	251,231		
58,806	46,442	39,782		06XX - Other Objects	47,000	47,000		
1,230,091	1,267,471	1,376,960	9.40	Total Function 2520:	1,445,567	1,445,567	9.40	
2528 - Risk Management								
-	-	69,384	1.00	0114 - Administrative Prof. / Confidential Salaries	72,999	72,999	1.00	
-	-	2,408		01XX - Other Salaries	2,106	2,106		
-	-	38,222		02XX - Associated Payroll Costs	48,239	48,239		
-	-	50,000		06XX - Other Objects	50,000	50,000		
-	-	160,013	1.00	Total Function 2528:	173,344	173,344	1.00	
2541 - Facilities Direction								
62,489	64,690	63,129	1.50	0112 - Classified Salaries	48,906	48,906	1.00	
128,243	64,629	99,307	0.89	0113 - Administrators Salaries	104,783	104,783	0.89	
12,651	17,831	84,611	1.00	0114 - Administrative Prof. / Confidential Salaries	80,938	80,938	1.00	
12,228	7,710	36,454		01XX - Other Salaries	37,628	37,628		
115,875	89,237	123,261		02XX - Associated Payroll Costs	160,313	160,313		
182,001	26,708	115,269		03XX - Purchased Services	163,105	163,105		
1,427	15,979	30,200		04XX - Supplies & Materials	32,700	32,700		
28,851	100,012	107,598		06XX - Other Objects	108,000	108,000		
543,765	386,797	659,828	3.39	Total Function 2541:	736,373	736,373	2.89	
2542 - Facilities Upkeep								
1,967,614	2,069,084	1,880,196	48.00	0112 - Classified Salaries	2,094,294	2,094,294	51.00	
-	-	89,399	1.00	0114 - Administrative Prof. / Confidential Salaries	85,199	85,199	1.00	
177,447	128,691	135,366		01XX - Other Salaries	176,073	176,073		
1,280,973	1,341,063	1,455,238		02XX - Associated Payroll Costs	1,632,935	1,632,935		
1,026,844	524,414	716,403		03XX - Purchased Services	622,500	622,500		
450,790	390,225	511,700		04XX - Supplies & Materials	592,782	592,782		
133,214	20,800	80,000		05XX - Capital Outlay	200,000	200,000		
7,250	19,941	18,000		06XX - Other Objects	18,000	18,000		
5,044,131	4,494,219	4,886,302	49.00	Total Function 2542:	5,421,783	5,421,783	52.00	

**REYNOLDS SCHOOL DISTRICT
100 - GENERAL FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	100 - GENERAL FUND REQUIREMENTS	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
2543 - Grounds Maintenance								
202,511	173,658	172,553	4.00	0112 - Classified Salaries	178,127	178,127	4.00	
28	973	34,958		01XX - Other Salaries	5,900	5,900		
128,842	108,974	134,788		02XX - Associated Payroll Costs	126,478	126,478		
75,217	29,702	52,369		03XX - Purchased Services	103,000	103,000		
54,421	31,609	140,000		04XX - Supplies & Materials	175,000	175,000		
350	13,186	3,500		06XX - Other Objects	3,500	3,500		
461,369	358,101	538,168	4.00	Total Function 2543:	592,005	592,005	4.00	
2544 - Maintenance Services								
-	-	221,017	5.00	0112 - Classified Salaries	246,423	246,423	5.00	
-	-	117,617		02XX - Associated Payroll Costs	161,907	161,907		
350,820	1,629,968	296,896		03XX - Purchased Services	168,717	168,717		
61,547	-	-		04XX - Supplies & Materials	-	-		
1,326,528	1,399,120	52,741		05XX - Capital Outlay	350,000	350,000		
2,437	-	5,363		06XX - Other Objects	-	-		
1,741,332	3,029,088	693,634	5.00	Total Function 2544:	927,047	927,047	5.00	
2545 - Building Fixed Costs								
2,554,319	2,705,898	2,861,709		03XX - Purchased Services	3,178,413	3,178,413		
17,970	773	17,500		04XX - Supplies & Materials	27,500	27,500		
-	2,496	134		06XX - Other Objects	1,000	1,000		
2,572,289	2,709,167	2,879,343		Total Function 2545:	3,206,913	3,206,913		
2546 - Safety Program								
82,217	65,941	-		0114 - Administrative Prof. / Confidential Salaries	-	-		
2,400	2,975	-		01XX - Other Salaries	50,000	50,000		
30,574	33,457	-		02XX - Associated Payroll Costs	12,350	12,350		
370	1,241	50,000		03XX - Purchased Services	50,000	50,000		
14,635	7,776	31,500		04XX - Supplies & Materials	30,000	30,000		
-	655	2,500		06XX - Other Objects	2,500	2,500		
130,196	112,045	84,000		Total Function 2546:	144,850	144,850		
2549 - Other Operations & Maintenance								
-	11,907	36,423		01XX - Other Salaries	28,803	28,803		
-	3,348	10,454		02XX - Associated Payroll Costs	7,116	7,116		
-	15,255	46,876		Total Function 2549:	35,919	35,919		
2550 - Transportation								
1,918,218	1,857,038	2,036,023	73.81	0112 - Classified Salaries	2,201,231	2,201,231	71.22	
134,054	165,442	174,034	1.52	0113 - Administrators Salaries	170,633	170,633	1.52	
70,954	72,636	76,310	1.00	0114 - Administrative Prof. / Confidential Salaries	85,890	85,890	1.00	
394,046	388,424	603,911		01XX - Other Salaries	439,029	439,029		
1,642,040	1,631,657	2,216,661		02XX - Associated Payroll Costs	2,144,050	2,144,050		
628,229	690,655	923,414		03XX - Purchased Services	1,123,239	1,123,239		
342,668	443,600	626,681		04XX - Supplies & Materials	837,306	837,306		
955,750	747,413	2,601,904		05XX - Capital Outlay	1,350,000	1,350,000		
414,387	505,878	562,477		06XX - Other Objects	944,324	944,324		
6,500,346	6,502,745	9,821,415	76.33	Total Function 2550:	9,295,702	9,295,702	73.73	
2558 - Transportation - Special Ed								
313,575	327,669	334,994	11.51	0112 - Classified Salaries	360,737	360,737	11.51	
1,003	6,214	8,007		01XX - Other Salaries	3,672	3,672		
223,470	234,151	286,188		02XX - Associated Payroll Costs	291,784	291,784		
182,077	147,534	160,870		03XX - Purchased Services	160,000	160,000		
720,125	715,568	790,059	11.51	Total Function 2558:	816,193	816,193	11.51	
2573 - Distribution Services								
45,864	47,368	47,677	1.00	0112 - Classified Salaries	48,906	48,906	1.00	
-	-	820		01XX - Other Salaries	820	820		
31,158	31,727	34,456		02XX - Associated Payroll Costs	35,986	35,986		
77,022	79,095	82,953	1.00	Total Function 2573:	85,712	85,712	1.00	
2574 - Print Services								
64,214	66,570	66,485	1.00	0112 - Classified Salaries	48,906	48,906	1.00	
1,560	1,345	2,209		01XX - Other Salaries	2,780	2,780		
42,570	43,139	49,903		02XX - Associated Payroll Costs	34,615	34,615		
4,527	185	2,495		03XX - Purchased Services	800	800		
35,703	21,884	43,000		04XX - Supplies & Materials	41,000	41,000		
148,574	133,123	164,091	1.00	Total Function 2574:	128,101	128,101	1.00	
2620 - Grant Development								
100,165	103,970	106,905	1.00	0113 - Administrators Salaries	112,526	112,526	1.00	
4,800	5,520	5,600		01XX - Other Salaries	5,640	5,640		
50,205	55,568	72,717		02XX - Associated Payroll Costs	76,951	76,951		
155,170	165,058	185,222	1.00	Total Function 2620:	195,117	195,117	1.00	

**REYNOLDS SCHOOL DISTRICT
100 - GENERAL FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	100 - GENERAL FUND REQUIREMENTS	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
2630 - Communications								
11,119	20,124	22,972	0.75	0112 - Classified Salaries	10,357	10,357	0.25	
113,315	118,469	107,773	1.00	0113 - Administrators Salaries	114,775	114,775	1.00	
-	-	65,447	1.00	0114 - Administrative Prof. / Confidential Salaries	66,109	66,109	1.00	
50,783	24,436	25,079		01XX - Other Salaries	16,031	16,031		
44,292	44,490	80,382		02XX - Associated Payroll Costs	86,517	86,517		
73,230	78,207	29,565		03XX - Purchased Services	43,000	43,000		
12,113	12,849	31,707		04XX - Supplies & Materials	26,850	26,850		
8,711	9,985	4,750		06XX - Other Objects	13,750	13,750		
313,564	308,560	367,675	2.75	Total Function 2630:	377,389	377,389	2.25	
2640 - Staff Services								
-	-	-		0112 - Classified Salaries	-	-		
115,580	118,469	123,433	1.00	0113 - Administrators Salaries	134,214	134,214	1.00	
244,892	289,861	288,992	5.00	0114 - Administrative Prof. / Confidential Salaries	302,800	302,800	5.00	
38,624	28,465	270,451		01XX - Other Salaries	264,110	264,110		
747,271	923,837	847,399		02XX - Associated Payroll Costs	932,130	932,130		
147,402	69,543	128,530		03XX - Purchased Services	139,278	139,278		
26,137	62,182	71,043		04XX - Supplies & Materials	74,543	74,543		
35,709	30,975	32,000		06XX - Other Objects	44,650	44,650		
1,355,615	1,523,332	1,761,848	6.00	Total Function 2640:	1,891,725	1,891,725	6.00	
2642 - Recruitment Services								
-	-	-		0112 - Classified Salaries	-	-		
-	-	-		0113 - Administrators Salaries	-	-		
2,440	2,375	6,000		03XX - Purchased Services	7,000	7,000		
-	596	7,800		04XX - Supplies & Materials	7,800	7,800		
2,440	2,971	13,800		Total Function 2642:	14,800	14,800		
2660 - Technology Services								
309,211	337,418	316,130	7.00	0112 - Classified Salaries	347,116	347,116	7.00	
131,786	136,055	144,810	1.20	0113 - Administrators Salaries	152,687	152,687	1.20	
47,350	133,585	160,944	2.00	0114 - Administrative Prof. / Confidential Salaries	213,375	213,375	3.00	
39,717	32,450	62,630		01XX - Other Salaries	76,125	76,125		
239,205	298,836	380,846		02XX - Associated Payroll Costs	473,955	473,955		
44,095	24,227	73,626		03XX - Purchased Services	99,670	99,670		
562,138	504,925	472,500		04XX - Supplies & Materials	507,820	507,820		
74,983	-	-		05XX - Capital Outlay	62,000	62,000		
1,825	4,380	4,625		06XX - Other Objects	4,930	4,930		
1,450,309	1,471,877	1,616,111	10.20	Total Function 2660:	1,937,678	1,937,678	11.20	
2680 - Interpretation & Translation Services								
-	-	-	4.63	0112 - Classified Salaries	158,820	158,820	4.63	
-	-	-		01XX - Other Salaries	125,188	125,188		
-	-	-		02XX - Associated Payroll Costs	143,984	143,984		
-	-	-		03XX - Purchased Services	38,000	38,000		
-	-	-		04XX - Supplies & Materials	9,000	9,000		
-	-	-		06XX - Other Objects	1,000	1,000		
-	-	-	4.63	Total Function 2680:	475,992	475,992	4.63	
2690 - Other Support Services - Central								
26,172	27,363	-		0113 - Administrators Salaries	-	-		
3,171	11,361	7,516		01XX - Other Salaries	-	-		
8,219	10,507	1,865		02XX - Associated Payroll Costs	-	-		
24,114	18,525	52,400		03XX - Purchased Services	-	-		
5,940	7,106	2,500		04XX - Supplies & Materials	-	-		
-	3,000	3,000		06XX - Other Objects	-	-		
67,616	77,861	67,281		Total Function 2690:	-	-		
43,163,574	43,451,065	48,490,953	395.53	Total Function 2000:	50,659,312	50,659,312	390.10	
3000 - Enterprise & Community Service								
3363 - Community Partnership								
5,407	-	-		01XX - Other Salaries	-	-		
1,324	-	-		02XX - Associated Payroll Costs	-	-		
6,731	-	-		Total Function 3363:	-	-		
3500 - Child Care								
72,521	54,542	71,470	2.50	0112 - Classified Salaries	82,509	82,509	2.50	
4,212	2,570	6,479		01XX - Other Salaries	9,082	9,082		
43,520	37,925	54,580		02XX - Associated Payroll Costs	61,697	61,697		
-	-	5,251		03XX - Purchased Services	-	-		
3,224	4,965	5,000		04XX - Supplies & Materials	5,000	5,000		
123,476	100,001	142,780	2.50	Total Function 3500:	158,288	158,288	2.50	
130,208	100,001	142,780	2.50	Total Function 3000:	158,288	158,288	2.50	

**REYNOLDS SCHOOL DISTRICT
100 - GENERAL FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	100 - GENERAL FUND REQUIREMENTS	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
5100 - Debt Service								
5110 - Long-Term Debt Service								
122,310	242,310	408,024		06XX - Other Objects	408,025	408,025		
122,310	242,310	408,024		Total Function 5110:	408,025	408,025		
122,310	242,310	408,024		Total Function 5100:	408,025	408,025		
5200 - Interfund Transfers								
5200 - Interfund Transfers								
1,785,538	1,640,038	2,380,288		07XX - Interfund Transfers	1,643,588	1,643,588		
1,785,538	1,640,038	2,380,288		Total Function 5200:	1,643,588	1,643,588		
1,785,538	1,640,038	2,380,288		Total Function 5200:	1,643,588	1,643,588		
6000 - Contingency								
6110 - Operating Contingencies								
-	-	1,000,000		08XX - Contingencies	1,000,000	1,000,000		
-	-	1,000,000		Total Function 6110:	1,000,000	1,000,000		
-	-	1,000,000		Total Function 6000:	1,000,000	1,000,000		
7000 - Unappropriated Ending Fund Balance								
7000 - Unappropriated Ending Fund Balance								
8,007,597	9,493,696	4,970,966		09XX - Unappropriated Ending Fund Balance	4,970,966	4,970,966		
8,007,597	9,493,696	4,970,966		Total Function 7000:	4,970,966	4,970,966		
8,007,597	9,493,696	4,970,966		Total Function 7000:	4,970,966	4,970,966		
125,693,358	128,925,808	135,208,319	1,015.34	Total Function - Object :	135,736,859	135,736,859	978.83	

**REYNOLDS SCHOOL DISTRICT
SUMMARY OF REVENUES & EXPENDITURES BY OBJECT - FIVE YEARS
GENERAL FUND**

	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Adopted 2017-18</u>	<u>Approved 2018-19</u>
1000 Revenue From Local Sources	\$ 24,413,135	\$ 24,961,742	\$ 25,909,311	\$ 26,167,276	\$ 27,575,939
2000 Revenue From Intermediate Sources	\$ 1,994,101	\$ 2,414,888	\$ 2,629,116	\$ 2,409,700	\$ 2,157,805
3000 Revenue From State Sources	\$ 83,062,262	\$ 89,236,604	\$ 90,320,271	\$ 98,410,564	\$ 96,033,527
4000 Revenue from Federal Sources	\$ 119,825	\$ 166,858	\$ 59,513	\$ 115,000	\$ 75,000
5000 Other Sources	\$ 12,238,786	\$ 8,913,268	\$ 10,007,597	\$ 8,105,779	\$ 9,894,588
Total Revenues	\$ 121,828,109	\$ 125,693,360	\$ 128,925,808	\$ 135,208,319	\$ 135,736,859
0100 Salaries	\$ 58,190,215	\$ 61,254,653	\$ 59,646,212	\$ 60,640,291	\$ 60,725,011
0200 Associated Payroll Costs	\$ 30,069,414	\$ 29,325,551	\$ 29,630,061	\$ 35,680,996	\$ 36,262,688
0300 Purchased Services	\$ 14,232,675	\$ 17,899,093	\$ 21,022,166	\$ 21,920,606	\$ 22,275,384
0400 Supplies and Materials	\$ 5,384,946	\$ 4,178,235	\$ 4,263,818	\$ 4,673,235	\$ 5,170,922
0500 Captial Outlay	\$ 2,230,075	\$ 2,490,474	\$ 2,186,333	\$ 2,625,410	\$ 1,962,000
0600 Other Objects	\$ 878,475	\$ 752,217	\$ 1,043,423	\$ 1,316,527	\$ 1,726,300
0700 Transfers	\$ 2,104,038	\$ 1,785,538	\$ 1,640,038	\$ 2,380,288	\$ 1,643,588
0800 Other Uses	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
Total Expenditures	\$ 113,089,838	\$ 117,685,761	\$ 119,432,051	\$ 130,237,353	\$ 130,765,893
Ending Fund Balance	\$ 8,738,271	\$ 8,007,599	\$ 9,493,757	\$ 4,970,966	\$ 4,970,966
Beginning Fund Balance	\$ 12,238,786	\$ 8,738,268	\$ 8,007,597	\$ 8,105,779	\$ 9,894,588
Change in Fund Balance	\$ (3,500,515)	\$ (730,669)	\$ 1,486,160	\$ (3,134,813)	\$ (4,923,622)
Ending Fund Balance	\$ 8,738,271	\$ 8,007,599	\$ 9,493,757	\$ 4,970,966	\$ 4,970,966

**REYNOLDS SCHOOL DISTRICT
BUDGETED POSITIONS & STUDENTS SERVED BY MINOR FUNCTION
GENERAL FUND**

FUNCTION	DESCRIPTION	CERTIFIED		CLASSIFIED		SUPPORT SERVICES NON-REPRESENTED		ADMINISTRATIVE		NUMBER OF STUDENTS	APPROVED BUDGET	% OF BUDGET	COST PER STUDENT
		2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19				
1111	Elementary Programs	211.11	199.94	8.59	8.59	-	-	-	-	5,020	\$ 23,534,434	17.34%	\$ 4,688
1113	Elem Extra Curricular	-	-	-	-	-	-	-	-	5,020	\$ 8,279	0.01%	\$ 2
1121	Middle School Programs	91.50	80.13	-	-	-	-	-	-	2,238	\$ 10,188,734	7.51%	\$ 4,553
1122	Middle School Extracurricular	-	-	-	-	-	-	-	-	2,238	\$ 87,666	0.06%	\$ 39
1131	High School Programs	85.82	81.50	2.00	2.00	-	-	-	-	2,685	\$ 11,223,108	8.27%	\$ 4,180
1132	High School Athletics	-	-	1.00	1.00	-	-	-	-	2,685	\$ 595,034	0.44%	\$ 222
1133	High School Activities	-	-	-	-	-	-	-	-	2,685	\$ 237,113	0.17%	\$ 88
1210	Talented & Gifted Programs	0.50	0.50	-	-	-	-	-	-	740	\$ 92,162	0.07%	\$ 125
	Restrictive Programs for Students												
1220	with Disabilities	18.00	17.00	19.66	18.88	-	-	-	-	172	\$ 4,625,081	3.41%	\$ 26,890
1223	Transition Program	1.00	1.00	4.06	4.06	-	-	-	-	30	\$ 337,945	0.25%	\$ 11,265
1224	Special Education Life Skills	12.00	12.00	18.88	18.88	-	-	-	-	149	\$ 2,521,697	1.86%	\$ 16,924
1225	Out of District Programs	-	-	-	-	-	-	-	-	512	\$ 683,000	0.50%	\$ 1,334
1227	Extended School Year Programs	-	-	-	-	-	-	-	-	12	\$ 20,711	0.02%	\$ 1,726
1229	Functional Living Skills	5.00	5.00	11.28	11.28	-	-	-	-	45	\$ 1,103,455	0.81%	\$ 24,521
1250	Less Restrictive Programs	29.90	29.90	27.22	27.22	-	-	-	-	758	\$ 4,862,537	3.58%	\$ 6,415
1251	Less Restrictive - Charter School	3.10	3.10	0.75	0.75	-	-	-	-	78	\$ 382,797	0.28%	\$ 4,908
1271	Remediation	-	-	-	-	-	-	-	-	11,211	\$ 325,474	0.24%	\$ 29
1280	Alternative Education	13.75	13.75	1.60	1.60	-	-	-	-	207	\$ 1,823,857	1.34%	\$ 8,811
1288	Charter Schools	-	-	-	-	-	-	-	-	1,061	\$ 8,774,000	6.46%	\$ 8,270
1291	English Language Learner	45.84	45.15	2.00	2.00	-	-	1.00	1.00	2,881	\$ 5,469,596	4.03%	\$ 1,899
	INSTRUCTION	517.52	488.97	97.04	96.26	-	-	1.00	1.00		\$ 76,896,680	56.65%	
	Attendance & Social Work												
2110	Services	2.50	2.50	-	-	-	-	-	-	10,150	\$ 380,265	0.28%	\$ 37
2115	Student Safety	-	-	16.16	16.16	-	-	-	-	10,150	\$ 1,478,968	1.09%	\$ 146
2120	Guidance Services	24.50	24.50	1.00	1.00	-	-	-	-	10,150	\$ 2,799,891	2.06%	\$ 276
2122	Positive Behavior Supports	-	-	-	-	-	-	-	-	10,150	\$ 58,081	0.04%	\$ 6
2130	Health Services	-	-	3.97	3.16	-	-	-	-	10,150	\$ 569,550	0.42%	\$ 56
2140	Psychological Services	10.00	10.00	-	-	-	-	-	-	11,211	\$ 1,075,364	0.79%	\$ 96
2150	Speech Pathologist	17.00	17.00	2.40	2.25	-	-	-	-	2,252	\$ 2,102,453	1.55%	\$ 934
	Other Student Treatment												
2160	Services	3.00	3.00	3.60	3.60	-	-	-	-	221	\$ 598,864	0.44%	\$ 2,710
	Service Direction, Student												
2190	Support Services	-	-	5.42	5.42	-	-	3.00	3.00	11,211	\$ 1,186,231	0.87%	\$ 106
2211	Teaching and Learning	-	-	-	-	1.00	1.00	3.50	3.50	10,150	\$ 1,233,439	0.91%	\$ 122
2220	Educational Media Services	4.50	4.50	9.19	9.19	-	-	-	-	10,150	\$ 1,071,846	0.79%	\$ 106
2230	Assessment & Testing	0.50	0.50	1.00	1.00	-	-	1.00	1.00	10,150	\$ 310,547	0.23%	\$ 31
2240	Instructional Staff Development	-	-	-	-	-	-	-	-	10,150	\$ 193,248	0.14%	\$ 19
2310	Board of Education	-	-	-	-	0.50	0.50	-	-	11,211	\$ 307,460	0.23%	\$ 27
2321	Office of the Superintendent	-	-	0.25	0.25	0.50	0.50	1.00	1.00	11,211	\$ 580,184	0.43%	\$ 52
2410	Building Administration	-	-	65.85	61.98	-	-	28.00	27.00	10,150	\$ 8,810,711	6.49%	\$ 868
2520	Fiscal Services	-	-	6.20	6.20	2.00	2.00	1.20	1.20	11,211	\$ 1,445,567	1.06%	\$ 129
2528	Risk Management	-	-	-	-	1.00	1.00	-	-	10,150	\$ 173,344	0.13%	\$ 17
2541	Facilities Direction	-	-	1.50	1.00	1.00	1.00	0.89	0.89	10,150	\$ 736,373	0.54%	\$ 73
2542	Facilities Upkeep	-	-	48.00	51.00	1.00	1.00	-	-	10,150	\$ 5,421,783	3.99%	\$ 534
2543	Grounds Services	-	-	4.00	4.00	-	-	-	-	10,150	\$ 592,005	0.44%	\$ 58
2544	Maintenance Services	-	-	5.00	5.00	-	-	-	-	10,150	\$ 927,047	0.68%	\$ 91
2545	Building Fixed Costs	-	-	-	-	-	-	-	-	10,150	\$ 3,206,913	2.36%	\$ 316
2546	Safety Program	-	-	-	-	-	-	-	-	11,211	\$ 144,850	0.11%	\$ 13
2549	Other Facility Programs	-	-	-	-	-	-	-	-	10,150	\$ 35,919	0.03%	\$ 4
2550	Student Transportation	-	-	73.81	71.22	1.00	1.00	1.52	1.52	6,100	\$ 9,295,702	6.85%	\$ 1,524
	Transportation - Special												
2558	Education	-	-	11.51	11.51	-	-	-	-	563	\$ 816,193	0.60%	\$ 1,450
2573	Distribution Services	-	-	1.00	1.00	-	-	-	-	11,211	\$ 85,712	0.06%	\$ 8
2574	Print Services	-	-	1.00	1.00	-	-	-	-	11,211	\$ 128,101	0.09%	\$ 11
2620	Grant/Development Services	-	-	-	-	-	-	1.00	1.00	11,211	\$ 195,117	0.14%	\$ 17
2630	Communications	-	-	0.75	0.50	1.00	1.00	1.00	1.00	11,211	\$ 377,389	0.28%	\$ 34
2640	Staff Services	-	-	-	-	5.00	5.00	1.00	1.00	11,211	\$ 1,891,725	1.39%	\$ 169
2642	Recruitment Services	-	-	-	-	-	-	-	-	11,211	\$ 14,800	0.01%	\$ 1
2660	Technology Services	-	-	7.00	7.00	2.00	3.00	1.20	1.20	11,211	\$ 1,937,678	1.43%	\$ 173
2680	Interpretation & Translation	-	-	4.63	4.63	-	-	-	-	11,211	\$ 475,992	0.35%	\$ 42
2690	Other Support Services - Central	-	-	-	-	-	-	-	-	11,211	\$ -	0.00%	\$ -
	SUPPORT SERVICES	62.00	62.00	273.23	268.05	16.00	17.00	44.30	43.30		\$ 50,659,312	37.32%	

**REYNOLDS SCHOOL DISTRICT
 BUDGETED POSITIONS & STUDENTS SERVED BY MINOR FUNCTION
 GENERAL FUND**

FUNCTION	DESCRIPTION	CERTIFIED		CLASSIFIED		SUPPORT SERVICES NON-REPRESENTED		ADMINISTRATIVE		NUMBER OF STUDENTS	APPROVED BUDGET	% OF BUDGET	COST PER STUDENT
		2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19				
3500	Child Care	-	-	2.50	2.50	-	-	-	-	10,150	\$ 158,288	0.12%	\$ 16
ENTERPRISE AND COMMUNITY SERVICES		-	-	2.50	2.50	-	-	-	-		\$ 158,288	0.12%	
5110	Long-Term Debt Service	-	-	-	-	-	-	-	-	11,211	\$ 408,025	0.30%	\$ 36
5200	Transfer of Funds	-	-	-	-	-	-	-	-	11,211	\$ 1,643,588	1.21%	\$ 147
6110	Operating Contingencies Unappropriated Ending Fund	-	-	-	-	-	-	-	-	11,211	\$ 1,000,000	0.74%	\$ 89
7000	Balance	-	-	-	-	-	-	-	-	11,211	\$ 4,970,966	3.66%	\$ 443
FUND TOTAL		579.52	550.97	372.77	366.80	16.00	17.00	45.30	44.30		\$ 135,736,859	100.00%	

**REYNOLDS SCHOOL DISTRICT
2018-19 APPROVED BUDGET
GENERAL FUND 2-YEAR ANALYSIS**

Approved Budget 2018-19 Function - Description	Working		Approved		Difference		Comments
	Amount	FTE	Amount	FTE	Amount	FTE	
100 - General Fund	135,208,319	1,015.3414	135,736,859	978.8288	528,540	(36.513)	
1111 - Primary Programs K-5	24,068,768	221.4543	23,534,434	208.5343	(534,334)	(12.920)	Reduction due to enrollment & temp positions
1113 - Elem Extra-Curricular	6,983		8,279		1,296	-	
1121 - Middle School Programs	10,735,362	91.5000	10,188,734	80.1300	(546,628)	(11.370)	Reduction due to enrollment & temp positions
1122 - Middle School Extra-Curricular	58,646		87,666		29,020	-	
1131 - High School Programs	11,477,203	87.8200	11,223,108	83.5000	(254,095)	(4.320)	Reduction due to enrollment & temp positions
1132 - High School Athletics	515,699	1.0000	595,034	1.0000	79,335	-	Roll up coaching costs & athletic facility & grounds maintenance budgets for annual
1133 - High School Activities	230,772		237,113		6,341	-	
1210 - Talented & Gifted	97,488	.5000	92,162	.5000	(5,326)	-	
1220 - Restrictive Programs	4,065,429	37.6578	4,625,081	35.8760	559,652	(1.782)	Reduction due to enrollment & temp positions
1223 - Transition Program	329,411	5.0627	337,945	5.0627	8,534	-	
1224 - Life Skills	2,362,940	30.8763	2,521,697	30.8760	158,757	-	Roll Up Costs plus full school year
1225 - Out of District Programs	799,448		683,000		(116,448)	-	Increased use of MESD Service versus individual contracts
1227 - Extended School Year	17,062		20,711		3,649	-	
1229 - Functional Living Skills	1,256,889	16.2814	1,103,455	16.2814	(153,434)	-	Reassigned Nurse Contracts to Health Services
1250 - Less Restrictive Programs	4,600,406	57.1192	4,862,537	57.1192	262,131	-	Roll Up Costs & full school year of staffing
1251 - Less Restrictive - Charter School	355,106	3.8500	382,797	3.8500	27,691	-	Roll Up Costs & full school year of staffing
1270 - Educationally Disadvantaged					-	-	
1271 - Remediation	314,680		325,474		10,794	-	Contract cost changes
1280 - Alternative Ed	1,745,316	15.3500	1,823,857	15.3500	78,541	-	Roll Up Costs & full school year of staffing at RLA
1288 - Charter School	9,124,272		8,774,000		(350,272)	-	Flat funding & enrollment, increased labor costs charged to charters
1291 - English Language Learners Instruction	5,653,427	48.8400	5,469,596	48.1500	(183,831)	(.690)	Reassigned to Instructional Function
2110 - Attendance / Social Work	391,529	2.5000	380,265	2.5000	(11,264)	-	
2115 - Student Safety	1,375,957	16.1563	1,478,968	16.1563	103,011	-	Roll Up Costs, full school year of staffing, SRO Contract Increases
2120 - Guidance Services	2,665,724	25.5000	2,799,891	25.5000	134,167	-	Roll Up Costs & full school year of staffing
2122 - Positive Behavior Supports	57,127		58,081		954	-	
2130 - Health Services	147,622	3.9689	569,550	3.1564	421,928	(.813)	Temporary positions, Nurse Contracts Moved from 1229 FLS
2140 - Psychological Services	995,914	10.0000	1,075,364	10.0000	79,450	-	Staffing former contracted positions & roll up costs with full year of staffing
2150 - Speech Pathologist	2,130,612	19.4000	2,102,453	19.2500	(28,159)	(.150)	Temporary positions
2160 - Oth STDNT Treatment	576,474	6.6000	598,864	6.6000	22,390	-	Roll Up Costs & full school year of staffing
2190 - Service Direction	1,056,243	8.4200	1,186,231	8.4200	129,988	-	Roll Up Costs & full school year of staffing & Roving EA Substitutes
2211 - Teaching & Learning	1,254,932	4.5000	1,233,439	4.5000	(21,493)	-	Computer software savings
2220 - Educational Media Services	1,062,697	13.6875	1,071,846	13.6875	9,149	-	Roll Up Costs & full school year of staffing
2230 - Assessment & Testing	300,534	2.5000	310,547	2.5000	10,013	-	Roll Up Costs & full school year of staffing
2240 - Instructional Staff Development	191,665		193,248		1,583	-	
2310 - Board of Education	332,886	.5000	307,460	.5000	(25,426)	-	Reduction in Professional Services Contract Budget
2321 - Office of The Superintendent	565,283	1.7500	580,184	1.7500	14,901	-	Roll Up Costs & full school year of staffing, reduced material & supply budget
2410 - Building Administration	9,190,174	93.8478	8,810,711	88.9766	(379,463)	(4.871)	1 Admin Grant Funded, Cut Clerical to Offset Custodial & Temp EA Positions

**REYNOLDS SCHOOL DISTRICT
2018-19 APPROVED BUDGET
GENERAL FUND 2-YEAR ANALYSIS**

Approved Budget 2018-19 Function - Description	Working		Approved		Difference		Comments
	Amount	FTE	Amount	FTE	Amount	FTE	
2520 - Fiscal Services	1,376,960	9.4000	1,445,567	9.4000	68,607	-	Roll Up Costs & full school year of staffing, reduced software budget
2528 - Risk Management	160,013	1.0000	173,344	1.0000	13,331	-	Roll Up Costs & full school year of staffing
2541 - Facilities Direction	659,828	3.3850	736,373	2.8850	76,545	(.500)	Adjust Supervisor over Custodial to 2542
2542 - Facilities Upkeep	4,886,302	49.0000	5,421,783	52.0000	535,481	3.000	Custodial staffing increase for new buildings, increase supplies for building move in
2543 - Grounds Maintenance	538,168	4.0000	592,005	4.0000	53,837	-	Roll Up Costs & full school year of staffing, maintenance work on parking & drive lanes
2544 - Maintenance Services	693,634	5.0000	927,047	5.0000	233,413	-	Roll Up Costs & full school year of staffing, facility maintenance at multiple sites
2545 - Building Fixed Costs	2,879,343		3,206,913		327,570	-	Increased utility cost, phone system savings, mandated inspections & annual fees
2546 - Safety Program	84,000		144,850		60,850	-	Emergency/Evacuation classroom plans & supplies
2549 - Other Facility Programs	46,876		35,919		(10,957)	-	
2550 - Transportation	9,821,415	76.3278	9,295,702	73.7310	(525,713)	(2.597)	Capital paving project completed 17-18, adjust due to enrollment
2558 - Transportation - Special Ed	790,059	11.5108	816,193	11.5108	26,134	-	Roll Up Costs & full school year of staffing
2559 - Transportation - Foster Care					-	-	
2573 - Distribution Services	82,953	1.0000	85,712	1.0000	2,759	-	Roll Up Costs & full school year of staffing
2574 - Print Services	164,091	1.0000	128,101	1.0000	(35,990)	-	Reduction in materials & supplies, labor shift to communications
2620 - Grant/Development	185,222	1.0000	195,117	1.0000	9,895	-	
2630 - Communications	367,675	2.7500	377,389	2.2500	9,714	(.500)	Labor shift from Print Services, Reduce .50 Classified position
2640 - Staff Services	1,761,848	6.0000	1,891,725	6.0000	129,877	-	Roll Up Costs & full school year of staffing, increased tuition reimbursement benefits
2642 - Recruitment Services	13,800		14,800		1,000	-	
2660 - Technology Services	1,616,111	10.2000	1,937,678	11.2000	321,567	1.000	Erate FTE for in-house phone system maint.
2680 - Interpretation & Translation Services		4.6250	475,992	4.6250	475,992	-	Roll Up Costs & full school year of staffing, PBAM coding implemented for 18-19 ELL Services
2690 - Other Support Services - Central	67,281				(67,281)	-	One-time service need in 17-18
3363 - Community Partnership					-	-	
3500 - Child Care	142,780	2.5006	158,288	2.5006	15,508	-	Roll Up Costs & full school year of staffing at RHS Preschool & RLA Teen Parenting Program
5110 - Long-Term Debt Service	408,024		408,025		1	-	
5200 - Transfer of Funds	2,380,288		1,643,588		(736,700)	-	One-time seismic grant in 17-18, reduction in retiree benefit & capital proj use
6110 - Operating Contingencies	1,000,000		1,000,000		-	-	
7000 - Unappropriated Ending Fund Bal	4,970,966		4,970,966		-	-	

**REYNOLDS SCHOOL DISTRICT
2018-19 APPROVED BUDGET
VARIANCE ANALYSIS BY OBJECT - GENERAL FUND**

Approved Budget 2018-19 Object - Description	Working Budget		Approved Budget		Difference		Comments
	Amount	FTE	Amount	FTE	Amount	FTE	
0111 - Licensed Salaries	38,174,690	576.52	38,156,136	547.97	(18,553.77)	(28.550)	Reductions due to enrollment & temp positions
0112 - Classified Salaries	11,426,038	372.77	12,133,766	366.56	707,728.20	(6.213)	Reductions due to enrollment & temp positions
0113 - Administrators Salaries	5,193,237	45.30	5,279,600	44.30	86,362.86	(1.000)	Reduction due to enrollment - Moved to Grant Funding
0114 - Administrative Prof. / Confidential Salaries	1,128,713	16.00	1,212,821	17.00	84,108.01	1.000	Move Erate funded FTE for in-house phone system maintenance
01XX - Other Salaries	4,313,233	4.75	3,942,688	3.00	(370,545.25)	(1.750)	Remove temp roving sub positions from 17-18
02XX - Associated Payroll Costs	35,747,785		36,262,688		514,902.81	-	Roll up costs & full year of staffing & increased tuition reimbursement
03XX - Purchased Services	22,118,994		22,275,384		156,390.20	-	Reductions in most areas net of increase in SPED Restrictive Program contract services
04XX - Supplies & Materials	4,703,274		5,170,922		467,647.73	-	Reductions in most areas net of increase in custodial supplies, fuel costs & textbook budgets
05XX - Capital Outlay	2,734,645		1,962,000		(772,644.61)	-	Completion of Transportation site improvements in 17-18
06XX - Other Objects	1,316,456		1,726,300		409,843.82	-	Begin debt service on QZAB 0% Interest loan for facility maintenance
07XX - Interfund Transfers	2,380,288		1,643,588		(736,700.00)	-	One-time Seismic Grant match from 17-18, reduction in early retirement benefit & capital proj use
08XX - Contingencies	1,000,000		1,000,000		-	-	
09XX - Unappropriated Ending Fund Balance	4,970,966		4,970,966		-	-	
Total	135,208,319	1,015.34	135,736,859	978.83	528,540.00	(36.513)	



Davis Elementary students dancing during Cultural Night. December 2017

FEDERAL PROGRAMS FUNDS

APPROVED BUDGET
2018-2019

Federal Programs Funds 201-246

Accounts for revenues and expenditures of grants that are restricted for specific educational projects. Principal revenue source are federal grants.

A great place for learning.

www.reynolds.k12.or.us/schools/

REYNOLDS SCHOOL DISTRICT FEDERAL PROGRAM FUND DESCRIPTIONS

Title IA Fund 201 & 202

Accounts for revenues and expenditures which support students living in poverty to achieve academic standards in reading, writing and math.

Comprehensive Achievement Plan 203

Accounts for revenues and expenditures dedicated toward planning for program improvement that all Focus and Priority Schools are required to develop and implement. (Funding no longer received from this award but remains for history purposes.)

School Improvement Grants Fund 204 & 205

Accounts for revenues and expenditures which increase academic achievement for schools in improvement sanctions under No Child Left Behind (NCLB). (Funding no longer received from this award but remains for history purposes.)

Title IIA – Teacher Quality Fund 206 & 207

Accounts for revenues and expenditures supporting professional development so staff may increase academic achievement for students.

Title III – English Language Acquisition Fund 208 & 209

Accounts for revenues and expenditures to increase academic skills for students identified as Limited English Proficient.

SIG Cohort 5 Grant Fund 210 & 211

Accounts for revenues and expenditures to support school improvement activities at Glenfair Elementary. Funding through Oregon Department of Education.

Immigrant 17-19 Fund 213

Accounts for revenues and expenditures to improve the education of limited English proficient children and youths by helping them learn English and meet challenging state academic content and student academic achievement standards.

Title VII – Indian Education Fund 214

Accounts for revenues and expenditures to increase academic skills for Native American students.

Title IC – Perkins Act Career Technical Education Fund 215 & 216

Accounts for revenues and expenditures to improve academic and technical performance and to prepare students for the workforce. (Funding no longer received from this award but remains for history purposes.)

IDEA Enhancement Fund 217

Accounts for revenues and expenditures to support enhancement of Response to Intervention (RTI), Positive Behavior Support (PBIS), System Performance & Review (SPR&I), determination and other activities related to the support of students with disabilities.

IDEA – Part B Fund 218 & 219

Accounts for revenues and expenditures to supplement and increase the level of special education services provided to eligible students with disabilities within special education programs.

IDEA Pre-School Grants Fund 220

Accounts for revenues and expenditures to provide early intervening services for children with disabilities.

Extended Assessment Fund 221

Accounts for revenues and expenditures to provide teacher training on the extended assessment.

School Based Mental Health Program Fund 222

Accounts for revenues and expenditures to support school's emergency response to violent activity at school. Partnering also with Multnomah County, this program provides mental health support to students and staff. (Funding no longer received from this award but remains for history purposes.)

REYNOLDS SCHOOL DISTRICT FEDERAL PROGRAM FUND DESCRIPTIONS

Student Support & Academic Enrichment Fund 224

Accounts for revenues and expenditures to support academic enrichment for students. District Title IV-A grant.

and behavioral data to monitor and adjust classroom instruction.

SPR&I – System Performance Review and Improvement Fund 230

Accounts for revenues and expenditures to assist districts and programs on annual performance data collection and reporting for special education.

Foster Care Transportation Fund 232

Accounts for revenues and expenditures to provide transportation for foster care students.

McKinney-Vento Fund 233

Accounts for revenues and expenditures to help build school to shelter academic connections for students at Family Homeless Shelter. Works with teachers to provide tutoring, homework help, parent communication, and wrap-around service.

SIG Cohort Fund 234 & 235

Accounts for revenues and expenditures to support school improvement activities throughout the district. Emphasize collaboration between schools and districts as well as a place a more intentional focus on family and community involvement in the turnaround process. Funding through Oregon Department of Education.

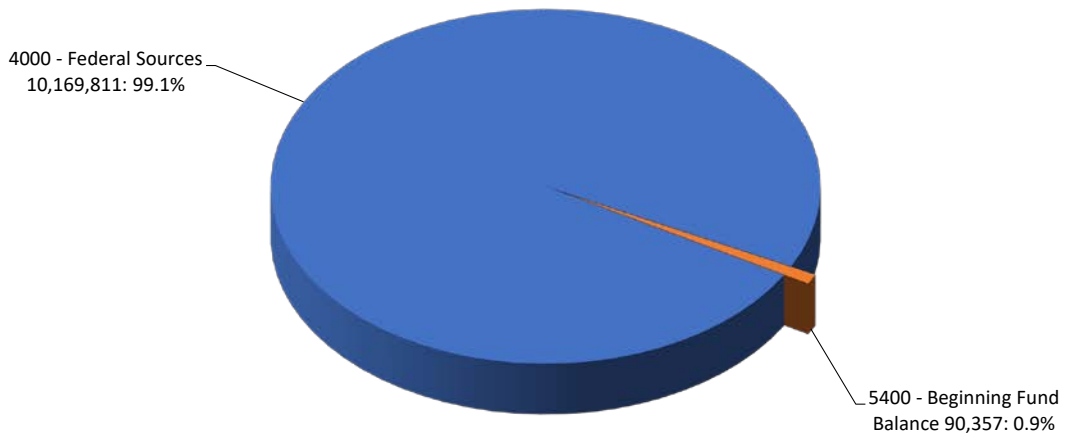
SLP-NOVA Cohort V-2015 Fund 241 & 242

(Funding no longer received from this award but remains for history purposes.)

EBISS – Effective Behavioral and Instructional Support Systems Fund 246

Accounts for revenues and expenditures to support district implementation of EBISS and offer students improved outcomes through instructional differentiation planned by school and district level teams who analyze academic

**REYNOLDS SCHOOL DISTRICT
201-246 - FEDERAL PROGRAMS FUND SUMMARY
RESOURCES BY SOURCE**



2015/16 Actual	2016/17 Actual	2017/18 Working	201-246 - FEDERAL PROGRAMS FUND SUMMARY RESOURCES BY SOURCE	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
8,777,030	7,570,071	10,387,940	4000 - Federal Sources	10,169,811	10,169,811	
-	-	-	5400 - Beginning Fund Balance	90,357	90,357	
8,777,030	7,570,071	10,387,940	Total Object :	10,260,168	10,260,168	

Note: Accounted for using the modified accrual method of accounting.

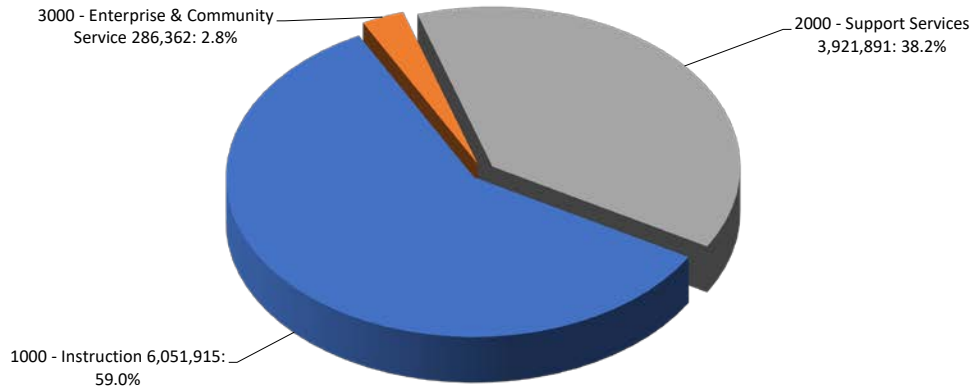
**REYNOLDS SCHOOL DISTRICT
201-246 - FEDERAL PROGRAMS FUND
RESOURCES BY SOURCE**

2015/16 Actual	2016/17 Actual	2017/18 Working	201-246 - FEDERAL PROGRAMS FUND RESOURCES BY SOURCE	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
201+202 - Title I						
5,466,184	4,682,496	5,464,229	4580 - Restrct Fed Rev Thru State	5,396,741	5,396,741	
5,466,184	4,682,496	5,464,229		Total Fund 201+202:	5,396,741	5,396,741
204+205 - School Improvement Fund						
174,727	194,830	128,644	4580 - Restrct Fed Rev Thru State	-	-	
174,727	194,830	128,644		Total Fund 204+205:	-	-
206+207 - Title IIA						
309,337	170,739	649,554	4580 - Restrct Fed Rev Thru State	692,259	692,259	
309,337	170,739	649,554		Total Fund 206+207:	692,259	692,259
208+209 - Title III						
227,599	422,350	818,035	4580 - Restrct Fed Rev Thru State	604,309	604,309	
227,599	422,350	818,035		Total Fund 208+209:	604,309	604,309
210 - SIG Cohort 5						
-	11,125	9,834	4580 - Restrct Fed Rev Thru State	505,167	505,167	
-	11,125	9,834		Total Fund 210:	505,167	505,167
211 - SIG Cohort 5						
-	-	594,420	4580 - Restrct Fed Rev Thru State	97,993	97,993	
-	-	594,420		Total Fund 211:	97,993	97,993
213 - Immigrant 17-19						
-	-	13,621	4580 - Restrct Fed Rev Thru State	-	-	
-	-	-	5400 - Beginning Fund Balance	13,621	13,621	
-	-	13,621		Total Fund 212+213:	13,621	13,621
214 - Title VII						
4,490	4,895	9,206	4580 - Restrct Fed Rev Thru State	9,223	9,223	
(0)	-	-	5400 - Beginning Fund Balance	-	-	
4,490	4,895	9,206		Total Fund 214:	9,223	9,223
217 - IDEA Enhancement						
12,731	639	11,206	4580 - Restrct Fed Rev Thru State	12,216	12,216	
12,731	639	11,206		Total Fund 217:	12,216	12,216
218+219 - IDEA B						
2,165,353	1,562,048	1,826,986	4580 - Restrct Fed Rev Thru State	2,014,059	2,014,059	
2,165,353	1,562,048	1,826,986		Total Fund 218+219:	2,014,059	2,014,059
220 - IDEA Pre-School						
25,955	5,249	7,482	4580 - Restrct Fed Rev Thru State	15,964	15,964	
25,955	5,249	7,482		Total Fund 220:	15,964	15,964
221 - IDEA Extended Assessment						
3,600	2,907	3,600	4580 - Restrct Fed Rev Thru State	2,198	2,198	
3,600	2,907	3,600		Total Fund 221:	2,198	2,198
224 - Student Support & Academic Enrichment						
-	-	75,132	4580 - Restrct Fed Rev Thru State	-	-	
-	-	-	5400 - Beginning Fund Balance	75,132	75,132	
-	-	75,132		Total Fund 224:	75,132	75,132
230 - SPR&I						
7,320	3,954	8,199	4580 - Restrct Fed Rev Thru State	11,130	11,130	
7,320	3,954	8,199		Total Fund 230:	11,130	11,130
232 - Foster Care Transportation						
-	-	1,604	4580 - Restrct Fed Rev Thru State	-	-	
-	-	-	5400 - Beginning Fund Balance	1,604	1,604	
-	-	1,604		Total Fund 232:	1,604	1,604
233 - Mckinney Vento						
33,787	40,205	57,000	4580 - Restrct Fed Rev Thru State	57,000	57,000	
33,787	40,205	57,000		Total Fund 233:	57,000	57,000

**REYNOLDS SCHOOL DISTRICT
201-246 - FEDERAL PROGRAMS FUND
RESOURCES BY SOURCE**

2015/16 Actual	2016/17 Actual	2017/18 Working	201-246 - FEDERAL PROGRAMS FUND RESOURCES BY SOURCE	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
			234 - SIG Cohort			
334,518	67,043	574,234	4580 - Restrct Fed Rev Thru State	189,177	189,177	
334,518	67,043	574,234	Total Fund 234:	189,177	189,177	
			235 - SIG Cohort 16-17			
-	337,344	134,954	4580 - Restrct Fed Rev Thru State	562,375	562,375	
-	337,344	134,954	Total Fund 235:	562,375	562,375	
			239 - Juvenile Accountability Block Grant			
-	64,247	-	4580 - Restrct Fed Rev Thru State	-	-	
-	64,247	-	Total Fund 239:	-	-	
			241 - SLP-NOVA Cohort V-2015			
4,029	-	-	4580 - Restrct Fed Rev Thru State	-	-	
4,029	-	-	Total Fund 241:	-	-	
			242 - SLP-NOVA Mentor			
400	-	-	4580 - Restrct Fed Rev Thru State	-	-	
400	-	-	Total Fund 242:	-	-	
			246 - EBISS			
7,000	-	-	4580 - Restrct Fed Rev Thru State	-	-	
7,000	-	-	Total Fund 246:	-	-	
8,777,030	7,570,071	10,387,940	Total Fund - Object :	10,260,168	10,260,168	

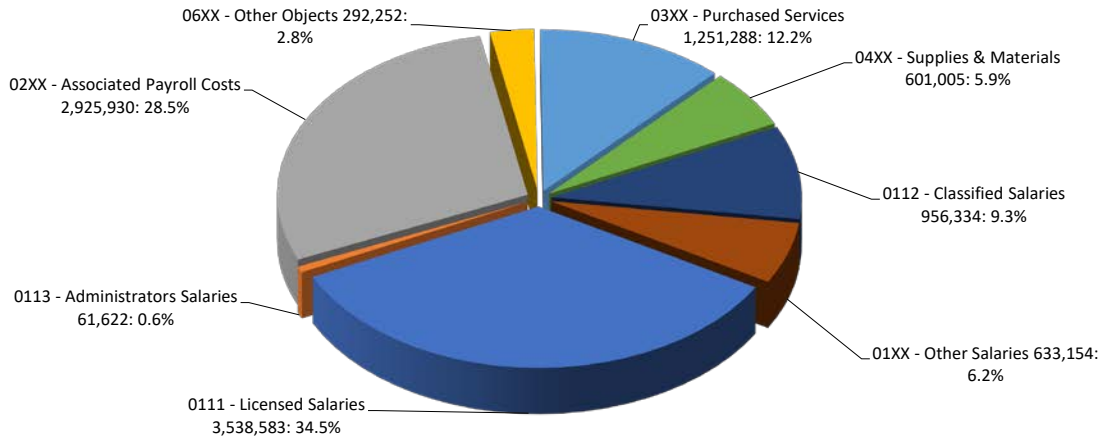
**REYNOLDS SCHOOL DISTRICT
201-246 - FEDERAL PROGRAMS FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**



2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	201-246 - FEDERAL PROGRAMS FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
5,593,939	4,581,211	6,343,097	59.81	1000 - Instruction	6,051,915	6,051,915	56.49	
3,098,855	2,853,091	3,769,777	26.21	2000 - Support Services	3,921,891	3,921,891	27.77	
84,236	135,769	275,065		3000 - Enterprise & Community Service	286,362	286,362	1.00	
8,777,030	7,570,071	10,387,940	86.02	Total Function :	10,260,168	10,260,168	85.26	

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT
201-246 - FEDERAL PROGRAMS FUND SUMMARY
REQUIREMENTS BY MAJOR OBJECT**



2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	201-246 - FEDERAL PROGRAMS FUND SUMMARY REQUIREMENTS BY MAJOR OBJECT	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
3,225,505	3,270,580	3,557,098	49.75	0111 - Licensed Salaries	3,538,583	3,538,583	48.80	
727,184	672,564	885,257	35.77	0112 - Classified Salaries	956,334	956,334	35.96	
148,214	172,014	87,985	0.50	0113 - Administrators Salaries	61,622	61,622	0.50	
769,736	223,971	595,234		01XX - Other Salaries	633,154	633,154		
2,204,763	1,994,914	2,786,857		02XX - Associated Payroll Costs	2,925,930	2,925,930		
1,147,788	800,300	1,495,566		03XX - Purchased Services	1,251,288	1,251,288		
236,768	188,812	683,337		04XX - Supplies & Materials	601,005	601,005		
317,072	246,915	296,607		06XX - Other Objects	292,252	292,252		
8,777,030	7,570,071	10,387,940	86.02	Total Object :	10,260,168	10,260,168	85.26	

Note: Accounted for using the modified accrual of accounting.

**REYNOLDS SCHOOL DISTRICT
201-246 - FEDERAL PROGRAMS FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
201+202 - Title I							
1000 - Instruction							
1272 - Title IA/D							
2,017,279	1,951,323	2,154,640	29.25	2,072,489	2,072,489	28.75	
54,700	75,806	118,219	5.87	117,333	117,333	4.69	
75,737	23,603	30,563		11,012	11,012		
966,297	895,597	1,187,457		1,223,125	1,223,125		
210,131	152,313	265,179		238,184	238,184		
126,506	40,073	150,114		90,500	90,500		
3,450,651	3,138,715	3,906,172	35.13	3,752,643	3,752,643	33.44	
3,450,651	3,138,715	3,906,172	35.13	3,752,643	3,752,643	33.44	
2000 - Support Services							
2110 - Attendance / Social Work							
35,677	36,544	38,525	0.50	36,909	36,909	0.50	
275	300	325		300	300		
20,438	17,650	25,619		21,263	21,263		
22,141	-	-		1,440	1,440		
78,531	54,493	64,469	0.50	59,912	59,912	0.50	
2210 - Improvement of Instructional Services							
666,041	666,497	299,960	3.00	286,722	286,722	3.75	
-	39,299	114,416	4.88	151,417	151,417	5.88	
93,952	16,614	52,570		48,557	48,557		
337,489	313,104	262,823		291,052	291,052		
23,558	22,588	120,817		125,693	125,693		
37,005	3,559	8,291		500	500		
1,158,045	1,061,662	858,878	7.88	903,941	903,941	9.63	
2240 - Instructional Staff Development							
132,594	2,761	10,430		14,647	14,647		
27,802	584	2,042		3,618	3,618		
175,146	38,307	55,147		59,553	59,553		
1,639	3,623	3,304		7,304	7,304		
-	825	-		-	-		
337,181	46,101	70,923		85,122	85,122		
2490 - Oth Sch Admn Supp Svcs							
-	-	41,667		40,149	40,149	0.50	
45,864	57,910	59,160	1.33	62,036	62,036	1.33	
54,459	56,935	63,422	0.50	61,622	61,622	0.50	
3,506	3,453	3,821		520	520		
52,766	56,477	97,091		99,995	99,995		
13	-	7,059		4,552	4,552		
1,171	1,066	139		-	-		
201,620	163,734	186,875		182,499	182,499		
359,398	339,574	459,234	1.83	451,373	451,373	2.33	
2550 - Transportation							
-	-	550		-	-		
-	-	550		-	-		
2680 - Interpretation & Translation Services							
-	-	-		1,500	1,500		
-	-	-		371	371		
-	-	-		1,871	1,871		
1,933,156	1,501,829	1,454,054	10.21	1,502,219	1,502,219	12.46	
3000 - Enterprise & Community Service							
3390 - Oth Community Services							
3,938	90	5,315		5,415	5,415		
844	9	517		1,338	1,338		
47,614	14,776	55,468		55,550	55,550		
28,982	27,076	42,703		79,576	79,576		
1,000	-	-		-	-		
82,377	41,952	104,003		141,879	141,879		
82,377	41,952	104,003		141,879	141,879		
5,466,184	4,682,496	5,464,229	45.33	5,396,741	5,396,741	45.89	

**REYNOLDS SCHOOL DISTRICT
201-246 - FEDERAL PROGRAMS FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	204+205 - School Improvement Fund	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
1000 - Instruction								
1272 - Title IA/D								
15,460	52,292	-		0111 - Licensed Salaries	-	-		
1,378	6,413	-		0112 - Classified Salaries	-	-		
14,107	554	-		01XX - Other Salaries	-	-		
8,570	32,025	-		02XX - Associated Payroll Costs	-	-		
87,466	27,887	32,849		03XX - Purchased Services	-	-		
3,509	7,663	18,651		04XX - Supplies & Materials	-	-		
130,490	126,835	51,500		Total Function 1272:	-	-		
130,490	126,835	51,500		Total Function 1000:	-	-		
2000 - Support Services								
2210 - Improvement of Instructional Services								
2,407	-	2,072		01XX - Other Salaries	-	-		
507	-	501		02XX - Associated Payroll Costs	-	-		
1,197	10,021	17,360		03XX - Purchased Services	-	-		
-	1,700	-		04XX - Supplies & Materials	-	-		
4,110	11,721	19,933		Total Function 2210:	-	-		
2240 - Instructional Staff Development								
7,965	-	6,307		01XX - Other Salaries	-	-		
1,500	-	1,525		02XX - Associated Payroll Costs	-	-		
30,325	54,803	49,379		03XX - Purchased Services	-	-		
277	-	-		04XX - Supplies & Materials	-	-		
40,067	54,803	57,211		Total Function 2240:	-	-		
44,177	66,524	77,144		Total Function 2000:	-	-		
3000 - Enterprise & Community Service								
3390 - Oth Community Services								
-	300	-		01XX - Other Salaries	-	-		
-	87	-		02XX - Associated Payroll Costs	-	-		
60	1,084	-		04XX - Supplies & Materials	-	-		
60	1,471	-		Total Function 3390:	-	-		
60	1,471	-		Total Function 3000:	-	-		
174,727	194,830	128,644		Total Fund 204+205:	-	-		
2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	206+207 - Title IIA	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
2000 - Support Services								
2210 - Improvement of Instructional Services								
101,136	11,300	183,189	4.50	0111 - Licensed Salaries	222,055	222,055	3.00	
50,802	9,671	99,831		02XX - Associated Payroll Costs	114,834	114,834		
-	-	-		03XX - Purchased Services	8,640	8,640		
-	-	5,000		04XX - Supplies & Materials	14,216	14,216		
5,068	4,839	-		06XX - Other Objects	-	-		
157,006	25,809	288,021	4.50	Total Function 2210:	359,745	359,745	3.00	
2240 - Instructional Staff Development								
-	32,311	-		0111 - Licensed Salaries	-	-		
68,101	21,117	44,440		01XX - Other Salaries	50,000	50,000		
13,496	15,568	13,303		02XX - Associated Payroll Costs	12,350	12,350		
62,611	60,281	259,234		03XX - Purchased Services	199,562	199,562		
691	-	7,045		04XX - Supplies & Materials	22,366	22,366		
-	3,500	-		06XX - Other Objects	-	-		
144,899	132,775	324,023		Total Function 2240:	284,278	284,278		
2490 - Oth Sch Admn Supp Svcs								
-	-	10,000		0113 - Administrators Salaries	-	-		
-	-	-		01XX - Other Salaries	20,000	20,000		
-	-	-		02XX - Associated Payroll Costs	4,940	4,940		
-	6,136	-		03XX - Purchased Services	-	-		
7,432	6,019	27,510		06XX - Other Objects	23,296	23,296		
7,432	12,155	37,510		Total Function 2490:	48,236	48,236		
309,337	170,739	649,554	4.50	Total Function 2000:	692,259	692,259	3.00	
309,337	170,739	649,554	4.50	Total Fund 206+207:	692,259	692,259	3.00	

**REYNOLDS SCHOOL DISTRICT
201-246 - FEDERAL PROGRAMS FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	208+209 - Title III	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
1000 - Instruction								
1291 - English Language Learners Instruction								
-	-	-		0111 - Licensed Salaries	-	-		
-	25,342	57,383	2.00	0112 - Classified Salaries	-	-		
58,070	29,168	14,391		01XX - Other Salaries	13,257	13,257		
11,827	22,057	54,181		02XX - Associated Payroll Costs	3,275	3,275		
5,216	63,506	311,782		03XX - Purchased Services	225,586	225,586		
14,756	59,244	63,649		04XX - Supplies & Materials	29,780	29,780		
-	783	-		06XX - Other Objects	-	-		
89,868	200,100	501,387	2.00	Total Function 1291:	271,898	271,898		
89,868	200,100	501,387	2.00	Total Function 1000:	271,898	271,898		
2000 - Support Services								
2210 - Improvement of Instructional Services								
77,565	51,069	61,154	1.00	0111 - Licensed Salaries	60,787	60,787	1.00	
5,787	2,991	26,737		01XX - Other Salaries	15,000	15,000		
32,620	25,807	46,159		02XX - Associated Payroll Costs	38,068	38,068		
8,334	50,691	17,689		03XX - Purchased Services	11,028	11,028		
738	-	-		04XX - Supplies & Materials	-	-		
125,044	130,557	151,740	1.00	Total Function 2210:	124,883	124,883	1.00	
2240 - Instructional Staff Development								
1,216	264	31,223		01XX - Other Salaries	25,000	25,000		
182	43	10,302		02XX - Associated Payroll Costs	6,177	6,177		
5,480	39,329	28,044		03XX - Purchased Services	19,583	19,583		
6,878	39,636	69,568		Total Function 2240:	50,760	50,760		
2490 - Oth Sch Admn Supp Svcs								
4,463	8,281	17,220		06XX - Other Objects	11,829	11,829		
4,463	8,281	17,220		Total Function 2490:	11,829	11,829		
2550 - Transportation								
-	-	3,273		03XX - Purchased Services	-	-		
-	-	3,273		Total Function 2550:	-	-		
2680 - Interpretation & Translation Services								
-	-	-		0112 - Classified Salaries	57,829	57,829	2.00	
-	-	-		01XX - Other Salaries	300	300		
-	-	-		02XX - Associated Payroll Costs	43,487	43,487		
-	-	-		03XX - Purchased Services	4,680	4,680		
-	-	-		Total Function 2680:	106,296	106,296	2.00	
136,385	178,475	241,801	1.00	Total Function 2000:	293,768	293,768	3.00	
3000 - Enterprise & Community Service								
3390 - Oth Community Services								
400	59	17,800		01XX - Other Salaries	9,500	9,500		
82	16	2,831		02XX - Associated Payroll Costs	2,348	2,348		
-	41,108	18,270		03XX - Purchased Services	13,000	13,000		
864	2,592	35,947		04XX - Supplies & Materials	13,795	13,795		
1,346	43,775	74,848		Total Function 3390:	38,643	38,643		
1,346	43,775	74,848		Total Function 3000:	38,643	38,643		
227,599	422,350	818,035	3.00	Total Fund 208+209:	604,309	604,309	3.00	

**REYNOLDS SCHOOL DISTRICT
201-246 - FEDERAL PROGRAMS FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	210 - SIG Cohort 5	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
1000 - Instruction								
1272 - Title IA/D								
-	-	-		0111 - Licensed Salaries	46,513	46,513	0.71	
-	-	-	1.00	0112 - Classified Salaries	17,580	17,580	0.72	
-	-	-		02XX - Associated Payroll Costs	42,775	42,775		
-	5,486	9,834		03XX - Purchased Services	70,867	70,867		
-	1,500	-		04XX - Supplies & Materials	10,000	10,000		
-	6,986	9,834	1.00	Total Function 1272:	187,735	187,735	1.44	
-	6,986	9,834	1.00	Total Function 1000:	187,735	187,735	1.44	
2000 - Support Services								
2210 - Improvement of Instructional Services								
-	-	-		0111 - Licensed Salaries	143,330	143,330	1.79	
-	-	-		0112 - Classified Salaries	17,580	17,580	0.72	
-	-	-		02XX - Associated Payroll Costs	95,103	95,103		
-	-	-		03XX - Purchased Services	24,833	24,833		
-	-	-		04XX - Supplies & Materials	9,137	9,137		
-	-	-		Total Function 2210:	289,983	289,983	2.51	
2240 - Instructional Staff Development								
-	-	-		01XX - Other Salaries	5,000	5,000		
-	-	-		02XX - Associated Payroll Costs	1,237	1,237		
-	-	-		Total Function 2240:	6,237	6,237		
-	-	-		Total Function 2000:	296,220	296,220	2.51	
3000 - Enterprise & Community Service								
3390 - Oth Community Services								
-	-	-		01XX - Other Salaries	13,000	13,000		
-	-	-		02XX - Associated Payroll Costs	3,212	3,212		
-	4,139	-		04XX - Supplies & Materials	5,000	5,000		
-	4,139	-		Total Function 3390:	21,212	21,212		
-	4,139	-		Total Function 3000:	21,212	21,212		
-	11,125	9,834	1.00	Total Fund 210:	505,167	505,167	3.95	

**REYNOLDS SCHOOL DISTRICT
201-246 - FEDERAL PROGRAMS FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	211 - SIG Cohort 5	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
1000 - Instruction								
1272 - Title IA/D								
-	-	89,263	2.00	0111 - Licensed Salaries	5,604	5,604	0.09	
-	-	-		0112 - Classified Salaries	2,170	2,170	0.09	
-	-	14,155		01XX - Other Salaries	-	-		
-	-	17,437		02XX - Associated Payroll Costs	5,201	5,201		
-	-	72,300		03XX - Purchased Services	25,457	25,457		
-	-	53,250		04XX - Supplies & Materials	3,000	3,000		
-	-	246,405	2.00	Total Function 1272:	41,432	41,432	0.18	
-	-	246,405	2.00	Total Function 1000:	41,432	41,432	0.18	
2000 - Support Services								
2210 - Improvement of Instructional Services								
-	-	167,628	2.00	0111 - Licensed Salaries	17,268	17,268	0.22	
-	-	24,496	1.00	0112 - Classified Salaries	2,170	2,170	0.09	
-	-	11,511		01XX - Other Salaries	-	-		
-	-	98,879		02XX - Associated Payroll Costs	11,504	11,504		
-	-	15,000		03XX - Purchased Services	9,828	9,828		
-	-	9,500		04XX - Supplies & Materials	-	-		
-	-	327,014	3.00	Total Function 2210:	40,770	40,770	0.30	
2240 - Instructional Staff Development								
-	-	2,985		01XX - Other Salaries	3,000	3,000		
-	-	-		02XX - Associated Payroll Costs	742	742		
-	-	486		03XX - Purchased Services	-	-		
-	-	3,471		Total Function 2240:	3,742	3,742		
2550 - Transportation								
-	-	2,000		03XX - Purchased Services	-	-		
-	-	2,000		Total Function 2550:	-	-		
-	-	332,485	3.00	Total Function 2000:	44,512	44,512	0.30	
3000 - Enterprise & Community Service								
3390 - Oth Community Services								
-	-	7,735		01XX - Other Salaries	6,500	6,500		
-	-	2,795		02XX - Associated Payroll Costs	1,605	1,605		
-	-	5,000		04XX - Supplies & Materials	3,944	3,944		
-	-	15,530		Total Function 3390:	12,049	12,049		
-	-	15,530		Total Function 3000:	12,049	12,049		
-	-	594,420	5.00	Total Fund 211:	97,993	97,993	0.48	
2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	213 - Immigrant 17-19	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
3000 - Enterprise & Community Service								
3390 - Oth Community Services								
-	-	5,000		01XX - Other Salaries	5,000	5,000		
-	-	1,726		02XX - Associated Payroll Costs	1,726	1,726		
-	-	6,895		04XX - Supplies & Materials	6,895	6,895		
-	-	13,621		Total Function 3390:	13,621	13,621		
-	-	13,621		Total Function 3000:	13,621	13,621		
-	-	13,621		Total Fund 212+213:	13,621	13,621		
2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	214 - Title VII	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
1000 - Instruction								
1271 - Remediation								
3,785	3,986	6,626		01XX - Other Salaries	6,626	6,626		
705	882	1,603		02XX - Associated Payroll Costs	1,636	1,636		
-	-	500		03XX - Purchased Services	490	490		
-	27	152		04XX - Supplies & Materials	159	159		
-	-	325		06XX - Other Objects	312	312		
4,490	4,895	9,206		Total Function 1271:	9,223	9,223		
4,490	4,895	9,206		Total Function 1000:	9,223	9,223		
4,490	4,895	9,206		Total Fund 214:	9,223	9,223		

**REYNOLDS SCHOOL DISTRICT
201-246 - FEDERAL PROGRAMS FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	217 - IDEA Enhancement	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
2000 - Support Services								
2190 - Service Direction								
10,525	458	4,813		01XX - Other Salaries	4,826	4,826		
1,762	158	1,180		02XX - Associated Payroll Costs	1,192	1,192		
-	-	5,213		03XX - Purchased Services	5,781	5,781		
444	22	-		06XX - Other Objects	417	417		
12,731	639	11,206		Total Function 2190:	12,216	12,216		
12,731	639	11,206		Total Function 2000:	12,216	12,216		
12,731	639	11,206		Total Fund 217:	12,216	12,216		

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	218+219 - IDEA B	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
1000 - Instruction								
1220 - Restrictive Programs								
63,696	-	-		0111 - Licensed Salaries	-	-		
253,218	47,799	16,626	0.81	0112 - Classified Salaries	58,117	58,117	2.34	
108,025	9,348	66,380		01XX - Other Salaries	54,440	54,440		
218,906	41,280	53,162		02XX - Associated Payroll Costs	66,675	66,675		
345,066	132,281	39,620		03XX - Purchased Services	8,485	8,485		
12,976	-	9,634		04XX - Supplies & Materials	67,497	67,497		
1,001,887	230,708	185,422	0.81	Total Function 1220:	255,214	255,214	2.34	
1223 - Transition Program								
2,987	-	-		01XX - Other Salaries	-	-		
556	-	-		02XX - Associated Payroll Costs	-	-		
3,543	-	-		Total Function 1223:	-	-		
1224 - Life Skills								
75,593	144,135	125,221	3.94	0112 - Classified Salaries	142,057	142,057	5.44	
23,210	4,716	11,946		01XX - Other Salaries	15,715	15,715		
45,586	95,197	106,122		02XX - Associated Payroll Costs	130,691	130,691		
-	6,057	4,686		03XX - Purchased Services	15,725	15,725		
-	-	270		04XX - Supplies & Materials	5,500	5,500		
144,389	250,105	248,245	3.94	Total Function 1224:	309,688	309,688	5.44	
1229 - Functional Living Skills								
59,927	54,496	64,979	3.22	0112 - Classified Salaries	92,569	92,569	4.00	
41,499	2,311	1,994		01XX - Other Salaries	2,750	2,750		
40,185	40,995	65,825		02XX - Associated Payroll Costs	88,024	88,024		
-	4,130	1,757		03XX - Purchased Services	12,363	12,363		
-	-	1,080		04XX - Supplies & Materials	5,500	5,500		
141,611	101,932	135,635	3.22	Total Function 1229:	201,206	201,206	4.00	

**REYNOLDS SCHOOL DISTRICT
201-246 - FEDERAL PROGRAMS FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
218+219 - IDEA B							
1250 - Less Restrictive Programs							
214,147	195,492	257,146	10.72	0112 - Classified Salaries	207,159	207,159	7.66
58,103	4,416	8,783		01XX - Other Salaries	12,459	12,459	
173,750	138,487	223,181		02XX - Associated Payroll Costs	186,389	186,389	
68,710	8,917	4,367		03XX - Purchased Services	20,916	20,916	
-	-	-		04XX - Supplies & Materials	19,663	19,663	
514,710	347,311	493,477	10.72	Total Function 1250:	446,586	446,586	7.66
1251 - Less Restrictive - Charter School							
-	-	17,980		0112 - Classified Salaries	-	-	
-	-	933		01XX - Other Salaries	1,985	1,985	
-	-	26,160		02XX - Associated Payroll Costs	710	710	
-	-	520		03XX - Purchased Services	7,900	7,900	
-	-	45,593		Total Function 1251:	10,595	10,595	
1,806,139	930,056	1,108,372	18.69	Total Function 1000:	1,223,289	1,223,289	19.44
2000 - Support Services							
2122 - Positive Behavior Supports							
-	79,416	77,367	1.00	0111 - Licensed Salaries	80,299	80,299	1.00
-	1,749	1,806		01XX - Other Salaries	1,511	1,511	
-	32,789	41,247		02XX - Associated Payroll Costs	44,806	44,806	
-	-	-		03XX - Purchased Services	2,980	2,980	
-	113,954	120,420	1.00	Total Function 2122:	129,596	129,596	1.00
2140 - Psychological Services							
-	855	-		01XX - Other Salaries	-	-	
-	295	-		02XX - Associated Payroll Costs	-	-	
-	-	6,689		04XX - Supplies & Materials	8,031	8,031	
-	1,150	6,689		Total Function 2140:	8,031	8,031	
2150 - Speech Pathologist							
-	-	4,130		04XX - Supplies & Materials	10,130	10,130	
-	-	4,130		Total Function 2150:	10,130	10,130	
2160 - Oth Stdnt Treatment							
1,820	-	-		01XX - Other Salaries	-	-	
450	-	-		02XX - Associated Payroll Costs	-	-	
-	-	-		04XX - Supplies & Materials	1,500	1,500	
2,270	-	-		Total Function 2160:	1,500	1,500	
2190 - Service Direction							
176,091	302,776	280,754	4.00	0111 - Licensed Salaries	293,628	293,628	4.00
5,076	-	-		0112 - Classified Salaries	-	-	
6,851	10,060	19,031		01XX - Other Salaries	5,534	5,534	
87,332	139,935	158,876		02XX - Associated Payroll Costs	159,561	159,561	
-	-	678		03XX - Purchased Services	11,920	11,920	
-	9,291	68,013		04XX - Supplies & Materials	72,181	72,181	
275,350	462,062	527,353	4.00	Total Function 2190:	542,824	542,824	4.00
2191 - Service Direction							
81,595	54,825	58,394		06XX - Other Objects	68,449	68,449	
81,595	54,825	58,394		Total Function 2191:	68,449	68,449	
2210 - Improvement of Instructional Services							
-	-	1,263		01XX - Other Salaries	-	-	
-	-	365		02XX - Associated Payroll Costs	-	-	
-	-	1,629		Total Function 2210:	-	-	
2240 - Instructional Staff Development							
-	-	-		03XX - Purchased Services	5,300	5,300	
-	-	-		Total Function 2240:	5,300	5,300	
2680 - Interpretation & Translation Services							
-	-	-		01XX - Other Salaries	20,000	20,000	
-	-	-		02XX - Associated Payroll Costs	4,940	4,940	
-	-	-		Total Function 2680:	24,940	24,940	
359,214	631,992	718,614	5.00	Total Function 2000:	790,770	790,770	5.00
2,165,353	1,562,048	1,826,986	23.69	Total Fund 218+219:	2,014,059	2,014,059	24.44

**REYNOLDS SCHOOL DISTRICT
201-246 - FEDERAL PROGRAMS FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	220 - IDEA Pre-School	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
				1000 - Instruction				
				1220 - Restrictive Programs				
21,071	3,994	3,914		01XX - Other Salaries	-	-		
2,885	1,012	959		02XX - Associated Payroll Costs	-	-		
937	-	2,336		03XX - Purchased Services	-	-		
-	60	-		04XX - Supplies & Materials	-	-		
1,063	183	273		06XX - Other Objects	-	-		
25,955	5,249	7,482		Total Function 1220:	-	-		
25,955	5,249	7,482		Total Function 1000:	-	-		
				2000 - Support Services				
				2190 - Service Direction				
-	-	-		01XX - Other Salaries	1,600	1,600		
-	-	-		02XX - Associated Payroll Costs	395	395		
-	-	-		03XX - Purchased Services	13,409	13,409		
-	-	-		06XX - Other Objects	560	560		
-	-	-		Total Function 2190:	15,964	15,964		
-	-	-		Total Function 2000:	15,964	15,964		
25,955	5,249	7,482		Total Fund 220:	15,964	15,964		
2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	221 - IDEA Extended Assessment	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
				2000 - Support Services				
				2230 - Assessment & Testing				
3,053	-	-		01XX - Other Salaries	500	500		
422	-	-		02XX - Associated Payroll Costs	123	123		
-	2,805	3,326		03XX - Purchased Services	1,504	1,504		
125	102	274		06XX - Other Objects	71	71		
3,600	2,907	3,600		Total Function 2230:	2,198	2,198		
3,600	2,907	3,600		Total Function 2000:	2,198	2,198		
3,600	2,907	3,600		Total Fund 221:	2,198	2,198		
2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	224 - Student Support & Academic Enrichment	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
				1000 - Instruction				
				1272 - Title IA/D				
-	-	27,843		04XX - Supplies & Materials	27,843	27,843		
-	-	27,843		Total Function 1272:	27,843	27,843		
-	-	27,843		Total Function 1000:	27,843	27,843		
				2000 - Support Services				
				2490 - Oth Sch Admn Supp Svcs				
-	-	45,168		04XX - Supplies & Materials	44,734	44,734		
-	-	2,121		06XX - Other Objects	2,555	2,555		
-	-	47,289		Total Function 2490:	47,289	47,289		
-	-	47,289		Total Function 2000:	47,289	47,289		
-	-	75,132		Total Fund 224:	75,132	75,132		

**REYNOLDS SCHOOL DISTRICT
201-246 - FEDERAL PROGRAMS FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	230 - SPR&I	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
2000 - Support Services								
2210 - Improvement of Instructional Services								
2,511	-	1,500		01XX - Other Salaries	1,500	1,500		
552	-	364		02XX - Associated Payroll Costs	371	371		
-	-	2,227		03XX - Purchased Services	5,455	5,455		
3,925	3,815	3,808		04XX - Supplies & Materials	3,419	3,419		
332	139	300		06XX - Other Objects	385	385		
7,320	3,954	8,199		Total Function 2210:	11,130	11,130		
7,320	3,954	8,199		Total Function 2000:	11,130	11,130		
7,320	3,954	8,199		Total Fund 230:	11,130	11,130		
232 - Foster Care Transportation								
2000 - Support Services								
2550 - Transportation								
-	-	1,604		03XX - Purchased Services	1,604	1,604		
-	-	1,604		Total Function 2550:	1,604	1,604		
-	-	1,604		Total Function 2000:	1,604	1,604		
-	-	1,604		Total Fund 232:	1,604	1,604		
233 - Mckinney Vento								
2000 - Support Services								
2110 - Attendance / Social Work								
15,965	26,869	27,186	0.50	0111 - Licensed Salaries	23,963	23,963	0.50	
-	109	109		01XX - Other Salaries	200	200		
16,244	6,403	15,946		02XX - Associated Payroll Costs	15,342	15,342		
-	460	100		03XX - Purchased Services	1,540	1,540		
401	4,959	10,344		04XX - Supplies & Materials	14,076	14,076		
1,177	1,405	3,315		06XX - Other Objects	1,879	1,879		
33,787	40,205	57,000	0.50	Total Function 2110:	57,000	57,000	0.50	
33,787	40,205	57,000	0.50	Total Function 2000:	57,000	57,000	0.50	
33,787	40,205	57,000	0.50	Total Fund 233:	57,000	57,000	0.50	

**REYNOLDS SCHOOL DISTRICT
201-246 - FEDERAL PROGRAMS FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	234 - SIG Cohort	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
				1000 - Instruction				
				1272 - Title IA/D				
56,594	5,015	60,706	1.00	0111 - Licensed Salaries	14,953	14,953	0.22	
77	1,874	119,925		01XX - Other Salaries	102,000	102,000		
26,301	2,727	87,176		02XX - Associated Payroll Costs	33,140	33,140		
3,374	6,421	43,500		03XX - Purchased Services	619	619		
-	-	69,471		04XX - Supplies & Materials	2,500	2,500		
86,346	16,038	380,778	1.00	Total Function 1272:	153,212	153,212	0.22	
86,346	16,038	380,778	1.00	Total Function 1000:	153,212	153,212	0.22	
				2000 - Support Services				
				2110 - Attendance / Social Work				
17,282	4,334	-	1.00	0112 - Classified Salaries	-	-		
93,756	26,270	-		0113 - Administrators Salaries	-	-		
10,901	1,350	-		01XX - Other Salaries	-	-		
58,736	14,885	-		02XX - Associated Payroll Costs	-	-		
5,840	-	-		03XX - Purchased Services	-	-		
2,193	-	-		04XX - Supplies & Materials	-	-		
12,327	-	-		06XX - Other Objects	-	-		
201,034	46,838	-	1.00	Total Function 2110:	-	-		
				2210 - Improvement of Instructional Services				
-	-	60,000	1.00	0111 - Licensed Salaries	7,505	7,505	0.11	
-	-	-		0113 - Administrators Salaries	-	-		
818	-	-		01XX - Other Salaries	-	-		
172	-	24,150		02XX - Associated Payroll Costs	3,984	3,984		
42,465	875	-		03XX - Purchased Services	3,710	3,710		
337	519	-		04XX - Supplies & Materials	-	-		
43,793	1,394	84,150	1.00	Total Function 2210:	15,199	15,199	0.11	
				2240 - Instructional Staff Development				
1,697	-	-		01XX - Other Salaries	-	-		
280	-	-		02XX - Associated Payroll Costs	-	-		
278	1,912	36,000		03XX - Purchased Services	10,500	10,500		
637	861	3,000		04XX - Supplies & Materials	2,658	2,658		
2,892	2,773	39,000		Total Function 2240:	13,158	13,158		
				2410 - Building Administration				
-	-	10,000		0111 - Licensed Salaries	-	-		
-	-	3,693		02XX - Associated Payroll Costs	-	-		
-	-	13,693		Total Function 2410:	-	-		
				2550 - Transportation				
-	-	709		03XX - Purchased Services	-	-		
-	-	709		Total Function 2550:	-	-		
247,719	51,005	137,552	2.00	Total Function 2000:	28,357	28,357	0.11	
				3000 - Enterprise & Community Service				
				3390 - Oth Community Services				
-	-	25,295		0112 - Classified Salaries	2,875	2,875	0.10	
206	-	3,700		01XX - Other Salaries	-	-		
49	-	21,909		02XX - Associated Payroll Costs	2,186	2,186		
97	-	-		03XX - Purchased Services	238	238		
102	-	5,000		04XX - Supplies & Materials	2,309	2,309		
453	-	55,904		Total Function 3390:	7,608	7,608	0.10	
453	-	55,904		Total Function 3000:	7,608	7,608	0.10	
334,518	67,043	574,234	3.00	Total Fund 234:	189,177	189,177	0.42	

**REYNOLDS SCHOOL DISTRICT
201-246 - FEDERAL PROGRAMS FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	235 - SIG Cohort 16-17	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
1000 - Instruction								
1272 - Title IA/D								
-	13,538	5,059		0111 - Licensed Salaries	124,117	124,117	1.79	
-	47,810	53,986		01XX - Other Salaries	144,000	144,000		
-	17,534	19,198		02XX - Associated Payroll Costs	101,542	101,542		
-	5,286	-		03XX - Purchased Services	5,141	5,141		
-	3,923	15,877		04XX - Supplies & Materials	9,840	9,840		
-	88,090	94,119		Total Function 1272:	384,640	384,640	1.79	
-	88,090	94,119		Total Function 1000:	384,640	384,640	1.79	
2000 - Support Services								
2110 - Attendance / Social Work								
-	2,865	-		01XX - Other Salaries	-	-		
-	2,444	-		02XX - Associated Payroll Costs	-	-		
-	5,309	-		Total Function 2110:	-	-		
2210 - Improvement of Instructional Services								
-	-	-		0111 - Licensed Salaries	62,292	62,292	0.89	
-	88,809	14,563		0113 - Administrators Salaries	-	-		
-	24,661	646		01XX - Other Salaries	10,000	10,000		
-	39,463	7,765		02XX - Associated Payroll Costs	35,523	35,523		
-	400	-		03XX - Purchased Services	2,570	2,570		
-	1,929	-		04XX - Supplies & Materials	-	-		
-	155,262	22,973		Total Function 2210:	110,385	110,385	0.89	
2240 - Instructional Staff Development								
-	40,415	-		03XX - Purchased Services	13,000	13,000		
-	3,835	-		04XX - Supplies & Materials	3,000	3,000		
-	44,250	-		Total Function 2240:	16,000	16,000		
2550 - Transportation								
-	-	6,703		03XX - Purchased Services	-	-		
-	-	6,703		Total Function 2550:	-	-		
-	204,822	29,676		Total Function 2000:	126,385	126,385	0.89	
3000 - Enterprise & Community Service								
3390 - Oth Community Services								
-	21,538	4,334		0112 - Classified Salaries	25,442	25,442	0.90	
-	1,386	500		01XX - Other Salaries	-	-		
-	12,123	2,954		02XX - Associated Payroll Costs	19,354	19,354		
-	3,112	-		03XX - Purchased Services	2,102	2,102		
-	6,273	3,370		04XX - Supplies & Materials	4,452	4,452		
-	44,432	11,158		Total Function 3390:	51,350	51,350	0.90	
-	44,432	11,158		Total Function 3000:	51,350	51,350	0.90	
-	337,344	134,954		Total Fund 235:	562,375	562,375	3.58	
239 - Juvenile Accountability Block Grant								
1000 - Instruction								
1271 - Remediation								
-	41,632	-		0111 - Licensed Salaries	-	-		
-	752	-		01XX - Other Salaries	-	-		
-	19,607	-		02XX - Associated Payroll Costs	-	-		
-	2,256	-		06XX - Other Objects	-	-		
-	64,247	-		Total Function 1271:	-	-		
-	64,247	-		Total Function 1000:	-	-		
-	64,247	-		Total Fund 239:	-	-		

**REYNOLDS SCHOOL DISTRICT
201-246 - FEDERAL PROGRAMS FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	241 - SLP-NOVA Cohort V-2015	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
2000 - Support Services								
2150 - Speech Pathologist								
3,847	-	-		02XX - Associated Payroll Costs	-	-		
183	-	-		06XX - Other Objects	-	-		
4,029	-	-		Total Function 2150:	-	-		
4,029	-	-		Total Function 2000:	-	-		
4,029	-	-		Total Fund 241:	-	-		
<hr/>								
2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	242 - SLP-NOVA Mentor	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
2000 - Support Services								
2150 - Speech Pathologist								
333	-	-		01XX - Other Salaries	-	-		
67	-	-		02XX - Associated Payroll Costs	-	-		
400	-	-		Total Function 2150:	-	-		
400	-	-		Total Function 2000:	-	-		
400	-	-		Total Fund 242:	-	-		
<hr/>								
2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	246 - EBISS	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
2000 - Support Services								
2240 - Instructional Staff Development								
4,211	-	-		01XX - Other Salaries	-	-		
754	-	-		02XX - Associated Payroll Costs	-	-		
1,792	-	-		03XX - Purchased Services	-	-		
244	-	-		06XX - Other Objects	-	-		
7,000	-	-		Total Function 2240:	-	-		
7,000	-	-		Total Function 2000:	-	-		
7,000	-	-		Total Fund 246:	-	-		



Wilkes Elementary Principal, Sarah Shields, helping with Adopt-a-Family. December 2017

STATE & LOCAL PROGRAMS FUNDS

APPROVED BUDGET
2018-2019

State and Local Grants Funds 251-295

Accounts for revenues and expenditures of grants that are generally restricted for specific educational projects. Principal revenue source are state and local grants.

A great place for learning.

www.reynolds.k12.or.us/schools/

REYNOLDS SCHOOL DISTRICT STATE AND LOCAL FUND DESCRIPTIONS

Driver's Education Fund 251

Accounts for revenues and expenditures to support the driver's education class at the high school. The principal source of revenue is received from ODOT and class fees.

E-Rate Fund 252

Accounts for revenues and expenditures from the Schools and Libraries Program related to telecommunications and internet access.

Energy Efficient Schools - SB 1149 Fund 253

Accounts for revenues received under the Senate Bill 1149 which introduces competition into the retail electricity market of Oregon's two largest utilities, Portland General Electric and PacifiCorp.

Together We Are Greater Than Fund 254

Formerly, the I Have a Dream – 2017 Alder Montessori Fund. The organization had a name change in 2018. Provides funding for Alder Montessori.

Mt Hood Cable Regulatory Commission Grant Fund 255

Accounts for revenues and expenditures relating to enhancement of technology projects throughout the district such as communications involving video, data applications. Funding source are through Multnomah County, Comcast, Frontier and Cascade Access.

Other Contracts & Grants Fund 256

Accounts for various grants received throughout the district ranging in value from \$5,000 to \$25,000.

Contract Fuel Sales Fund 257

Accounts for revenues received from local city governments for fuel provided at an average monthly cost plus an administration fee.

Student Activities Fund 260

Accounts for revenues and expenditures of all schools' student body funds. The revenue sources are participation fees, donations and

fund-raising activities. Individual accounts are kept at each school; this fund summarizes all activity at year-end.

Non-ASB Funds 261

Accounts for revenues and expenditures generated by fees at the school level, including donations, early childhood department, graphics department, etc.

Reynolds Education Foundation Fund 262

Accounts for revenues and expenditures received from REF for classroom supplies. (Funding no longer received from this award but remains for history purposes.)

Project Lead the Way Fund 263

Accounts for revenues and expenditures received from the State Board of Higher Education on behalf of the Oregon University System for the engineering and technology program. (Funding no longer received from this award but remains for history purposes.)

Four Corners Tuition Fund 264

Accounts for revenue and expenditures received from other school districts as tuition payment for students attending Treatment Program. This program is closed as of 2014-15. No new contract is anticipated.

Seismic Rehab Grant Fund 265 and 266

Accounts for revenues and expenditures for reinforcing the structure within RMS to better withstand seismic activity.

Multnomah County Agreement Fund 267

Accounts for revenues and expenditures to be used for attendance TOSA to support attendance work at Glenfair Elementary and Alder Elementary. Funding source through Multnomah County. (Funding no longer received from this award but remains for history purposes.)

REYNOLDS SCHOOL DISTRICT STATE AND LOCAL FUND DESCRIPTIONS

PPS / Columbia Regional Autism Fund 268

Accounts for revenues and expenditures for autism services. The primary source of revenue comes from the Columbia Regional Program who receives autism funding from the state.

MYC Fees for Service Fund 270

Accounts for revenue and expenditures related to the Multnomah Youth Cooperative program at Reynolds Learning Academy. The primary source of revenue is local state entities that pay a fee for the services provided by students.

Outdoor School (Measure 99) Fund 271

Accounts for the revenue and expenditures to provide outdoor school.

CTE Pathways Fund 272

Accounts for revenues and expenditures from ODE for incentivization of high school programs to attract and graduate students from traditionally underserved populations through their CTE Programs of Study. In 2016, CTE Pathways funds were awarded to RHS Graphic Arts, Computer Information Systems, and Construction Manufacturing.

Student Monitoring and Mentorship Grant Fund 273

Accounts for the revenues and expenditures for serving at-risk students rising from 8th to 9th grade. Interventions are instrumental to maintain a smooth path toward students achieving credits to stay on track to graduate. (Funding no longer received from this award but remains for history purposes.)

Career Education (Measure 98) Fund 274

Accounts for revenues and expenditures dedicated to improving graduation rates through Career and Technical Education (CTE).

PEEK-8 Physical Education Expansion K-8 275

Accounts for additional revenues and expenditures allocated to hire licensed physical education teachers to support activities related to meeting the physical education instructional

requirements for students as described in OAR 581-020-0250.

Seismic Rehab Grant 2016-17 Fund 276

Accounts for the revenues and expenditures related to facility upgrades to meet seismic standards. State of Oregon competitive grant through Oregon Department of Education.

Closing the Achievement Gap Fund 277

Accounts for revenues and expenditures relating to closing the academic achievement gap for African American learners' links between home, school and community and promoting equity for our school toward Oregon Department of Education 40-40-20 goal. (Funding no longer received from this award but remains for history purposes.)

MYC PIC (Partners in Conservation) Fund 278

Accounts for revenues and expenditures from East Metro Soil and Conservation District, to provide funding for service learning projects for students at RLA.

Educator Effectiveness 279

Accounts for the revenues and expenditures related to improving student achievement through effective teachers and leaders, through collaboration with educational partners and stakeholders to create a supportive state policy infrastructure focused on educator effectiveness leading to improved student learning. (Funding no longer received from this award but remains for history purposes.)

Expanded Reading Opportunities Grant 280

Accounts for the revenues and expenditures related to extending and expanding reading opportunities in schools and improve the reading proficiency of students by the time the students complete the third grade. (Funding no longer received from this award but remains for history purposes.)

REYNOLDS SCHOOL DISTRICT STATE AND LOCAL FUND DESCRIPTIONS

Miller Family Grant Fund 283

Accounts for revenues and expenditures to expand teacher training, tutor wages, and technical assistance in order to enhance AVID programming at middle school levels.

Improvement Planning Grant Fund 284

(Funding no longer received from this award but remains for history purposes.)

Summer Works Grant Fund 285

The Youth Work Experience Program allows students with disabilities to learn employability skills and transition seamlessly into competitive employment. Reynolds School District received and implemented the Summer Work experience during the summer of 2017. Due to this experience, two of the eight students with disabilities have received paid opportunities through competitive employment. The Summer Work experience allowed students to gain positive work skills and training in a professional environment which contributed to their successful placement today.

Youth Transition Program Fund 286

Accounts for the revenues and expenditures related to an intergovernmental agreement in association with a youth transition program. The primary source of revenue is State of Oregon Department of Human Services.

RLA Playground Fund 287

Accounts for revenues and expenditures to improve the RLA playground and for enhancing services to the teen parents and children by partnering with Mt. Hood as an Early Childhood Head Start Program. This is a one-time grant from MHCC. (Funding no longer received from this award but remains for history purposes.)

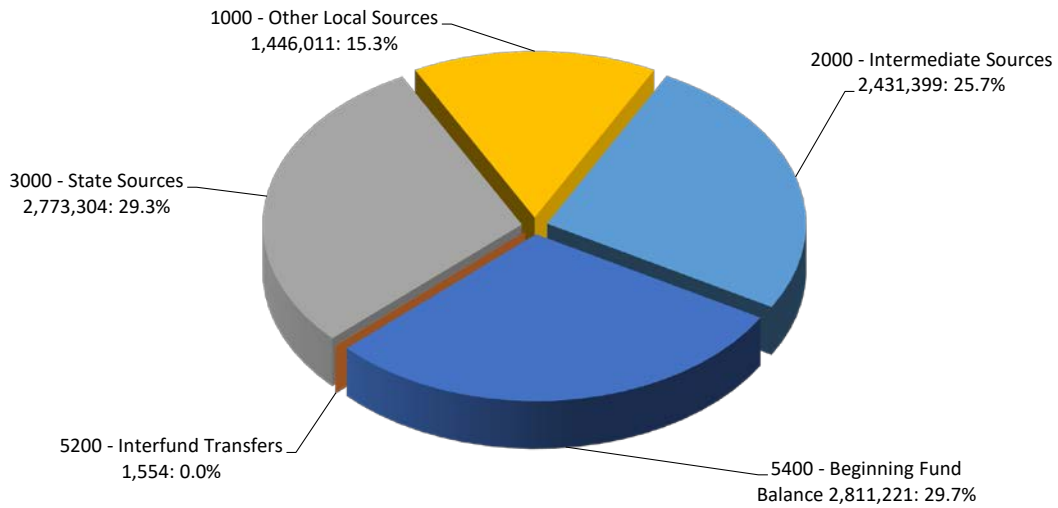
HB3499 ELD Transformation & Target Fund 291

Accounts for revenues and expenditures to improve outcomes for English Language Learners (ELLs). This is an implementation grant.

MHCC – Early Head Start Fund 293

Accounts for revenues and expenditures to support RLA Teen Parent Day Care Center. To be used for facility improvements, staff training requirements, curriculum purchase and furniture replacement. Additionally, a separate reimbursement contract will be specifically dedicated to redesign and improve the outdoor playground space dedicated to the Teen Parent Day Care Center. Funding source through the Department of Health and Human Services for Early Head Start Partnership through MHCC.

**REYNOLDS SCHOOL DISTRICT
251-295 - STATE AND LOCAL FUNDS SUMMARY
RESOURCES BY SOURCE**



2015/16 Actual	2016/17 Actual	2017/18 Working	251-295 - STATE AND LOCAL FUNDS SUMMARY RESOURCES BY SOURCE	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
2,035,555	1,929,220	1,502,905	1000 - Other Local Sources	1,446,011	1,446,011	
812,227	1,441,951	3,895,911	2000 - Intermediate Sources	2,431,399	2,431,399	
242,537	150,683	1,430,736	3000 - State Sources	2,773,304	2,773,304	
-	-	-	4000 - Federal Sources	-	-	
-	18,454	338,000	5200 - Interfund Transfers	1,554	1,554	
-	6,019	-	5300 - Sale of Asset	-	-	
1,998,185	2,507,693	2,670,147	5400 - Beginning Fund Balance	2,811,221	2,811,221	
5,088,504	6,054,020	9,837,699	Total Object :	9,463,489	9,463,489	

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT
251-295 - STATE AND LOCAL FUNDS
RESOURCES BY SOURCE**

2015/16 Actual	2016/17 Actual	2017/18 Working	251-295 - STATE AND LOCAL FUNDS RESOURCES BY SOURCE	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
251 - Drivers Education						
48,890	52,340	47,000	1990 - Miscellaneous Revenue	47,000	47,000	47,000
41,475	50,895	52,000	3204 - Drivers Education	52,000	52,000	52,000
25,505	13,109	35,000	5400 - Beginning Fund Balance	35,000	35,000	35,000
115,870	116,344	134,000	Total Fund 251:	134,000	134,000	134,000
252 - E-Rate						
240,848	302,648	135,000	1990 - Miscellaneous Revenue	200,000	200,000	200,000
448,522	656,843	757,381	5400 - Beginning Fund Balance	712,006	712,006	712,006
689,370	959,492	892,381	Total Fund 252:	912,006	912,006	912,006
253 - Energy Efficient Schools - SB 1149						
219,408	247,839	200,000	1993 - SB1149	200,000	200,000	200,000
893,814	1,113,223	1,111,375	5400 - Beginning Fund Balance	1,415,100	1,415,100	1,415,100
1,113,223	1,361,061	1,311,375	Total Fund 253:	1,615,100	1,615,100	1,615,100
254 - Together We Are Greater Than						
-	100,000	100,000	1990 - Miscellaneous Revenue	-	-	-
-	100,000	100,000	Total Fund 254:	-	-	-
255 - Mt Hood Cable Regulatory Commission Grant						
582,206	526,571	720,535	2199 - Other Intermediate Sources	720,535	720,535	720,535
582,206	526,571	720,535	Total Fund 255:	720,535	720,535	720,535
256 - Other Contracts & Grants						
69,616	94,028	-	1415 - Transportation - Foster Care	-	-	-
37,971	80,783	43,165	1990 - Miscellaneous Revenue	29,238	29,238	29,238
10,000	-	141,000	2199 - Other Intermediate Sources	71,000	71,000	71,000
-	945	-	2200 - Restricted Revenue	-	-	-
954	-	-	3299 - Other Restricted Grants	-	-	-
33,939	33,591	62,599	5400 - Beginning Fund Balance	63,673	63,673	63,673
152,479	209,346	246,764	Total Fund 256:	163,911	163,911	163,911
257 - Contract Fuel Sales						
215,075	201,048	200,000	1412 - Fuel Fees	200,000	200,000	200,000
76,696	83,466	125,000	5400 - Beginning Fund Balance	93,751	93,751	93,751
291,771	284,514	325,000	Total Fund 257:	293,751	293,751	293,751
258 - Clearing Account						
30,000	-	-	1990 - Miscellaneous Revenue	-	-	-
4,292	-	-	5400 - Beginning Fund Balance	-	-	-
34,292	-	-	Total Fund 258:	-	-	-
260 - Student Body Account						
705,144	526,586	370,326	1990 - Miscellaneous Revenue	370,326	370,326	370,326
303,732	318,153	299,224	5400 - Beginning Fund Balance	299,224	299,224	299,224
1,008,876	844,739	669,550	Total Fund 260:	669,550	669,550	669,550
261 - Non ASB Funds						
71,341	38,735	50,742	1914 - Donations	34,473	34,473	34,473
-	-	-	1920 - Private Source Donations	600	600	600
49,856	46,775	77,254	1990 - Miscellaneous Revenue	54,023	54,023	54,023
-	-	-	5200 - Interfund Transfers	1,554	1,554	1,554
120,345	134,109	90,600	5400 - Beginning Fund Balance	80,112	80,112	80,112
241,542	219,619	218,596	Total Fund 261:	170,762	170,762	170,762
262 - Reynolds Education Foundation						
1,707	-	-	5400 - Beginning Fund Balance	-	-	-
1,707	-	-	Total Fund 262:	-	-	-
263 - Project Lead the Way (PLTW)						
34,000	-	-	2200 - Restricted Revenue	-	-	-
-	27,000	25,847	5400 - Beginning Fund Balance	14,642	14,642	14,642
34,000	27,000	25,847	Total Fund 263:	14,642	14,642	14,642

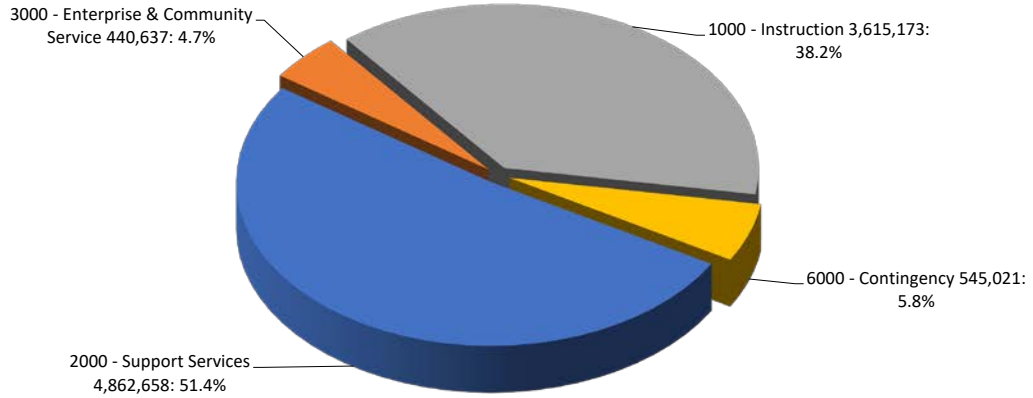
**REYNOLDS SCHOOL DISTRICT
251-295 - STATE AND LOCAL FUNDS
RESOURCES BY SOURCE**

2015/16 Actual	2016/17 Actual	2017/18 Working	251-295 - STATE AND LOCAL FUNDS RESOURCES BY SOURCE	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
264 - Four Corners Tuition						
126,900	-	-	1312 - Tuition From Other Districts	-	-	-
15,112	111,987	111,987	5400 - Beginning Fund Balance	-	-	-
142,012	111,987	111,987	Total Fund 264:	-	-	-
265 - Seismic Rehab Grant						
-	-	1,202,220	2200 - Restricted Revenue	1,152,220	1,152,220	-
-	-	1,202,220	Total Fund 265:	1,152,220	1,152,220	-
266 - Seismic Rehab Grant Yr 1						
41,074	336,946	-	2200 - Restricted Revenue	-	-	-
-	(15,740)	-	5400 - Beginning Fund Balance	-	-	-
41,074	321,206	-	Total Fund 266:	-	-	-
267 - Multnomah County Agreement						
11,441	69,040	-	2200 - Restricted Revenue	-	-	-
-	(4)	-	5400 - Beginning Fund Balance	-	-	-
11,441	69,036	-	Total Fund 267:	-	-	-
268 - PPS / Columbia Regional Autism						
194,400	204,000	209,817	1990 - Miscellaneous Revenue	232,567	232,567	-
6,341	(4,335)	22,750	5400 - Beginning Fund Balance	-	-	-
200,741	199,665	232,567	Total Fund 268:	232,567	232,567	-
270 - MYC Fee For Service						
26,000	16,400	37,500	1990 - Miscellaneous Revenue	37,500	37,500	-
35,295	20,145	14,000	5400 - Beginning Fund Balance	55,434	55,434	-
61,295	36,545	51,500	Total Fund 270:	92,934	92,934	-
271 - Outdoor School (Measure 99)						
-	-	-	3299 - Other Restricted Grants	65,544	65,544	-
-	-	-	Total Fund 271:	65,544	65,544	-
272 - CTE Pathways						
-	13,416	9,338	2199 - Other Intermediate Sources	9,338	9,338	-
-	13,416	9,338	Total Fund 272:	9,338	9,338	-
273 - Student Monitoring and Mentorship						
16,016	-	17,399	3299 - Other Restricted Grants	-	-	-
16,016	-	17,399	Total Fund 273:	-	-	-
274 - Career Education (Measure 98)						
-	-	1,260,000	3299 - Other Restricted Grants	2,582,030	2,582,030	-
-	-	1,260,000	Total Fund 274:	2,582,030	2,582,030	-
275 - PEEK-8 Physical Education Expansion K-8						
100,000	96,000	96,418	3299 - Other Restricted Grants	73,730	73,730	-
100,000	96,000	96,418	Total Fund 275:	73,730	73,730	-
276 - Seismic 16-17						
-	182,040	1,311,971	2200 - Restricted Revenue	-	-	-
-	18,454	338,000	5200 - Interfund Transfers	-	-	-
-	(6,309)	-	5400 - Beginning Fund Balance	-	-	-
-	194,185	1,649,971	Total Fund 276:	-	-	-
277 - Closing the Achievement Gap - NQTL - OF						
4,887	-	4,919	3299 - Other Restricted Grants	-	-	-
4,887	-	4,919	Total Fund 277:	-	-	-
278 - MYC PIC (Partners in Conservation)						
-	-	25,537	2199 - Other Intermediate Sources	25,537	25,537	-
-	-	25,537	Total Fund 278:	25,537	25,537	-
279 - Educator Effectiveness - NQTL OF						
62,994	-	-	3299 - Other Restricted Grants	-	-	-
62,994	-	-	Total Fund 279:	-	-	-

**REYNOLDS SCHOOL DISTRICT
251-295 - STATE AND LOCAL FUNDS
RESOURCES BY SOURCE**

2015/16 Actual	2016/17 Actual	2017/18 Working	251-295 - STATE AND LOCAL FUNDS RESOURCES BY SOURCE	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
			280 - Expanded Reading Opportunities Grant			
(0)	-	-	4580 - Restrct Fed Rev Thru State	-	-	-
0	-	-	5400 - Beginning Fund Balance	-	-	-
-	-	-	Total Fund 280:	-	-	-
			283 - Miller Family Grant			
-	18,039	-	1990 - Miscellaneous Revenue	-	-	-
18,519	-	-	2200 - Restricted Revenue	-	-	-
32,989	16,709	14,385	5400 - Beginning Fund Balance	7,279	7,279	7,279
51,508	34,748	14,385	Total Fund 283:	7,279	7,279	7,279
			284 - Improvement Planning Grant			
16,212	3,788	-	3299 - Other Restricted Grants	-	-	-
16,212	3,788	-	Total Fund 284:	-	-	-
			285 - Summer Works Grant			
-	-	32,101	1990 - Miscellaneous Revenue	40,284	40,284	40,284
-	-	32,101	Total Fund 285:	40,284	40,284	40,284
			286 - Youth Transition Program			
102,337	128,002	168,843	2200 - Restricted Revenue	145,343	145,343	145,343
-	(1,130)	-	5400 - Beginning Fund Balance	-	-	-
102,337	126,872	168,843	Total Fund 286:	145,343	145,343	145,343
			287 - RLA Playground			
-	47,810	-	2199 - Other Intermediate Sources	-	-	-
-	(2,460)	-	5400 - Beginning Fund Balance	-	-	-
-	45,350	-	Total Fund 287:	-	-	-
			288 - Home Construction			
105	-	-	1990 - Miscellaneous Revenue	-	-	-
-	6,019	-	5300 - Sale of Asset	-	-	-
(105)	-	-	5400 - Beginning Fund Balance	-	-	-
-	6,019	-	Total Fund 288:	-	-	-
			291 - HB3499 ELD Transformation&Target District Award			
-	87,532	274,362	2199 - Other Intermediate Sources	307,426	307,426	307,426
-	87,532	274,362	Total Fund 291:	307,426	307,426	307,426
			293 - RLA Head Start Program			
12,650	49,650	42,105	2199 - Other Intermediate Sources	-	-	-
-	9,337	-	5400 - Beginning Fund Balance	35,000	35,000	35,000
12,650	58,987	42,105	Total Fund 293:	35,000	35,000	35,000
5,088,504	6,054,020	9,837,699	Total Fund - Object :	9,463,489	9,463,489	9,463,489

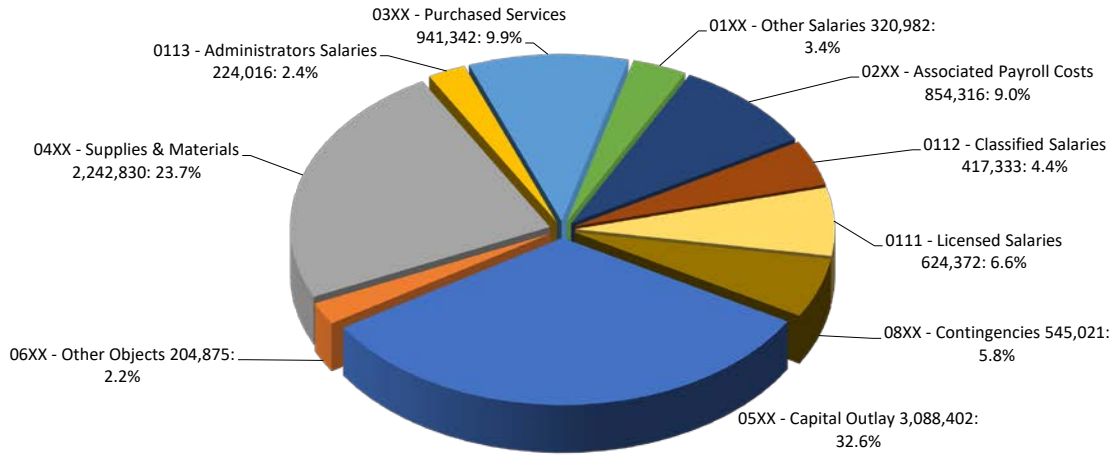
**REYNOLDS SCHOOL DISTRICT
251-295 - STATE AND LOCAL FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**



2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	251-295 - STATE AND LOCAL FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
1,466,228	1,258,586	2,422,421	13.38	1000 - Instruction	3,615,173	3,615,173	15.19	
812,926	1,187,745	6,344,594	5.50	2000 - Support Services	4,862,658	4,862,658	8.50	
301,656	390,263	552,847	0.06	3000 - Enterprise & Community Service	440,637	440,637	0.06	
-	-	507,837		6000 - Contingency	545,021	545,021		
2,507,693	3,217,426	10,000		7000 - Unappropriated Ending Fund Balance	-	-		
5,088,504	6,054,020	9,837,699	18.94	Total Function :	9,463,489	9,463,489	23.75	

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT
251-295 - STATE AND LOCAL FUND SUMMARY
REQUIREMENTS BY MAJOR OBJECT**



2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	251-295 - STATE AND LOCAL FUND SUMMARY REQUIREMENTS BY MAJOR OBJECT	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
212,176	222,974	456,409	5.95	0111 - Licensed Salaries	624,372	624,372	8.76	
76,009	146,900	374,840	10.99	0112 - Classified Salaries	417,333	417,333	12.99	
-	42,629	111,221	1.00	0113 - Administrators Salaries	224,016	224,016	2.00	
-	-	70,000	1.00	0114 - Administrative Prof. / Confidential Salaries	-	-		
153,067	83,713	233,172		01XX - Other Salaries	320,982	320,982		
143,434	197,229	699,914		02XX - Associated Payroll Costs	854,316	854,316		
474,704	493,725	1,277,763		03XX - Purchased Services	941,342	941,342		
1,412,872	1,288,515	2,157,025		04XX - Supplies & Materials	2,242,830	2,242,830		
18,083	295,840	3,774,078		05XX - Capital Outlay	3,088,402	3,088,402		
90,466	65,071	165,440		06XX - Other Objects	204,875	204,875		
-	-	507,837		08XX - Contingencies	545,021	545,021		
2,507,693	3,217,426	10,000		09XX - Unappropriated Ending Fund Balance	-	-		
5,088,504	6,054,020	9,837,699	18.94	Total Object :	9,463,489	9,463,489	23.75	

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT
251-295 - STATE AND LOCAL FUNDS
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	251 - Drivers Education	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
1000 - Instruction								
1131 - High School Programs								
69,696	65,144	59,690		01XX - Other Salaries	55,428	55,428		
10,152	10,868	12,241		02XX - Associated Payroll Costs	13,689	13,689		
2,331	1,805	1,990		03XX - Purchased Services	1,990	1,990		
2,500	2,306	11,715		04XX - Supplies & Materials	11,611	11,611		
18,083	-	9,809		05XX - Capital Outlay	13,632	13,632		
-	-	4,400		06XX - Other Objects	3,495	3,495		
102,762	80,123	99,845		Total Function 1131:	99,845	99,845		
102,762	80,123	99,845		Total Function 1000:	99,845	99,845		
6000 - Contingency								
6110 - Operating Contingencies								
-	-	34,155		08XX - Contingencies	34,155	34,155		
-	-	34,155		Total Function 6110:	34,155	34,155		
-	-	34,155		Total Function 6000:	34,155	34,155		
7000 - Unappropriated Ending Fund Balance								
7000 - Unappropriated Ending Fund Balance								
13,108	36,221	-		09XX - Unappropriated Ending Fund Balance	-	-		
13,108	36,221	-		Total Function 7000:	-	-		
13,108	36,221	-		Total Function 7000:	-	-		
115,870	116,344	134,000		Total Fund 251:	134,000	134,000		
2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	252 - E-Rate	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
2000 - Support Services								
2545 - Building Fixed Costs								
-	-	45,791		03XX - Purchased Services	-	-		
-	-	45,791		Total Function 2545:	-	-		
2550 - Transportation								
-	-	1,187		03XX - Purchased Services	-	-		
-	-	1,187		Total Function 2550:	-	-		
2660 - Technology Services								
-	-	70,000	1.00	0114 - Administrative Prof. / Confidential Salaries	-	-		
-	-	25,000		01XX - Other Salaries	-	-		
-	-	22,992		02XX - Associated Payroll Costs	-	-		
32,527	26,494	82,577		03XX - Purchased Services	149,717	149,717		
-	-	194,730		04XX - Supplies & Materials	275,000	275,000		
32,527	26,494	395,299	1.00	Total Function 2660:	424,717	424,717		
32,527	26,494	442,277	1.00	Total Function 2000:	424,717	424,717		
6000 - Contingency								
6110 - Operating Contingencies								
-	-	450,104		08XX - Contingencies	487,289	487,289		
-	-	450,104		Total Function 6110:	487,289	487,289		
-	-	450,104		Total Function 6000:	487,289	487,289		
7000 - Unappropriated Ending Fund Balance								
7000 - Unappropriated Ending Fund Balance								
656,843	932,997	-		09XX - Unappropriated Ending Fund Balance	-	-		
656,843	932,997	-		Total Function 7000:	-	-		
656,843	932,997	-		Total Function 7000:	-	-		
689,370	959,492	892,381	1.00	Total Fund 252:	912,006	912,006		

**REYNOLDS SCHOOL DISTRICT
251-295 - STATE AND LOCAL FUNDS
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	253 - Energy Efficient Schools - SB 1149	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
2000 - Support Services								
2540 - Maintenance & Operations								
-	2,185	154,982		03XX - Purchased Services	150,000	150,000		
-	2,185	154,982		Total Function 2540:	150,000	150,000		
2544 - Maintenance Services								
-	-	145,018		03XX - Purchased Services	150,000	150,000		
-	-	1,011,375		05XX - Capital Outlay	1,315,100	1,315,100		
-	-	1,156,393		Total Function 2544:	1,465,100	1,465,100		
-	2,185	1,311,375		Total Function 2000:	1,615,100	1,615,100		
7000 - Unappropriated Ending Fund Balance								
7000 - Unappropriated Ending Fund Balance								
1,113,223	1,358,876	-		09XX - Unappropriated Ending Fund Balance	-	-		
1,113,223	1,358,876	-		Total Function 7000:	-	-		
1,113,223	1,358,876	-		Total Function 7000:	-	-		
1,113,223	1,361,061	1,311,375		Total Fund 253:	1,615,100	1,615,100		
2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	254 - Together We Are Greater Than	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
2000 - Support Services								
2544 - Maintenance Services								
-	-	9,500		03XX - Purchased Services	-	-		
-	-	90,500		05XX - Capital Outlay	-	-		
-	-	100,000		Total Function 2544:	-	-		
-	-	100,000		Total Function 2000:	-	-		
7000 - Unappropriated Ending Fund Balance								
7000 - Unappropriated Ending Fund Balance								
-	100,000	-		09XX - Unappropriated Ending Fund Balance	-	-		
-	100,000	-		Total Function 7000:	-	-		
-	100,000	-		Total Function 7000:	-	-		
-	100,000	100,000		Total Fund 254:	-	-		
2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	255 - Mt Hood Cable Regulatory Commission Grant	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
2000 - Support Services								
2219 - Other Imp Of Instruction								
-	-	79,467	0.50	0111 - Licensed Salaries	40,150	40,150	0.50	
3,823	-	5,490		01XX - Other Salaries	5,490	5,490		
942	-	36,269		02XX - Associated Payroll Costs	21,432	21,432		
7,158	1,435	5,800		03XX - Purchased Services	7,240	7,240		
570,284	525,136	566,026		04XX - Supplies & Materials	618,740	618,740		
-	-	27,483		06XX - Other Objects	27,483	27,483		
582,206	526,571	720,535	0.50	Total Function 2219:	720,535	720,535	0.50	
582,206	526,571	720,535	0.50	Total Function 2000:	720,535	720,535	0.50	
582,206	526,571	720,535	0.50	Total Fund 255:	720,535	720,535	0.50	

**REYNOLDS SCHOOL DISTRICT
251-295 - STATE AND LOCAL FUNDS
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	256 - Other Contracts & Grants	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
1000 - Instruction								
1111 - Primary Programs K-5								
1,125	850	6,911		04XX - Supplies & Materials	5,326	5,326		
1,125	850	6,911		Total Function 1111:	5,326	5,326		
1121 - Middle School Programs								
18,239	-	-		01XX - Other Salaries	-	-		
4,097	-	-		02XX - Associated Payroll Costs	-	-		
1,780	13	-		03XX - Purchased Services	-	-		
24,116	13	-		Total Function 1121:	-	-		
1122 - Middle School Extra-Curricular								
0	-	-		04XX - Supplies & Materials	-	-		
0	-	-		Total Function 1122:	-	-		
1131 - High School Programs								
8,320	2,860	55,700		04XX - Supplies & Materials	41,700	41,700		
8,320	2,860	55,700		Total Function 1131:	41,700	41,700		
1132 - High School Athletics								
1,000	-	-		04XX - Supplies & Materials	-	-		
1,000	-	-		Total Function 1132:	-	-		
1280 - Alternative Ed								
174	-	-		01XX - Other Salaries	-	-		
35	-	-		02XX - Associated Payroll Costs	-	-		
4,281	6,223	8,360		03XX - Purchased Services	10,395	10,395		
3,127	7,511	3,725		04XX - Supplies & Materials	11,004	11,004		
7,617	13,733	12,085		Total Function 1280:	21,399	21,399		
42,178	17,456	74,696		Total Function 1000:	68,425	68,425		
2000 - Support Services								
2110 - Attendance / Social Work								
-	718	-		01XX - Other Salaries	-	-		
-	193	-		02XX - Associated Payroll Costs	-	-		
-	33	-		06XX - Other Objects	-	-		
-	945	-		Total Function 2110:	-	-		
2240 - Instructional Staff Development								
4,350	12,948	32,335		03XX - Purchased Services	18,058	18,058		
-	519	2,519		04XX - Supplies & Materials	519	519		
-	2,325	2,429		06XX - Other Objects	2,429	2,429		
4,350	15,792	37,283		Total Function 2240:	21,006	21,006		
2550 - Transportation								
-	-	2,035		03XX - Purchased Services	-	-		
-	-	2,035		Total Function 2550:	-	-		
4,350	16,737	39,318		Total Function 2000:	21,006	21,006		
3000 - Enterprise & Community Service								
3231 - DHS Foster Kids								
69,616	94,028	-		03XX - Purchased Services	-	-		
69,616	94,028	-		Total Function 3231:	-	-		
3300 - Community Services								
2,078	-	-		01XX - Other Salaries	-	-		
417	-	-		02XX - Associated Payroll Costs	-	-		
-	-	73,000		03XX - Purchased Services	58,000	58,000		
250	6,938	13,750		04XX - Supplies & Materials	3,587	3,587		
2,745	6,938	86,750		Total Function 3300:	61,587	61,587		
3320 - Community Recreation Services								
-	-	30,000		04XX - Supplies & Materials	1,893	1,893		
-	-	30,000		Total Function 3320:	1,893	1,893		
3500 - Child Care								
-	-	10,000		03XX - Purchased Services	5,000	5,000		
-	-	6,000		04XX - Supplies & Materials	6,000	6,000		
-	-	16,000		Total Function 3500:	11,000	11,000		
72,361	100,965	132,750		Total Function 3000:	74,480	74,480		
7000 - Unappropriated Ending Fund Balance								
7000 - Unappropriated Ending Fund Balance								
33,590	74,188	-		09XX - Unappropriated Ending Fund Balance	-	-		
33,590	74,188	-		Total Function 7000:	-	-		
33,590	74,188	-		Total Function 7000:	-	-		
152,479	209,346	246,764		Total Fund 256:	163,911	163,911		

**REYNOLDS SCHOOL DISTRICT
251-295 - STATE AND LOCAL FUNDS
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE		2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
257 - Contract Fuel Sales								
3000 - Enterprise & Community Service								
3210 - Fuel / DHS Reimb Expense								
-	-	125,000		03XX - Purchased Services	93,751	93,751		
208,305	195,093	200,000		04XX - Supplies & Materials	200,000	200,000		
208,305	195,093	325,000		Total Function 3210:	293,751	293,751		
208,305	195,093	325,000		Total Function 3000:	293,751	293,751		
7000 - Unappropriated Ending Fund Balance								
7000 - Unappropriated Ending Fund Balance								
83,466	89,421	-		09XX - Unappropriated Ending Fund Balance	-	-		
83,466	89,421	-		Total Function 7000:	-	-		
83,466	89,421	-		Total Function 7000:	-	-		
291,771	284,514	325,000		Total Fund 257:	293,751	293,751		
258 - Clearing Account								
1000 - Instruction								
1122 - Middle School Extra-Curricular								
21,055	-	-		0111 - Licensed Salaries	-	-		
8,785	-	-		02XX - Associated Payroll Costs	-	-		
160	-	-		03XX - Purchased Services	-	-		
30,000	-	-		Total Function 1122:	-	-		
1132 - High School Athletics								
1,279	-	-		01XX - Other Salaries	-	-		
277	-	-		02XX - Associated Payroll Costs	-	-		
2,083	-	-		03XX - Purchased Services	-	-		
654	-	-		04XX - Supplies & Materials	-	-		
4,292	-	-		Total Function 1132:	-	-		
34,292	-	-		Total Function 1000:	-	-		
34,292	-	-		Total Fund 258:	-	-		
260 - Student Body Account								
1000 - Instruction								
1113 - Elem Extra-Curricular								
2,350	5,222	3,000		03XX - Purchased Services	3,000	3,000		
49,933	46,634	126,864		04XX - Supplies & Materials	126,864	126,864		
84	1,855	-		06XX - Other Objects	-	-		
52,367	53,711	129,864		Total Function 1113:	129,864	129,864		
1122 - Middle School Extra-Curricular								
5,702	3,829	-		03XX - Purchased Services	-	-		
79,897	77,133	108,108		04XX - Supplies & Materials	108,108	108,108		
4,937	1,420	-		06XX - Other Objects	-	-		
90,536	82,382	108,108		Total Function 1122:	108,108	108,108		
1133 - High School Activities								
154,532	56,629	12,075		03XX - Purchased Services	12,075	12,075		
321,102	272,881	392,645		04XX - Supplies & Materials	392,646	392,646		
72,186	41,540	3,280		06XX - Other Objects	3,280	3,280		
547,820	371,050	408,000		Total Function 1133:	408,001	408,001		
690,723	507,143	645,972		Total Function 1000:	645,973	645,973		
6000 - Contingency								
6110 - Operating Contingencies								
-	-	23,578		08XX - Contingencies	23,577	23,577		
-	-	23,578		Total Function 6110:	23,577	23,577		
-	-	23,578		Total Function 6000:	23,577	23,577		
7000 - Unappropriated Ending Fund Balance								
7000 - Unappropriated Ending Fund Balance								
318,153	337,596	-		09XX - Unappropriated Ending Fund Balance	-	-		
318,153	337,596	-		Total Function 7000:	-	-		
318,153	337,596	-		Total Function 7000:	-	-		
1,008,876	844,739	669,550		Total Fund 260:	669,550	669,550		

**REYNOLDS SCHOOL DISTRICT
251-295 - STATE AND LOCAL FUNDS
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	261 - Non ASB Funds	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
1000 - Instruction								
1111 - Primary Programs K-5								
-	72	72		01XX - Other Salaries	72	72		
-	17	20		02XX - Associated Payroll Costs	18	18		
609	1,170	-		03XX - Purchased Services	-	-		
52,013	45,114	59,922		04XX - Supplies & Materials	47,762	47,762		
52,622	46,373	60,014		Total Function 1111:	47,852	47,852		
1121 - Middle School Programs								
-	1,413	1,000		03XX - Purchased Services	489	489		
4,505	3,688	20,617		04XX - Supplies & Materials	20,850	20,850		
4,505	5,101	21,617		Total Function 1121:	21,339	21,339		
1131 - High School Programs								
771	543	2,113		03XX - Purchased Services	450	450		
30,111	37,369	76,672		04XX - Supplies & Materials	57,598	57,598		
300	-	70		06XX - Other Objects	-	-		
31,182	37,912	78,855		Total Function 1131:	58,048	58,048		
1223 - Transition Program								
-	-	3,780		04XX - Supplies & Materials	2,540	2,540		
-	-	3,780		Total Function 1223:	2,540	2,540		
1280 - Alternative Ed								
1,447	190	1,338		04XX - Supplies & Materials	1,423	1,423		
1,447	190	1,338		Total Function 1280:	1,423	1,423		
89,756	89,575	165,604		Total Function 1000:	131,202	131,202		
2000 - Support Services								
2320 - Executive Administration								
-	-	-		03XX - Purchased Services	2,154	2,154		
-	-	-		Total Function 2320:	2,154	2,154		
2550 - Transportation								
-	1,163	-		03XX - Purchased Services	-	-		
-	1,163	-		Total Function 2550:	-	-		
-	1,163	-		Total Function 2000:	2,154	2,154		
3000 - Enterprise & Community Service								
3300 - Community Services								
-	-	5,500		03XX - Purchased Services	-	-		
-	5,769	10,779		04XX - Supplies & Materials	7,500	7,500		
-	5,769	16,279		Total Function 3300:	7,500	7,500		
3500 - Child Care								
1,652	1,740	1,780	0.06	0112 - Classified Salaries	1,915	1,915	0.06	
1,462	1,645	1,815		02XX - Associated Payroll Costs	1,877	1,877		
22	-	145		03XX - Purchased Services	145	145		
14,542	26,065	32,973		04XX - Supplies & Materials	25,969	25,969		
17,677	29,450	36,713	0.06	Total Function 3500:	29,906	29,906	0.06	
17,677	35,219	52,992	0.06	Total Function 3000:	37,406	37,406	0.06	
7000 - Unappropriated Ending Fund Balance								
7000 - Unappropriated Ending Fund Balance								
134,109	93,662	-		09XX - Unappropriated Ending Fund Balance	-	-		
134,109	93,662	-		Total Function 7000:	-	-		
134,109	93,662	-		Total Function 7000:	-	-		
241,542	219,619	218,596	0.06	Total Fund 261:	170,762	170,762	0.06	

**REYNOLDS SCHOOL DISTRICT
251-295 - STATE AND LOCAL FUNDS
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	262 - Reynolds Education Foundation	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
				1000 - Instruction				
				1111 - Primary Programs K-5				
	1,032	-	-	04XX - Supplies & Materials	-	-		
	1,032	-	-	Total Function 1111:	-	-		
				1121 - Middle School Programs				
	35	-	-	04XX - Supplies & Materials	-	-		
	35	-	-	Total Function 1121:	-	-		
				1131 - High School Programs				
	257	-	-	04XX - Supplies & Materials	-	-		
	257	-	-	Total Function 1131:	-	-		
	1,324	-	-	Total Function 1000:	-	-		
				2000 - Support Services				
				2160 - Oth Stdnt Treatment				
	384	-	-	04XX - Supplies & Materials	-	-		
	384	-	-	Total Function 2160:	-	-		
	384	-	-	Total Function 2000:	-	-		
	1,707	-	-	Total Fund 262:	-	-		
2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	263 - Project Lead the Way (PLTW)	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
				1000 - Instruction				
				1121 - Middle School Programs				
	1,700	-	-	03XX - Purchased Services	-	-		
	5,300	1,153	6,523	04XX - Supplies & Materials	6,500	6,500		
	-	-	6,400	06XX - Other Objects	6,301	6,301		
	7,000	1,153	12,923	Total Function 1121:	12,801	12,801		
				1131 - High School Programs				
	-	-	12,923	04XX - Supplies & Materials	1,841	1,841		
	-	-	12,923	Total Function 1131:	1,841	1,841		
	7,000	1,153	25,847	Total Function 1000:	14,642	14,642		
				7000 - Unappropriated Ending Fund Balance				
				7000 - Unappropriated Ending Fund Balance				
	27,000	25,847	-	09XX - Unappropriated Ending Fund Balance	-	-		
	27,000	25,847	-	Total Function 7000:	-	-		
	27,000	25,847	-	Total Function 7000:	-	-		
	34,000	27,000	25,847	Total Fund 263:	14,642	14,642		
2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	264 - Four CornersTuition	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
				1000 - Instruction				
				1220 - Restrictive Programs				
	3,708	-	-	01XX - Other Salaries	-	-		
	435	-	-	02XX - Associated Payroll Costs	-	-		
	15,038	-	111,987	03XX - Purchased Services	-	-		
	10,844	-	-	04XX - Supplies & Materials	-	-		
	30,025	-	111,987	Total Function 1220:	-	-		
	30,025	-	111,987	Total Function 1000:	-	-		
				7000 - Unappropriated Ending Fund Balance				
				7000 - Unappropriated Ending Fund Balance				
	111,987	111,987	-	09XX - Unappropriated Ending Fund Balance	-	-		
	111,987	111,987	-	Total Function 7000:	-	-		
	111,987	111,987	-	Total Function 7000:	-	-		
	142,012	111,987	111,987	Total Fund 264:	-	-		

**REYNOLDS SCHOOL DISTRICT
251-295 - STATE AND LOCAL FUNDS
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	265 - Seismic Grant 2017 - Alder	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
2000 - Support Services								
2544 - Maintenance Services								
-	-	180,000		03XX - Purchased Services	174,500	174,500		
-	-	972,220		05XX - Capital Outlay	927,720	927,720		
-	-	50,000		06XX - Other Objects	50,000	50,000		
-	-	1,202,220		Total Function 2544:	1,152,220	1,152,220		
-	-	1,202,220		Total Function 2000:	1,152,220	1,152,220		
-	-	1,202,220		Total Fund 265:	1,152,220	1,152,220		

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	266 - Seismic Rehab Grant Yr 1	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
2000 - Support Services								
2544 - Maintenance Services								
56,261	93,502	-		03XX - Purchased Services	-	-		
-	222,158	-		05XX - Capital Outlay	-	-		
552	5,546	-		06XX - Other Objects	-	-		
56,814	321,206	-		Total Function 2544:	-	-		
56,814	321,206	-		Total Function 2000:	-	-		
56,814	321,206	-		Total Fund 266:	-	-		
7000 - Unappropriated Ending Fund Balance								
7000 - Unappropriated Ending Fund Balance								
(15,740)	-	-		09XX - Unappropriated Ending Fund Balance	-	-		
(15,740)	-	-		Total Function 7000:	-	-		
(15,740)	-	-		Total Function 2000:	-	-		
41,074	321,206	-		Total Fund 266:	-	-		

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	267 - Multnomah County Agreement	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
2000 - Support Services								
2110 - Attendance / Social Work								
8,711	47,100	-		0111 - Licensed Salaries	-	-		
622	893	-		01XX - Other Salaries	-	-		
2,112	20,220	-		02XX - Associated Payroll Costs	-	-		
-	69	-		03XX - Purchased Services	-	-		
-	754	-		04XX - Supplies & Materials	-	-		
11,445	69,036	-		Total Function 2110:	-	-		
11,445	69,036	-		Total Function 2000:	-	-		
11,445	69,036	-		Total Fund 267:	-	-		
7000 - Unappropriated Ending Fund Balance								
7000 - Unappropriated Ending Fund Balance								
(4)	-	-		09XX - Unappropriated Ending Fund Balance	-	-		
(4)	-	-		Total Function 7000:	-	-		
(4)	-	-		Total Function 2000:	-	-		
11,441	69,036	-		Total Fund 267:	-	-		

**REYNOLDS SCHOOL DISTRICT
251-295 - STATE AND LOCAL FUNDS
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	268 - PPS / Columbia Regional Autism	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
1000 - Instruction								
1220 - Restrictive Programs								
-	423	-		03XX - Purchased Services	-	-		
-	423	-		Total Function 1220:	-	-		
1250 - Less Restrictive Programs								
-	-	19,906	0.78	0112 - Classified Salaries	23,334	23,334	0.78	
-	-	675		01XX - Other Salaries	1,162	1,162		
-	-	16,582		02XX - Associated Payroll Costs	20,651	20,651		
-	-	635		03XX - Purchased Services	826	826		
-	-	37,799	0.78	Total Function 1250:	45,973	45,973	0.78	
1299 - Other Programs								
113,183	111,459	109,272	1.50	0111 - Licensed Salaries	113,413	113,413	1.50	
-	7,603	-		0112 - Classified Salaries	-	-		
2,479	3,645	4,620		01XX - Other Salaries	3,785	3,785		
47,096	54,765	58,039		02XX - Associated Payroll Costs	64,076	64,076		
42,319	1,019	9,940		03XX - Purchased Services	4,320	4,320		
-	-	2,897		04XX - Supplies & Materials	1,000	1,000		
205,076	178,491	184,768	1.50	Total Function 1299:	186,594	186,594	1.50	
205,076	178,914	222,567	2.28	Total Function 1000:	232,567	232,567	2.28	
7000 - Unappropriated Ending Fund Balance								
(4,335)	20,752	10,000		09XX - Unappropriated Ending Fund Balance	-	-		
(4,335)	20,752	10,000		Total Function 7000:	-	-		
(4,335)	20,752	10,000		Total Function 7000:	-	-		
200,741	199,665	232,567	2.28	Total Fund 268:	232,567	232,567	2.28	
270 - MYC Fee For Service								
1000 - Instruction								
1280 - Alternative Ed								
9,266	7,877	10,234	0.40	0112 - Classified Salaries	10,777	10,777	0.40	
21,028	-	7,947		01XX - Other Salaries	18,961	18,961		
5,367	3,957	10,178		02XX - Associated Payroll Costs	12,290	12,290		
1,956	1,055	19,017		03XX - Purchased Services	5,436	5,436		
3,534	2,164	4,124		04XX - Supplies & Materials	45,470	45,470		
41,150	15,053	51,500	0.40	Total Function 1280:	92,934	92,934	0.40	
41,150	15,053	51,500	0.40	Total Function 1000:	92,934	92,934	0.40	
7000 - Unappropriated Ending Fund Balance								
20,145	21,492	-		09XX - Unappropriated Ending Fund Balance	-	-		
20,145	21,492	-		Total Function 7000:	-	-		
20,145	21,492	-		Total Function 7000:	-	-		
61,295	36,545	51,500	0.40	Total Fund 270:	92,934	92,934	0.40	
271 - Outdoor School (Measure 99)								
1000 - Instruction								
1121 - Middle School Programs								
-	-	-		01XX - Other Salaries	52,625	52,625		
-	-	-		02XX - Associated Payroll Costs	12,919	12,919		
-	-	-		Total Function 1121:	65,544	65,544		
1280 - Alternative Ed								
-	-	-		0112 - Classified Salaries	-	-		
-	-	-		Total Function 1280:	-	-		
-	-	-		Total Function 1000:	65,544	65,544		
-	-	-		Total Fund 271:	65,544	65,544		

**REYNOLDS SCHOOL DISTRICT
251-295 - STATE AND LOCAL FUNDS
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	272 - CTE Pathways	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
1000 - Instruction								
1131 - High School Programs								
-	13,416	9,338		04XX - Supplies & Materials	9,338	9,338		
-	13,416	9,338		Total Function 1131:	9,338	9,338		
-	13,416	9,338		Total Function 1000:	9,338	9,338		
-	13,416	9,338		Total Fund 272:	9,338	9,338		
273 - Student Monitoring and Mentorship								
1000 - Instruction								
1299 - Other Programs								
15,376	-	16,704		03XX - Purchased Services	-	-		
640	-	695		06XX - Other Objects	-	-		
16,016	-	17,399		Total Function 1299:	-	-		
16,016	-	17,399		Total Function 1000:	-	-		
16,016	-	17,399		Total Fund 273:	-	-		
274 - Career Education (Measure 98)								
1000 - Instruction								
1131 - High School Programs								
-	-	-		0111 - Licensed Salaries	160,598	160,598	2.00	
-	-	50,000	3.00	0112 - Classified Salaries	52,814	52,814	2.00	
-	-	9,700		01XX - Other Salaries	41,705	41,705		
-	-	27,873		02XX - Associated Payroll Costs	132,585	132,585		
-	-	-		03XX - Purchased Services	14,900	14,900		
-	-	-		04XX - Supplies & Materials	50,000	50,000		
-	-	215,204		05XX - Capital Outlay	450,000	450,000		
-	-	9,100		06XX - Other Objects	89,000	89,000		
-	-	311,878	3.00	Total Function 1131:	991,602	991,602	4.00	
1280 - Alternative Ed								
-	-	-		0111 - Licensed Salaries	80,299	80,299	1.00	
-	-	30,000	2.00	0112 - Classified Salaries	56,765	56,765	2.00	
-	-	-		01XX - Other Salaries	14,000	14,000		
-	-	16,015		02XX - Associated Payroll Costs	87,694	87,694		
-	-	-		03XX - Purchased Services	7,560	7,560		
-	-	-		05XX - Capital Outlay	381,950	381,950		
-	-	46,015	2.00	Total Function 1280:	628,268	628,268	3.00	
1288 - Charter School								
-	-	45,000		03XX - Purchased Services	45,000	45,000		
-	-	45,000		Total Function 1288:	45,000	45,000		
-	-	402,893	5.00	Total Function 1000:	1,664,870	1,664,870	7.00	
2000 - Support Services								
2110 - Attendance / Social Work								
-	-	120,000	1.00	0112 - Classified Salaries	133,008	133,008	4.00	
-	-	86,984		02XX - Associated Payroll Costs	92,022	92,022		
-	-	-		03XX - Purchased Services	9,360	9,360		
-	-	-		04XX - Supplies & Materials	22,500	22,500		
-	-	206,984	1.00	Total Function 2110:	256,890	256,890	4.00	
2120 - Guidance Services								
-	-	210,000	3.00	0111 - Licensed Salaries	186,814	186,814	3.00	
-	-	112,174		02XX - Associated Payroll Costs	104,412	104,412		
-	-	800		03XX - Purchased Services	8,640	8,640		
-	-	83,036		04XX - Supplies & Materials	83,637	83,637		
-	-	-		06XX - Other Objects	3,000	3,000		
-	-	406,010	3.00	Total Function 2120:	386,503	386,503	3.00	
2240 - Instructional Staff Development								
-	-	75,000		01XX - Other Salaries	60,000	60,000		
-	-	105,452		02XX - Associated Payroll Costs	14,820	14,820		
-	-	63,662		04XX - Supplies & Materials	17,500	17,500		
-	-	244,113		Total Function 2240:	92,320	92,320		
2410 - Building Administration								
-	-	-		0113 - Administrators Salaries	109,241	109,241	1.00	
-	-	-		01XX - Other Salaries	7,164	7,164		
-	-	-		02XX - Associated Payroll Costs	65,042	65,042		
-	-	-		Total Function 2410:	181,447	181,447	1.00	
-	-	857,107	4.00	Total Function 2000:	917,160	917,160	8.00	
-	-	1,260,000	9.00	Total Fund 274:	2,582,030	2,582,030	15.00	

**REYNOLDS SCHOOL DISTRICT
251-295 - STATE AND LOCAL FUNDS
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	275 - PEEK-8 Physical Education Expansion K-8	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
1000 - Instruction								
1111 - Primary Programs K-5								
69,227	64,415	57,670	0.95	0111 - Licensed Salaries	43,098	43,098	0.76	
27,288	28,213	32,018		02XX - Associated Payroll Costs	23,754	23,754		
-	-	2,736		03XX - Purchased Services	2,188	2,188		
3,484	3,372	3,994		06XX - Other Objects	4,690	4,690		
100,000	96,000	96,418	0.95	Total Function 1111:	73,730	73,730	0.76	
100,000	96,000	96,418	0.95	Total Function 1000:	73,730	73,730	0.76	
100,000	96,000	96,418	0.95	Total Fund 275:	73,730	73,730	0.76	

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	276 - Seismic 16-17	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
2000 - Support Services								
2544 - Maintenance Services								
-	166,207	125,000		03XX - Purchased Services	-	-		
-	28,692	1,474,971		05XX - Capital Outlay	-	-		
-	(714)	50,000		06XX - Other Objects	-	-		
-	194,185	1,649,971		Total Function 2544:	-	-		
-	194,185	1,649,971		Total Function 2000:	-	-		
-	194,185	1,649,971		Total Fund 276:	-	-		

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	277 - Closing the Achievement Gap - NQTL - OF	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
2000 - Support Services								
2240 - Instructional Staff Development								
2,757	-	3,763		01XX - Other Salaries	-	-		
624	-	922		02XX - Associated Payroll Costs	-	-		
1,284	-	-		04XX - Supplies & Materials	-	-		
222	-	234		06XX - Other Objects	-	-		
4,887	-	4,919		Total Function 2240:	-	-		
4,887	-	4,919		Total Function 2000:	-	-		
4,887	-	4,919		Total Fund 277:	-	-		

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	278 - MYC PIC (Partners in Conservation)	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
1000 - Instruction								
1280 - Alternative Ed								
-	-	23,050		04XX - Supplies & Materials	23,050	23,050		
-	-	23,050		Total Function 1280:	23,050	23,050		
-	-	23,050		Total Function 1000:	23,050	23,050		
2000 - Support Services								
2550 - Transportation								
-	-	2,487		03XX - Purchased Services	2,487	2,487		
-	-	2,487		Total Function 2550:	2,487	2,487		
-	-	2,487		Total Function 2000:	2,487	2,487		
-	-	25,537		Total Fund 278:	25,537	25,537		

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	279 - Educator Effectiveness - NQTL OF	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
2000 - Support Services								
2240 - Instructional Staff Development								
14,355	-	-		01XX - Other Salaries	-	-		
3,180	-	-		02XX - Associated Payroll Costs	-	-		
20,241	-	-		03XX - Purchased Services	-	-		
22,702	-	-		04XX - Supplies & Materials	-	-		
2,516	-	-		06XX - Other Objects	-	-		
62,994	-	-		Total Function 2240:	-	-		
62,994	-	-		Total Function 2000:	-	-		
62,994	-	-		Total Fund 279:	-	-		

**REYNOLDS SCHOOL DISTRICT
251-295 - STATE AND LOCAL FUNDS
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	283 - Miller Family Grant	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
2000 - Support Services								
2240 - Instructional Staff Development								
6,003	6,184	5,229		01XX - Other Salaries	3,000	3,000		
651	758	1,586		02XX - Associated Payroll Costs	744	744		
26,570	11,861	6,013		03XX - Purchased Services	1,981	1,981		
1,575	1,557	1,557		04XX - Supplies & Materials	1,554	1,554		
34,798	20,361	14,385		Total Function 2240:	7,279	7,279		
34,798	20,361	14,385		Total Function 2000:	7,279	7,279		
7000 - Unappropriated Ending Fund Balance								
7000 - Unappropriated Ending Fund Balance								
16,710	14,387	-		09XX - Unappropriated Ending Fund Balance	-	-		
16,710	14,387	-		Total Function 7000:	-	-		
16,710	14,387	-		Total Function 7000:	-	-		
51,508	34,748	14,385		Total Fund 283:	7,279	7,279		
2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	284 - Improvement Planning Grant	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
2000 - Support Services								
2210 - Improvement of Instructional Services								
608	-	-		01XX - Other Salaries	-	-		
72	-	-		02XX - Associated Payroll Costs	-	-		
15,532	3,788	-		04XX - Supplies & Materials	-	-		
16,212	3,788	-		Total Function 2210:	-	-		
16,212	3,788	-		Total Function 2000:	-	-		
16,212	3,788	-		Total Fund 284:	-	-		
2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	285 - Improvement Planning Grant	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
1000 - Instruction								
1250 - Less Restrictive Programs								
-	-	2,765		01XX - Other Salaries	32,250	32,250		
-	-	270		02XX - Associated Payroll Costs	7,966	7,966		
-	-	29,066		03XX - Purchased Services	68	68		
-	-	32,101		Total Function 1250:	40,284	40,284		
-	-	32,101		Total Function 1000:	40,284	40,284		
-	-	32,101		Total Fund 285:	40,284	40,284		
2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	286 - Youth Transition Program	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
1000 - Instruction								
1223 - Transition Program								
65,091	-	-		0112 - Classified Salaries	-	-		
3,553	-	-		01XX - Other Salaries	-	-		
29,911	-	-		02XX - Associated Payroll Costs	-	-		
3,749	3,733	3,500		03XX - Purchased Services	-	-		
1,164	9,482	13,212		04XX - Supplies & Materials	-	-		
-	600	300		06XX - Other Objects	5,076	5,076		
103,467	13,815	17,012		Total Function 1223:	5,076	5,076		
1250 - Less Restrictive Programs								
-	72,173	92,482	1.75	0112 - Classified Salaries	84,282	84,282	1.75	
-	3,384	1,200		01XX - Other Salaries	1,200	1,200		
-	37,499	54,679		02XX - Associated Payroll Costs	53,173	53,173		
-	-	3,470		03XX - Purchased Services	1,612	1,612		
-	113,056	151,831	1.75	Total Function 1250:	140,267	140,267	1.75	
103,467	126,872	168,843	1.75	Total Function 1000:	145,343	145,343	1.75	
103,467	126,872	168,843	1.75	Total Fund 286:	145,343	145,343	1.75	

**REYNOLDS SCHOOL DISTRICT
251-295 - STATE AND LOCAL FUNDS
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	287 - RLA Playground	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
1000 - Instruction								
1280 - Alternative Ed								
2,460	360	-		03XX - Purchased Services	-	-		
-	44,990	-		05XX - Capital Outlay	-	-		
2,460	45,350	-		Total Function 1280:	-	-		
2,460	45,350	-		Total Function 1000:	-	-		
2,460	45,350	-		Total Fund 287:	-	-		
7000 - Unappropriated Ending Fund Balance								
7000 - Unappropriated Ending Fund Balance								
(2,460)	-	-		09XX - Unappropriated Ending Fund Balance	-	-		
(2,460)	-	-		Total Function 7000:	-	-		
(2,460)	-	-		Total Function 7000:	-	-		
(2,460)	45,350	-		Total Fund 287:	-	-		
2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	288 - Home Construction	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
2000 - Support Services								
2210 - Improvement of Instructional Services								
-	6,019	-		06XX - Other Objects	-	-		
-	6,019	-		Total Function 2210:	-	-		
-	6,019	-		Total Function 2000:	-	-		
-	6,019	-		Total Fund 288:	-	-		
2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	291 - HB3499 ELD Transformation&Target District Award	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
1000 - Instruction								
1291 - English Language Learners Instruction								
-	21,516	50,437	2.00	0112 - Classified Salaries	54,438	54,438	2.00	
-	42,629	111,221	1.00	0113 - Administrators Salaries	114,775	114,775	1.00	
-	1,460	7,020		01XX - Other Salaries	7,140	7,140		
-	18,853	98,628		02XX - Associated Payroll Costs	120,952	120,952		
-	3,074	7,055		06XX - Other Objects	10,121	10,121		
-	87,532	274,362	3.00	Total Function 1291:	307,426	307,426	3.00	
-	87,532	274,362	3.00	Total Function 1000:	307,426	307,426	3.00	
-	87,532	274,362	3.00	Total Fund 291:	307,426	307,426	3.00	
2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	293 - RLA Head Start Program	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
3000 - Enterprise & Community Service								
3500 - Child Care								
-	35,991	-		0112 - Classified Salaries	-	-		
2,665	2,213	25,000		01XX - Other Salaries	17,000	17,000		
533	20,241	5,176		02XX - Associated Payroll Costs	4,200	4,200		
-	395	-		03XX - Purchased Services	-	-		
114	148	11,929		04XX - Supplies & Materials	13,800	13,800		
3,313	58,987	42,105		Total Function 3500:	35,000	35,000		
3,313	58,987	42,105		Total Function 3000:	35,000	35,000		
3,313	58,987	42,105		Total Fund 293:	35,000	35,000		
7000 - Unappropriated Ending Fund Balance								
7000 - Unappropriated Ending Fund Balance								
9,337	-	-		09XX - Unappropriated Ending Fund Balance	-	-		
9,337	-	-		Total Function 7000:	-	-		
9,337	-	-		Total Function 7000:	-	-		
12,650	59,987	42,105		Total Fund 293:	35,000	35,000		



Reynolds High School and Center for
Advanced Learning students.
October 2017

NUTRITION SERVICES FUND

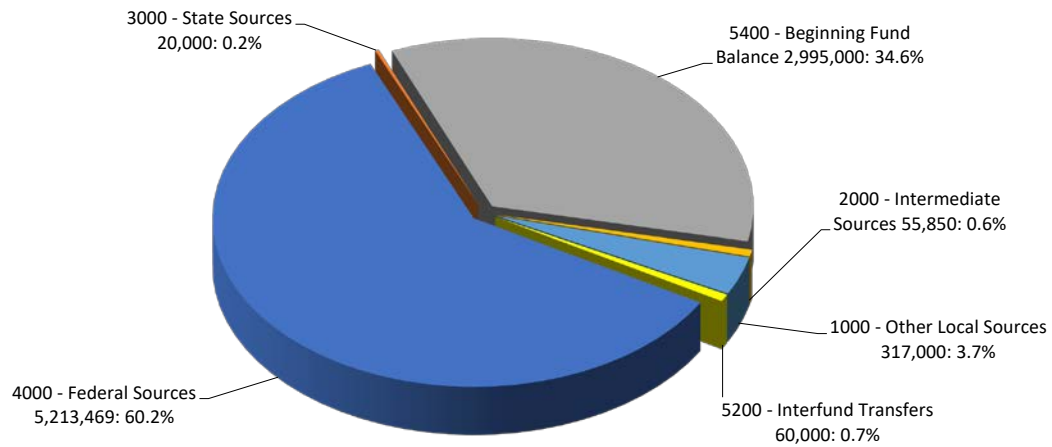
APPROVED BUDGET
2018-2019

Fund 297 Nutrition Services

Accounts for revenues and expenditures for the food dispensing programs. Principal revenue sources are sales of food and subsidies under the National School Lunch and Breakfast Programs received through the State of Oregon, and a transfer from General Fund for “match”.

Fresh Fruit and Vegetable Program: Accounts for revenues and expenditures for a series of grants within Nutrition Services to provide produce for individual schools.

**REYNOLDS SCHOOL DISTRICT
297 - NUTRITION SERVICES FUND SUMMARY
RESOURCES BY SOURCE**



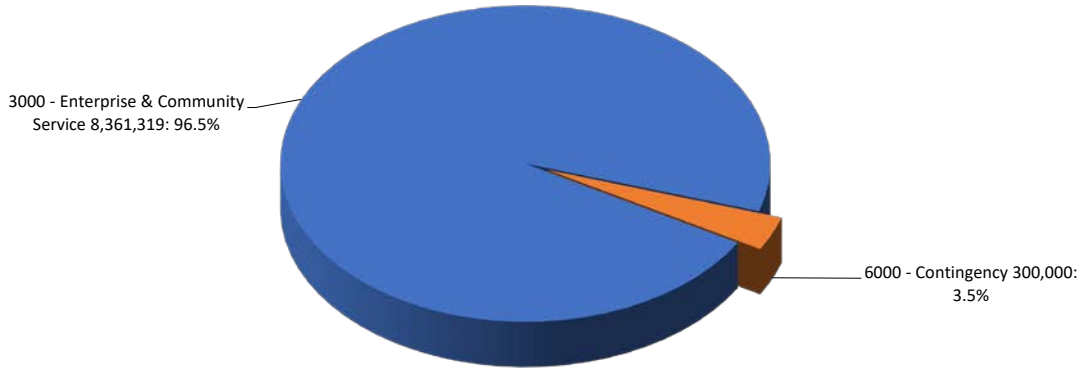
2015/16 Actual	2016/17 Actual	2017/18 Working	297 - NUTRITION SERVICES FUND SUMMARY RESOURCES BY SOURCE	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
295,096	450,483	335,000	1000 - Other Local Sources	317,000	317,000	
5,000	-	-	2000 - Intermediate Sources	55,850	55,850	
22,817	28,026	15,000	3000 - State Sources	20,000	20,000	
5,996,275	5,820,202	6,125,000	4000 - Federal Sources	5,213,469	5,213,469	
55,000	53,528	60,000	5200 - Interfund Transfers	60,000	60,000	
1,865,109	2,451,452	2,400,000	5400 - Beginning Fund Balance	2,995,000	2,995,000	
8,239,298	8,803,691	8,935,000	Total Object :	8,661,319	8,661,319	

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT
297 - NUTRITION SERVICES FUND
RESOURCES BY SOURCE**

2015/16 Actual	2016/17 Actual	2017/18 Working	297 - NUTRITION SERVICES FUND RESOURCES BY SOURCE	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
1000 - Other Local Sources						
-	53,204	10,000	1510 - Interest On Investments	10,000	10,000	10,000
229,636	318,498	250,000	1610 - Food Service Meal Sales	250,000	250,000	250,000
54,457	36,364	40,000	1690 - Food Services - Other Sales	27,000	27,000	27,000
11,003	42,417	35,000	1990 - Miscellaneous Revenue	30,000	30,000	30,000
295,096	450,483	335,000	Total Object 1000:	317,000	317,000	317,000
2000 - Intermediate Sources						
5,000	-	-	2200 - Restricted Revenue	55,850	55,850	55,850
5,000	-	-	Total Object 2000:	55,850	55,850	55,850
3000 - State Sources						
22,817	28,026	15,000	3299 - Other Restricted Grants	20,000	20,000	20,000
22,817	28,026	15,000	Total Object 3000:	20,000	20,000	20,000
4000 - Federal Sources						
356,648	330,659	450,000	4100 - USDA Commodities	385,000	385,000	385,000
-	256,793	175,000	4500 - Restricted Revenue Thru State	-	-	-
147,315	117,999	120,000	4502 - Summer Seamless Waiver	115,000	115,000	115,000
1,286,645	1,267,784	1,300,000	4503 - National Breakfast Program	1,147,469	1,147,469	1,147,469
3,709,181	3,612,506	3,600,000	4505 - National School Nutrition Prog	3,000,000	3,000,000	3,000,000
496,487	234,461	480,000	4580 - Restr Fed Rev Thru State	566,000	566,000	566,000
5,996,275	5,820,202	6,125,000	Total Object 4000:	5,213,469	5,213,469	5,213,469
5200 - Interfund Transfers						
55,000	53,528	60,000	5200 - Interfund Transfers	60,000	60,000	60,000
55,000	53,528	60,000	Total Object 5200:	60,000	60,000	60,000
5400 - Beginning Fund Balance						
1,865,109	2,451,452	2,400,000	5400 - Beginning Fund Balance	2,995,000	2,995,000	2,995,000
1,865,109	2,451,452	2,400,000	Total Object 5400:	2,995,000	2,995,000	2,995,000
8,239,298	8,803,691	8,935,000	Total Object :	8,661,319	8,661,319	8,661,319

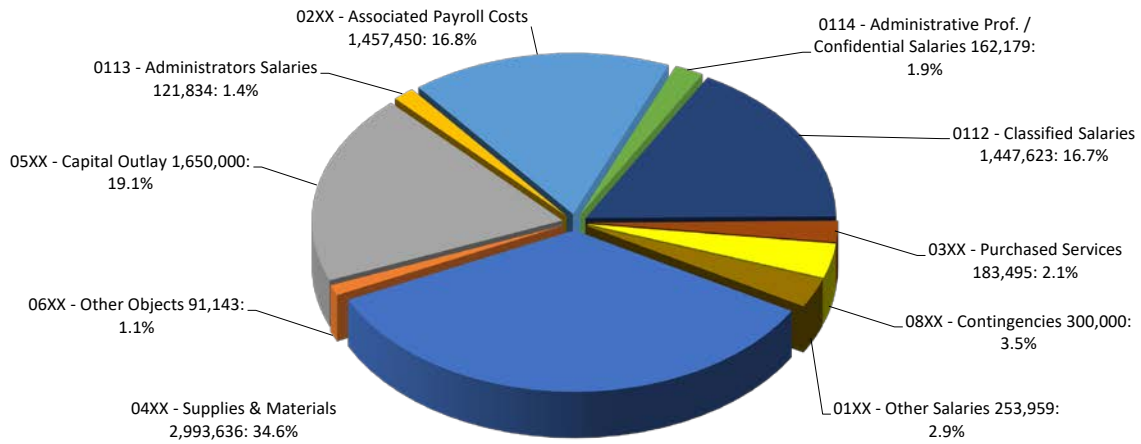
**REYNOLDS SCHOOL DISTRICT
297 - NUTRITION SERVICES FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**



2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	297 - NUTRITION SERVICES FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
5,787,845	5,806,974	7,663,547	58.20	3000 - Enterprise & Community Service	8,361,319	8,361,319	57.51	
-	-	1,271,453		6000 - Contingency	300,000	300,000		
2,451,453	2,996,717	-		7000 - Unappropriated Ending Fund Balance	-	-		
8,239,298	8,803,691	8,935,000	58.20	Total Function :	8,661,319	8,661,319	57.51	

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT
297 - NUTRITION SERVICES FUND SUMMARY
REQUIREMENTS BY MAJOR OBJECT**



2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	297 - NUTRITION SERVICES FUND SUMMARY REQUIREMENTS BY MAJOR OBJECT	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
1,234,837	1,279,278	1,375,846	55.00	0112 - Classified Salaries	1,447,623	1,447,623	54.31	
32,621	59,394	156,869	1.20	0113 - Administrators Salaries	121,834	121,834	1.20	
-	22,934	161,680	2.00	0114 - Administrative Prof. / Confidential Salaries	162,179	162,179	2.00	
296,780	282,193	219,624		01XX - Other Salaries	253,959	253,959		
1,034,118	1,102,406	1,392,847		02XX - Associated Payroll Costs	1,457,450	1,457,450		
2,181,131	2,316,657	512,843		03XX - Purchased Services	183,495	183,495		
622,607	665,208	2,655,700		04XX - Supplies & Materials	2,993,636	2,993,636		
333,839	9,529	1,100,212		05XX - Capital Outlay	1,650,000	1,650,000		
51,912	69,375	87,926		06XX - Other Objects	91,143	91,143		
-	-	1,271,453		08XX - Contingencies	300,000	300,000		
2,451,453	2,996,717	-		09XX - Unappropriated Ending Fund Balance	-	-		
8,239,298	8,803,691	8,935,000	58.20	Total Object :	8,661,319	8,661,319	57.51	

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT
297 - NUTRITION SERVICES FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	297 - NUTRITION SERVICES FUND REQUIREMENTS	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
3000 - Enterprise & Community Service								
3100 - Food Services								
1,234,837	1,279,278	1,375,846	55.00	0112 - Classified Salaries	1,447,623	1,447,623	54.31	
32,621	59,394	156,869	1.20	0113 - Administrators Salaries	121,834	121,834	1.20	
-	22,934	161,680	2.00	0114 - Administrative Prof. / Confidential Salaries	162,179	162,179	2.00	
203,422	184,490	147,587		01XX - Other Salaries	131,890	131,890		
1,014,137	1,076,976	1,375,411		02XX - Associated Payroll Costs	1,427,300	1,427,300		
1,872,661	2,259,002	492,069		03XX - Purchased Services	165,025	165,025		
419,759	443,411	2,518,755		04XX - Supplies & Materials	2,659,286	2,659,286		
333,839	9,529	1,100,212		05XX - Capital Outlay	1,650,000	1,650,000		
32,733	65,697	78,900		06XX - Other Objects	82,900	82,900		
5,144,009	5,400,711	7,407,329	58.20	Total Function 3100:	7,848,037	7,848,037		57.51
3101 - Summer Seamless Waiver								
44,090	46,498	25,000		01XX - Other Salaries	48,000	48,000		
8,953	11,987	6,052		02XX - Associated Payroll Costs	11,856	11,856		
89,596	57,655	20,774		03XX - Purchased Services	18,470	18,470		
195	-	(62,000)		04XX - Supplies & Materials	86,000	86,000		
4,515	3,678	4,602		06XX - Other Objects	8,043	8,043		
147,349	119,819	(5,572)		Total Function 3101:	172,369	172,369		
3102 - Nutrition Services Grant								
11,482	12,661	19,000		01XX - Other Salaries	20,000	20,000		
2,792	3,448	4,599		02XX - Associated Payroll Costs	4,940	4,940		
202,654	218,352	195,500		04XX - Supplies & Materials	192,500	192,500		
216,927	234,461	219,099		Total Function 3102:	217,440	217,440		
3103 - CACFP - Supper								
37,786	38,545	28,037		01XX - Other Salaries	54,069	54,069		
8,235	9,994	6,785		02XX - Associated Payroll Costs	13,354	13,354		
218,873	-	-		03XX - Purchased Services	-	-		
14,665	-	4,424		06XX - Other Objects	200	200		
279,560	48,539	39,246		Total Function 3103:	67,623	67,623		
3104 - Summer Feeding - Hunger Free Oregon								
-	3,445	3,445		04XX - Supplies & Materials	-	-		
-	3,445	3,445		Total Function 3104:	-	-		
3106 - Farm to School Grant								
-	-	-		04XX - Supplies & Materials	55,850	55,850		
-	-	-		Total Function 3106:	55,850	55,850		
5,787,845	5,806,974	7,663,547	58.20	Total Function 3000:	8,361,319	8,361,319		57.51
6000 - Contingency								
6110 - Operating Contingencies								
-	-	1,271,453		08XX - Contingencies	300,000	300,000		
-	-	1,271,453		Total Function 6110:	300,000	300,000		
-	-	1,271,453		Total Function 6000:	300,000	300,000		
7000 - Unappropriated Ending Fund Balance								
7000 - Unappropriated Ending Fund Balance								
2,451,453	2,996,717	-		09XX - Unappropriated Ending Fund Balance	-	-		
2,451,453	2,996,717	-		Total Function 7000:	-	-		
2,451,453	2,996,717	-		Total Function 7000:	-	-		
8,239,298	8,803,691	8,935,000	58.20	Total Function - Object :	8,661,319	8,661,319		57.51



Wilkes Elementary student reading to
Cherry Park Plaza resident.
February 2018

EARLY RETIREMENT FUND

APPROVED BUDGET
2018-2019

Early Retirement Fund 298

Accounts for stipends and post-retirement health care benefits as a result of collective bargaining agreements. Principal revenue source is a transfer from the General Fund.

A great place for learning.

www.reynolds.k12.or.us/schools/

**REYNOLDS SCHOOL DISTRICT
298 - EARLY RETIREMENT FUND
RESOURCES BY SOURCE**

2015/16 Actual	2016/17 Actual	2017/18 Working	298 - EARLY RETIREMENT FUND RESOURCES BY SOURCE	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
			5200 - Interfund Transfers			
630,000	255,388	540,000	5200 - Interfund Transfers	280,000	280,000	
630,000	255,388	540,000	Total Object 5200:	280,000	280,000	
			5400 - Beginning Fund Balance			
282,662	263,428	10,000	5400 - Beginning Fund Balance	170,000	170,000	
282,662	263,428	10,000	Total Object 5400:	170,000	170,000	
912,662	518,816	550,000	Total Object :	450,000	450,000	

**REYNOLDS SCHOOL DISTRICT
298 - EARLY RETIREMENT FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	298 - EARLY RETIREMENT FUND REQUIREMENTS	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
2000 - Support Services								
2700 - Early Retirement								
238,927	246,899	220,000		01XX - Other Salaries	275,000	275,000		
410,306	271,917	330,000		02XX - Associated Payroll Costs	175,000	175,000		
649,233	518,816	550,000		Total Function 2700:	450,000	450,000		
649,233	518,816	550,000		Total Function 2000:	450,000	450,000		
649,233	518,816	550,000		Total Function - Object :	450,000	450,000		
7000 - Unappropriated Ending Fund Balance								
7000 - Unappropriated Ending Fund Balance								
263,429	-	-		09XX - Unappropriated Ending Fund Balance	-	-		
263,429	-	-		Total Function 7000:	-	-		
263,429	-	-		Total Function 7000:	-	-		
912,662	518,816	550,000		Total Function - Fund 298:	450,000	450,000		



Montessori student practicing cursive.
Alder Elementary
December 2017

INSURANCE RESERVE FUND

APPROVED BUDGET
2018-2019

Insurance Reserve Fund 299

Accounts for costs incurred by the District under its general liability, including but not limited to property liability, Boiler and Machinery/Equipment Breakdown, Crime, Business Auto and Public Entity Liability. Principal revenue source is a transfer from General Fund.

A great place for learning.

www.reynolds.k12.or.us/schools/

**REYNOLDS SCHOOL DISTRICT
299 - INSURANCE RESERVE FUND
RESOURCES BY SOURCE**

2015/16 Actual	2016/17 Actual	2017/18 Working	299 - INSURANCE RESERVE FUND RESOURCES BY SOURCE	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
			1000 - Other Local Sources			
140,355	1,285,587	496,518	1990 - Miscellaneous Revenue	356,518	356,518	
140,355	1,285,587	496,518	Total Object 1000:	356,518	356,518	
			4000 - Federal Sources			
-	46,603	-	4538 - Federal Revenue	-	-	
-	46,603	-	Total Object 4000:	-	-	
			5400 - Beginning Fund Balance			
61,189	(1,122,766)	-	5400 - Beginning Fund Balance	140,000	140,000	
61,189	(1,122,766)	-	Total Object 5400:	140,000	140,000	
201,545	209,423	496,518	Total Object :	496,518	496,518	

**REYNOLDS SCHOOL DISTRICT
299 - INSURANCE RESERVE FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	299 - INSURANCE RESERVE FUND REQUIREMENTS	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
				2000 - Support Services				
				2210 - Improvement of Instructional Services				
381	-	-		01XX - Other Salaries	-	-		
76	-	-		02XX - Associated Payroll Costs	-	-		
563,643	(380)	-		03XX - Purchased Services	-	-		
6,771	949	20,000		04XX - Supplies & Materials	-	-		
579,840	-	-		05XX - Capital Outlay	-	-		
166,126	-	-		06XX - Other Objects	-	-		
1,316,837	569	20,000		Total Function 2210:	-	-		
				2544 - Maintenance Services				
7,474	35,268	195,000		03XX - Purchased Services	476,518	476,518		
-	1,414	40,000		04XX - Supplies & Materials	20,000	20,000		
-	-	221,518		05XX - Capital Outlay	-	-		
-	1,214	20,000		06XX - Other Objects	-	-		
7,474	37,896	476,518		Total Function 2544:	496,518	496,518		
1,324,311	38,465	496,518		Total Function 2000:	496,518	496,518		
				7000 - Unappropriated Ending Fund Balance				
				7000 - Unappropriated Ending Fund Balance				
(1,122,766)	170,958	-		09XX - Unappropriated Ending Fund Balance	-	-		
(1,122,766)	170,958	-		Total Function 7000:	-	-		
(1,122,766)	170,958	-		Total Function 7000:	-	-		
201,545	209,423	496,518		Total Function - Object :	496,518	496,518		



New secure vestibule.
Sweetbriar Elementary
October 2017

DEBT SERVICE FUND

APPROVED BUDGET
2018-2019

Debt Service/General Obligation Bond Fund 300

Provides for the payment of principal and interest on long-term general obligation debt of governmental funds. Principal revenue source are property taxes.

Debt Service/General Obligation Bond Fund 315

Provides for the payment of principal and interest on long-term general obligation debt of governmental funds. Principal revenue source are property taxes. This fund supports school building improvements.

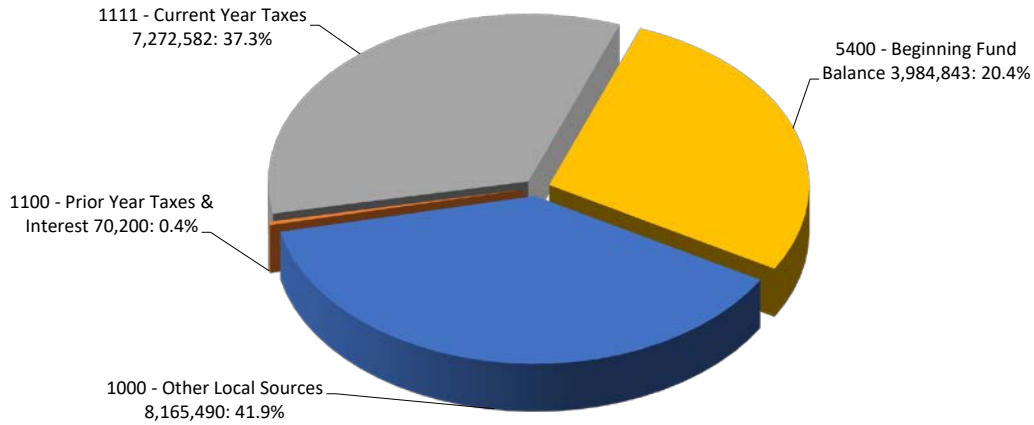
Debt Service/PERS UAL Fund 350

Provides for the payment of principal and interest on PERS UAL pension obligation bonds. Revenue sources are charged to other funds.

A great place for learning.

www.reynolds.k12.or.us/schools/

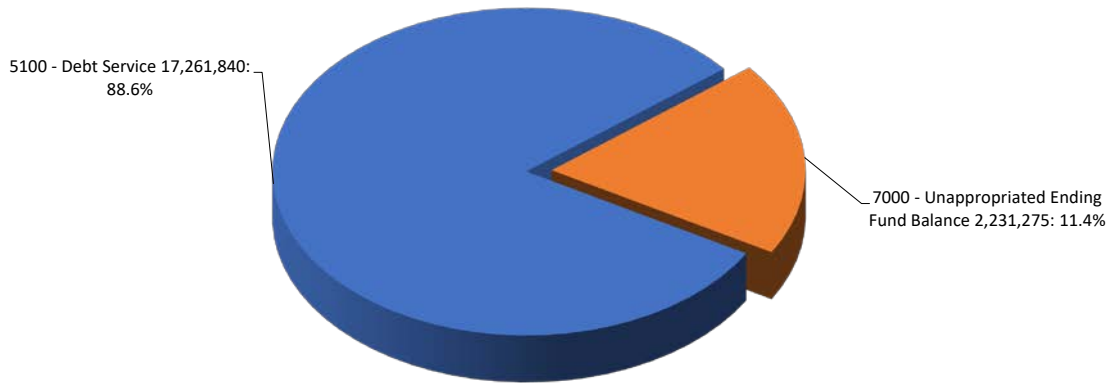
**REYNOLDS SCHOOL DISTRICT
300-350 - DEBT SERVICE FUNDS SUMMARY
RESOURCES BY SOURCE**



2015/16 Actual	2016/17 Actual	2017/18 Working	300-350 - DEBT SERVICE FUNDS SUMMARY RESOURCES BY SOURCE	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
7,896,780	7,948,441	7,938,490	1000 - Other Local Sources	8,165,490	8,165,490	
151,323	139,478	274,267	1100 - Prior Year Taxes & Interest	70,200	70,200	
8,003,758	8,843,303	9,001,308	1111 - Current Year Taxes	7,272,582	7,272,582	
2,391,853	3,045,880	1,700,000	5400 - Beginning Fund Balance	3,984,843	3,984,843	
18,443,713	19,977,102	18,914,065	Total Object :	19,493,115	19,493,115	

Note: Accounted for using the modified accrual method of accounting.

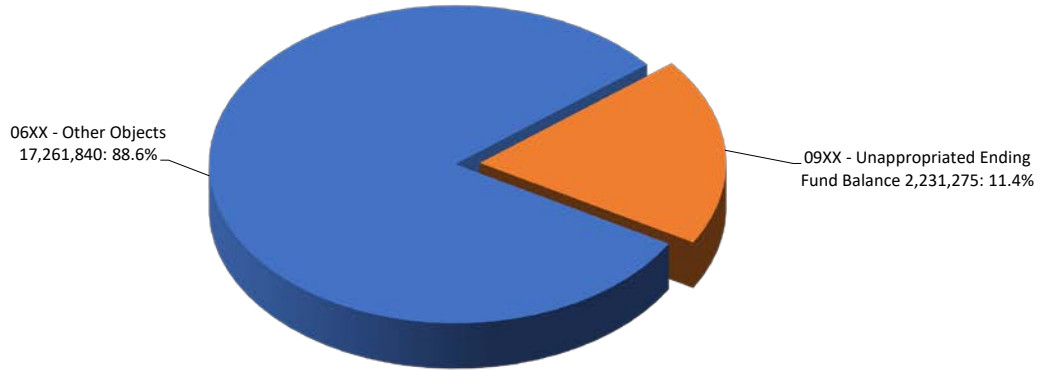
**REYNOLDS SCHOOL DISTRICT
300-350 - DEBT SERVICE FUNDS SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**



2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	300-350 - DEBT SERVICE FUNDS SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
15,397,833	16,115,890	16,680,890		5100 - Debt Service	17,261,840	17,261,840		
-	-	2,233,175		6000 - Contingency	-	-		
3,045,880	3,861,212	-		7000 - Unappropriated Ending Fund Balance	2,231,275	2,231,275		
18,443,713	19,977,102	18,914,065		Total Function :	19,493,115	19,493,115		

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT
300-350 - DEBT SERVICE FUNDS SUMMARY
REQUIREMENTS BY MAJOR OBJECT**



2015/16	2016/17	2017/18	2017/18	300-350 - DEBT SERVICE FUNDS SUMMARY	2018/19	2018/19	2018/19	2018/19
Actual	Actual	Working	FTE	REQUIREMENTS BY MAJOR OBJECT	Proposed	Approved	FTE	Adopted
15,397,833	16,115,890	16,680,890		06XX - Other Objects	17,261,840	17,261,840		
-	-	2,233,175		08XX - Contingencies	-	-		
3,045,880	3,861,212	-		09XX - Unappropriated Ending Fund Balance	2,231,275	2,231,275		
18,443,713	19,977,102	18,914,065		Total Object :	19,493,115	19,493,115		

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT
300 - DEBT SERVICE/2005 G.O. BOND FUND
RESOURCES BY SOURCE**

2015/16 Actual	2016/17 Actual	2017/18 Working	300 - DEBT SERVICE/2005 G.O. BOND FUND RESOURCES BY SOURCE	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
1000 - Other Local Sources						
40,369	62,077	28,000	1510 - Interest On Investments	120,000	120,000	
40,369	62,077	28,000	Total Object 1000:	120,000	120,000	
1100 - Prior Year Taxes & Interest						
151,323	109,095	106,455	1112 - Prior Year Taxes	58,500	58,500	
151,323	109,095	106,455	Total Object 1100:	58,500	58,500	
1111 - Current Year Taxes						
4,401,209	4,772,881	3,539,045	1111 - Current Year Taxes	2,839,750	2,839,750	
1,559	2,689	3,000	1190 - Tax Penalties & Interest	6,000	6,000	
4,402,768	4,775,570	3,542,045	Total Object 1111:	2,845,750	2,845,750	
5400 - Beginning Fund Balance						
2,295,228	2,238,689	1,500,000	5400 - Beginning Fund Balance	2,300,000	2,300,000	
2,295,228	2,238,689	1,500,000	Total Object 5400:	2,300,000	2,300,000	
6,889,689	7,185,431	5,176,500	Total Object :	5,324,250	5,324,250	

**REYNOLDS SCHOOL DISTRICT
300 - DEBT SERVICE/2005 G.O. BOND FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	300 - DEBT SERVICE/2005 G.O. BOND FUND REQUIREMENTS	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
06XX - Other Objects						
3,585,000	3,900,000	4,245,000	0610 - Redemption Of Principal	4,605,000	4,605,000	
1,066,000	886,750	691,750	0620 - Interest	479,500	479,500	
4,651,000	4,786,750	4,936,750		Total Object 06XX:	5,084,500	5,084,500
08XX - Contingencies						
-	-	239,750	0811 - Assigned	-	-	
-	-	239,750		Total Object 08XX:	-	-
09XX - Unappropriated Ending Fund Balance						
2,238,689	2,398,681	-	0820 - Reserved For Next Year	239,750	239,750	
2,238,689	2,398,681	-		Total Object 09XX:	239,750	239,750
6,889,689	7,185,431	5,176,500		Total Object :	5,324,250	5,324,250



New secure vestibule.
Reynolds Middle School
October 2017

2015 G.O. BOND DEBT SERVICE FUND

APPROVED BUDGET
2018-2019

**REYNOLDS SCHOOL DISTRICT
315 - DEBT SERVICE/2015 G.O. BOND FUND
RESOURCES BY SOURCE**

2015/16 Actual	2016/17 Actual	2017/18 Working	315 - DEBT SERVICE/2015 G.O. BOND FUND RESOURCES BY SOURCE	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
1000 - Other Local Sources						
990,028	1,406,275	200,000	1510 - Interest On Investments	75,000	75,000	
-	(35,713)	-	1530 - Realized Gain / Loss on Sale of Investments	-	-	
(130,157)	(843,763)	-	1531 - Un-Realized Gain / Loss of Investment	-	-	
859,871	526,799	200,000	Total Object 1000:	75,000	75,000	
1100 - Prior Year Taxes & Interest						
-	30,383	167,812	1112 - Prior Year Taxes	11,700	11,700	
-	30,383	167,812	Total Object 1100:	11,700	11,700	
1111 - Current Year Taxes						
3,600,989	4,067,733	5,458,263	1111 - Current Year Taxes	4,426,832	4,426,832	
-	-	1,000	1190 - Tax Penalties & Interest	-	-	
3,600,989	4,067,733	5,459,263	Total Object 1111:	4,426,832	4,426,832	
5400 - Beginning Fund Balance						
-	704,516	200,000	5400 - Beginning Fund Balance	1,559,843	1,559,843	
-	704,516	200,000	Total Object 5400:	1,559,843	1,559,843	
4,460,860	5,329,430	6,027,075	Total Object :	6,073,375	6,073,375	

**REYNOLDS SCHOOL DISTRICT
315 - DEBT SERVICE/2015 G.O. BOND FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	315 - DEBT SERVICE/2015 G.O. BOND FUND REQUIREMENTS	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
06XX - Other Objects						
480,000	-	45,000	0610 - Redemption Of Principal	95,000	95,000	
3,276,344	3,988,650	3,988,650	0620 - Interest	3,986,850	3,986,850	
3,756,344	3,988,650	4,033,650	Total Object 06XX:	4,081,850	4,081,850	
08XX - Contingencies						
704,516	-	1,993,425	0811 - Assigned	-	-	
704,516	-	1,993,425	Total Object 08XX:	-	-	
09XX - Unappropriated Ending Fund Balance						
-	1,340,780	-	0820 - Reserved For Next Year	1,991,525	1,991,525	
-	1,340,780	-	Total Object 09XX:	1,991,525	1,991,525	
4,460,860	5,329,430	6,027,075	Total Object :	6,073,375	6,073,375	



Welcome Back Event.
August 2017

PERS BOND DEBT SERVICE FUND

APPROVED BUDGET
2018-2019

**REYNOLDS SCHOOL DISTRICT
350 - DEBT SERVICE/PERS UAL BOND FUND
RESOURCES BY SOURCE**

2015/16 Actual	2016/17 Actual	2017/18 Working	350 - DEBT SERVICE/PERS UAL BOND FUND RESOURCES BY SOURCE	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
			1000 - Other Local Sources			
23,397	42,473	25,000	1510 - Interest On Investments	30,000	30,000	
6,973,143	7,317,093	7,685,490	1970 - Services Provided Other Funds	7,940,490	7,940,490	
6,996,540	7,359,566	7,710,490	Total Object 1000:	7,970,490	7,970,490	
			5400 - Beginning Fund Balance			
96,625	102,675	-	5400 - Beginning Fund Balance	125,000	125,000	
96,625	102,675	-	Total Object 5400:	125,000	125,000	
7,093,164	7,462,241	7,710,490	Total Object :	8,095,490	8,095,490	

**REYNOLDS SCHOOL DISTRICT
350 - DEBT SERVICE/PERS UAL BOND FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	350 - DEBT SERVICE/PERS UAL BOND FUND REQUIREMENTS	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
			06XX - Other Objects			
2,179,301	2,180,983	2,171,675	0610 - Redemption Of Principal	2,158,936	2,158,936	
4,811,188	5,159,507	5,538,815	0620 - Interest	5,936,554	5,936,554	
6,990,490	7,340,490	7,710,490	Total Object 06XX:	8,095,490	8,095,490	
			09XX - Unappropriated Ending Fund Balance			
102,674	121,751	-	0820 - Reserved For Next Year	-	-	
102,674	121,751	-	Total Object 09XX:	-	-	
7,093,164	7,462,241	7,710,490	Total Object :	8,095,490	8,095,490	

REYNOLDS SCHOOL DISTRICT
RATIOS OF GENERAL BONDED DEBT OUTSTANDING AND LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS

GENERAL BONDED DEBT OUTSTANDING

FISCAL YEAR	GENERAL OBLIGATION BONDS	PENSION OBLIGATION BONDS	FULL FAITH & CREDIT OBLIGATION BOND	TOTAL	LESS GO BOND DEBT SERVICE FUND	LESS PERS BOND FUND	NET GENERAL BONDED DEBT	RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUATION(3)	RATIO OF NET GENERAL BONDED DEBT TO TRUE CASH VALUE(3)
2016-2017	\$ 136,300,047	\$ 55,395,492	\$ 19,400,000	\$ 211,095,539	\$ 3,739,462	\$ 121,751	\$ 207,234,326	3.45%	2.41%
2015-2016	\$ 140,200,047	\$ 57,576,475	\$ 20,090,000	\$ 217,866,522	\$ 2,943,206	\$ 102,675	\$ 214,820,641	3.73%	2.79%
2014-2015	\$ 21,320,000	\$ 59,755,777	\$ 20,760,000	\$ 101,835,777	\$ 2,295,228	\$ 96,624	\$ 99,443,925	1.77%	1.19%
2013-2014	\$ 26,685,000	\$ 61,933,567	\$ 21,410,000	\$ 110,028,567	\$ 1,930,050	\$ 96,657	\$ 108,001,860	2.04%	1.41%
2012-2013	\$ 31,665,000	\$ 64,106,549	\$ 22,040,000	\$ 117,811,549	\$ 872,242	\$ 96,676	\$ 116,842,631	2.26%	1.54%
2011-2012	\$ 36,280,000	\$ 66,253,579	\$ 22,655,000	\$ 125,188,579	\$ 19,060	\$ 94,593	\$ 125,074,926	2.44%	1.64%
2010-2011	\$ 40,580,000	\$ 68,360,186	\$ 23,260,000	\$ 132,200,186	\$ 122,608	\$ 92,967	\$ 131,984,611	2.61%	1.65%
2009-2010	\$ 44,720,000	\$ 70,416,051	\$ -	\$ 115,136,051	\$ 1,119,385	\$ 96,735	\$ 113,919,931	2.29%	1.37%
2008-2009	\$ 48,525,000	\$ 72,413,450	\$ -	\$ 120,938,450	\$ 1,969,964	\$ 125,467	\$ 118,843,019	2.47%	1.39%
2007-2008	\$ 52,060,000	\$ 74,334,185	\$ -	\$ 126,394,185	\$ 1,965,363	\$ 177,835	\$ 124,250,987	2.70%	1.56%
2006-2007	\$ 55,340,000	\$ 76,171,657	\$ -	\$ 131,511,657	\$ 1,240,706	\$ 90,503	\$ 130,180,448	2.99%	1.84%

Legal Debt Margin Calculation for Fiscal Year 2016-2017:

Real Market Value	\$ 8,592,233,019
Debt Limit (7.95%)(1)	\$ 683,082,525
Amount of Debt Applicable to Debt Limit	\$ (207,234,326)
Legal Debt Margin	\$ 475,848,199

FISCAL YEAR	RATIO OF TOTAL GENERAL BONDED DEBT TO PERSONAL INCOME(3)	TOTAL GENERAL BONDED DEBT PER CAPITA	NET GENERAL BONDED DEBT PER CAPITA	LEGAL DEBT LIMIT(1)	LEGAL DEBT MARGIN(2)	RATIO OF LEGAL DEBT TO DEBT MARGIN
2016-2017	11.15%	\$ 2,994	\$ 2,939	\$ 683,082,525	\$ 475,848,199	69.66%
2015-2016	12.25%	\$ 2,598	\$ 2,818	\$ 612,211,658	\$ 397,288,342	64.89%
2014-2015	5.96%	\$ 1,353	\$ 1,321	\$ 663,263,104	\$ 563,819,179	85.01%
2013-2014	7.03%	\$ 1,504	\$ 1,476	\$ 608,723,401	\$ 500,721,541	82.26%
2012-2013	7.72%	\$ 1,495	\$ 1,482	\$ 601,378,272	\$ 484,535,641	80.57%
2011-2012	8.90%	\$ 1,681	\$ 1,679	\$ 605,402,001	\$ 480,327,075	79.34%
2010-2011	9.03%	\$ 1,841	\$ 1,838	\$ 635,046,638	\$ 503,062,027	79.22%
2009-2010	7.26%	\$ 1,548	\$ 1,532	\$ 663,055,695	\$ 549,135,764	82.82%
2008-2009	8.27%	\$ 1,709	\$ 1,680	\$ 678,305,133	\$ 559,462,114	82.48%
2007-2008	8.19%	\$ 1,748	\$ 1,718	\$ 634,235,459	\$ 509,984,472	80.41%
2006-2007	NA	NA	NA	\$ 562,245,180	\$ 432,064,732	76.85%

Note: Details regarding the District's outstanding debt can be found in the notes to the financial statements

(1) ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Aggregates are governed by real market values of all taxable properties within the District bases on the following: (A) For each grade from kindergarten to eighth for which the District operates schools, fifty-five one-hundredths of one percent (.0055) of real market value. (B) For each grade from ninth to twelfth for which the District operates schools, seventy-five one-hundredths of one percent (.0075) of real market value. Allowable percent of real market value: (A) Kindergarten through eighth grade, 9*.0055=4.95% (B) Ninth through twelfth grade, 4*.0075=3.00% or 7.95% of real market value. Real market value data can be found on Table of Assessed Value and Actual Value of Taxable Property.

(2) The legal debt margin is the District's available borrowing authority under ORS 328.245 and is calculated by subtracting the net debt applicable to the legal debt limit from the legal debt limit.

(3) Demographic and Economic Statistics can be found on Personal Income and Population and Assessed Value and True Cash Value Pages.

Sources: U.S. Census Bureau, American Community Survey and Multnomah Counties Department of Assessment and Taxation.

NA=not available



New construction.
Fairview Elementary
February 2018

CAPITAL PROJECTS FUND

APPROVED BUDGET
2018-2019

Capital Project Fund – Full Faith and Credit Refunding Obligations, Series 2010 Fund 400

Provides for the payment of interest on the 2010 FFCRO Series. Accounts for activities related to the acquisition, construction, and equipping of facilities. Revenue sources are the excise tax, interest earnings and the capital projects fund.

Capital Project Fund 415

With the passage of Measure 26-164, for General Obligation Bond Levy May 19, 2015 bond election, the district will begin work on three elementary schools: Fairview, Wilkes and Troutdale. These schools were all built between 1926 and 1913. New buildings will be built next to the old ones. Reynolds High School will add 18 new classrooms. The bond will also upgrade security at several school vestibules. This fund will manage the capital expenditures for specifically authorized projects funded by 2015 General Obligation bonds.

School Improvement Projects – QZAB Fund 417

The Qualified Zone Academy Bond is a tax credit bond program whereby bond investors take a tax credit in lieu of interest payments for qualified bonds under the IRS Tax Code. Projects accounted for under the QZAB Bond total \$4,000,000 and include roof resurfacing, exterior block sealing, HVAC system replacement, and major abatement work.

A great place for learning.

www.reynolds.k12.or.us/schools/

REYNOLDS SCHOOL DISTRICT 2015 CAPITAL BOND PROJECTS

2015 PROPOSED BOND PROJECTS	
PROJECT DESCRIPTION	ESTIMATED TOTAL COSTS
SAFETY + SECURITY UPGRADES Alder, Davis, Glenfair, Hartley, Margaret Scott, Salish Ponds Sweetbriar, Woodland Elementary Schools, , HB Lee, Reynolds and Walt Morey Middle Schools; Reynolds Learning Academy-West, and Edgefield Campus	\$5,822,871
FAIRVIEW ELEMENTARY School replacement Current Capacity: 515 New Capacity: 570	\$32,613,570
REYNOLDS HIGH Zones 1, 2, 3; Repairs + Renovations 18 new classrooms, restrooms, secure controlled access entrance and automatic door locks, relocate student support services accessed by parents and community to the front entrance of the building, expanded cafeteria/commons. New Capacity: 530	\$34,796,725
WILKES ELEMENTARY School replacement Current Capacity: 451 New Capacity: 527	\$26,355,306
TROUTDALE ELEMENTARY School replacement Current Capacity: 394 New Capacity: 450	\$23,911,528
BOND ISSUANCE	\$1,500,000
BOND TOTAL	\$125,000,000

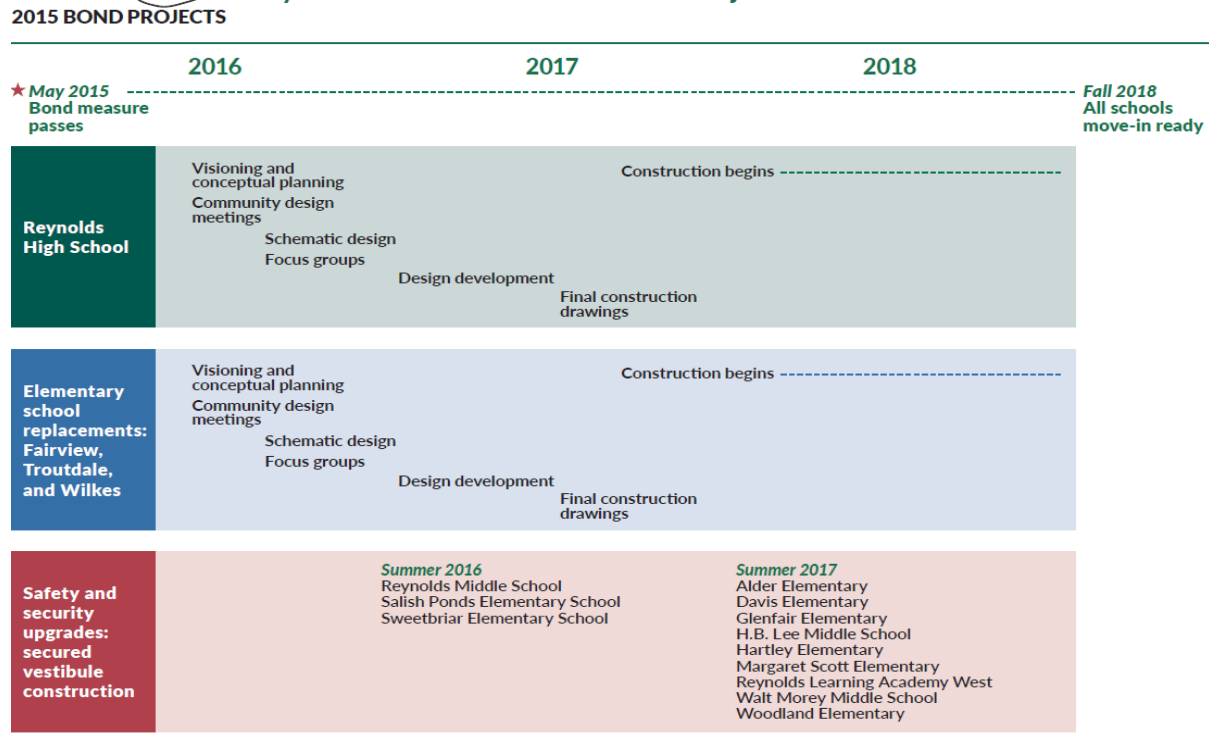
On May 19, 2015, the Reynolds School District successfully passed a \$125 million general obligation bond thanks to the votes of devoted citizens. A bond premium was realized during the bond sale that increased the project budget by another \$14 million.

A major component of the Bond program includes the construction of three new elementary schools at the existing sites of Fairview Elementary, Troutdale Elementary, and Wilkes Elementary. The Bond program also includes additions and renovations to be constructed at Reynolds High School. The final element of the Bond program is the design and construction of secure vestibules in 12 other schools within the District.

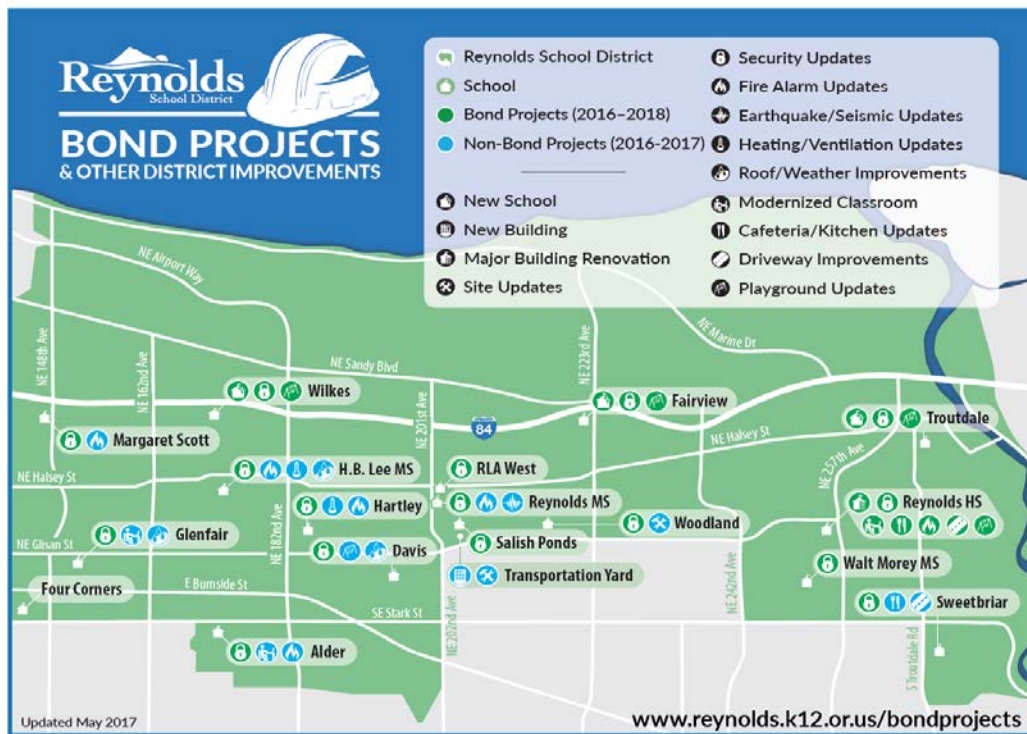
Included within the section are the bond project timeline, district project map and bond amortization schedule.



Reynolds School District 2015 Bond Projects Timeline



REYNOLDS SCHOOL DISTRICT 2015 CAPITAL BOND PROJECTS



2015 Capital Bond Projects Master Schedule & Budget

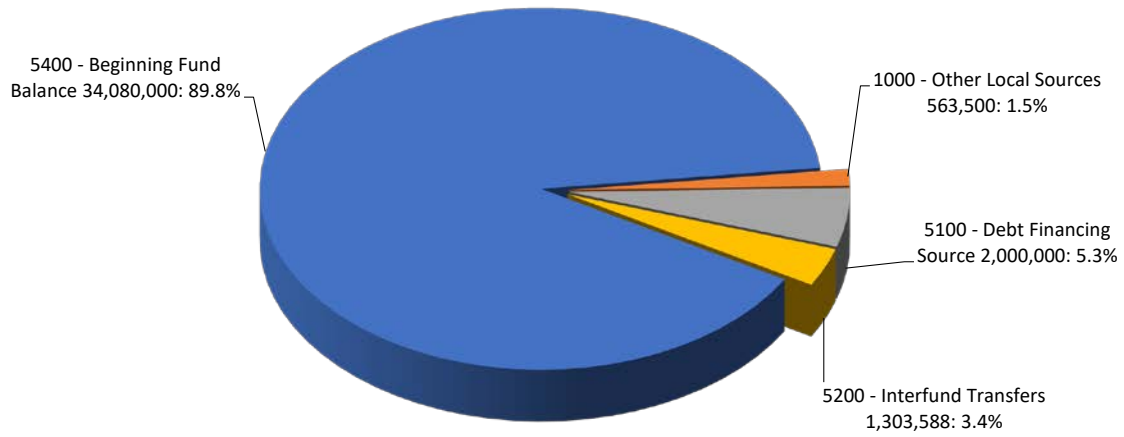
Project	Est Completion Date	Project Budgeted	Actuals 2015-16	Actuals 2016-17	Estimated 2017-18	Projected 2018-19
Secure Vestibules & Security Improvements		\$ 8,122,309	\$ 338,299	\$ 3,096,274	\$ 2,892,736	\$ 1,795,000
Design	3/6/2017					
Construction	9/1/2017					
Reynolds High School		\$ 36,148,781	\$ 527,386	\$ 5,511,256	\$ 21,065,157	\$ 9,044,982
Design	3/6/2017					
Construction	9/11/2018					
Wilkes Elementary		\$ 31,198,920	\$ 457,757	\$ 2,765,162	\$ 20,221,019	\$ 7,754,982
Design	4/4/2017					
Construction	8/31/2018					
Fairview Elementary		\$ 32,518,550	\$ 335,593	\$ 2,465,162	\$ 22,442,813	\$ 7,274,982
Design	5/1/2017					
Construction	8/31/2018					
Troutdale Elementary		\$ 31,151,726	\$ 316,722	\$ 2,087,637	\$ 20,752,385	\$ 7,994,982
Design	4/3/2017					
Construction	8/31/2018					
District Wide		\$ 2,751,000	\$ 932,390	\$ 262,833	\$ 124,205	\$ 1,431,572
District Costs						
Grand Total		\$ 141,891,286	\$ 2,908,147	\$ 16,188,324	\$ 87,498,315	\$ 35,296,500

**REYNOLDS SCHOOL DISTRICT
GENERAL OBLIGATION BONDS, SERIES 2015
AMORTIZATION SCHEDULE**

Period Ending	Principal	Coupon	Interest	Compounded Interest	Debt Service	Annual Debt Service
12/15/2015			1,277,218.75		1,277,218.75	
06/15/2016	480,000.00		1,999,125.00		2,479,125.00	3,756,343.75
12/15/2016			1,994,325.00		1,994,325.00	
06/15/2017			1,994,325.00		1,994,325.00	3,988,650.00
12/15/2017			1,994,325.00		1,994,325.00	
06/15/2018	45,000.00		1,994,325.00		2,039,325.00	4,033,650.00
12/15/2018			1,993,425.00		1,993,425.00	
06/15/2019	95,000.00		1,993,425.00		2,088,425.00	4,081,850.00
12/15/2019			1,991,525.00		1,991,525.00	
06/15/2020	200,000.00		1,991,525.00		2,191,525.00	4,183,050.00
12/15/2020			1,987,525.00		1,987,525.00	
06/15/2021	5,925,000.00		1,987,525.00		7,912,525.00	9,900,050.00
12/15/2021			1,845,750.00		1,845,750.00	
06/15/2022	6,455,000.00		1,845,750.00		8,300,750.00	10,146,500.00
12/15/2022			1,698,125.00		1,698,125.00	
06/15/2023	7,000,000.00	5.000%	1,698,125.00		8,698,125.00	10,396,250.00
12/15/2023			1,523,125.00		1,523,125.00	
06/15/2024	7,615,000.00	**%	1,523,125.00		9,138,125.00	10,661,250.00
12/15/2024			1,351,500.00		1,351,500.00	
06/15/2025	8,220,000.00	**%	1,351,500.00		9,571,500.00	10,923,000.00
12/15/2025			1,171,250.00		1,171,250.00	
06/15/2026	8,855,000.00	5.000%	1,171,250.00		10,026,250.00	11,197,500.00
12/15/2026			949,875.00		949,875.00	
06/15/2027	9,580,000.00	5.000%	949,875.00		10,529,875.00	11,479,750.00
12/15/2027			710,375.00		710,375.00	
06/15/2028	10,345,000.00	5.000%	710,375.00		11,055,375.00	11,765,750.00
12/15/2028			451,750.00		451,750.00	
06/15/2029	11,155,000.00	5.000%	451,750.00		11,606,750.00	12,058,500.00
12/15/2029			172,875.00		172,875.00	
06/15/2030	9,730,200.00	**%	172,875.00	2,284,800.00	12,187,875.00	12,360,750.00
12/15/2030						
06/15/2031	6,646,428.60	4.120%		6,023,571.40	12,670,000.00	12,670,000.00
12/15/2031						
06/15/2032	6,485,877.65	4.170%		6,499,122.35	12,985,000.00	12,985,000.00
12/15/2032						
06/15/2033	6,279,924.20	4.260%		7,030,075.80	13,310,000.00	13,310,000.00
12/15/2033						
06/15/2034	6,127,014.35	4.300%		7,517,985.65	13,645,000.00	13,645,000.00
12/15/2034						
06/15/2035	5,948,379.90	4.360%		8,036,620.10	13,985,000.00	13,985,000.00
12/15/2035						
06/15/2036	5,757,222.70	4.430%		8,577,777.30	14,335,000.00	14,335,000.00
Totals	122,945,047.40		42,947,843.75	45,969,952.60	211,862,843.75	211,862,843.75

Fund 315: For School Building Improvements

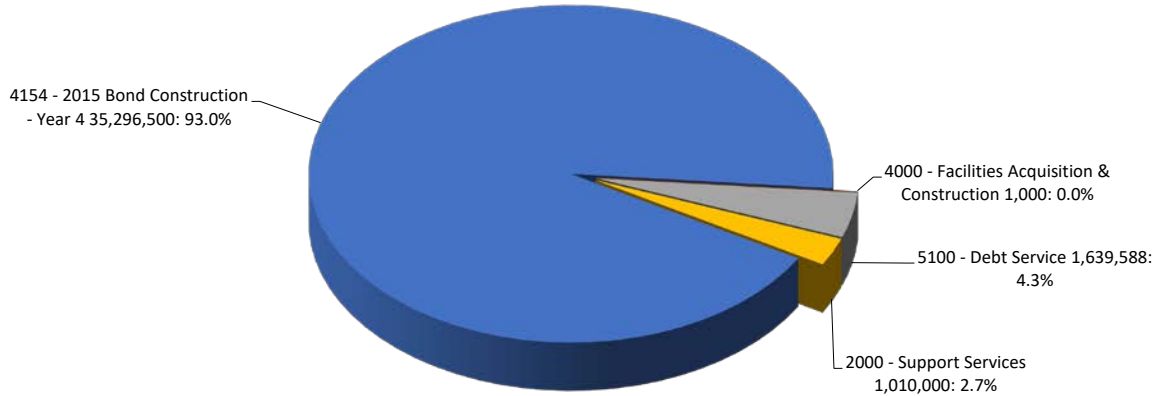
**REYNOLDS SCHOOL DISTRICT
400-417 - CAPITAL PROJECTS FUNDS SUMMARY
RESOURCES BY SOURCE**



2015/16 Actual	2016/17 Actual	2017/18 Working	400-417 - CAPITAL PROJECTS FUNDS SUMMARY RESOURCES BY SOURCE	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
143,750	116,381	175,500	1000 - Other Local Sources	563,500	563,500	
95,827	146,775	135,000	2000 - Intermediate Sources	-	-	
137,706,332	4,000,000	-	5100 - Debt Financing Source	2,000,000	2,000,000	
1,100,538	1,312,668	1,442,288	5200 - Interfund Transfers	1,303,588	1,303,588	
686,061	135,181,703	125,061,600	5400 - Beginning Fund Balance	34,080,000	34,080,000	
139,732,507	140,757,527	126,814,388	Total Object :	37,947,088	37,947,088	

Note: Accounted for using the modified accrual method of accounting.

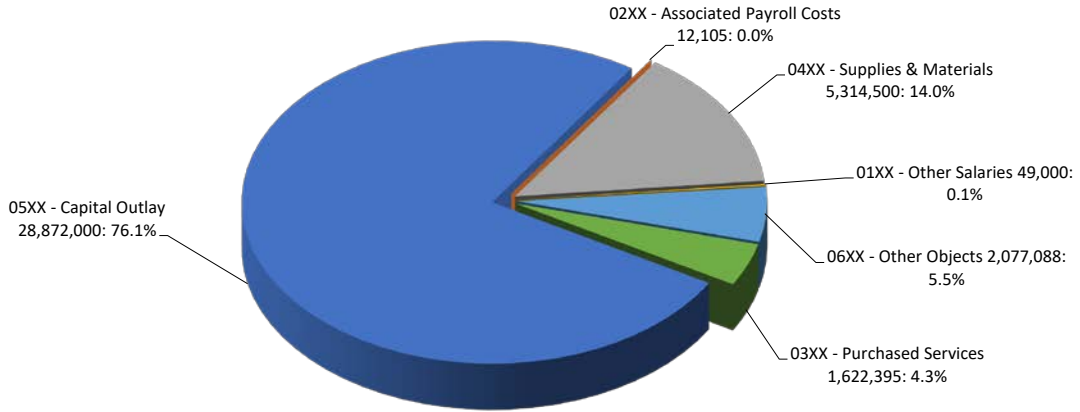
**REYNOLDS SCHOOL DISTRICT
400-417 - CAPITAL PROJECTS FUNDS SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**



2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	400-417 - CAPITAL PROJECTS FUNDS SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
-	2,689,896	-		2000 - Support Services	1,010,000	1,010,000		
120	592	1,000		4000 - Facilities Acquisition & Construction	1,000	1,000		
2,908,147	-	-		4151 - 2015 Bond Construction - Year 1	-	-		
-	16,188,325	-		4152 - 2016 Bond Construction - Year 2	-	-		
-	-	114,794,626		4153 - 2015 Bond Construction - Year 3	-	-		
-	-	-		4154 - 2015 Bond Construction - Year 4	35,296,500	35,296,500		
1,642,538	1,642,438	1,638,388		5100 - Debt Service	1,639,588	1,639,588		
-	-	10,380,374		6000 - Contingency	-	-		
135,181,702	120,236,276	-		7000 - Unappropriated Ending Fund Balance	-	-		
139,732,507	140,757,527	126,814,388		Total Function :	37,947,088	37,947,088		

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT
400-417 - CAPITAL PROJECTS FUNDS SUMMARY
REQUIREMENTS BY MAJOR OBJECT**



2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	400-417 - CAPITAL PROJECTS FUNDS SUMMARY REQUIREMENTS BY MAJOR OBJECT	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
-	6,446	30,000		01XX - Other Salaries	49,000	49,000		
-	1,407	4,626		02XX - Associated Payroll Costs	12,105	12,105		
2,095,423	6,595,882	17,465,500		03XX - Purchased Services	1,622,395	1,622,395		
82,076	72,221	4,173,500		04XX - Supplies & Materials	5,314,500	5,314,500		
-	11,487,433	92,414,500		05XX - Capital Outlay	28,872,000	28,872,000		
2,373,305	2,357,861	2,345,888		06XX - Other Objects	2,077,088	2,077,088		
-	-	10,380,374		08XX - Contingencies	-	-		
135,181,702	120,236,276	-		09XX - Unappropriated Ending Fund Balance	-	-		
139,732,507	140,757,527	126,814,388		Total Object :	37,947,088	37,947,088		

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT
400 - CAPITAL PROJECTS FUND
RESOURCES BY SOURCE**

2015/16 Actual	2016/17 Actual	2017/18 Working	400 - CAPITAL PROJECTS FUND RESOURCES BY SOURCE	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
			1000 - Other Local Sources			
-	-	-	1130 - Construction Excise Tax	140,000	140,000	
9,598	854	500	1510 - Interest On Investments	2,000	2,000	
9,598	854	500	Total Object 1000:	142,000	142,000	
			2000 - Intermediate Sources			
95,827	146,775	135,000	2199 - Other Intermediate Sources	-	-	
95,827	146,775	135,000	Total Object 2000:	-	-	
			5200 - Interfund Transfers			
1,100,538	1,312,668	1,442,288	5200 - Interfund Transfers	1,303,588	1,303,588	
1,100,538	1,312,668	1,442,288	Total Object 5200:	1,303,588	1,303,588	
			5400 - Beginning Fund Balance			
686,061	249,366	61,600	5400 - Beginning Fund Balance	195,000	195,000	
686,061	249,366	61,600	Total Object 5400:	195,000	195,000	
1,892,023	1,709,663	1,639,388	Total Object :	1,640,588	1,640,588	

**REYNOLDS SCHOOL DISTRICT
400 - CAPITAL PROJECTS FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	400 - CAPITAL PROJECTS FUND REQUIREMENTS	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
4000 - Facilities Acquisition & Construction								
4150 - Building Acquisition/Develop								
120	592	1,000		06XX - Other Objects	1,000	1,000		
120	592	1,000		Total Function 4150:	1,000	1,000		
120	592	1,000		Total Function 4000:	1,000	1,000		
5100 - Debt Service								
5110 - Long-Term Debt Service								
1,642,538	1,642,438	1,638,388		06XX - Other Objects	1,639,588	1,639,588		
1,642,538	1,642,438	1,638,388		Total Function 5110:	1,639,588	1,639,588		
1,642,538	1,642,438	1,638,388		Total Function 5100:	1,639,588	1,639,588		
7000 - Unappropriated Ending Fund Balance								
7000 - Unappropriated Ending Fund Balance								
249,365	66,634	-		09XX - Unappropriated Ending Fund Balance	-	-		
249,365	66,634	-		Total Function 7000:	-	-		
249,365	66,634	-		Total Function 7000:	-	-		
1,892,023	1,709,663	1,639,388		Total Function - Object :	1,640,588	1,640,588		



**Reynolds**
School District

New construction.
Wilkes Elementary
January 2018

2015 G.O. BOND CAPITAL PROJECTS FUND

APPROVED BUDGET
2018-2019

**REYNOLDS SCHOOL DISTRICT
415 - 2015 CAPITAL PROJECTS FUND
RESOURCES BY SOURCE**

2015/16 Actual	2016/17 Actual	2017/18 Working	415 - 2015 CAPITAL PROJECTS FUND RESOURCES BY SOURCE	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
1000 - Other Local Sources						
131,152	69,497	75,000	1510 - Interest On Investments	75,000	75,000	
3,000	26,230	100,000	1990 - Miscellaneous Revenue	346,500	346,500	
134,152	95,727	175,000	Total Object 1000:	421,500	421,500	
5100 - Debt Financing Source						
122,770,047	-	-	5110 - Bond Proceeds	2,000,000	2,000,000	
14,936,285	-	-	5120 - Bond Premium	-	-	
137,706,332	-	-	Total Object 5100:	2,000,000	2,000,000	
5400 - Beginning Fund Balance						
-	134,932,337	125,000,000	5400 - Beginning Fund Balance	32,875,000	32,875,000	
-	134,932,337	125,000,000	Total Object 5400:	32,875,000	32,875,000	
137,840,484	135,028,064	125,175,000	Total Object :	35,296,500	35,296,500	

**REYNOLDS SCHOOL DISTRICT
415 - 2015 CAPITAL PROJECTS FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	415 - 2015 CAPITAL PROJECTS FUND REQUIREMENTS	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
4151 - 2015 Bond Construction - Year 1								
4151 - 2015 Bond Construction - Year 1								
2,095,423	-	-		03XX - Purchased Services	-	-		
82,076	-	-		04XX - Supplies & Materials	-	-		
730,647	-	-		06XX - Other Objects	-	-		
2,908,147	-	-		Total Function 4151:	-	-		
2,908,147	-	-		Total Function 4151:	-	-		
4152 - 2016 Bond Construction - Year 2								
4152 - 2016 Bond Construction - Year 2								
-	6,446	-		01XX - Other Salaries	-	-		
-	1,407	-		02XX - Associated Payroll Costs	-	-		
-	6,502,682	-		03XX - Purchased Services	-	-		
-	72,221	-		04XX - Supplies & Materials	-	-		
-	8,972,381	-		05XX - Capital Outlay	-	-		
-	633,187	-		06XX - Other Objects	-	-		
-	16,188,325	-		Total Function 4152:	-	-		
-	16,188,325	-		Total Function 4152:	-	-		
4153 - 2015 Bond Construction - Year 3								
4153 - 2015 Bond Construction - Year 3								
-	-	30,000		01XX - Other Salaries	-	-		
-	-	4,626		02XX - Associated Payroll Costs	-	-		
-	-	17,465,500		03XX - Purchased Services	-	-		
-	-	4,173,500		04XX - Supplies & Materials	-	-		
-	-	92,414,500		05XX - Capital Outlay	-	-		
-	-	706,500		06XX - Other Objects	-	-		
-	-	114,794,626		Total Function 4153:	-	-		
-	-	114,794,626		Total Function 4153:	-	-		
4154 - 2015 Bond Construction - Year 4								
4154 - 2015 Bond Construction - Year 4								
-	-	-		01XX - Other Salaries	49,000	49,000		
-	-	-		02XX - Associated Payroll Costs	12,105	12,105		
-	-	-		03XX - Purchased Services	1,584,395	1,584,395		
-	-	-		04XX - Supplies & Materials	5,314,500	5,314,500		
-	-	-		05XX - Capital Outlay	27,910,000	27,910,000		
-	-	-		06XX - Other Objects	426,500	426,500		
-	-	-		Total Function 4154:	35,296,500	35,296,500		
-	-	-		Total Function 4154:	35,296,500	35,296,500		
6000 - Contingency								
6110 - Operating Contingencies								
-	-	10,380,374		08XX - Contingencies	-	-		
-	-	10,380,374		Total Function 6110:	-	-		
-	-	10,380,374		Total Function 6000:	-	-		
7000 - Unappropriated Ending Fund Balance								
7000 - Unappropriated Ending Fund Balance								
134,932,337	118,839,739	-		09XX - Unappropriated Ending Fund Balance	-	-		
134,932,337	118,839,739	-		Total Function 7000:	-	-		
134,932,337	118,839,739	-		Total Function 7000:	-	-		
137,840,484	135,028,064	125,175,000		Total Function - Object :	35,296,500	35,296,500		



New construction.
Troutdale Elementary
February 2018

2016 SCHOOL IMPROVEMENT PROJECTS FUND

APPROVED BUDGET
2018-2019

**REYNOLDS SCHOOL DISTRICT
 417 - SCHOOL IMPROVEMENT PROJECTS - QZAB FUND
 RESOURCES BY SOURCE**

2015/16 Actual	2016/17 Actual	2017/18 Working	FUND RESOURCES BY SOURCE	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
			1000 - Other Local Sources			
-	19,800	-	1990 - Miscellaneous Revenue	-	-	-
-	19,800	-	Total Object 1000:	-	-	-
			5100 - Debt Financing Source			
-	4,000,000	-	5110 - Bond Proceeds	-	-	-
-	4,000,000	-	Total Object 5100:	-	-	-
			5400 - Beginning Fund Balance			
-	-	-	5400 - Beginning Fund Balance	1,010,000	1,010,000	
-	-	-	Total Object 5400:	1,010,000	1,010,000	
-	4,019,800	-	Total Object :	1,010,000	1,010,000	

**REYNOLDS SCHOOL DISTRICT
417 - SCHOOL IMPROVEMENT PROJECTS - QZAB FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	FUND REQUIREMENTS	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
				2000 - Support Services				
				2544 - Maintenance Services				
-	93,201	-		03XX - Purchased Services	38,000	38,000		
-	2,515,052	-		05XX - Capital Outlay	962,000	962,000		
-	81,644	-		06XX - Other Objects	10,000	10,000		
-	2,689,896	-		Total Function 2544:	1,010,000	1,010,000		
-	2,689,896	-		Total Function 2000:	1,010,000	1,010,000		
				7000 - Unappropriated Ending Fund Balance				
				7000 - Unappropriated Ending Fund Balance				
-	1,329,904	-		09XX - Unappropriated Ending Fund Balance	-	-		
-	1,329,904	-		Total Function 7000:	-	-		
-	1,329,904	-		Total Function 7000:	-	-		
-	4,019,800	-		Total Function - Object :	1,010,000	1,010,000		



First day of school for Walt Morey
Middle School 6th grade students.
September 2017

TRUST FUNDS

APPROVED BUDGET
2018-2019

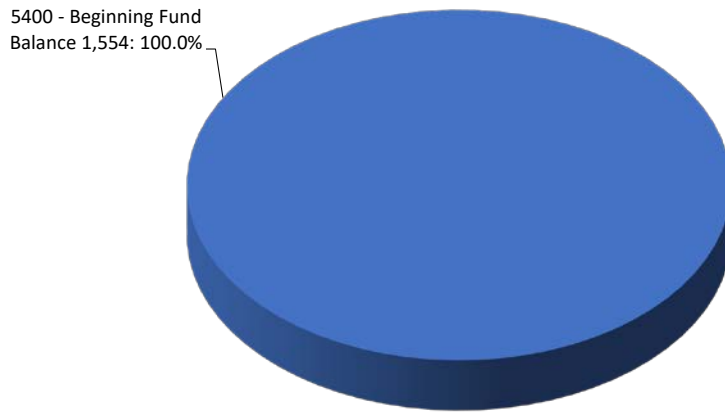
Trust Funds 700

Accounts for fund-raising and scholarship resources received and held by the District in a fiduciary capacity. Disbursements from this fund are made in accordance with the trust and fund-raising agreements.

A great place for learning.

www.reynolds.k12.or.us/schools/

**REYNOLDS SCHOOL DISTRICT
718-730 - TRUST FUNDS SUMMARY
RESOURCES BY SOURCE**



2015/16 Actual	2016/17 Actual	2017/18 Working	718-730 - TRUST FUNDS SUMMARY RESOURCES BY SOURCE	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
3,388	1,449	443	1000 - Other Local Sources	-	-	
15,285	18,033	18,155	5400 - Beginning Fund Balance	1,554	1,554	
18,672	19,482	18,597	Total Object :	1,554	1,554	

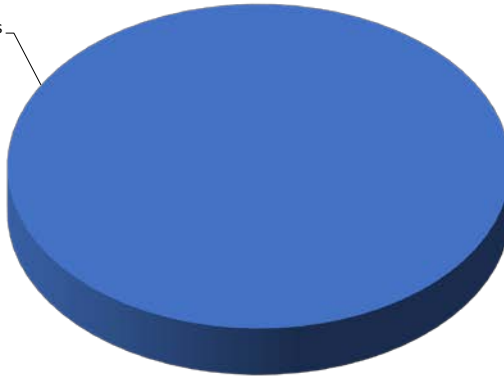
Note: Accounted for using the modified accrual method of accounting.

REYNOLDS SCHOOL DISTRICT
718-730 - TRUST FUNDS
RESOURCES BY SOURCE

2015/16 Actual	2016/17 Actual	2017/18 Working	718-730 - TRUST FUNDS RESOURCES BY SOURCE	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
718 - Maria Reed Memorial						
605	3	-	5400 - Beginning Fund Balance	-	-	
605	3	-	Total Fund 718:	-	-	
721 - RSD Avid Scholarship Fund						
1,388	1,024	443	1920 - Private Source Donations	-	-	
-	1,388	1,112	5400 - Beginning Fund Balance	1,554	1,554	
1,388	2,412	1,554	Total Fund 721:	1,554	1,554	
722 - M Whitehead Scholarship						
3,807	3,807	3,807	5400 - Beginning Fund Balance	-	-	
3,807	3,807	3,807	Total Fund 722:	-	-	
723 - Reynolds Metals Scholarship						
6,465	6,465	6,465	5400 - Beginning Fund Balance	-	-	
6,465	6,465	6,465	Total Fund 723:	-	-	
726 - S Squires Scholarship						
766	766	766	5400 - Beginning Fund Balance	-	-	
766	766	766	Total Fund 726:	-	-	
728 - Viskov Memorial Fund						
500	425	-	1920 - Private Source Donations	-	-	
2,092	2,554	2,955	5400 - Beginning Fund Balance	-	-	
2,592	2,979	2,955	Total Fund 728:	-	-	
729 - Emilio Hoffman Memorial Fund						
1,550	1,550	1,550	5400 - Beginning Fund Balance	-	-	
1,550	1,550	1,550	Total Fund 729:	-	-	
730 - Heath Anderson Fine Arts Scholarship						
1,500	-	-	1920 - Private Source Donations	-	-	
-	1,500	1,500	5400 - Beginning Fund Balance	-	-	
1,500	1,500	1,500	Total Fund 730:	-	-	
18,672	19,482	18,597	Total Fund 718:	1,554	1,554	

**REYNOLDS SCHOOL DISTRICT
718-730 - TRUST FUNDS SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**

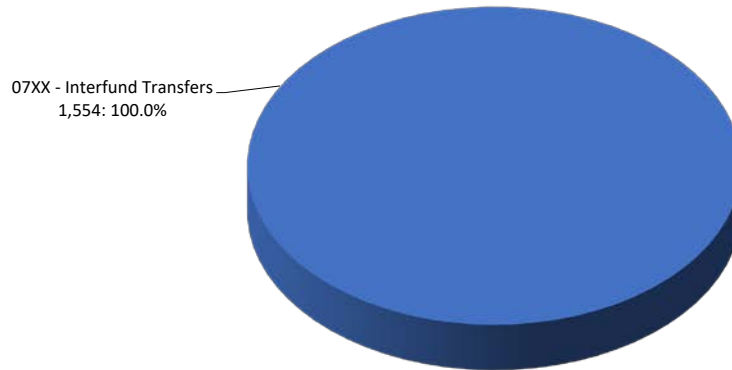
5200 - Interfund Transfers
1,554: 100.0%



2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	718-730 - TRUST FUNDS SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
-	1,500	1,500		1000 - Instruction	-	-		
639	5,928	17,097		2000 - Support Services	-	-		
-	-	-		5200 - Interfund Transfers	1,554	1,554		
18,033	12,054	-		7000 - Unappropriated Ending Fund Balance	-	-		
18,672	19,482	18,597		Total Function :	1,554	1,554		

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT
718-730 - TRUST FUNDS SUMMARY
REQUIREMENTS BY MAJOR OBJECT**



2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	718-730 - TRUST FUNDS SUMMARY REQUIREMENTS BY MAJOR OBJECT	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
-	5,866	17,097		03XX - Purchased Services	-	-		
639	1,562	1,500		04XX - Supplies & Materials	-	-		
-	-	-		07XX - Interfund Transfers	1,554	1,554		
18,033	12,054	-		09XX - Unappropriated Ending Fund Balance	-	-		
18,672	19,482	18,597		Total Object :	1,554	1,554		

Note: Accounted for using the modified accrual method of accounting.

**REYNOLDS SCHOOL DISTRICT
718-730 - TRUST FUNDS
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	718 - Maria Reed Memorial	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
				2000 - Support Services				
				2320 - Executive Administration				
				04XX - Supplies & Materials	-	-		
605	-	-		Total Function 2320:	-	-		
605	-	-		Total Function 2000:	-	-		
				7000 - Unappropriated Ending Fund Balance				
				7000 - Unappropriated Ending Fund Balance				
				09XX - Unappropriated Ending Fund Balance	-	-		
-	3	-		Total Function 7000:	-	-		
-	3	-		Total Function 7000:	-	-		
605	3	-		Total Fund 718:	-	-		

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	721 - RSD Avid Scholarship Fund	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
				2000 - Support Services				
				2320 - Executive Administration				
				03XX - Purchased Services	-	-		
-	1,300	1,554		Total Function 2320:	-	-		
-	1,300	1,554		Total Function 2000:	-	-		
				5200 - Interfund Transfers				
				5200 - Interfund Transfers				
				07XX - Interfund Transfers	1,554	1,554		
-	-	-		Total Function 5200:	1,554	1,554		
-	-	-		Total Function 5200:	1,554	1,554		
				7000 - Unappropriated Ending Fund Balance				
				7000 - Unappropriated Ending Fund Balance				
				09XX - Unappropriated Ending Fund Balance	-	-		
1,388	1,112	-		Total Function 7000:	-	-		
1,388	1,112	-		Total Function 7000:	-	-		
1,388	1,112	-		Total Function 7000:	-	-		
1,388	2,412	1,554		Total Fund 721:	1,554	1,554		

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	722 - M Whitehead Scholarship	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
				2000 - Support Services				
				2320 - Executive Administration				
				03XX - Purchased Services	-	-		
-	3,800	3,807		Total Function 2320:	-	-		
-	3,800	3,807		Total Function 2000:	-	-		
				7000 - Unappropriated Ending Fund Balance				
				7000 - Unappropriated Ending Fund Balance				
				09XX - Unappropriated Ending Fund Balance	-	-		
3,807	7	-		Total Function 7000:	-	-		
3,807	7	-		Total Function 7000:	-	-		
3,807	7	-		Total Function 7000:	-	-		
3,807	3,807	3,807		Total Fund 722:	-	-		

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	723 - Reynolds Metals Scholarship	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
				2000 - Support Services				
				2320 - Executive Administration				
				03XX - Purchased Services	-	-		
-	-	6,465		Total Function 2320:	-	-		
-	-	6,465		Total Function 2000:	-	-		
				7000 - Unappropriated Ending Fund Balance				
				7000 - Unappropriated Ending Fund Balance				
				09XX - Unappropriated Ending Fund Balance	-	-		
6,465	6,465	-		Total Function 7000:	-	-		
6,465	6,465	-		Total Function 7000:	-	-		
6,465	6,465	-		Total Function 7000:	-	-		
6,465	6,465	6,465		Total Fund 723:	-	-		

**REYNOLDS SCHOOL DISTRICT
718-730 - TRUST FUNDS
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Working	2017/18 FTE	726 - S Squires Scholarship	2018/19 Proposed	2018/19 Approved	2018/19 FTE	2018/19 Adopted
2000 - Support Services								
2320 - Executive Administration								
-	766	766		03XX - Purchased Services	-	-		
-	766	766		Total Function 2320:	-	-		
-	766	766		Total Function 2000:	-	-		
-	766	766		Total Fund 726:	-	-		
7000 - Unappropriated Ending Fund Balance								
7000 - Unappropriated Ending Fund Balance								
766	-	-		09XX - Unappropriated Ending Fund Balance	-	-		
766	-	-		Total Function 7000:	-	-		
766	-	-		Total Function 7000:	-	-		
766	766	766		Total Fund 726:	-	-		
728 - Viskov Memorial Fund								
2000 - Support Services								
2320 - Executive Administration								
-	-	2,955		03XX - Purchased Services	-	-		
37	62	-		04XX - Supplies & Materials	-	-		
37	62	2,955		Total Function 2320:	-	-		
37	62	2,955		Total Function 2000:	-	-		
7000 - Unappropriated Ending Fund Balance								
7000 - Unappropriated Ending Fund Balance								
2,555	2,917	-		09XX - Unappropriated Ending Fund Balance	-	-		
2,555	2,917	-		Total Function 7000:	-	-		
2,555	2,917	-		Total Function 7000:	-	-		
2,592	2,980	2,955		Total Fund 728:	-	-		
729 - Emilio Hoffman Memorial Fund								
2000 - Support Services								
2320 - Executive Administration								
-	-	1,550		03XX - Purchased Services	-	-		
-	-	1,550		Total Function 2320:	-	-		
-	-	1,550		Total Function 2000:	-	-		
7000 - Unappropriated Ending Fund Balance								
7000 - Unappropriated Ending Fund Balance								
1,550	1,550	-		09XX - Unappropriated Ending Fund Balance	-	-		
1,550	1,550	-		Total Function 7000:	-	-		
1,550	1,550	-		Total Function 7000:	-	-		
1,550	1,550	1,550		Total Fund 729:	-	-		
730 - Heath Anderson Fine Arts Scholarship								
1000 - Instruction								
1131 - High School Programs								
-	1,500	1,500		04XX - Supplies & Materials	-	-		
-	1,500	1,500		Total Function 1131:	-	-		
-	1,500	1,500		Total Function 1000:	-	-		
-	1,500	1,500		Total Fund 730:	-	-		
7000 - Unappropriated Ending Fund Balance								
7000 - Unappropriated Ending Fund Balance								
1,500	-	-		09XX - Unappropriated Ending Fund Balance	-	-		
1,500	-	-		Total Function 7000:	-	-		
1,500	-	-		Total Function 7000:	-	-		
1,500	1,500	1,500		Total Fund 730:	-	-		



Students in Alder Montessori classroom



INFORMATIONAL SECTION

APPROVED BUDGET
2018-2019



**REYNOLDS SCHOOL DISTRICT
SPECIAL EDUCATION CONTINUUM OF SERVICES
2018-2019**

K-12 Resource Room: General Fund 100 Function 1250

The Resource Room provides instruction with core academic and supplemental curriculum. The model is designed to provide as much, or as little, as the students need in the way of special education services. Instruction is focused on Individual Education Plan (IEP) goals, which support progress toward competence in grade level curriculum in the least restrictive environment. Skills are developed in conjunction with the homeroom teacher through:

- Pull-out support in small group special education settings
- Instruction in general education class settings with support and/or consultation
- Collaborative teaching with general education teachers

K-12 Life Skills: General Fund 100 Function 1224

The K-12 Life Skills class is a specialized program that provides services to students whose Individual Education Plan (IEP) demonstrates a need for cognitive, communication, socialization, motor skills, and life skills development. Skills are developed with significant adult support through individualized instruction and strategies such as:

- Functional or modified core academic support and curriculum
- Visual systems for classroom support, work completion and communication
- Functional daily routines
- Reduced instructional pace
- Social skills development
- Motor skill development
- Pre-vocational skill development
- Positive Behavior Supports

Functional Life Skills: General Fund 100 Function 1229

The K-12 Functional Life Skills class is a specialized program that provides services to students whose Individual Education Plan (IEP) demonstrates a significant need for health/safety, cognitive, communication, socialization, motor skills, and life skills development. Skills are developed with significant adult support through individualized instruction and strategies such as:

- Functional academic support
- Visual systems for classroom support and communication
- Functional daily routines
- Functional communication support
- Reduced instructional pace
- Social skills development
- Motor skill development, for stretching, mobility, and exercise
- Health and safety support for feeding, toileting, and mobility

K-5 Social Communication Classroom: General Fund 100 Function 1220

The Social Communication class is a specialized program that provides services to students who demonstrate significant communication and social deficits and whose Individual Education Plan (IEP) have an emphasis on social skills, functional routines, academic support and communication development, as well as a provision of sensory supports. Skills are taught through the following research-based strategies and curriculum with moderate to significant adult support:

- Individualized core and modified academic curriculum
- Visual systems for work completion, communication, organization and transition
- Teaching of daily routines
- Social skills development / Individualized behavior support plans
- Structured classroom setting
- Modified environmental stimuli
- Discrete trial teaching / Pivotal response training
- Access to sensory supports

**REYNOLDS SCHOOL DISTRICT
SPECIAL EDUCATION CONTINUUM OF SERVICES
2018-2019**

K-8 Supported Behavior Classroom: General Fund 100 Function 1220

The Supported Behavior class is a specialized program that provides services to students whose Individual Education Plan (IEP) demonstrates a need for significant behavioral support, as well as, communication, social skills development, and academic services. The following instruction, strategies and support are incorporated in a small, structured group setting with moderate adult support:

- Individualized core and modified academic support
- Visual systems for work completion, communication and organization
- Social skills coaching and modeling
- Positive Behavior Supports
- Collaborative problem solving
- Individualized behavior support plans
- Access to school-based counselors

Four Corners K-8 Therapeutic Program: General Fund 100 Function 1220

Four Corners Therapeutic class is a specialized program that provides services to students whose Individual Education Plan (IEP) demonstrates a need for significant behavioral support, as well as, mental health and emotional development, communication, social skills development, and academic services. Students who are placed into Four Corners are in need of additional support beyond the scope of other classrooms. Students from other school districts are also placed here as well.

The following instruction, strategies and support are incorporated in a small, structured setting with significant adult support from both Special Education and Mental Health services.

- Individualized core and modified academic support and curriculum
- Visual systems for work completion, communication and organization
- Daily mental health milieu support
- Secure environment for safety
- Positive Behavior Supports
- Collaborative problem solving
- Social skills curriculum, coaching and modeling
- Highly structured small group setting
- Individualized behavior support plans
- Increased adult – to – student ratio
- Access to community partners for family support

18-21 yr. old Post High School Services: General Fund 100 Function 1223

The Post High class is a specialized program that provides services to students out of high school, whose Individual Education Plan (IEP) demonstrates a need for significant career and post high school support as well as communication, socialization and life skills development. Skills are developed with significant adult support through individualized instruction and strategies such as:

- Functional or modified academic/career support and curriculum
- Visual systems for classroom support, work completion and communication
- Functional daily routines
- Reduced instructional pace
- Vocational Skill development, practice and support
- Community routines
- Life and leisure skills development and support

REYNOLDS SCHOOL DISTRICT

TITLE I COMPARABILITY REPORT

2018-19 BUDGET PROPOSAL

Purpose

The Comparability Report compares the instructional staff-to-student ratio at each building and ensures the ratio is not more than 10% below or above the average ratio of schools in the same grade span and/or group. If a school is found non-comparable, salary can be used as a comparison point to show that schools are comparable.

While the Comparability Test is a compliance requirement in the fall of each school year, it is also used as a tool during the budgeting process to determine comparable staffing allocations. It is not required that comparability be met during the budget process, as actual enrollment numbers will fluctuate in the fall, changing the ratios. As a general rule, schools that are within one point +/- of the staffing average during the budget process are determined likely to meet either the primary or secondary measure of comparability in the fall.

In determining the instructional staff ratios, certain staff at each site are excluded, based on guidelines from ODE.

Included in Ratio

- Administrators
- Counselors and Child Development Specialists
- Special Education Resource Room Teachers
- Resource Room Assistants
- ELD Teachers
- Classroom Teachers
- Music Teachers
- PE Teachers
- Media Specialists and Media Assistants
- Secretaries (as clerical support for instruction)

Not Included in Ratio

- Noon Assistants
- Campus Monitors
- Health and Safety Assistants
- Cooks and Assistant Cooks

- Additional Art Teachers (provided to some schools through special grant)
- Additional PE Teachers (provided to some schools through special grant)
- SBC/FLS/LS Special Education Classroom Teachers and Assistants (for special district programs housed at only certain district schools)
- Staff funded through temporary grant sources (Dreamer/SIG)
- Title I funded staff
- District Psychologists, Occupational Therapists, Physical Therapists (serve multiple sites throughout district)
- District Liaisons (serve multiple sites throughout district)

Conclusion

Based on projected enrollment and proposed staffing allocations, it is determined that the staff to student ratio at Troutdale Elementary and Reynolds Middle School is projected more than 10% above the average ratio of schools in the same grade span and/or group, but are within one point +/- the average staffing ratios. Final comparability will be determined in October, 2018 with actual enrollment and staffing numbers, as well as the secondary measure of comparability which is Average for Group and Funding Status.

REYNOLDS SCHOOL DISTRICT TITLE I COMPARABILITY REPORT 2018-19 BUDGET PROPOSAL

TITLE I COMPARABILITY REPORT DRAFT 2018-19

Schools:										Formerly Forms B and C					Formerly Forms E and D				
State School ID	Group	School Name (Color Coded by Group)	Enrollment	Low Grade (K and PK = 0)	High Grade	# of Schools per Group	Title I Status	State and Locally Funded Instructional Staff (ITE)	Student per Instructional Staff Ratio	Average per Group and Funding Status	90% of Funded Average	110% of Non-Funded Average, if any, Otherwise 110% of Funded Average	Comparable by Student / Staff Ratio?	State and Local Funds Allocated	\$ per Student Ratio	Average per Group and Funding Status	90% of Non-Funded Average, if any, Otherwise 90% of Funded Average	110% of Funded Average	Comparable by Student / Staff Ratio?
951	1	Troutdale Elem	431	0	5	11	SWP	25.1	17.17	14.92	13.43	16.41	Not Comparable	50					This Group is Missing Data
945	1	Fairview Elem	382	0	5	11	SWP	25.5	14.98	14.92	13.43	16.41	Comparable	50					Comparable by Staff Ratio
950	1	Sweetbriar Elem	360	0	5	11	SWP	23.0	15.65	14.92	13.43	16.41	Comparable	50					Comparable by Staff Ratio
948	1	Margaret Scott Ele	437	0	5	11	SWP	28.9	15.12	14.92	13.43	16.41	Comparable	50					Comparable by Staff Ratio
949	1	Davis Elem	454	0	5	11	SWP	31.7	14.34	14.92	13.43	16.41	Comparable	50					Comparable by Staff Ratio
952	1	Wilkes Elem	459	0	5	11	SWP	29.2	15.74	14.92	13.43	16.41	Comparable	50					Comparable by Staff Ratio
1365	1	Woodland Elem	444	0	5	11	SWP	31.1	14.28	14.92	13.43	16.41	Comparable	50					Comparable by Staff Ratio
946	1	Glenfair Elem	527	0	5	11	SWP	36.0	14.64	14.92	13.43	16.41	Comparable	50					Comparable by Staff Ratio
943	1	Alder Elem	400	0	5	11	SWP	33.5	14.33	14.92	13.43	16.41	Comparable	50					Comparable by Staff Ratio
3989	1	Salish Ponds Elem	453	0	5	11	SWP	30.5	14.85	14.92	13.43	16.41	Comparable	50					Comparable by Staff Ratio
947	1	Hartley Elem	489	0	5	11	SWP	35.1	13.93	14.92	13.43	16.41	Comparable	50					Comparable by Staff Ratio
4216	2	Reynolds Arthur Al		0	6	2	NF						Group Not Funded						Group Not Funded
3490	2	Multisensory Learn		0	6	2	NF						Group Not Funded						Group Not Funded
4822	3	KNOVA Reynolds B		0	8	1	NF						Group Not Funded						Group Not Funded
2263	4	Walt Merrey Midd	584	6	8	3	NF	38.2	15.29	15.29	N/A	16.82	School Not Funded	50			N/A		School Not Funded
954	4	Hauton B Lee Midd	747	6	8	3	SWP	48.5	15.40	N/A	N/A	N/A	Comparable	50	N/A	N/A	N/A		Comparable by Staff Ratio
1254	4	Reynolds Middle	972	6	8	3	SWP	54.9	17.70	N/A	N/A	N/A	Not Comparable	50	N/A	N/A	N/A		Comparable
1343	5 Smaller	Reynolds Learning	209	9	12	1	SWP						Only One School in Group						Only One School in Group
957	5 Larger	Reynolds High	2,711	9	12	1	NF						Group Not Funded						Group Not Funded
		New Schools?																	

REYNOLDS SCHOOL DISTRICT STATE SCHOOL FUNDING FORMULA

State School Fund Grants and Property Tax Revenues

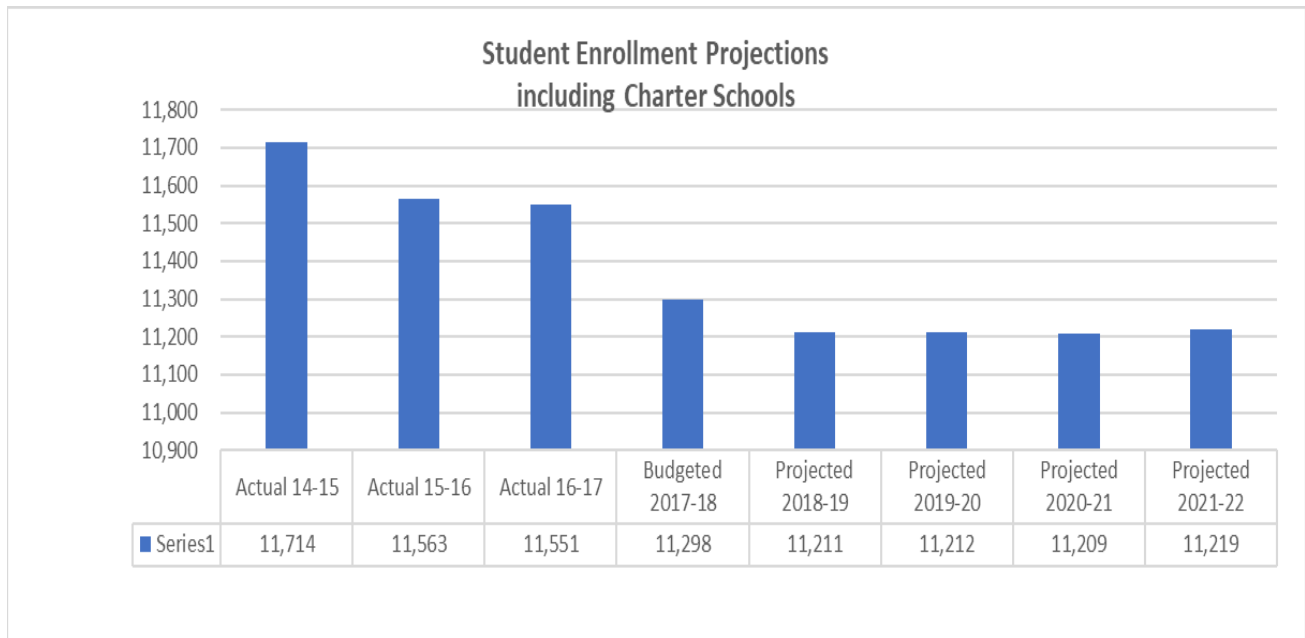
(Funding Per Student)

State School Fund and Property taxes are primary sources of Reynolds School District’s Operating Fund, General Fund. The Legislature determines how much money is available from both State sources such as income taxes, and local sources, primarily property taxes.

State School Fund (SSF)

State School Fund is calculated based on enrollment. A per-student amount consists of two different enrollment numbers: average

daily membership, resident (ADM_r) and average daily membership, weighted (ADM_w). The ADM_r number represents the average number of students enrolled in at Reynolds School District on a daily basis. The ADM_w is an adjusted number to compensate for the high costs of educating certain groups of students, such as English as Second Language, special education, pregnant or parenting, income at or below poverty and students in foster care.

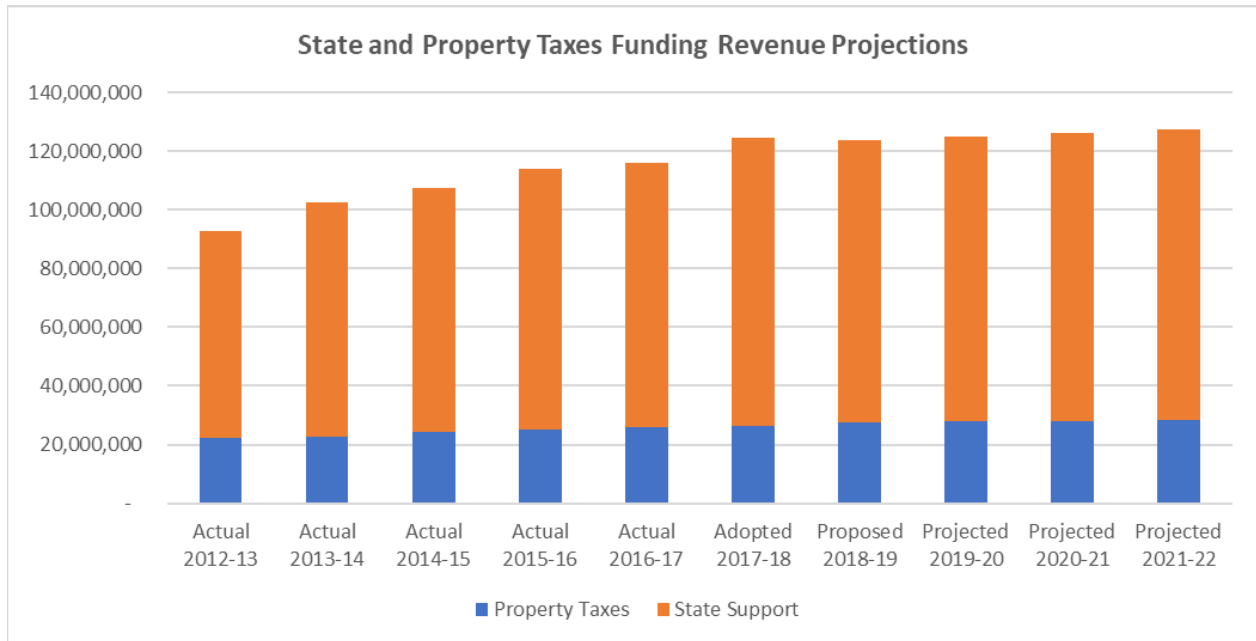


REYNOLDS SCHOOL DISTRICT STATE SCHOOL FUNDING FORMULA

Property Taxes

Property taxes from each school district's permanent rate are deducted from the General Purpose Grant to determine the amount the

school district will receive from the State School Fund Grant.

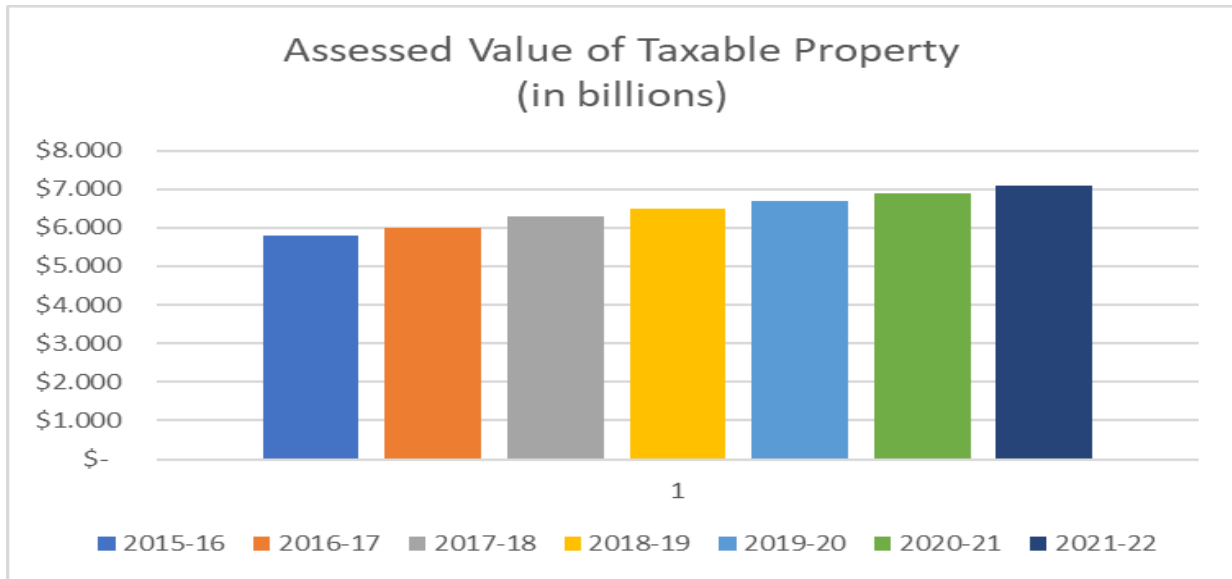


Property owners are taxed on the combined rates of education and debt service to repay bonds exempt from Measure 5. The Permanent Property Tax Rate for Reynolds School District is \$4.4626 per \$1,000 per assessed value.

In 1990, when Measure 5 passed, which limits the amount of property taxes education districts could collect to \$5 per \$1,000 of real market value. At the same time, Measure 5 requires the

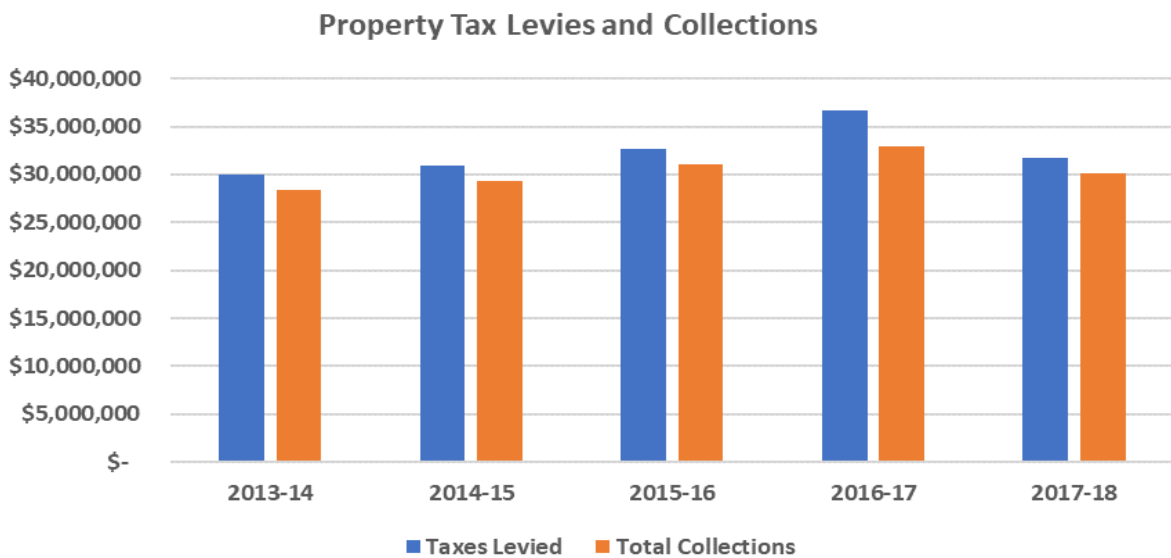
State to replace property tax revenue lost due to the measure's limitations. In 1997, Measure 50 separated assessed value from real market value. Assessed values are limited to 3% increases a year unless there is new construction. Even if the market value is reduced, the assessed value can still go up by 3%. Once the assessed value "catches up" to market value, it can only go up if the market value goes up.

REYNOLDS SCHOOL DISTRICT STATE SCHOOL FUNDING FORMULA



The permanent tax rates are determined by the State of Oregon Constitution and State Statutes. Existing districts cannot increase

their permanent rate authority. Rates for debt services are set based on each year's requirements.



The taxes levied amounts are based upon the tax collection year July 1 to June 30.

STATE SCHOOL FUND GRANT

2018-2019

Based on \$8.2 Billion Budget with 50/50 split as of 3/2/2018

Multnomah County, Reynolds SD 7

District ID: 2182

2018-2019 Local Revenue

Property Taxes and in-lieu of property taxes from local sources =	\$25,958,518.00
Federal Forest Fees =	\$0.00
Common School Fund =	\$1,122,222.73
County School Fund =	\$1,800.00
State Managed Timber =	\$0.00
ESD Equalization =	\$0.00
In-Lieu of Property Taxes(non-local sources) =	\$0.00
Revenue Adjustments =	\$0.00
Local Revenue =	\$27,082,540.73

2018-2019 Experience Adjustment

District Average Teacher Experience =	12.34
State Average Teacher Experience =	12.07
Experience Adjustment (Difference in District and State Teacher Experience) =	0.27

2018-2019 Transportation Grant

Salaries =	N/A
Payroll =	N/A
Purchased Services =	N/A
Supplies =	N/A
Other =	N/A
Garage Depreciation =	N/A
Bus Depreciation =	N/A
Fees Collected =	N/A
Non-Reimbursable =	N/A
Net Eligible Trans. Expend. =	\$7,600,000.00
Trans per ADMr Rank. 57%	Transportation Reimburs. Rate 70.00%
Grant (Rate* Net Eligible Expend) =	\$5,320,000.00

2018-2019 Extended ADMw

2018-2019 ADMw	2017-2018 ADMw	Extended ADMw
14,917.62	14,753.68	14,917.62

2018-2019 General Purpose Grant

(Extended ADMw x [\$4500 + (\$25 x Experience Adjustment)]) x Funding Ratio
 (14,917.62 x [\$4500 + (\$25 x 0.27)]) X 1.720569561620 = \$115,673,845

2018-2019 Total Formula Revenue

General Purpose Grant + Transportation Grant
 = \$115,673,845 + \$5,320,000 = \$120,993,845

2018-2019 State School Fund Grant

Total Formula Revenue - Local Revenue
 = \$120,993,845 - \$27,082,541 = **\$93,911,304**

General Purpose Grant per Extended ADMw= \$7,754
 Total Formula Revenue per Extended ADMw= \$8,111
 Charter Schools Rate(ORS 338.155)= \$7,754

Total Paid To date		
SSF	Small HS Grant	Facility Grant

Estimated Remaining Balance Due			High Cost Disability
SSF	Small HS Grant	Facility Grant	

**REYNOLDS SCHOOL DISTRICT
MULTNOMAH EDUCATION SERVICE DISTRICT (MESD)
2018-19 SERVICE PLAN**

Multnomah Education Service District is an educational cooperative that provides a wide variety of programs and services on a regional basis to school districts in Multnomah County and beyond. MESD is one of 19 ESD's in Oregon. Their major areas of service include:

- School Health Services
- Special Education
- Alternative Education
- Technology
- Outdoor School
- School Improvement

MESD is governed by a seven-member Board of Directors who serve four-year terms. Five members are elected from zones and two are elected at-large positions. Directors are not compensated for their services.

By Oregon Statute, MESD's primary customers are the eight public school districts in Multnomah County. The MESD assists the Oregon Department of Education by administering state-level services and minimum education standards. The district also provides specialized education services and facilities on a cooperative basis to its component school districts. Many of the specialized services are those with limited demand that can be provided more efficiently and cost effectively on a regional basis. Costs for support services for MESD are more than twice the cost of instruction due to the special needs of students. This is a reversal of the instruction to support ratio of K-12 districts.

Local district programs and services are provided by two means. A component district may request all, or a portion of, their allocation support in direct funding. The other method is through Resolution Services. Resolution Services are those that, through a resolution, are authorized by at least two-thirds, or six of the eight, of the school boards representing a majority of total county students. A list of services is provided and component districts choose from the menu of services on an annual basis. Adjustments to the service plan are made throughout the year based on student need.

The following is Reynolds School District #7's Service Plan Selection for 2017-18 fiscal year.

A great place for learning.

www.reynolds.k12.or.us/schools/

Multnomah Education Service District
2017-2018 LOCAL SERVICE PLAN SELECTIONS - CURRENT SELECTIONS

REYNOLDS SCHOOL DISTRICT

ROW	MOE	Unit	Unit Cost 7/6/2017	as of: 4/9/2018		ODE Extended ADMw		15,232.95		
				Resolution		Contract		Total		
				Units	Amount	Units	Amount	Units	Amount	
DEPARTMENT OF EDUCATION SERVICES										
Instructional Services										
Curriculum Services										
5		Classroom Law Project (CLP)	All/None	\$ 26,072	N	\$ -	N	\$ -	N	\$ -
7		School Improvement								
8		Current Program (with 1.05 Math and 1.0 Liter	All/None	\$ 514,686	A	\$ 67,640	N	\$ -	A	\$ 67,640
9		add 1.0 English Language Learner TOSA	All/None	\$ 106,922	N	\$ -	N	\$ -	N	\$ -
10		add 1.0 Teacher PreK-3	All/None	\$ 97,611	N	\$ -	N	\$ -	N	\$ -
11		add 1.0 Science Specialist	All/None	\$ 106,922	N	\$ -	N	\$ -	N	\$ -
12		add 1.0 Student Assessment Specialist	All/None	\$ 106,922	N	\$ -	N	\$ -	N	\$ -
13		College/Career Learning Facilitator	All/None	\$ -	N	\$ -	N	\$ -	N	\$ -
Helensview School										
15		General Ed (1.0x) slot	1 Student	\$ 9,517	0	\$ -	0	\$ -	0	\$ -
16	Y	SPED slot (1.0x plus Special Ed Teachers)	1 Student	\$ 15,185	0	\$ -	0	\$ -	0	\$ -
17		ELL Slot (1.5x slot)	1 Student	\$ 14,276	0	\$ -	0	\$ -	0	\$ -
18		Helensview Phoenix (2.0x slot)	1 Student	\$ 19,035	0	\$ -	0	\$ -	0	\$ -
Home School Notification										
20		Service	ALL	\$ 58,631	A	\$ 7,705	N	\$ -	A	\$ 7,705
Educational Programs in Adult Correction Facilities (Incarcerated Youth)										
22		Service	All/None	\$ 322,066	N	\$ -	N	\$ -	N	\$ -
Outdoor Schools										
24		6th Grade Offering Level 1: Outdoor School - Full We	1 Student	\$ 425	0	\$ -	0	\$ -	0	\$ -
25		6th Grade Offering Level 4: FSE	1 Student	\$ 250	757	\$ 189,053	0	\$ -	757	\$ 189,053
26		6th Grade Outdoor School Credits								
27		Outdoor School/FSE credit (METRO)	1 Student	\$ (68.50)	757	\$ (51,855)	0	\$ -	757	\$ (51,855)
28		ECSWC Credit (\$200k appr'v'd 7/6/15)	1 Student	\$ (35)	757	\$ (26,495)	0	\$ -	757	\$ (26,495)
29		4th Grade Offering: Oregon Trail Overnight	1 Student	\$ 122	0	\$ -	0	\$ -	0	\$ -
Special Education Services										
30	Y	Arata Creek - Social Emotional Skills Program (SESP)	1 Student	\$ 40,863	8	\$ 326,904	4.03	\$ 164,678	12.03	\$ 491,582
Functional Living Skills (FLS)										
32	Y	FLS: K-12 and Transition	1 Student	\$ 77,076	3	\$ 231,228	2.16	\$ 166,484	5.16	\$ 397,712
33	Y	FLS: Arata Creek Behavioral Health (ACBH)	1 Student	\$ 38,405	6	\$ 230,430	4.28	\$ 164,373	10.28	\$ 394,803
34	Y	FLS: Alternative Behavior Program (Wheatley)	1 Student	\$ 92,295	8	\$ 738,360	0.52	\$ 47,993	8.52	\$ 786,353
Related Services										
Individually Purchased Option										
37	Y	Speech Pathologist	1 FTE	\$ 98,810	0	\$ -	0	\$ -	0	\$ -
38	Y	Occupational Therapist	1 FTE	\$ 88,995	0	\$ -	0	\$ -	0	\$ -
39	Y	Physical Therapist	1 FTE	\$ 95,524	0	\$ -	0	\$ -	0	\$ -
40	Y	Psychological Services	1 FTE	\$ 107,003	0	\$ -	0	\$ -	0	\$ -
41	Y	Educational Assistants	1 FTE	\$ 53,381	0	\$ -	3.31	\$ 176,693	3.31	\$ 176,693
42	Y	Assistive Technology (AT)	1 FTE	\$ 103,678	0	\$ -	0	\$ -	0	\$ -
43	Y	Speech Pathology Assistant (SLPA)	1 FTE	\$ 87,190	0	\$ -	0	\$ -	0	\$ -
44	Y	Certified Occupational Therapy Assistant (COTA)	1 FTE	\$ 87,190	0	\$ -	0	\$ -	0	\$ -
45	Y	Licensed Physical Therapy Assistant (LPTA)	1 FTE	\$ 87,190	0	\$ -	0	\$ -	0	\$ -
46	Y	Behavior Consultant	1 FTE	\$ 101,519	0	\$ -	0	\$ -	0	\$ -
DEPARTMENT OF SCHOOL HEALTH SERVICES										
47		Hearing Screening	All/None	\$ 165,747	A	\$ 21,782	N	\$ -	A	\$ 21,782
48		Immunization	All/None	\$ 170,472	A	\$ 22,403	N	\$ -	A	\$ 22,403
School Nurse Services										
50		Registered Nurses	1 FTE	\$ 116,384	4	\$ 465,534	0	\$ -	4	\$ 465,534
51		School Health Assistants	Hour	\$ 30.88	0	\$ -	0	\$ -	0	\$ -
52		Special Needs Nursing	All/None	\$ 463,107	A	\$ 60,861	N	\$ -	A	\$ 60,861
53		1:1 Nurses	1 FTE	\$ 116,384	0	\$ -	6	\$ 698,302	6	\$ 698,302
DEPARTMENT OF TECHNOLOGY SERVICES (via the "CTA")**										
Application and Development Services										
55		Business Systems ("IFAS") - Corbett SD only	per memo	\$ 20,901	N	\$ -	N	\$ -	N	\$ -
56		Data Warehouse Services - Level 1 (Database)	A/N (ADMw)	\$ 2.41	A	\$ 36,711	N	\$ -	A	\$ 36,711
57		Data Warehouse Services - Level 2 (add'l cost)	A/N (ADMw)	\$ 2.00	A	\$ 30,466	N	\$ -	A	\$ 30,466
58		Student Information Systems - Level 1B (SIS Admin)	A/N (ADMw)	\$ 5.22	N	\$ -	N	\$ -	N	\$ -
59		Student Information Sys - Level 1A (SIS Admin +, add	A/N (ADMw)	\$ 2.50	N	\$ -	N	\$ -	N	\$ -
60		Student Information Sys - Level 2 (includes 1B + 1A)	A/N (ADMw)	\$ 13.24	A	\$ 201,684	N	\$ -	A	\$ 201,684
District Office Services										
62		School Messenger	A/N (ADMr)	\$ 1.30	N	\$ -	N	\$ -	N	\$ -
63		add Messenger App w/ InfoCenter Prem (NEW)	A/N (ADMr)	\$ 1.00	N	\$ -	N	\$ -	N	\$ -
64		Substitute Services ("AESOP")	A/N (ADMw)	\$ 2.60	N	\$ -	N	\$ -	N	\$ -
65		add Substitute Calling Service (NEW)	A/N (ADMw)	\$ 1.30	N	\$ -	N	\$ -	N	\$ -

Multnomah Education Service District
2017-2018 LOCAL SERVICE PLAN SELECTIONS - CURRENT SELECTIONS

REYNOLDS SCHOOL DISTRICT

ROW	MOE	Unit	Unit Cost 7/6/2017	as of: 4/9/2018						ODE Extended ADMw	
				Resolution		Contract		Total		15,232.95	
				Units	Amount	Units	Amount	Units	Amount	Units	Amount
67		Infrastructure Services									
68		Network/Internet Services									
69		Internet Connectivity - Portland SD only	All/None	\$ 124,000	N	\$ -	N	\$ -	N	\$ -	
70		Last Mile Connection & Network Monitoring	All/None	\$ 1,196,496	A	\$ 315,767	N	\$ -	A	\$ 315,767	
71		PSTN Services	All/None	\$ 16,000	N	\$ -	N	\$ -	N	\$ -	
72		Engineering Support	Hour	\$ 80	0	\$ -	0	\$ -	0	\$ -	
73		On-Site Help Desk Technician	Day	\$ 504	0	\$ -	0	\$ -	0	\$ -	
74		Instructional Services									
75		Follett Destiny Library and Textbook Mgmt.	A/N (ADMlr)	\$ 3.87	N	\$ -	N	\$ -	N	\$ -	
76		** CTA offers many services not listed on the MESD DSP									
ADMINISTRATIVE SUPPORT SERVICES											
77		Inter-District Delivery System (PONY)	All/None	\$ 37,285	A	\$ 5,086	N	\$ -	A	\$ 5,086	
78		School Announce Closure Network	ALL (div by 8)	\$ 2,480	A	\$ 310	N	\$ -	A	\$ 310	
79		Government Affairs	A/N (ADMWw)	\$ 133,978	N	\$ -	A	\$ 35,785	A	\$ 35,785	
80		Other Business Administrative Services	per memo	memo	N	\$ -	N	\$ -	N	\$ -	
SUBTOTAL MESD SERVICES						\$ 2,873,576		\$ 1,454,308		\$ 4,327,884	
TRANSIT REQUESTED BY DISTRICT						\$ 1,770,000	<i>SB added 989 to round request 6.13.17</i>				
GRAND TOTAL MESD SERVICES AND TRANSITS						\$ 4,643,576					
RESOURCES AVAILABLE FOR RESOLUTION SERVICES											
Balance Forward from Prior Year District Service Plan						\$ 2,244					
Apportionment of Current Year SSF Revenue						\$ 4,843,623					
Apportionment of Prior Year SSF Revenue Adjustment (May 2017 Warrant)						\$ -					
TOTAL RESOURCES FOR RESOLUTION SERVICES						\$ 4,845,867					
ENDING CONTINGENCY BALANCE						\$ 202,291					
Maintenance of Effort (MOE) Total ----- sum of services with "Y" in MOE column						\$ 1,526,922					

REYNOLDS SCHOOL DISTRICT PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS) AND POST EMPLOYMENT BENEFITS

PUBLIC EMPLOYEE RETIREMENT SYSTEM (PERS)

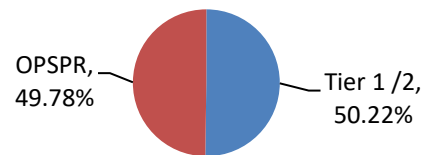
Reynolds School District is a **Public Employee Retirement System (PERS)** employer and all employees who work in PERS qualifying positions at Reynolds School District become PERS members. Employees hired after August 29, 2013 are members of a new plan created by the Legislature to reduce cost: The Oregon Public Service Retirement Plan or OPSRP. More information about PERS can be found at <http://www.oregon.gov/pers>.

In 2003, the District participated in the Oregon School Boards Association limited tax pension obligation bond issue to finance a portion of the estimated unfunded PERS actuarial liability (the "UAL"). A \$80,978,772 was borrowed to offset which is adjusted every two years.

PERS costs continue to rise impacting district budgets throughout Oregon.

Year	Tier 1 /2	OPSPR
2011-13	7.73%	5.62%
2013-15	9.71%	7.71%
2015-17	6.51%	1.82%
2017-19	13.20%	7.87%

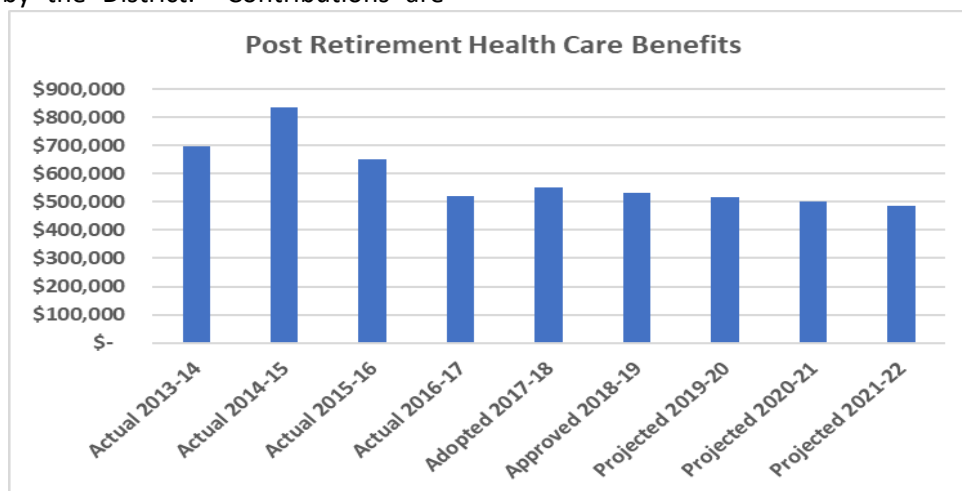
Employees in PERS



POST EMPLOYMENT BENEFITS

As a result of collective bargaining agreements, the District has a single-employer run post-retirement health care benefit plan, which is offered to certain employees who retire with 15 years of service and have attained the age of 58, but are not yet eligible for Medicare. These benefits are available until age 62 to 65 and are fully paid by the District. Contributions are

financed by the General Fund and recorded as expenditures on a pay as you go basis in the Early Retirement Fund. The cost of these benefits in fiscal year 2017 was \$271,917 and budgeted at \$330,000 in 2017-18. The 2018-19 budget is \$175,000. A 3% annual reduction is currently projected.



**REYNOLDS SCHOOL DISTRICT
PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS) AND
POST EMPLOYMENT BENEFITS**

ANNUAL OPEB COST AND NET OPEB OBLIGATION FOR IMPLICIT BENEFIT AND DISTRICT CONTRIBUTIONS

The annual OPEB cost and net OPEB obligation is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the District's annual OPEB cost for the year ending June 30, 2017, the amount actually contributed to the plan, and changes in the District's net OPEB obligation:

	2017	2016	2015	2014	2013
Annual Required Contribution	\$2,902,033	\$3,333,597	\$3,193,509	\$3,204,356	\$3,044,544
Interest on prior year Net OPEB Obligation	275,684	222,823	169,063	108,760	54,579
Adjustment to Annual Required Contribution	<u>(947,103)</u>	<u>(765,499)</u>	<u>(580,809)</u>	<u>(207,162)</u>	<u>(103,960)</u>
Annual OPEB Cost	2,230,614	2,790,921	2,781,763	3,105,954	2,995,163
Contributions Made	<u>(1,274,607)</u>	<u>(1,280,592)</u>	<u>(1,245,769)</u>	<u>(1,383,017)</u>	<u>(1,447,129)</u>
Increase in Net OPEB obligation	956,007	1,510,329	1,535,994	1,722,937	1,548,034
Net OPEB Obligation beginning of year	<u>7,876,691</u>	<u>6,366,362</u>	<u>4,830,368</u>	<u>3,107,431</u>	<u>1,559,397</u>
Net OPEB Obligation end of year	<u>\$8,832,698</u>	<u>\$7,876,691</u>	<u>\$6,366,362</u>	<u>\$4,830,368</u>	<u>\$3,107,431</u>
Percentage of APC contributed	57%	46%	45%	45%	48%

Summary of PERS Employer Contribution Rates

Rates shown reflect the effect of side account rate offsets and retiree healthcare contributions,
and exclude contributions to the IAP and debt service for pension obligation bonds.

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/15 - 6/30/17			Net Employer Contribution Rate 7/1/17 - 6/30/19			
		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll
School Districts								
.....								
School								
3965	La Grande Public Schools		9.52%	4.83%	8.94%	14.54%	9.21%	13.98%
4268	Lake Oswego School District		7.84%	3.15%	7.26%	13.02%	7.69%	12.46%
4276	Lane County Education Service District		13.93%	9.24%	13.35%	18.64%	13.31%	18.08%
3579	Lincoln County School District		0.53%	0.45%	0.45%	0.50%	0.43%	0.43%
3447	Madras School District		13.99%	9.30%	13.41%	18.79%	13.46%	18.23%
4142	McMinnville Schools		13.28%	8.59%	12.70%	18.33%	13.00%	17.77%
4288	Medford School District #549C		17.01%	12.32%	16.43%	22.35%	17.02%	21.79%
4335	Milton-Freewater Unified School District #7		2.78%	0.45%	2.20%	5.86%	0.53%	5.30%
4331	Molalla River School District		0.53%	0.45%	0.45%	0.50%	0.43%	0.43%
4340	Monroe School District #1J		13.74%	9.05%	13.16%	18.92%	13.59%	18.36%
3809	Morrow County Schools		13.34%	8.65%	12.76%	18.55%	13.22%	17.99%
4238	Multnomah Education Service District		5.55%	0.86%	4.97%	9.23%	3.90%	8.67%
4336	Nestucca Valley School District #101		14.84%	10.15%	14.26%	19.15%	13.82%	18.59%
4135	Newberg School District #29Jt		5.64%	0.95%	5.06%	11.69%	6.36%	11.13%
3245	North Bend Public Schools		11.84%	7.15%	11.26%	17.90%	12.57%	17.34%
4321	North Clackamas School District #12		5.32%	0.63%	4.74%	11.09%	5.76%	10.53%
3730	North Marion School District #15		7.61%	2.92%	7.03%	13.76%	8.43%	13.20%
4342	North Santiam School District #29J		4.78%	0.45%	4.20%	10.15%	4.82%	9.59%
4381	North Wasco County School District #21		9.60%	4.91%	9.02%	14.69%	9.36%	14.13%
3684	Ontario School District #8C		13.09%	8.40%	12.51%	17.98%	12.65%	17.42%
3122	Oregon City School District #62		11.33%	6.64%	10.75%	17.00%	11.67%	16.44%
3931	Pendleton School District #16R		1.01%	0.45%	0.45%	5.68%	0.43%	5.12%
3043	Philomath School District #17J		10.78%	6.09%	10.20%	15.32%	9.99%	14.76%
3958	Pilot Rock School District #2R		8.93%	4.24%	8.35%	12.69%	7.36%	12.13%
3818	Portland Public Schools		0.53%	0.45%	0.45%	6.66%	1.33%	6.10%
4320	Rainier School District #13		7.76%	3.07%	7.18%	12.77%	7.44%	12.21%
4311	Redmond School District #2J		12.75%	8.06%	12.17%	18.52%	13.19%	17.96%
4312	Reedsport School District		6.08%	1.39%	5.50%	10.97%	5.64%	10.41%
3824	Reynolds School District		6.51%	1.82%	5.93%	13.20%	7.87%	12.64%
3847	Riverdale School		8.86%	4.17%	8.28%	16.05%	10.72%	15.49%
3310	Roseburg Public Schools		7.58%	2.89%	7.00%	12.47%	7.14%	11.91%
3735	Salem-Keizer Public Schools		10.53%	5.84%	9.95%	16.38%	11.05%	15.82%
3665	Santiam Canyon School District		0.76%	0.45%	0.45%	8.18%	2.85%	7.62%
3000	School Districts		22.33%	17.64%	21.75%	27.20%	21.87%	26.64%
3187	Seaside Schools		11.76%	7.07%	11.18%	16.64%	11.31%	16.08%
4317	Sherwood School District #88J		17.21%	12.52%	16.63%	22.47%	17.14%	21.91%
4270	Silver Falls School District		11.47%	6.78%	10.89%	17.08%	11.75%	16.52%
3296	Sisters School District		4.19%	0.45%	3.61%	8.66%	3.33%	8.10%
3537	Siuslaw School District #97J		8.29%	3.60%	7.71%	14.16%	8.83%	13.60%

**REYNOLDS SCHOOL DISTRICT
STUDENT ENROLLMENT HISTORY AND PROJECTIONS
AS OF SEPTEMBER 30**

Enrollment Projection Methodology:

The District develops annual enrollment projections for grades 1-12 using three types of information: cohort survival history, current and projected housing development, and overall economic picture. Cohort survival is a commonly used demographic technique that looks at the number of students in a given grade or series of grades (called a "cohort"), and determines how many of those students will move up to the next grade or school level. Cohort survival in a given area is affected by in-and out-migration of families in response to economic climate, the type of housing available (i.e., single family units vs. multiple family units), and general mobility of the population. Because there are no previous years' "cohorts" to compare classes with, kindergarten projections are generated using birth rates and RSD "capture" rates of eligible births in Multnomah County.

School	Enrollment	Enrollment	Enrollment	Enrollment	Enrollment	Enrollment	Enrollment	Enrollment
	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22
	ODE 9/2017	ODE 9/2017	ODE 9/2017	ODE 9/2018	Projected	Projected	Projected	Projected
ACE Academy	1							
Alder Elem	547	492	510	508	503	504	504	504
Davis Elem	463	490	460	467	462	463	463	464
Fairview Elem	386	395	388	382	378	379	379	379
Glenfair Elem	523	513	546	519	514	515	515	515
Hartley Elem	552	517	483	480	475	476	476	477
Hauton B Lee Middle	836	758	758	745	738	739	739	740
Margaret Scott Elem	488	483	472	426	422	423	423	423
Reynolds High	2,741	2,679	2,615	2,711	2,685	2,690	2,690	2,692
Reynolds Learning Academy	257	259	220	209	207	207	207	208
Reynolds Middle	977	908	944	926	917	919	919	920
Reynolds SD 7	140	135	160	98	97	97	97	97
Salish Ponds Elem	472	467	479	463	458	459	459	460
Sweetbriar Elem	388	421	408	385	381	382	382	382
Troutdale Elem	395	423	425	427	423	424	424	424
Walt Morey Middle	635	633	616	589	583	585	584	585
Wilkes Elem	454	464	453	450	446	447	446	447
Woodland Elem	534	514	507	465	460	461	461	462
Total Reynolds Schools	10,789	10,551	10,444	10,250	10,150	10,172	10,169	10,178
Multisensory Learning Academy	321	463	491	534	530	530	530	530
Reynolds Arthur Academy	197	191	194	203	209	201	201	202
Rockwood Preparatory Academy	407	358	422	311	322	309	309	309
Total Charter Schools	925	1,012	1,107	1,048	1,061	1,040	1,040	1,041
District Grand Total	11,714	11,563	11,551	11,298	11,211	11,212	11,209	11,219

**REYNOLDS SCHOOL DISTRICT
REYNOLDS EDUCATION ASSOCIATION
2018-19 SALARY SCHEDULE**

Below is the 2018-19 salary schedule per The Reynolds Education Association collective bargaining agreement 2017-2020.

Step	BA	BA+20	BA+40	1% increase over previous year		
				BA+60 MA	BA+90 MA+24	BA+120 MA+45
0	41,042	42,225	43,170	45,883	47,532	48,680
1	42,777	44,045	44,992	47,926	49,597	50,809
2	44,530	45,882	46,843	49,992	51,684	52,959
3	46,363	47,808	48,771	52,157	53,865	55,207
4	48,163	49,690	50,668	54,275	56,002	57,415
5	49,988	51,610	52,588	56,434	58,177	59,659
6	51,818	53,529	54,513	58,589	60,356	61,910
7	53,676	55,486	56,473	60,787	62,570	64,189
8	55,576	57,461	58,457	63,007	64,806	66,501
9	57,371	59,454	60,465	65,252	67,080	68,838
10		60,839	63,541	67,526	69,369	71,207
11			65,022	69,797	71,666	93,569
12				72,137	74,041	76,016
13				73,818	76,504	78,471
14						80,277

Members pay the individual 6% contribution to Public Employees Retirement System (PERS)

**REYNOLDS SCHOOL DISTRICT
OREGON SCHOOL EMPLOYEES ASSOCIATION
2017-18 SALARY SCHEDULE**

The Oregon School Employees Association collective bargaining agreement expires June 2018. Negotiations are on going at this time. The 2017-18 salary schedule is provided here and will be replaced upon the ratification of a successor agreement. Step 1 was eliminated and mechanics received +3%, +8% and +8% to their respective columns.

Step	Level I			Level II			Level III			Mechanic		
	A	B	C	A	B	C	A	B	C	MECHI	MECH II	MECH III
30	18.38	19.77	21.18	21.66	22.47	24.16	24.63	25.70	28.17	25.62	28.94	31.60
25	18.03	19.42	20.83	21.31	22.12	23.81	24.28	25.35	27.82	25.27	28.59	31.25
20	17.78	19.17	20.58	21.06	21.87	23.56	24.03	25.10	27.57	25.02	28.34	31.00
15	17.28	18.67	20.08	20.56	21.37	23.06	23.53	24.60	27.07	24.52	27.84	30.50
11	17.03	18.42	19.83	20.31	21.12	22.81	23.28	24.35	26.82	24.27	27.59	30.25
10	16.53	17.88	19.25	19.72	20.50	22.15	22.60	23.64	26.04	23.56	26.79	29.37
9	15.97	17.28	18.60	19.50	19.82	21.40	21.84	22.84	25.16	22.76	25.89	28.38
8	15.43	16.69	17.97	18.41	19.15	20.67	21.10	22.07	24.31	21.99	25.01	27.42
7	14.91	16.12	17.36	17.79	18.49	19.97	20.39	20.90	23.48	20.84	24.17	26.49
6	14.33	15.56	16.68	17.09	17.72	19.23	19.56	20.45	22.60	20.51	23.23	25.46
5	13.76	14.87	16.08	16.53	17.06	18.50	18.85	19.65	22.02	19.76	22.38	24.54
4	12.98	14.37	15.45	15.84	16.46	17.79	18.06	18.94	20.89	19.00	21.46	23.51
3	12.51	13.83	14.88	15.24	15.78	17.10	17.37	18.17	20.09	18.28	20.57	22.54
2	11.76	13.25	14.31	14.66	15.22	16.50	16.73	17.51	19.35	17.69	19.75	21.65

N/A

REYNOLDS SCHOOL DISTRICT

OSEA JOB CLASSIFICATIONS

Clerical

Assistant Records Secretary	IIA
Assistant Secretary - HS	IIC
Assistant Secretary Elementary/MS	IIA
Athletic Secretary	IIC
Attendance Secretary	IIB
Community Resources Secretary	IIIA
Counseling Secretary	IIB
Curriculum Secretary	IIIA
ELL Secretary	IIIA/IIIB
Facilities Secretary	IIC
Facilities Support Specialist	IIIA
Federal Programs Secretary	IIIA/IIIB
High School Bookkeeper	IIIA
Lead School Secretary	IIIA
Media Department Secretary	IIIA/IIIB
Media Dept. Assistant Secretary	IIA
Nutrition Services Secretary	IIIA/IIIB
Nutrition Services Assistant Secretary	IIA
Clerk	IC
Operations Secretary	IIIA
Receptionist – District	IIC
Receptionist – School	IC
Registrar – High School	IIC
Student Services Secretary	IIIA/IIIB
Transportation Secretary	IIIA
Transportation Assistant Secretary	IIA

Business Services

Accounts Payable Technician	IIIB
General Ledger Technician	IIIC
Payroll Technician	IIIB
Business Services Secretary	IIIA
Procurement & Accounting Specialist	IIIB
Business Services Assistant	IIC

Custodial

Custodial MS/HS Lead	IIIA
Custodial Night Lead MS/HS	IIB
Custodian Night, Elem	IIA
Custodian	IC

Nutrition Services

Assistant Manager, MS	IC
Cook	IB
Manager, Elem	IIA
Assistant Manager, HS	IIA
Manager, MS	IIB
Manager, HS	IIC
Warehouse/Driver	IIB

Warehouse

Warehouse Worker I	IIA
Warehouse Worker II	IIIB
Delivery Driver	IIA

Instruction

Library/Media Assistant	IIA
SAS Instructional Assistant	IB
ELL Department Liaison	IIC
Educational Assistant	IIA
Day Care Aide	IA
Day Care Worker (For Head Start)	IIA
Day Care Lead (For Head Start)	IIIA
MYC Crew Leader	IIC

Trades Crew Leader	IIC
MYC Program Coordinator	IIIC
Transition Specialist	IIC
Skills Trainer	IIB
Preschool Assistant	IB
Auto/Metal Assistant	IB

Maintenance

Maintenance Worker – General	IIC
Maintenance Worker – Skilled	IIIC
Maintenance Worker – Lead	IIIA
Groundskeeper – I	IIC
Groundskeeper Lead	IIIA
Painter	IIIA

Student Management

Breakfast Assistant	IA
Campus Monitor	IIB
Crossing Guard	IB
ISS Monitor	IIA
Noon Assistant	IA

Transportation

Mechanic I	MI
Mechanic II	MII
Mechanic III	MIII
School Bus Driver	IIB
School Bus Trainer	IIC
Dispatch Receptionist	IIC
Dispatcher	IIA
Routing/Technology Lead	IIIC
Routing Specialist	IIIA
Training and Safety Lead	IIIC

Other Positions

Aquatic Assistant	IIB
Aquatic Director	IIC
Digital Imaging Technician	IIIA
Licensed Physical Therapy Assistant	IIIC
Certified Occupational Therapy Assistant	IIIC
Certified Speech Language Pathologist Asst.	IIIC
Communications Specialist	IIIC
SIS Support Specialist	IIIA
Technical/Computer Specialist	IIIC
Technical Computer Specialist II	IIIC+\$4/hr.
District Courier	IIC
Assistive Technology Assistant	IIA
Assistive Technology Technician	IIIC
Coordinator of Career & Post-Secondary	IIIA
College and Career Center Coordinator	IIC
Fine & Performing Arts Center Coordinator	IIIC
Testing Coordinator	IIIC
Communications Department Liaison	IIC

**REYNOLDS SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTION
LAST TEN FISCAL YEARS**

FISCAL YEAR ENDED JUNE 30	TOTAL TAX LEVY FOR FISCAL YEAR			COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY		COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS TO DATE	
	GENERAL FUND	DEBT SERVICE FUND	TOTAL	CURRENT YEAR	PERCENTAGE OF LEVY		AMOUNT	PERCENTAGE OF LEVY
2016-2017	\$ 25,270,192	\$ 9,346,815	\$ 36,617,007	\$ 32,934,682	95%	\$ 507,632	\$ 33,442,314	97%
2015-2016	\$ 24,241,613	\$ 8,410,602	\$ 32,652,215	\$ 31,006,462	95%	\$ 560,200	\$ 31,566,662	97%
2014-2015	\$ 23,714,617	\$ 7,231,597	\$ 30,946,214	\$ 29,341,706	95%	\$ 586,645	\$ 29,928,351	97%
2013-2014	\$ 22,161,422	\$ 7,843,056	\$ 30,004,478	\$ 28,383,146	95%	\$ 641,201	\$ 29,024,347	97%
2012-2013	\$ 21,561,091	\$ 7,511,441	\$ 29,072,532	\$ 27,448,672	94%	\$ 693,388	\$ 28,142,060	97%
2011-2012	\$ 21,528,899	\$ 6,468,756	\$ 27,997,655	\$ 26,284,880	94%	\$ 480,176	\$ 26,765,056	96%
2010-2011	\$ 21,544,198	\$ 5,492,395	\$ 27,036,593	\$ 25,522,290	94%	\$ 760,380	\$ 26,282,670	97%
2009-2010	\$ 21,238,822	\$ 5,451,587	\$ 26,690,409	\$ 25,083,658	94%	\$ 783,862	\$ 25,867,520	97%
2008-2009	\$ 20,716,015	\$ 6,283,421	\$ 26,999,436	\$ 25,227,436	93%	\$ 631,178	\$ 25,858,614	96%
2007-2008	\$ 20,029,573	\$ 6,129,692	\$ 26,159,265	\$ 24,694,585	94%	\$ 717,556	\$ 25,412,141	97%

Source: Multnomah County Departments of Assessment and Taxation
(1) Tax collections include discounts, interest and other adjustments.

**REYNOLDS SCHOOL DISTRICT
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS**

FISCAL YEAR	PROPERTY VALUE ASSESSED VALUATION(1)					TOTAL DIRECT TAX RATE(2)
	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITY PROPERTY	MANUFACTORY	TOTAL	
2016-2017	\$ 5,421,521,380	\$ 363,234,124	\$ 191,471,500	\$ 35,339,570	\$ 6,011,566,574	6.05
2015-2016	\$ 5,241,684,480	\$ 346,408,946	\$ 147,579,800	\$ 30,494,280	\$ 5,766,167,506	5.97
2014-2015	\$ 5,124,794,780	\$ 336,867,935	\$ 143,189,250	\$ 26,341,960	\$ 5,631,193,925	5.81
2013-2014	\$ 4,843,711,490	\$ 287,376,223	\$ 136,396,360	\$ 26,695,760	\$ 5,294,179,833	6.02
2012-2013	\$ 4,725,916,280	\$ 281,603,418	\$ 137,325,400	\$ 25,628,140	\$ 5,170,473,238	5.99
2011-2012	\$ 4,690,143,800	\$ 269,291,585	\$ 133,792,203	\$ 31,264,220	\$ 5,124,491,808	5.78
2010-2011	\$ 4,641,108,010	\$ 270,473,980	\$ 121,268,200	\$ 32,171,640	\$ 5,065,021,830	5.60
2009-2010	\$ 4,546,180,850	\$ 270,767,097	\$ 116,049,620	\$ 38,752,020	\$ 4,971,749,587	5.60
2008-2009	\$ 4,375,850,630	\$ 291,601,913	\$ 115,561,620	\$ 33,919,420	\$ 4,816,933,583	5.81
2007-2008	\$ 4,170,795,650	\$ 289,615,970	\$ 102,359,580	\$ 34,678,370	\$ 4,597,449,270	5.83

FISCAL YEAR	PROPERTY VALUE TRUE CASH VALUATION(1)					RATIO OF ASSESSED VALUATION TO TRUE CASH VALUATION
	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITY PROPERTY	MANUFACTORY	TOTAL	
2016-2017	\$ 9,326,481,470	\$ 377,714,504	\$ 212,276,505	\$ 45,731,770	\$ 8,592,233,019	69.97%
2015-2016	\$ 8,379,218,450	\$ 362,161,236	\$ 181,041,855	\$ 39,130,860	\$ 8,961,552,401	64.34%
2014-2015	\$ 7,778,266,940	\$ 367,587,665	\$ 162,477,988	\$ 34,599,530	\$ 8,342,932,123	67.50%
2013-2014	\$ 7,114,104,950	\$ 352,281,346	\$ 155,652,905	\$ 34,858,930	\$ 7,656,898,131	69.14%
2012-2013	\$ 7,025,130,990	\$ 351,525,375	\$ 154,246,934	\$ 33,603,270	\$ 7,564,506,569	68.35%
2011-2012	\$ 7,093,887,970	\$ 339,389,202	\$ 142,223,180	\$ 39,619,160	\$ 7,615,119,512	67.29%
2010-2011	\$ 7,512,693,890	\$ 311,255,620	\$ 123,448,708	\$ 40,609,810	\$ 7,988,008,028	63.41%
2009-2010	\$ 7,871,198,630	\$ 308,896,717	\$ 118,390,975	\$ 41,836,890	\$ 8,340,323,212	59.61%
2008-2009	\$ 8,055,719,350	\$ 321,793,544	\$ 118,523,384	\$ 36,103,760	\$ 8,532,140,038	56.46%
2007-2008	\$ 7,510,611,920	\$ 322,561,097	\$ 107,781,849	\$ 36,849,650	\$ 7,977,804,516	57.63%

(1) Source: Multnomah County.
 (2) per \$1,000 of assessed value.
 NA=not available

**REYNOLDS SCHOOL DISTRICT
PRINCIPAL PROPERTY TAXPAYERS
CURRENT AND TEN YEARS PRIOR**

	2016		2006	
	Assessed Valuation	% of Total District's Assessed Valuation	Assessed Valuation	% of Total District's Assessed Valuation
Private Enterprises				
ABS OR-O DC LLC	366,575	0.01%	-	0.00%
Albertson's Inc	-	0.00%	729,607	0.02%
American Honda Motor Co. Inc	277,244	0.00%	273,736	0.01%
Boeing Co	2,808,874	0.05%	2,837,428	0.07%
Boyd Coffee Co	247,496	0.00%	261,004	0.01%
Calwest Industrial	-	0.00%	321,663	0.01%
Cascade Corporation	487,328	0.01%	464,067	0.01%
Catellus Development Corp	-	0.00%	238,228	0.01%
Chelsea Financing Partnership LP	409,596	0.01%	292,470	0.01%
Comcast of Illinois/Ohio/Oregon, LLC	1,172,083	0.02%	178,285	0.00%
Fedex Ground Package System Inc	1,776,828	0.03%	-	0.00%
Henningsen Cold Storage Co	484,958	0.01%	-	0.00%
Icon Owner Pool 1 West LLC	438,757	0.01%	-	0.00%
IIT Southshore CC LLC	433,680	0.01%	-	0.00%
Interstate Crossroads LLC	379,004	0.01%	-	0.00%
IP Eat One LLC	418,504	0.01%	-	0.00%
Merix Corp	-	0.00%	344,408	0.01%
MIREF Gateway LLC	445,722	0.01%	-	0.00%
NAACO Materials Handling	263,927	0.00%	248,822	0.01%
Owens Corning Foam	383,238	0.01%	-	0.00%
PLDAB LLC	504,504	0.01%	-	0.00%
Prologis Trust	-	0.00%	210,650	0.00%
QPM Aerospace Inc	-	0.00%	177,867	0.00%
Reynolds Metals Co	-	0.00%	168,450	0.00%
RR Donnelley Norwest Inc	347,146	0.01%	485,981	0.01%
Salish Lake LLC	-	0.00%	165,073	0.00%
Sandy Cascade LLC	284,342	0.00%	-	0.00%
The Boeing Company	806,187	0.01%	421,941	0.01%
The Harris Group	-	0.00%	212,052	0.00%
Townsend Farms Inc	583,411	0.01%	349,041	0.01%
Townsend Distribution LP	345,231	0.01%	-	0.00%
Toyo Tanso USA Inc	276,826	0.00%	261,095	0.01%
Trader Publishing Company	-	0.00%	223,829	0.01%
Triad Machinery Inc	260,271	0.00%	-	0.00%
US Nat'l Bank of Oregon	717,850	0.01%	697,623	0.02%
US Bankcorp	403,975	0.01%	342,367	0.01%
Weyerhaeuser Co Inc	-	0.00%	363,073	0.01%
Winco Foods	-	0.00%	180,254	0.00%
Wood Village GARP LLC	243,113	0.00%	-	0.00%
Public Utilities				
Portland General Electric Co	812,727	0.01%	660,941	0.02%
Northwest Natural Gas Co	-	0.00%	231,631	0.01%
Verizon Northwest Inc	-	0.00%	203,448	0.00%
Sub Total	16,379,397		11,545,034	
All Other Taxpayers	5,995,187,178	99.73%	4,343,436,374	99.73%
Total	6,011,566,575	100.00%	4,354,981,408	100.00%

**REYNOLDS SCHOOL DISTRICT
BUDGET'S EFFECT ON TAXPAYERS
TAXES PAID BY AVERAGE HOMEOWNERS**

	2012-13	2013-14	2014-15	2015-16	2016-17	Projected 2017-18
Tax Rates						
Permanent Tax Rate per \$1,000 of AV	4.4626	4.4626	4.4626	4.4626	4.4626	4.4626
Bond Tax Rate per \$1,000 of AV	1.52	1.56	1.35	1.51	1.59	1.83
Average Assessed Value	\$ 187,678	\$ 192,356	\$ 203,518	\$ 206,479	\$ 212,934	\$ 225,248
Tax Burden	\$ 1,135	\$ 1,167	\$ 1,183	\$ 1,233	\$ 1,289	\$ 1,417

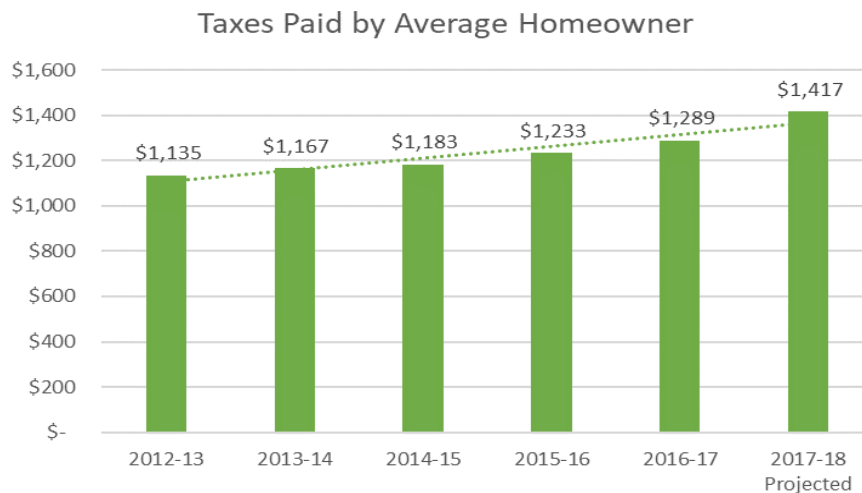
Measure 5, which introduced property tax rate limits, was passed in 1990 and became effective starting in the 1991-92 tax year. When fully implemented in 1995-96, Measure 5 cut property tax rates an average of 51 percent from their 1990-91 levels. Measure 50 was passed in 1997 and cut property taxes, introduced assessed value growth limits, and replaced most tax levies with permanent tax rates. Permanent tax rate equals the maximum rate without voter approval. When Measure 50 was implemented in 1997-98 it cut effective tax rates an average of 11 percent from their 1996-97 levels.

Measure 5 (M5 limits)

- * \$5 per \$1,000 real market value (RMV) for schools
- * \$10 per \$1,000 RMV for general government taxes
- * Applied only to operating taxes, not bonds
- * For each property, school taxes and general government taxes compared to their limits respectively

Measure 50 (M50 limits)

- * Assessed value (AV) for 1997-98 was set (at 90% of 1995-96 AV for each property) and permanent rates were established for taxing districts
- * Annual growth of AV limited to 3% for existing property
- * For new property, AV = (RMV) times (AV / RMV of similar property)



Source: Multnomah County Department of Assessment and Taxation

**REYNOLDS SCHOOL DISTRICT
 DEMOGRAPHIC & ECONOMIC STATISTICS
 LAST TEN FISCAL YEARS**

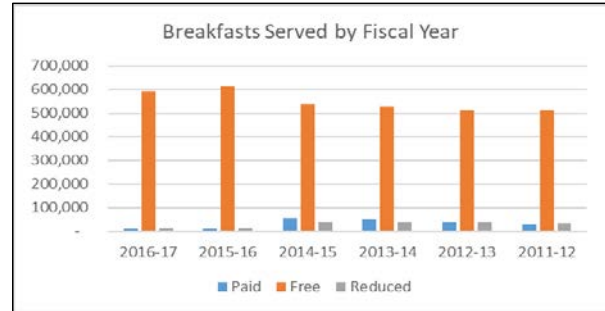
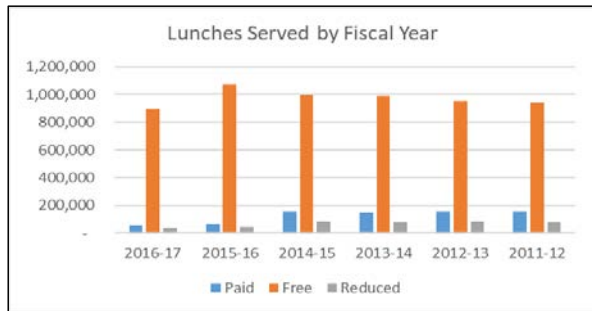
<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2016-2017	70,506	\$ 1,892,733,570	\$ 26,845	6.30%
2015-2016	76,277	\$1,617,072,400	\$ 21,200	6.70%
2014-2015	75,257	\$1,707,470,487	\$ 25,419	5.20%
2013-2014	73,151	\$1,565,594,000	\$ 21,402	15.50%
2012-2013	78,825	\$1,525,331,600	\$ 19,351	15.40%
2011-2012	74,478	\$1,407,321,600	\$ 18,896	10.10%
2010-2011	71,796	\$1,463,413,700	\$ 20,956	14.30%
2009-2010	74,358	\$1,585,006,500	\$ 21,316	15.90%
2008-2009	70,756	\$1,462,963,200	\$ 20,676	9.80%
2007-2008	72,326	\$1,543,269,400	\$ 21,338	6.80%

**REYNOLDS SCHOOL DISTRICT
OPERATING STATISTICS
LAST TEN FISCAL YEARS**

FISCAL YEAR	STUDENT ENROLLMENT(1)	COST PER PUPIL(1)	LICENSED STAFF	PUPIL-TEACHER RATIO	Number of students graduated	
					Reynolds High School	Reynolds Learning Academy
2016-2017	10,359	13,440	647.70	15.99	458	63
2015-2016	10,575	13,031	674.10	15.69	484	59
2014-2015	10,779	11,931	659.50	16.34	460	63
2013-2014	10,407	11,320	623.95	16.86	461	62
2012-2013	10,735	10,379	587.83	18.26	363	28
2011-2012	10,735	9,768	564.18	19.03	451	32
2010-2011	10,591	9,996	563.90	18.78	373	17
2009-2010	10,800	8,765	583.00	18.52	457	23
2008-2009	10,511	9,627	671.7	15.65	458	31
2007-2008	10,506	10,169	687.79	15.28	NA	NA

FISCAL YEAR	NUMBER OF TYPE A LUNCHES SERVED		
	PAID	FREE	REDUCED PRICE
2016-2017	57,826	891,329	35,804
2015-2016	70,660	1,074,545	40,851
2014-2015	155,314	997,287	82,964
2013-2014	149,208	988,894	82,264
2012-2013	159,531	950,443	85,141
2011-2012	159,423	939,127	78,322
2010-2011	184,563	926,037	84,385
2009-2010	203,683	851,957	111,098
2008-2009	224,941	722,602	106,444
2007-2008	NA	NA	NA

FISCAL YEAR	NUMBER OF BREAKFASTS SERVED		
	PAID	FREE	REDUCED PRICE
2016-2017	10,040	593,551	13,503
2015-2016	9,056	611,734	13,297
2014-2015	54,295	536,811	38,012
2013-2014	53,939	526,816	37,933
2012-2013	39,314	513,836	37,871
2011-2012	32,463	511,679	34,465
2010-2011	23,713	401,643	29,344
2009-2010	23,345	354,058	35,934
2008-2009	23,338	289,486	25,927
2007-2008	NA	NA	NA



(1) Cost per pupil is calculated by the District using total expenditures on the Statement of revenues, expenditures and changes in fund balances, excluding capital outlay and debt services.

NA=Not Available

Sources: Reynolds School District, Food Service Department and 2016-2017 Adopted Budget.

**REYNOLDS SCHOOL DISTRICT
FINANCIAL AGREEMENT
\$2,000,000**

Date	Principal	Rate	Interest	Debt Service
6/29/2017				
1/10/2018		2.5000%	53,055.56	
7/10/2018	285,714.29	3.0380%	30,678.89	316,393.18
1/10/2019		3.0380%	26,040.00	26,040.00
7/10/2019	285,714.29	3.0380%	26,040.00	311,754.29
1/10/2020		3.0380%	21,700.00	21,700.00
7/10/2020	285,714.29	3.0380%	21,700.00	307,414.29
1/10/2021		3.0380%	17,360.00	17,360.00
7/10/2021	285,714.29	3.0380%	17,360.00	303,074.29
1/10/2022		3.0380%	13,020.00	13,020.00
7/10/2022	285,714.29	3.0380%	13,020.00	298,734.29
1/10/2023		3.0380%	8,680.00	8,680.00
7/10/2023	285,714.29	3.0380%	8,680.00	294,394.29
1/10/2024		3.0380%	4,340.00	4,340.00
7/10/2024	285,714.26	3.0380%	4,340.00	290,054.26
Totals:	2,000,000.00		212,958.89	2,212,958.89

Fund 100: For transportation improvement of facilities.

REYNOLDS SCHOOL DISTRICT
QZAB SCHOOL IMPROVEMENT FUND
\$4,000,000

Date	Principal
7/1/2016	-
7/1/2017	285,714.29
7/1/2018	285,714.29
7/1/2019	285,714.29
7/1/2020	285,714.29
7/1/2021	285,714.29
7/1/2022	285,714.29
7/1/2023	285,714.29
7/1/2024	285,714.29
7/1/2025	285,714.29
7/1/2026	285,714.29
7/1/2027	285,714.29
7/1/2028	285,714.29
7/1/2029	285,714.29
7/1/2030	285,714.23
Totals:	4,000,000.00

Fund 100: For improvement of school facilities

**REYNOLDS SCHOOL DISTRICT
 QZAB SERIES 2002 NOTES PAYABLE
 \$2,100,000
 REPORT AS OF APRIL 15, 2010**

Date	Principal
7/1/2005	122,310.00
7/1/2006	122,310.00
7/1/2007	122,310.00
7/1/2008	122,310.00
7/1/2009	122,310.00
7/1/2010	122,310.00
7/1/2011	122,310.00
7/1/2012	122,310.00
7/1/2013	122,310.00
7/1/2014	122,310.00
7/1/2015	122,310.00
7/1/2016	122,310.00
7/1/2017	122,310.00
7/1/2018	122,310.00
Totals:	1,712,340.00

Fund 100: For technology improvements

REYNOLDS SCHOOL DISTRICT
2005 REGUNDING OF G.O. BONDS
\$32,000,000 REFUNDS, \$11,125,000 UNREFUNDED
REPORT AS OF APRIL 15, 2010

Payment Date	Refunded Bonds		Unrefunded Bonds		Aggregate Total Payment	Aggregate Annual Payment
	Principal	Interest	Principal	Interest		
6/15/2005	410,000.00	456,466.11	1,080,000.00	271,502.50	2,217,968.61	2,217,968.61
12/15/2005		783,887.50		247,742.50	1,031,630.00	
6/15/2006	170,000.00	783,887.50	1,230,000.00	247,742.50	2,431,630.00	3,463,260.00
12/15/2006		781,337.50		220,375.00	1,001,712.50	
6/15/2007	175,000.00	781,337.50	1,385,000.00	220,375.00	2,561,712.50	3,563,425.00
12/15/2007		778,712.50		185,750.00	964,462.50	
6/15/2008		778,514.21	1,565,000.00	185,750.00	2,529,264.21	3,493,726.71
12/15/2008		778,712.50		146,625.00	925,337.50	
6/15/2009		778,712.50	1,750,000.00	146,625.00	2,675,337.50	3,600,675.00
12/15/2009		778,712.50		102,875.00	881,587.50	
6/15/2010		778,712.50	1,950,000.00	102,875.00	2,831,587.50	3,713,175.00
12/15/2010		778,712.50		54,125.00	832,837.50	
6/15/2011		778,712.50	2,165,000.00	54,125.00	2,997,837.50	3,830,675.00
12/15/2011		778,712.50			778,712.50	
6/15/2012	2,260,000.00	778,712.50			3,038,712.50	3,817,425.00
12/15/2012		733,350.00			733,350.00	
6/15/2013	2,470,000.00	733,350.00			3,203,350.00	3,936,700.00
12/15/2013		675,125.00			675,125.00	
6/15/2014	2,715,000.00	675,125.00			3,390,125.00	4,065,250.00
12/15/2014		607,250.00			607,250.00	
6/15/2015	2,980,000.00	607,250.00			3,587,250.00	4,194,500.00
12/15/2015		533,000.00			533,000.00	
6/15/2016	3,585,000.00	533,000.00			4,118,000.00	4,651,000.00
12/15/2016		443,375.00			443,375.00	
6/15/2017	3,900,000.00	443,375.00			4,343,375.00	4,786,750.00
12/15/2017		345,875.00			345,875.00	
6/15/2018	4,245,000.00	345,875.00			4,590,875.00	4,936,750.00
12/15/2018		239,750.00			239,750.00	
6/15/2019	4,605,000.00	239,750.00			4,844,750.00	5,084,500.00
12/15/2019		124,625.00			124,625.00	
6/15/2020	4,985,000.00	124,625.00			5,109,625.00	5,234,250.00
Totals	32,500,000.00	18,778,542.82	11,125,000.00	2,186,487.50	64,590,030.32	64,590,030.32

Fund 300: For improvement of school facilities.

**REYNOLDS SCHOOL DISTRICT
GENERAL OBLIGATION BONDS, SERIES 2015
\$122,945,047; DELIVERY DATE: 08/20/2015**

Period Ending	Principal	Coupon	Interest	Compounded Interest	Debt Service	Annual Debt Service
12/15/2015			1,277,218.75		1,277,218.75	
06/15/2016	480,000.00		1,999,125.00		2,479,125.00	3,756,343.75
12/15/2016			1,994,325.00		1,994,325.00	
06/15/2017			1,994,325.00		1,994,325.00	3,988,650.00
12/15/2017			1,994,325.00		1,994,325.00	
06/15/2018	45,000.00		1,994,325.00		2,039,325.00	4,033,650.00
12/15/2018			1,993,425.00		1,993,425.00	
06/15/2019	95,000.00		1,993,425.00		2,088,425.00	4,081,850.00
12/15/2019			1,991,525.00		1,991,525.00	
06/15/2020	200,000.00		1,991,525.00		2,191,525.00	4,183,050.00
12/15/2020			1,987,525.00		1,987,525.00	
06/15/2021	5,925,000.00		1,987,525.00		7,912,525.00	9,900,050.00
12/15/2021			1,845,750.00		1,845,750.00	
06/15/2022	6,455,000.00		1,845,750.00		8,300,750.00	10,146,500.00
12/15/2022			1,698,125.00		1,698,125.00	
06/15/2023	7,000,000.00	5.000%	1,698,125.00		8,698,125.00	10,396,250.00
12/15/2023			1,523,125.00		1,523,125.00	
06/15/2024	7,615,000.00	**%	1,523,125.00		9,138,125.00	10,661,250.00
12/15/2024			1,351,500.00		1,351,500.00	
06/15/2025	8,220,000.00	**%	1,351,500.00		9,571,500.00	10,923,000.00
12/15/2025			1,171,250.00		1,171,250.00	
06/15/2026	8,855,000.00	5.000%	1,171,250.00		10,026,250.00	11,197,500.00
12/15/2026			949,875.00		949,875.00	
06/15/2027	9,580,000.00	5.000%	949,875.00		10,529,875.00	11,479,750.00
12/15/2027			710,375.00		710,375.00	
06/15/2028	10,345,000.00	5.000%	710,375.00		11,055,375.00	11,765,750.00
12/15/2028			451,750.00		451,750.00	
06/15/2029	11,155,000.00	5.000%	451,750.00		11,606,750.00	12,058,500.00
12/15/2029			172,875.00		172,875.00	
06/15/2030	9,730,200.00	**%	172,875.00	2,284,800.00	12,187,875.00	12,360,750.00
12/15/2030						
06/15/2031	6,646,428.60	4.120%		6,023,571.40	12,670,000.00	12,670,000.00
12/15/2031						
06/15/2032	6,485,877.65	4.170%		6,499,122.35	12,985,000.00	12,985,000.00
12/15/2032						
06/15/2033	6,279,924.20	4.260%		7,030,075.80	13,310,000.00	13,310,000.00
12/15/2033						
06/15/2034	6,127,014.35	4.300%		7,517,985.65	13,645,000.00	13,645,000.00
12/15/2034						
06/15/2035	5,948,379.90	4.360%		8,036,620.10	13,985,000.00	13,985,000.00
12/15/2035						
06/15/2036	5,757,222.70	4.430%		8,577,777.30	14,335,000.00	14,335,000.00
Totals	122,945,047.40		42,947,843.75	45,969,952.60	211,862,843.75	211,862,843.75

Fund 315: For School Building Improvements

**REYNOLDS SCHOOL DISTRICT
SERIES 2013 PENSION BOND
\$80,978,771.60
REPORT AS OF APRIL 15, 2010**

Payment Date	Principal	Interest Rate	Interest	Total Payment	Annual Payment
6/30/2013	2,147,029.85	5.15%	2,663,214.90	4,810,244.75	6,015,489.50
12/30/2013			1,205,244.75	1,205,244.75	
6/30/2014	2,172,981.60	5.33%	2,947,263.15	5,120,244.75	6,325,489.50
12/30/2014			1,205,244.75	1,205,244.75	
6/30/2015	2,177,791.20	5.54%	3,267,453.55	5,445,244.75	6,650,489.50
12/30/2015			1,205,244.75	1,205,244.75	
6/30/2016	2,179,301.40	5.71%	3,605,943.35	5,785,244.75	6,990,489.50
12/30/2016			1,205,244.75	1,205,244.75	
6/30/2017	2,180,982.70	5.83%	3,954,262.05	6,135,244.75	7,340,489.50
12/30/2017			1,205,244.75	1,205,244.75	
6/30/2018	2,171,675.00	5.96%	4,333,569.75	6,505,244.75	7,710,489.50
12/30/2018			1,205,244.75	1,205,244.75	
6/30/2019	2,158,935.60	6.07%	4,731,309.15	6,890,244.75	8,095,489.50
12/30/2019			1,205,244.75	1,205,244.75	
6/30/2020	2,147,822.45	6.15%	5,142,422.30	7,290,244.75	8,495,489.50
12/30/2020			1,205,244.75	1,205,244.75	
6/30/2021	2,132,975.00	6.22%	5,572,269.75	7,705,244.75	8,910,489.50
12/30/2021			1,205,244.75	1,205,244.75	
6/30/2022	2,124,606.60	6.26%	6,015,638.15	8,140,244.75	9,345,489.50
12/30/2022			1,205,244.75	1,205,244.75	
6/30/2023	2,124,477.20	6.27%	6,470,767.55	8,595,244.75	9,800,489.50
12/30/2023			1,205,244.75	1,205,244.75	
6/30/2024	7,865,000.00	**	1,205,244.75	9,070,244.75	10,275,489.50
12/30/2024			984,628.00	984,628.00	
6/30/2025	8,795,000.00	5.68%	984,628.00	9,779,628.00	10,764,256.00
12/30/2025			734,850.00	734,850.00	
6/30/2026	9,810,000.00	5.68%	734,850.00	10,544,850.00	11,279,700.00
12/30/2026			456,246.00	456,246.00	
6/30/2027	10,905,000.00	5.68%	456,246.00	11,361,246.00	11,817,492.00
12/30/2027			146,544.00	146,544.00	
6/30/2028	5,160,000.00	5.68%	146,544.00	5,306,544.00	5,453,088.00
Totals	80,978,771.60		95,488,014.39	176,466,785.99	176,466,785.99

Fund 350: For Unfunded Actuarial Liability to benefit lower in Districts' PERS employer rates.

**REYNOLDS SCHOOL DISTRICT
AGGREGATE DEBT SERVICE
FULL FAITH & CREDIT REFUNDING OBLIGATIONS, SERIES 2010**

Date	FF&CR Obligations, Series 2010 Principal	FF&CR Obligations, Series 2010 Interest	Aggregate Principal	Aggregate Interest	Aggregate Debt Service	Annual Aggregate Debt Service
12/1/2015	-	486,268.75	-	486,268.75	486,268.75	-
6/1/2016	670,000	486,268.75	670,000	486,268.75	1,156,268.75	1,642,537.50
12/1/2016	-	476,218.75	-	476,218.75	476,218.75	-
6/1/2017	690,000	476,218.75	690,000	476,218.75	1,166,218.75	1,642,437.50
12/1/2017	-	459,193.75	-	459,193.75	459,193.75	-
6/1/2018	720,000	459,193.75	720,000	459,193.75	1,179,193.75	1,638,387.50
12/1/2018	-	444,793.75	-	444,793.75	444,793.75	-
6/1/2019	750,000	444,793.75	750,000	444,793.75	1,194,793.75	1,639,587.50
12/1/2019	-	429,793.75	-	429,793.75	429,793.75	-
6/1/2020	780,000	429,793.75	780,000	429,793.75	1,209,793.75	1,639,587.50
12/1/2020	-	414,193.75	-	414,193.75	414,193.75	-
6/1/2021	810,000	414,193.75	810,000	414,193.75	1,224,193.75	1,638,387.50
12/1/2021	-	397,993.75	-	397,993.75	397,993.75	-
6/1/2022	900,000	397,993.75	900,000	397,993.75	1,297,993.75	1,695,987.50
12/1/2022	-	379,993.75	-	379,993.75	379,993.75	-
6/1/2023	880,000	379,993.75	880,000	379,993.75	1,259,993.75	1,639,987.50
12/1/2023	-	358,650.00	-	358,650.00	358,650.00	-
6/1/2024	925,000	358,650.00	925,000	358,650.00	1,283,650.00	1,642,300.00
12/1/2024	-	339,781.25	-	339,781.25	339,781.25	-
6/1/2025	960,000	339,781.25	960,000	339,781.25	1,299,781.25	1,639,562.50
12/1/2025	-	315,781.25	-	315,781.25	315,781.25	-
6/1/2026	1,010,000	315,781.25	1,010,000	315,781.25	1,325,781.25	1,641,562.50
12/1/2026	-	291,625.00	-	291,625.00	291,625.00	-
6/1/2027	1,060,000	291,625.00	1,060,000	291,625.00	1,351,625.00	1,643,250.00
12/1/2027	-	265,125.00	-	265,125.00	265,125.00	-
6/1/2028	1,110,000	265,125.00	1,110,000	265,125.00	1,375,125.00	1,640,250.00
12/1/2028	-	237,375.00	-	237,375.00	237,375.00	-
6/1/2029	1,165,000	237,375.00	1,165,000	237,375.00	1,402,375.00	1,639,750.00
12/1/2029	-	208,250.00	-	208,250.00	208,250.00	-
6/1/2030	1,225,000	208,250.00	1,225,000	208,250.00	1,433,250.00	1,641,500.00
12/1/2030	-	177,625.00	-	177,625.00	177,625.00	-
6/1/2031	1,285,000	177,625.00	1,285,000	177,625.00	1,462,625.00	1,640,250.00
12/1/2031	-	145,500.00	-	145,500.00	145,500.00	-
6/1/2032	1,350,000	145,500.00	1,350,000	145,500.00	1,495,500.00	1,641,000.00
12/1/2032	-	111,750.00	-	111,750.00	111,750.00	-
6/1/2033	1,415,000	111,750.00	1,415,000	111,750.00	1,526,750.00	1,638,500.00
12/1/2033	-	76,375.00	-	76,375.00	76,375.00	-
6/1/2034	1,490,000	76,375.00	1,490,000	76,375.00	1,566,375.00	1,642,750.00
12/1/2034	-	39,125.00	-	39,125.00	39,125.00	-
6/1/2035	1,565,000	39,125.00	1,565,000	39,125.00	1,604,125.00	1,643,250.00
Totals	23,850,000	17,222,902.99	23,850,000	17,222,902.99	41,072,902.99	41,072,902.99

Fund 400: Land and Improvement, Refunding Series 2010

FROM THE DISTRICT SUPERINTENDENT

Dear Parents and Community Members,

We are proud of our students' academic achievements. Our district is progressing in four target areas: student achievement, fiscal responsibility, communications and equity. Construction design and building has started using funds from a voter approved bond which passed in May 2015. The facilities improvement bond package will increase security, add capacity, replace our oldest elementary schools, and extensively remodel the Reynolds High School.

We are continuing to support and increase the use of technology in the classroom, currently having one (1) technology device for every two (2) students. Technology use in the classroom will enable our students to progress in reading, writing, math and technology skills.

We have new reading curriculum for students in grades K-2 with a strong literacy framework that enables your child's teacher to go deeply into the learning standards using an integrated and applied approach that will engage our students in learning high-level academic skills. We have made strides in our instruction to increase mastery of the English language.

A math instruction framework is being implemented this year. The purpose of the math framework is to support students learning higher

math skills starting in kindergarten. All of our instruction improvements are designed to ready students for post-secondary education and training upon graduation.

The district uses several assessments to monitor student learning growth, the primary tests include: unit exams, IRLA for reading, STAR for reading and math and ELPA for English Language Learners. The SBA exams are used for these ratings by the state. SBA is given one time during the spring to students in grades 3-8 and 11.

We need your involvement in our schools in order to achieve our vision and mission. Our vision is: Each and every child prepared for a world yet to be imagined. Our mission is: Each graduate embraces lifelong learning and applies skills in technology, global literacy, creativity, and critical-thinking to enhance family, career, and community.

We have opportunities to volunteer. Contact us at 503.661.7200 or volunteer@rsd7.net to volunteer.

Thank you,

Superintendent | Linda Florence

DISTRICT PROFILE

STUDENT WELLNESS POLICY

Reynolds School District offers USDA Meal programs including: breakfast; lunch; supper; snacks; fresh fruit and vegetable; summer feeding; and community eligibility program (CEP), which provides free breakfast and lunch to the majority of district students at schools which meet federal guidelines for serving high needs students. All students who attend CEP schools or qualify for reduced meal programs being paid for by the State of Oregon receive breakfast and lunch at no charge. Contact the Nutrition Department at (503) 661-7200 ext. 3413 for menus and coordinating of meal service for students with dietary restrictions.
See <http://policy.osba.org/reynolds/E/FA%20D1.PDF> for the district's wellness policy. Schools are working to comply with the wellness policy for maximum student health and education time. Celebrations at school, including birthdays, holidays and fundraisers during the school day, should focus on non-edible treats, such as a pencil or sticker. Any food items provided must comply with the nutritional guidelines for healthy snacks. Due to food increasing food allergies, please consult with your child's school before you select food items intended for sharing.

RACIAL EQUITY IN HIRING

Reynolds School District is committed to eliminating the disparities in academic achievement, exclusionary discipline and hiring. In addition to making plans to recruit and hire a work-force that reflects the diversity of our students, we are training existing staff to be culturally responsive and to offer sheltered instruction to all students. Sheltering is a proven practice to support learning for all students. We are also partnering with Portland State University, our employee associations and the Reynolds Education Foundation to launch Senior Inquiry, a program to help high school students explore careers in education and earn 15 college credits while enrolled at Reynolds High School.

ENROLLMENT AND DEMOGRAPHICS	Grades	Grades	Grades	Grades
	K - 3	4 - 5	6 - 8	9 - 12
Total Enrollment	3,998	1,941	2,619	2,719
Regular Attenders	76.3%	81.6%	74.5%	66.3%
Economically Disadvantaged	84%	85%	83%	57%
Students with Disabilities	16%	17%	17%	15%
Ever English Learners	45%	48%	49%	50%
Different Languages Spoken	51	49	41	46
Mobile Students	18.3%	15.7%	16.0%	21.9%

MEDIAN CLASS SIZE	Elementary		Middle		High		Combined	
	Dist.	OR	Dist.	OR	Dist.	OR	Dist.	OR
Self-Contained	25.0	25.0	22.0	21.0	--	--	--	--
Eng./Lang. Arts	28.0	22.0	24.0	25.0	24.0	25.0	12.0	16.0
Mathematics	23.5	21.0	27.0	26.0	25.0	24.0	11.0	14.0
Science	22.0	24.0	27.0	28.0	25.0	25.0	20.0	17.0
Social Studies	29.0	23.0	26.0	27.0	27.0	27.0	16.5	17.0

Combined schools have grade configurations not falling within the elementary, middle, and high categories (e.g., K-12 schools).

When data are unavailable or to protect student confidentiality:

* refers to groups of less than 6 students.

<5 indicates that a percentage is less than 5%.

>95 indicates that a percentage is greater than 95%.

*** refers to a school that offers lunch at no charge to all students.

SEISMIC SAFETY RATING

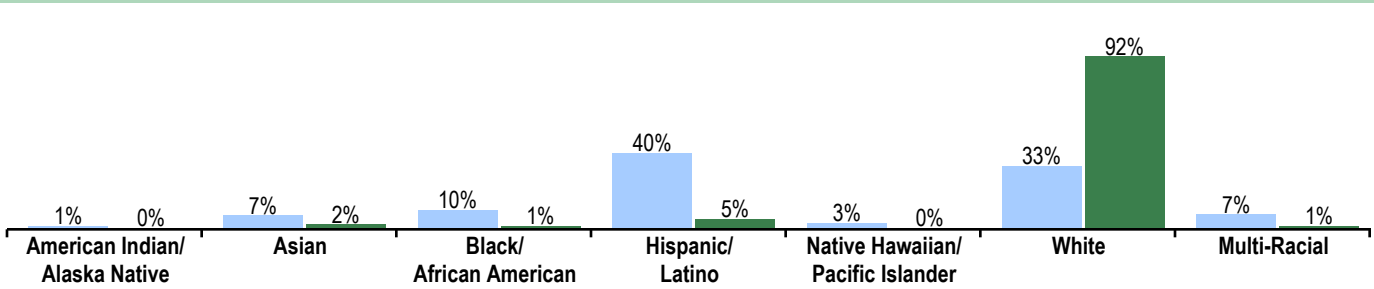
For a detailed report for each school, please visit:

<http://www.oregongeology.org/sub/projects/rvs/activity-updates/status.html> 71

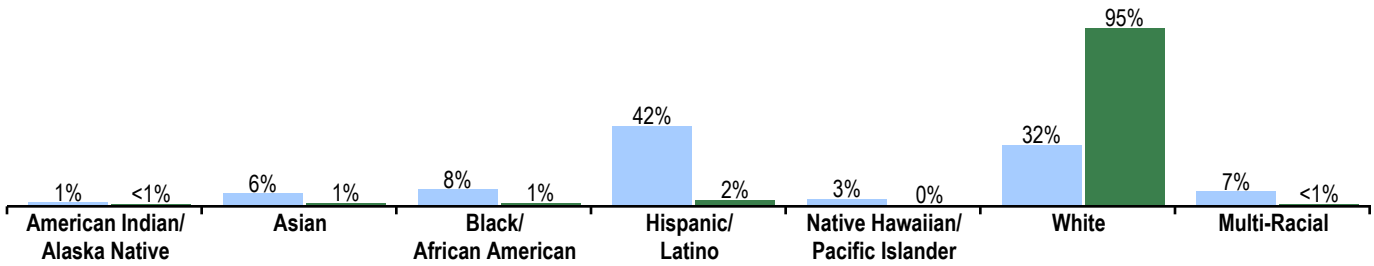
RACE/ETHNICITY OF STUDENTS AND STAFF 2016-17

Students Staff

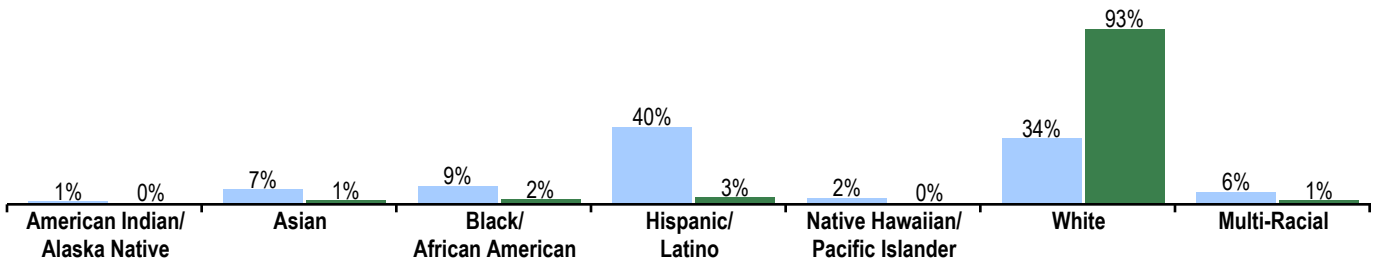
Grades K-3



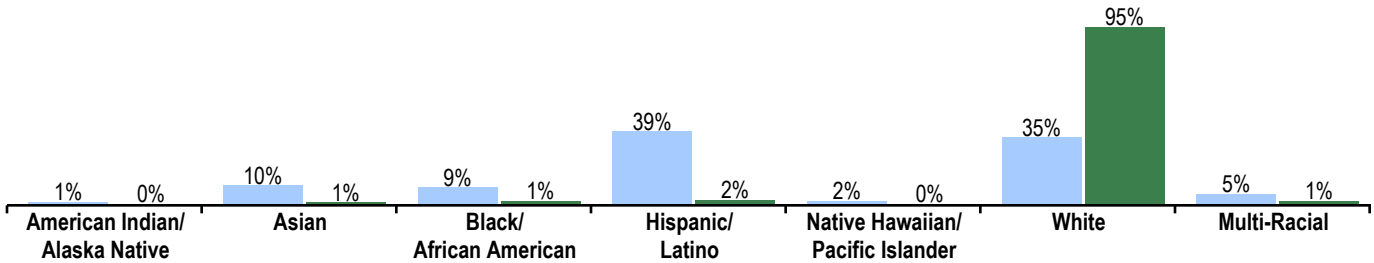
Grades 4-5



Grades 6-8



Grades 9-12



PER PUPIL SPENDING	2014-15	2015-16	2016-17
District	\$10,775	\$11,642	\$12,640
State	\$10,302	\$10,692	\$11,822

Oregon's quality education model (QEM) suggests adequate per pupil funding should be \$12,993 in 2016-17 (Statewide average). 2016-17 data reflect budgeted, not actual.

FUNDING SOURCES	% of Total
Local taxes and fees	23%
State funds	66%
Federal funds	11%

EXPULSIONS & SUSPENSIONS	Expulsions	Suspensions
Total Students	*	985
American Indian/Alaska Native	*	14
Asian	*	21
Black/African American	*	165
Hispanic/Latino	*	381
Multi-Racial	*	72
Native Hawaiian/Pacific Islander	*	27
White	*	305

To protect student confidentiality:

* refers to groups of less than 6 students.

272 <5 indicates that a percentage is less than 5%.

>95 indicates that a percentage is greater than 95%.

PROGRESS ARE STUDENTS MAKING ADEQUATE GAINS OVER TIME?

Performance of students enrolled in the district for a full academic year

Did at least 95% of students in this district take required assessments? Yes No, Interpret Results with Caution

Participation rate criteria are in place to ensure districts test all eligible students.

2014-15 was the first operational year of the new English language arts and mathematics assessments.

DISTRICT PERFORMANCE

	District Performance (%)			District Performance (%)	Oregon Performance (%)	Like-District Average (%)
	2013-14	2014-15	2015-16	2016-17	2016-17	2016-17

English Language Arts

The Smarter Balanced and alternate assessments have four performance levels where levels 3 and 4 are meeting the standard for school and district accountability.

	2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Students in grades 3 - 5	32.3	31.3	28.3	28.3	49.6	41.9
	23.5	23.5	21.6	21.6	21.4	22.2
	44.2	45.2	50.1	50.1	29.1	35.9
Students in grades 6 - 8	36.7	36.9	35.3	35.3	55.2	51.4
	25.6	26.2	26.7	26.7	23.9	25.1
	37.7	36.9	38.0	38.0	20.9	23.5
Students in grade 11	47.3	49.7	50.5	50.5	71.1	69.6
	24.9	24.7	23.6	23.6	16.9	17.4
	27.8	25.6	25.9	25.9	12.0	12.9

Mathematics

See report cards from previous years to view historical OAKS performance data.

	2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Students in grades 3 - 5	25.4	22.4	21.4	21.4	43.6	36.4
	28.1	28.3	27.1	27.1	27.6	28.3
	46.5	49.2	51.5	51.5	28.8	35.3
Students in grades 6 - 8	26.6	23.2	22.0	22.0	41.9	38.1
	25.6	28.2	24.0	24.0	26.6	26.4
	47.9	48.6	54.0	54.0	31.5	35.5
Students in grade 11	15.2	19.8	16.4	16.4	35.3	33.1
	22.9	22.9	25.7	25.7	27.3	28.3
	61.8	57.3	57.9	57.9	37.4	38.7

Science

	2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Students in grade 5	47.0	41.2	43.1	40.9	66.0	55.4
	5.8	4.4	5.1	5.9	14.9	10.2
	41.2	36.8	38.0	34.9	51.1	45.3
Students in grade 8	49.1	47.0	46.0	36.4	62.8	59.7
	6.9	2.4	3.7	3.5	11.5	10.3
	42.2	44.7	42.3	32.9	51.3	49.4
Students in grade 11	61.2	60.3	81.8	43.8	57.8	50.0
	9.3	6.4	8.4	3.8	8.0	6.8
	51.9	54.0	73.4	40.0	49.8	43.2
	38.8	39.7	18.2	56.2	42.2	50.0

Visit www.oregon.gov/ode/reports-and-data for additional assessment results.

To protect student confidentiality:

* refers to groups of less than 6 students.

<5 indicates that a percentage is less than 5%.

>95 indicates that a percentage is greater than 95%.

OUTCOMES WHAT ARE STUDENTS ACHIEVING IN HIGH SCHOOL?

	District Performance (%)			District Performance (%)	Oregon Performance (%)	Like-District Average (%)
	2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
FRESHMEN ON-TRACK TO GRADUATE	Students who earned 25% of the credits required for a regular diploma by the end of their freshman year.					
Freshmen on track to graduate within 4 years	46.7	60.4	81.1	68.2	83.4	82.9
	District Performance (%)			District Performance (%)	Oregon Performance (%)	Like-District Average (%)
	2012-13	2013-14	2014-15	2015-16	2015-16	2015-16
<i>Note: Graduation methodology changed in 2013-14.</i>						
GRADUATION RATE	Students earning a standard diploma within four years of entering high school.					
Overall graduation rate	54.7	58.3	57.6	59.3	74.8	74.5
COMPLETION RATE	Students earning a regular, modified, extended, or adult high school diploma or completing a GED within five years of entering high school.					
Overall completion rate	71.6	69.6	71.5	69.3	81.9	81.6
DROPOUT RATE	Students who dropped out during the school year and did not re-enroll.					
Overall dropout rate	5.4	6.0	4.8	5.4	3.9	3.8
	District Performance (%)			District Performance (%)	Oregon Performance (%)	Like-District Average (%)
	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15
CONTINUING EDUCATION	Students continuing their education after high school.					
Students who enrolled in a community college or four-year school within 16 months of graduation	54.6	59.8	60.6	60.7	57.4	55.7

*, <5, and >95 are displayed when the data must be suppressed to protect student confidentiality.

STUDENT GROUP OUTCOMES

	District Performance (%)	Oregon Performance (%)	Like-District Average (%)	District Performance (%)	Oregon Performance (%)	Like-District Average (%)	District Performance (%)	Oregon Performance (%)	Like-District Average (%)				
Economically Disadvantaged			American Indian/Alaska Native			Native Hawaiian/Pacific Islander							
On Track	63.4	75.8	78.9	On Track	*	70.3	77.0	On Track	36.4	76.1	78.6		
Graduation	56.6	68.1	71.1	Graduation	50.0	56.4	47.8	Graduation	42.9	70.1	56.8		
Completion	66.5	76.8	78.6	Completion	33.3	66.7	63.6	Completion	58.3	73.6	66.3		
Dropout	5.4	4.2	4.1	Dropout	16.7	9.1	8.3	Dropout	2.5	5.5	7.9		
Ever English Learners			Asian			White							
On Track	69.7	78.7	79.7	On Track	90.8	>95	93.9	On Track	75.1	85.3	86.4		
Graduation	61.4	71.1	72.5	Graduation	83.8	88.0	85.6	Graduation	63.9	76.6	76.7		
Completion	60.4	75.6	75.8	Completion	92.6	91.9	88.5	Completion	74.6	83.9	84.8		
Dropout	4.7	4.0	4.0	Dropout	1.9	1.3	1.5	Dropout	5.1	3.6	3.5		
Students with Disabilities			Black/African American			Female							
On Track	51.6	69.5	69.7	On Track	55.6	75.6	73.3	On Track	75.5	86.5	86.4		
Graduation	37.8	55.5	54.0	Graduation	45.3	66.1	66.2	Graduation	65.5	78.4	78.3		
Completion	58.0	64.9	58.4	Completion	61.7	72.2	68.6	Completion	75.8	84.6	85.2		
Dropout	5.1	5.7	6.0	Dropout	8.0	6.3	6.6	Dropout	4.4	3.4	3.4		
Migrant			Hispanic/Latino			Male							
On Track	57.1	76.1	77.2	On Track	62.8	77.3	79.0	On Track	60.9	80.4	79.8		
Graduation	42.9	68.9	72.0	Graduation	52.0	69.4	73.0	Graduation	54.1	71.4	70.8		
Completion	42.9	73.8	72.4	Completion	57.6	76.5	78.3	Completion	64.0	79.4	78.1		
Dropout	11.1	4.0	4.0	Dropout	6.2	4.6	4.0	Dropout	6.4	4.5	4.3		
Talented and Gifted			Multi-Racial			<div style="border: 1px solid black; padding: 5px;"> <i>On-Track data are based on the 2016-17 school year; all other data are based on the 2015-16 school year.</i> </div>							
On Track	94.6	>95	>95	On Track	62.5							83.6	79.8
Graduation	88.2	92.7	92.0	Graduation	54.8							74.4	70.5
Completion	93.0	96.8	96.7	Completion	69.7							81.3	83.5
Dropout	1.5	0.6	0.4	Dropout	3.1							4.1	4.5

*, <5, and >95 are displayed when the data must be suppressed to protect student confidentiality.


CURRICULUM & LEARNING ENVIRONMENT

SCHOOL READINESS	Elementary Schools	Middle Schools	High Schools
	<p>Pre-Kindergarten programs provided through partnerships:</p> <ul style="list-style-type: none"> · Montessori Northwest at Alder Elementary · Mt. Hood Head Start at Davis Elementary · Juntos Aprendemos at Glenfair Elementary · Head Start Program at Davis Elementary School · Early Head Start at Reynolds Learning Academy (parenting teens program) 	<p>WEB leaders for transition from elementary to middle</p>	<p>Link Crew</p> <p>Ninth Grade Counts</p> <p>Peer Court</p> <p>Teen Parenting Program at RLA West</p>
ACADEMIC SUPPORT	Elementary Schools	Middle Schools	High Schools
	<p>Content-integrated English Language Development Program</p> <p>Project GLAD training for First-Sixth Grade teachers</p> <p>Summer School programs</p> <p>Instructional Coaches</p> <p>All Day Kindergarten</p> <p>Bilingual Education/Dual Language Spanish/English Programs at Alder Elementary Schools</p>	<p>AVID Program</p> <p>Homework Club</p> <p>Instructional Coaches</p> <p>Honors Courses</p> <p>Tech Smart program to support math instruction</p>	<p>AVID Program</p> <p>College Possible Program</p> <p>Ninth Grade Counts Program</p> <p>Mt. Hood Cable Regulatory Commission program</p> <p>Credit Recovery offered, before and after school plus summer (online and in-person)</p> <p>JROTC</p> <p>Project Lead the Way (STEM)</p> <p>Services for high school completion, college credit attainment, and college readiness</p>
ACADEMIC ENRICHMENT	Elementary Schools	Middle Schools	High Schools
	<ul style="list-style-type: none"> · Talented & Gifted (TAG) Program for students who are intellectually gifted. · TAG students have opportunities to work with other gifted students and have personalized learning plans. · Partnerships at schools include: "I Have A Dream" Oregon at Alder Elementary School; Experience Corps at Davis, Boys and Girls Club at Hartley and Margaret Scott · SUN Community School Programs at: Alder, Davis, Fairview, Glenfair, Hartley, Margaret Scott, Salish Ponds, Wilkes, and Woodland Elementary Schools · Technology ratio of one device per two students · Battle of the Books Program · Physical Education · Music Education K-5 	<ul style="list-style-type: none"> · Advancement via Individualized Determination Program · SUN Community Schools at: H. B. Lee, Reynolds, and Walt Morey Middle Schools · Technology offered as an elective at Walt Morey Middle School · Academic Clubs · Track · iPads for Sixth Grade Classrooms · Technology Devices ratio is one device per two students · Project Lead the Way · Partnerships with "I Have A Dream" Oregon at H. B. Lee and Reynolds Middle Schools 	<p>REYNOLDS HIGH</p> <ul style="list-style-type: none"> · Middle College partnership with Mt. Hood Cable Regulatory Commission · World Language Courses: Spanish, French and Japanese · Advanced Placement courses offered in: Biology, Environmental Science, Statistics, Calculus AB, European History, Government and Politics, US History, Language and Composition, and Literature and Composition · College credit earned through AP exams or dual-enrollment courses · Academic Clubs · Project Lead the Way (Science, Technology, Engineering & Math) · SUN Community School at Reynolds High School · Culturally-specific student case management by: Self Enhancement, Inc.; El Programa Hispano; Immigrant and Refugee Community Organization, Impact Northwest, and Native American Youth and Family Center · Partnerships with "I Have A Dream" Oregon RHS <p>REYNOLDS LEARNING ACADEMY</p> <ul style="list-style-type: none"> · CRAIG Program - academic, arts, and cultural enrichment activities · Credit Recovery · 3D Printing and engineering elective · Volleyball, basketball and soccer athletics competing with East County high schools

CURRICULUM & LEARNING ENVIRONMENT CONTINUED . . .

CAREER & TECHNICAL EDUCATION	Middle Schools	High Schools
	Elective course offerings: · Technology/Computer Science · Project Lead the Way	Reynolds High School · Early Childhood Education · Graphics/Integrated Media · Woods and Metals Manufacturing · Automotive Technology · Computer Science/Computer Information Systems · Hospitality/Culinary Arts Reynolds Learning Academy · The TRADES pre-apprenticeship program at Reynolds Learning Academy · Multnomah Youth Cooperative (environmental education)
EXTRACURRICULAR ACTIVITIES	Elementary Schools	Middle Schools
SUN after-school programs at: Alder, Davis, Fairview, Glenfair, Hartley, Margaret Scott, Salish Ponds, Wilkes and Woodland Elementary Schools. Community based youth sports, such as: Reynolds Youth Football, YMCA, Reynolds Youth Soccer Club, Reynolds Little League, Mt. Hood Aquatics Swim Club	Leadership AVID Track	High Schools Reynolds High School · OSAA Athletics and Activities · Drama Program · Band, Orchestra, Jazz Band and Choir Clubs · Leadership · Associated Student Body Reynolds Learning Academy · CRAIG Program -academic, arts and cultural enrichment · Phoenix Program

Data and information in the Curriculum and Learning Environment section were provided by local schools and districts, and were not verified by the Oregon Department of Education.



Budget 101 Workshop

RACHEL LOPEZ HOPPER
HUONG CYNTHIA LE
4-12-2018

ENSURE EVERY CHILD PREPARED FOR A WORLD THEY IMAGINED

1004 NE 20th Avenue, Portland, OR 97232 • 503.983.7222 • www.reynolds.k12.or.us • Multnomah County

Learning Objectives

- Understand Oregon Budget Law and requirements
- Understand role and responsibility of Budget Committee members
- Understand Oregon Department of Education Chart of Accounts




What is Local Budget Law?

- ORS 294.316
 - Establishes standard procedures
 - Defines programs and fiscal policies
 - Encourages citizen participation
 - Requires estimates of resources and expenditures
 - Controls expenditure's of public dollars
- <http://www.oregon.gov/dor/PTD/Pages/faq-localb.aspx>



What is a Budget?

- A financial plan for one fiscal period
 - Fiscal year begins July 1; ends June 30
- The budget provides the strategic direction based on Board Budget Goals
- Based on Estimates of Revenues & Expenditures
 - Budget includes lawful appropriations which gives the authority to spend public money




A LOOK at the BUDGET

The Budget Process

Five Phases:

- Requested Budget at Staff Level
- Proposed Budget
- Approved Budget
- Adopted Budget
- How to live with the budget, and what can be changed



Phase 1 - Proposed Budget

- Develop Budget Calendar
- Develop Budget Goals
- Prepare proposed budget
- Publish public notices
- Hold Budget Workshops
- Hold Budget Committee Meetings



Budget Calendar

EXECUTIVE SUMMARY

PROPOSED BUDGET 2018-2019

Superintendent and Board Goals

- ▶ Goal #1: Student Achievement
- ▶ Goal #2: Equity
- ▶ Goal #3: Fiscal Responsibility
- ▶ Goal #4: Communication

Preparing the Proposed Budget

- ▶ Budget prepared by fund
- ▶ Resources & requirements must be balanced & budgeted
- ▶ Estimates of resources & requirements must be made based on known information at one point in time

Standardized Format

Budget staff prepares a proposed budget using budget detail worksheets.

Past		Present	Description of Budget Items by Object	Future		
Two Years Ago 2015-16	Last Year 2016-17	Current Year Working Budget 2017-18		Budget for Next Year 2018-19		
				Proposed	Approved	Adopted

How to Prepare Your Budget

```

    graph LR
      Project[Project] --- Fund[Following year's Beginning Balance for each Fund]
      Project --- Revenues[Revenues for each Fund]
      Project --- Transfers[Transfers to/from each Fund]
      Project --- Expenditures[Expenditures for each Fund]
  
```

Revenues

```

    graph TD
      State[State School Fund] --- Misc[Misc.]
      ESD[ESD Revenue] --- Misc
      Property[Property Taxes] --- Fees[Fees]
      Interest[Interest Earnings] --- Grants[Grants]
  
```

Budget Requirements

Oregon Department of Education for budgeting and accounting:
<https://district.ode.state.or.us/docs>

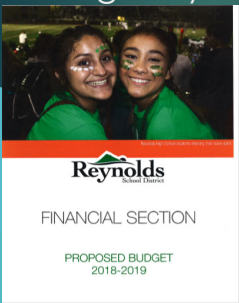
Expenditures

- Instruction
- Support Services
- Community Services
- Facilities Acquisition
- Debt Service

Requirements

- Transfers Out
- Operating Contingency
- Unappropriated End Fund Balance

Schools & Departments Budget by Fund



Capital Project Funds

General Fund

Special Revenue Funds

Debt Service Funds

Schools & Departments Appropriate by Function

1000 Instruction	2000 Support Services	3000 Community Services
4000 Facilities Acquisition and Construction	5000 Other Uses – Debt Service	6000 Contingencies
7000 Unappropriated End Fund Balance		

& by Object

For each function, use Dept. of Education Object

100 Salaries
200 Associated Payroll Costs
300 Purchased Services
400 Supplies and Materials
500 Capital Outlay (example: depreciable equipment and technology)
600 Other objects (example: debt payments, insurance judgment, etc.)
700 Transfers
800 Contingency (planned reserved) and unappropriated (reserved for next year)


Publish Notice of Budget Committee Meeting

- ▶ "Publication" includes:
 - ▶ Printing in newspaper of general circulation
 - ▶ Or Mailing first class to each street address
 - ▶ Or Hand delivery to each street address
- ▶ Publish not less than 5 days or more than 30 days prior to the meeting
- ▶ Publish twice, at least 5 days apart



Phase 2 – Budget Committee

- ▶ Consists of the governing body plus an equal number of appointed electors
- ▶ Appointed members cannot be employees, agents or officers of the district
- ▶ Serve a staggered 4 year term
- ▶ All members have same authority





Budget Committee Process

- ▶ All meetings of the budget committee are open to the public
- ▶ Allow public comments at one or more meetings
- ▶ The budget becomes a public document when released to the committee
- ▶ Quorum required to conduct business, hear testimony, and take action
- ▶ Quorum is a majority of committee members

....more Committee Process

- ▶ At the first meeting:
 - ▶ Elect Presiding Officer, receive budget,
 - ▶ Hear the budget message
 - ▶ Explains the budget document,
 - ▶ Describes financial policies of district
 - ▶ Explains changes from prior year
 - ▶ Allow public comment if this is committee's only meeting

....and More Committee Process

- ▶ Review budget and make changes as appropriate
- ▶ Determine taxes needed to balance
 - ▶ Entire permanent rate?
 - ▶ Rate or amount of operating tax to levy (Construction Bonds)
 - ▶ Amount or rate of local option tax needed
 - ▶ Amount needed to cover any bonded debt obligations for year
- ▶ Approve the budget and the tax levy by motion and vote of majority
- ▶ Keep minutes, record motions made and votes taken

Approve Budget & Tax Levy

A majority of the committee must approve the motion

The Budget Committee approves the Proposed Budget as presented or as amended

Once approved, the Budget Committee's work is complete until the next budget cycle

Publish Summary & Notice of Public Hearing

Publish notice once

- Not less than FIVE days or
- More than THIRTY days before Board hearing


Notice must include

- ED-1, ED-2, ED-3 forms
- Time & place of hearing
- Location where budget may be reviewed in advance

Phase 3 – Governing Body

- ▶ Hold budget hearing at June Board Business Meeting
- ▶ Hear testimony from any interested party
- ▶ Consider budget committee work & public comments,
- ▶ Deliberate

Phase 3 – Governing Body



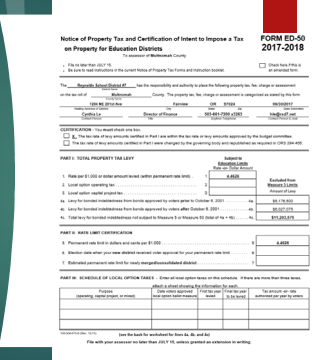
- ▶ Adjust budget estimates or proposed taxes
- ▶ May increase expenditures within limits
 - ▶ If expenditures in any fund increase by more than 10% or \$5,000, whichever is greater,
 - OR
 - ▶ If the rate or amount of tax increases by any amount, then
- ▶ You **MUST** republish the budget and hold another public hearing before adopting

Adopt, Appropriate, Impose, and Categorize



- ▶ After the budget hearing and before July 1, enact resolutions or ordinances to:
 - ▶ Adopt the budget
 - ▶ Make appropriations
 - ▶ Impose the property tax
 - ▶ Categorize the tax
- ▶ ODE receives copy of school budgets by July 15
- ▶ Copy to County Clerk with completed budget by September 30

Certification




- ▶ Tax certification form
 - ▶ ED 50
 - ▶ Taxes imposed must match resolutions
- ▶ Resolution statements must:
 - ▶ be complete & signed
 - ▶ Reflect final action officially taken by governing body
 - ▶ Include any new successful ballot measure
- ▶ ODE receives copy of school budgets by July 15
- ▶ Copy to County Clerk with completed budget by September 30

Phase 4 – Changes after Adoption

Appropriation: authority to spend money

ORS 294.435(4): No greater expenditure or encumbrance of public money shall be made for any purpose other than the amount appropriated except....

How Budgets Change



- ▶ Public Bodies may only make changes authorized or allowed by law.
- ▶ Budgets may be changed by
 - ▶ Exception authorized by statute
 - ▶ Supplement budget allowed by statute
 - ▶ Special cases described in statute

ORS 294.326 Exceptions



- ▶ Specific purpose grant – ORS 294.326(3)
 - ▶ Unknown during regular budget process
 - ▶ Has a specific purpose
 - ▶ Adopt resolution BEFORE spending
- ▶ Funded unforeseen occurrence or service ORS 294.326(4)
 - ▶ Must be declared by governing body
 - ▶ Funds must be provided by an outside source, self-insurance or other non-tax money
 - ▶ Adopt a resolution BEFORE spending

ORS 294.440 Just for Schools



- ▶ School board declares an emergency necessitating greater expenditure for specific purposes for the remainder of the school year to:
 - ▶ Provide, maintain, or operate adequate facilities,
 - ▶ Provide supplies or personnel
- ▶ To spend extra funding made available by:
 - ▶ Federal Government
 - ▶ ESD emergency aid under ORS 344.370

ORS 294.450 Resolution Transfers



- ▶ Transfer appropriations between funds or within a fund after budget has been approved during the fiscal year – ORS 294.450(1) & (5)
- ▶ Transfer from one existing appropriation to another
- ▶ Pass resolution BEFORE transfer that states
 - ▶ Need for the transfer,
 - ▶ Purpose of the expenditure, and
 - ▶ Amount of the transfer

▶ Continued.....

More ORS 294.450 Resolution Transfers



- ▶ Contingencies – ORS 294.450(2)
 - ▶ Total of transfers not to exceed 15% of appropriation in fund without supplemental budget
- ▶ General Fund to another fund – ORS 294.450(3)
 - ▶ Can include resources and appropriation authority
 - ▶ Need a resolution BEFORE transfer
- ▶ NO resolution can transfer from any other fund without a supplemental budget – ORS 294.450(4)
- ▶ Pass through adjustment – ORS 29.450(6)
 - ▶ Resolution to appropriate excess tax when known

Supplemental Budget ORS 294.480



- ▶ Supplemental Budget allowed ORS 294.480(1)
 - ▶ Unknown condition during budget process
 - ▶ Unforeseen necessity requires action
 - ▶ Unknown state or federal funds available
 - ▶ Unknown funded request for services
 - ▶ Proceeds from destruction or sale used for replacement item
 - ▶ Significantly more tax money received
 - ▶ Local option tax on September ballot

▶ Continued ...

....more Supplemental Budget ORS 294.480

- ▶ Supplemental Budget restrictions
 - ▶ Must be adopted before expenditure
 - ▶ Can make fixes to current fiscal year only
 - ▶ Cannot be used for increased tax levy
 - ▶ Except September local option tax approved during budget process
 - ▶ Not allowed if condition was known during regular budget process
 - ▶ Cannot transfer funds from the unappropriated ending fund balance except as provided by law [see ORS 294.455]

continued.....

.....and more Supplemental Budget ORS 294.480



- ▶ Supplemental Budget Process ORS 294.480(3)
- ▶ Fund expenditures differ less than 10%
 - ▶ Public Notice must include sufficient detail to explain need
 - ▶ Publish notice not less than 5 days prior to meeting
 - ▶ Adopt change within regular governing body meeting
- ▶ Fund expenditures differ 10% or more
 - ▶ Public notice must include summary of supplemental budget
 - ▶ Publish notice 5 to 30 days before hearing
 - ▶ Public hearing required before adoption

Next Training



- ▶ When: Thursday, April 19, 2018
- ▶ Where: Professional Development Center
- ▶ What: Budget 201
- ▶ Agenda:
 - ▶ Budget Process
 - ▶ Revenue Sources and Financial Goals
 - ▶ How to Read the Budget Document

YOU DID IT!



- ▶ Questions to:
Rachel Lopez Hopper,
rhopper@rsd7.net

Cynthia Le
hle@rsd7.net



101 Training Review Learning Objectives

- ▶ Understand
 - ▶ Oregon Budget Law and requirements
 - ▶ Role and responsibility of Budget Committee members
 - ▶ Oregon Department of Education Chart of Accounts



201 Training Learning Objectives

- ▶ Understand
 - ▶ Budget Process
 - ▶ Superintendent and Board budget goals
 - ▶ How the budget is built
 - ▶ State School Funding trends and estimates
 - ▶ Budget Document organization



What is a school budget?

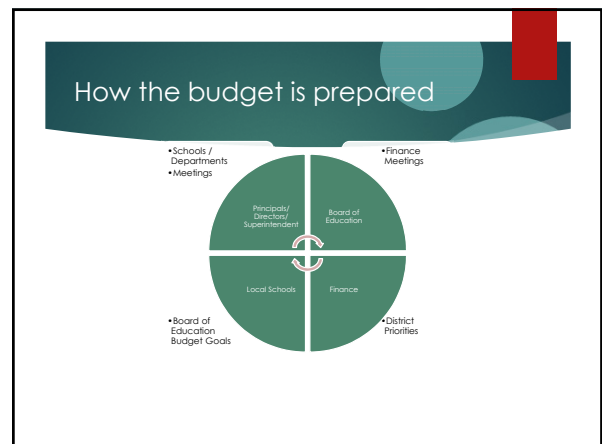
- ▶ A financial plan
- ▶ For one fiscal year (July 1 – June 30)
- ▶ Based on estimates of revenues and expenditures




- ▶ Basis for appropriations - creates the authority to spend public money

Why create a budget?

- ▶ Oregon Budget Law (ORS 294.305 to 294.565) requires governments to prepare and adopt an annual or biennial budget following a very specific process
- ▶ The Budget should be built upon district goals and priorities
- ▶ Budget a plan...not plan a budget

The Budget Process



July

School Board:
Approve Budget Calendar

July - December

Budget Team:
Review current budget & Track Enrollment

Gather data, needs, and priorities

December

Budget Team:
Confirm priorities and academic framework


Principals and Finance:
Project and report to ODEs enrollment, property tax, and transportation numbers for next year

January

Superintendent:
Conduct School Board budget goals workshop(s)

School Board:
Adopt budget goals

The Budget Process



January – March

Budget Team and Staff:
Meet to develop plans & further review enrollment

Finance:
Receive plans from principals and directors & Finalize Revenue Estimates & Fixed Cost Impacts

April

Finance:
Develop Proposed Budget and Budget Message

Review Proposed Budget

Conduct budget training workshops

May

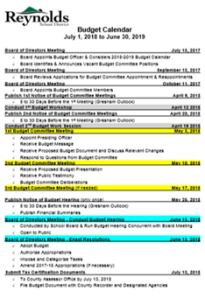
Superintendent and Finance:
Present at Budget Committee meetings

Budget Committee:
Approve the Proposed Budget as presented or amended

June

School Board:
Conduct public hearing and adopt budget as approved or amended.

The Budget Calendar





Reynolds Budget Calendar July 1, 2018 to June 30, 2019

Board of Education Meetings:

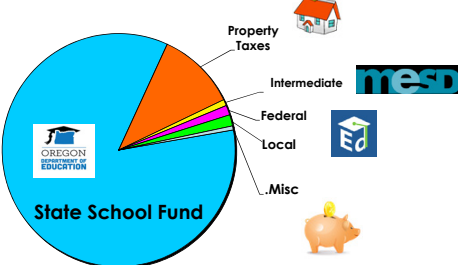
- Board Meeting Budget Office & Community 2018-2019 Budget Calendar July 16, 2018
- Board Meeting & Anticipated Update Budget Committee Meeting August 13, 2018
- Board Meeting Anticipated Update Budget Committee Meeting September 10, 2018
- Board Meeting Anticipated Update Budget Committee Meeting October 8, 2018
- Board Meeting Anticipated Update Budget Committee Meeting November 5, 2018
- Board Meeting Anticipated Update Budget Committee Meeting December 3, 2018
- Board Meeting Anticipated Update Budget Committee Meeting January 7, 2019
- Board Meeting Anticipated Update Budget Committee Meeting February 4, 2019
- Board Meeting Anticipated Update Budget Committee Meeting March 4, 2019
- Board Meeting Anticipated Update Budget Committee Meeting April 1, 2019
- Board Meeting Anticipated Update Budget Committee Meeting May 6, 2019
- Board Meeting Anticipated Update Budget Committee Meeting June 3, 2019


2018-19 Superintendent and Board Budget Goals


- Goal #1: Student Achievement
- Goal #2: Equity
- Goal #3: Fiscal Responsibility
- Goal #4: Communication





Where does your school budget revenue come from?





Property Taxes 

Intermediate 

Federal 

Local

Misc 

State School Fund 

How the Budget is Built

Step 1 – Estimate SSF & Other Income
(Current Year Revenue other than Local Taxes)

- ▶ **State School Fund:** December Estimates > March State Estimates based on estimated student enrollment
- ▶ **Property Taxes:** Estimated based on collection trend analysis and by assessed value established by Multnomah County Assessor
- ▶ **Federal Aid:** Calculated on trend analysis and projections
- ▶ **Tuition:** Based on current/expected contracts and trend analysis
- ▶ **Other:** Calculated on trend analysis and contractual commitments (includes investment income, building usage, and shared services agreements)

TOTAL REVENUE NOT FROM TAXES

State School Fund From ADMr to ADMw

2018-2019 Extended ADMw

Reynolds SD 7: District total extended ADMw for funding calculations

	2018-2019	2017-2018
ADMw: 11,211.00 X 1.00 =	11,211.00	10,073.61
Students in ESL programs: 3,034.00 X 0.50 =	1,517.00	2,866.92
Students in Pregnant and Parenting Programs: 6.00 X 1.00 =	6.00	11.30
1773 IEP Students capped at 11% of District ADMw: 1,233.21 X 1.00 =	1,233.21	1,222.84
Students on IEP Above 11% of ADMw: 206.10 X 1.00 =	206.10	160.20
Students in Poverty: 2,891.23 X 0.25 =	722.81	2,595.53
Students in Foster Care and Neglected/Delinquent: 86.00 X 0.25 =	21.50	76.00
Remote Elementary School Correction: 0.00 X 1.00 =	0.00	0.00
Small High School Correction: 0.00 X 1.00 =	0.00	0.00
2018-2019 ADMw	14,917.62	2017-2018 ADMw 13,569.29
Reynolds SD 7 Extended ADMw	14,917.62	

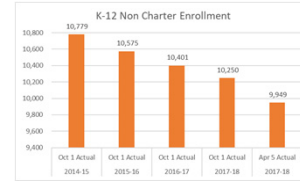
How the State Calculates ADMw:

- ▶ The district receives extra weights for providing services for certain types of activities
- ▶ These are added in to help create a weighted number, or ADMw, that is then used to help determine funding amount

Enrollment

Student Enrollment Counts

	2014-15			2015-16			2016-17			2017-18		
	Oct 1 Actual	Jun 1 Actual	Change	Oct 1 Actual	Jun 1 Actual	Change	Oct 1 Actual	Jun 1 Actual	Change	Oct 1 Actual	Apr 5 Actual	Change
K-6	5,240	5,203	(37)	5,224	5,186	(38)	5,178	5,192	14	4,996	4,916	(80)
6-8	2,480	2,498	(74)	2,344	2,283	(61)	2,345	2,346	1	2,280	2,228	(52)
9-12	3,059	2,839	(220)	3,007	2,825	(182)	2,870	2,675	(200)	2,874	2,805	(69)
K-12	10,779	10,449	(311)	10,575	10,294	(281)	10,401	10,213	(188)	10,290	9,949	(341)
Charters	943	904	(39)	1,014	1,021	7	1,079	1,029	(50)	1,048	1,064	16
Total All	11,722	11,352	(370)	11,589	11,315	(274)	11,480	11,242	(238)	11,298	11,013	(285)



Estimated SSF for 2018-19

2018-2019 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	\$25,958,518.00
Federal Forest Fees	\$0.00
Common School Fund	\$1,122,222.73
County School Fund	\$1,800.00
State Managed Timber	\$0.00
ESD Equalization	\$0.00
In-Lieu of Property Taxes (non-local sources)	\$0.00
Revenue Adjustments	\$0.00
Local Revenue	\$27,082,540.73

2018-2019 Experience Adjustment

District Average Teacher Experience	12.34
State Average Teacher Experience	12.07
Experience Adjustment (Difference in District and State Teacher Experience)	0.27

Estimated SSF for 2018-19 (Cont.)

2018-2019 Transportation Grant

Salaries	N/A
Payroll	N/A
Purchased Services	N/A
Supplies	N/A
Other	N/A
Garage Depreciation	N/A
Bus Depreciation	N/A
Fees Collected	N/A
Non-Reimbursable	N/A
Net Eligible Trans. Expend.	\$7,600,000.00
Trans per ADMw Rank	57%
Transportation Reimburs. Rate	70.00%
Grant (Rate * Net Eligible Expend)	\$5,320,000.00



Estimated SSF for 2018-19

2018-2019 Extended ADMw

2018-2019 ADMw	2017-2018 ADMw	Extended ADMw
14,917.62	14,753.68	14,917.62

Higher of the 2 Amounts

2017-18 Revenues are Based on 2016-17 Enrollment of 15,147.66
Includes Non-Charter and Charter School Enrollment
A difference of 230.04 ADMw at \$7,754 per ADMw or \$1.78 Million

Estimated SSF for 2018-19

2018-2019 General Purpose Grant

Extended ADMw x [\$4500 + (\$25 x Experience Adjustment)] x Funding Ratio
 $(14,917.62 \times \$4500 + (\$25 \times 0.27)) \times 1.720569581620 = \$115,673,845$

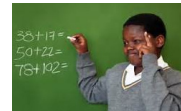
2018-2019 Total Formula Revenue

General Purpose Grant + Transportation Grant
 $= \$115,673,845 + \$5,320,000 = \$120,993,845$

General Purpose Grant per Extended ADMw = \$7,754
 Total Formula Revenue per Extended ADMw = \$8,111
 Charter Schools Rate (ORS 338.155) = \$7,754

2018-2019 State School Fund Grant


Total Formula Revenue - Local Revenue
 $= \$120,993,845 - \$27,082,541 = \$93,911,304$



How the Budget is Built

Step 2 – Review Mandatory or Fixed Spending

- ▶ Contracted Salaries (Negotiated)
- ▶ Substitute Costs
- ▶ Contracted Health Benefits (Negotiated)
- ▶ Utilities
- ▶ Mandated Special Education Spending (MOE)
- ▶ Mandated Professional Services: Lawyer, Auditor, Architect, Inspections & Permits
- ▶ Essential Building Maintenance: Custodial Supplies, Building Maintenance & Repairs
- ▶ Transportation
- ▶ Supplies
- ▶ Etc.



Where does the money go?


 Salaries


 Benefits & Employer Costs


 Debt


 Professional Services/Charter School


 Utilities


 Repairs & Maintenance


 Transportation & Equipment



 Supplies

Teaching and Educational Assistant Substitutes Budgeted in Professional Services

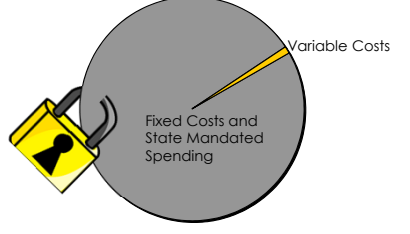
How the Budget is Built

Step 3 – Identify Variable Costs

- ▶ Trend analysis to estimate any increases in current costs.
Completed by Finance
- ▶ Superintendent, Principals & District Administration review:
 - ▶ Curriculum needs
 - ▶ State mandates
 - ▶ Textbook adoption cycle
 - ▶ Professional development plans
 - ▶ Equipment needs
 - ▶ Building non-labor allocation
 - ▶ Technology needs
 - ▶ Facilities Maintenance
 - ▶ Capital Improvements





Types of Costs – What we Control



Variable Costs

- ▶ Textbooks
- ▶ Staff Professional Development
- ▶ General supplies for departments
- ▶ Unexpected State mandates from year to year
- ▶ Other possible improvements to programs, instruction, or facilities

How the Budget is Built

Step 4 – Calculate Tax Levy

$$\begin{array}{r}
 + \text{ TOTAL REQUIRED SPENDING} \\
 + \text{ TOTAL VARIABLE COSTS} \\
 - \text{ (TOTAL REVENUE NOT FROM TAXES)} \\
 \hline
 \text{LOCAL PROPERTY TAXES NEEDED TO SUPPORT BUDGET}
 \end{array}$$

Calculation of the Tax Levy

Step 4 – Calculate Tax Levy – Continued

Budget Cap:

- ▶ Limitations on increase in assessed value
- ▶ Fixed maximum tax rate per \$1,000 assessed value by law



How the Budget is Built

$$\begin{array}{r} + \text{ Anticipated Revenues \& Resources} \\ - \text{ Proposed Expenditures \& Appropriations} \\ \hline \text{Balanced Proposed Budget} \end{array}$$

*No spend down of reserves for ongoing expenses.

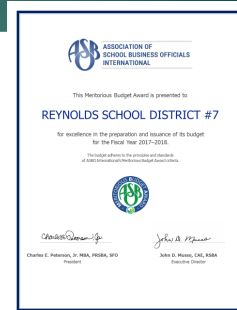
How the Budget is Built

ODE Chart of Accounts

- ▶ Fund – Accounts for financial resources of the district
- ▶ Function – Describes the type of activity that is carried out
- ▶ Object – The service or commodity obtained as a result of a specific expenditure
- ▶ Location – Schools or departments within the district
- ▶ Area – Designate the curriculum areas, provide further program information, or allow additional tracking for management information
- ▶ Sub Area – Allows for further definitions if needed

How to read the 2018-19 Budget Document

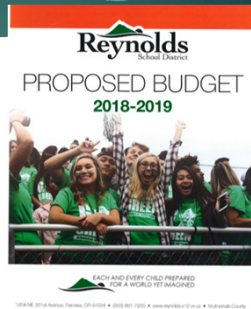
- ▶ Organized according to Meritorious Budget Award requirements
- ▶ Association of School Business Officials International



The 2018-19 Budget Document

Four Sections

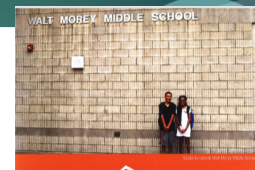
- ▶ Executive Section
- ▶ Organizational Section
- ▶ Financial Section
- ▶ Informational Section



The 2018-19 Budget Document

Executive Section

- ▶ Budget Message
- ▶ Presented by the Superintendent at first budget meeting
- ▶ It will be written in four languages:
 - English
 - Spanish
 - Russian
 - Vietnamese




REYNOLDS
SCHOOL DISTRICT
EXECUTIVE SUMMARY

PROPOSED BUDGET
2018-2019

The 2018-19 Budget Document

Organizational Section

- ▶ Vision, goals & organizational structure of the District
- ▶ Budget process and calendar
- ▶ Budget assumptions



Reynolds
School District


ORGANIZATIONAL SECTION

PROPOSED BUDGET
2018-2019

The 2018-19 Budget Document

Financial Section

- ▶ Summary and details of Resources and Requirements



Reynolds
School District

FINANCIAL SECTION

PROPOSED BUDGET
2018-2019

Standardized Format


- ▶ Proposed budget prepared using budget detail worksheets

Past		Present	Future			
Two Years Ago 2015-16	Last Year 2016-17	Current Year Working Budget 2017-18	Description of Budget Items by Object	Budget for Next Year 2018-19		
				Proposed	Approved	Adopted

The 2018-19 Budget Document

Informational Section

- ▶ Includes
 - ▶ Schedules
 - ▶ Comparisons
 - ▶ Appendices



Reynolds
School District

INFORMATIONAL SECTION

PROPOSED BUDGET
2018-2019

Budget in a Nutshell

- ▶ Financial management tool
- ▶ Created over a series of months through collaboration of many
- ▶ Created at a snap-shot in time with agreed upon assumptions
- ▶ Created based on availability of resources
- ▶ Expenditures align with adopted Board Budget Goals
- ▶ Appropriations (expenditures) must conform with Oregon Budget Law



Budget Committee

- ▶ Consists of the governing body plus an equal number of appointed electors
- ▶ Appointed members cannot be employees, agents or officers of the district
- ▶ Members serve for staggered 4-year terms
- ▶ All members have the same authority

What's next?

- ▶ 1st Budget Committee Meeting: **May 3, 2018**
- ▶ 2nd Budget Committee Meeting: **May 10, 2018**
- ▶ 3rd Budget Committee Meeting: **May 17, 2018**

- ▶ Budget Hearing: **June 13, 2018**
- ▶ School Board Enacts Resolutions: **June 13, 2018**

You did it!

Any Questions?

- ▶ Rachel Lopez Hopper
 - ▶ rhopper@rsd7.net
 - ▶ 503-661-7200 x 3406

- ▶ Huong Cynthia Le
 - ▶ hle@rsd7.net
 - ▶ 503-661-7200 x 3253



REYNOLDS SCHOOL DISTRICT

GLOSSARY OF TERMS AND ACRONYMS

The glossary contains definitions of terms used in this document along with additional terms as necessary to common understandings concerning financial accounting procedures for schools. Several terms which are not primarily financial accounting terms have been included because of their significance for school funding in the State of Oregon.

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 a government of any of its funds, fund types, balanced account groups, or organizational components.

ACCRUAL BASIS:

The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

ADOPTED BUDGET:

Financial plan adopted by the governing body for the fiscal year or budget period that is the basis for appropriations (ORS 294.456).

APPROPRIATION:

A legal authorization to make expenditures and incur obligations for specific purposes. Total appropriations include the adopted budget and any supplemental budget(s). The legal appropriation is the amount authorized by the board (ORS 294.311(3)).

APPROVED BUDGET:

The budget that has been approved by the budget committee.

ASBO:

Association of School Business Officials

ASSESSED VALUE:

The value placed on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

AUDIT:

A comprehensive review of the manner in which the government's resources were actually utilized. A certified public accountant issues an opinion over the presentation of financial statements, tests the controls over the safekeeping of assets and makes recommendations for improvements where necessary.

AVERAGE DAILY MEMBERSHIP (ADM):

The year-to-date average of daily student enrollment in the district.

AVERAGE DAILY MEMBERSHIP WEIGHTED (ADMw):

Average daily membership, weighted for additional student characteristics.

AVID:

Advancement Via Individual Determination

AYP:

Adequate yearly progress

BALANCED BUDGET:

Projected resources equal projected requirements within each fund.

BASIS OF ACCOUNTING:

Methodology and timing of when revenues and expenditures or expenses are recognized and reported in the financial statements.

BOARD OF EDUCATION:

Seven member elected board, created according to state law and vested with responsibilities for educational activities in a given geographical area, who establishes policy, hires a superintendent and governs the operations of the district.

BOND:

A written promise, general under seal, to pay a specific sum of money, called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

REYNOLDS SCHOOL DISTRICT

GLOSSARY OF TERMS AND ACRONYMS

BONDED DEBT:

The part of the school district's debt which is covered by outstanding bonds of the district.

BONDS ISSUED:

Bonds sold.

BUDGET:

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the purposed means of financing them.

BUDGET COMMITTEE:

A statutorily (ORS 294.414) defined committee composed of the School Board and an equal number of citizen members appointed by the Board. The committee is responsible for reviewing the budget as proposed, recommending changes and approving the final budget which is presented to the School Board for adoption.

BUDGET DOCUMENT:

Written report showing the school district's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures for each of the last two budgets and estimated revenues and expenditures for the current and upcoming budget.

BUDGET MESSAGE:

Written explanation of the budget and the school district's financial priorities. It is prepared and presented by the Superintendent of the school district.

BUDGETARY CONTROL:

The control or management of a school district in accordance with an adopted budget to keep expenditures within the limitations of available appropriations and available resources.

CAFR:

Consolidated Annual Financial Report

CAPITAL BUDGET:

A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget.

CAPITAL OUTLAY:

Items which have a useful life of one or more years and exceed a dollar threshold established by the district, such as land, buildings, furniture, and equipment.

CAPITAL PROJECTS FUND:

Accounts for resources, usually bond sale proceeds, used for activities related to the purchase or construction of major capital assets.

CASH BASIS:

System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid.

CET:

Construction Excise Tax

CIP:

Construction in Progress

CONTINGENCY:

An estimate in an operating fund for unforeseen spending that may become necessary.

COST CENTER:

An administrative subdivision of the school district, which is charged with carrying on one or more specific purposes such as a school, department or special program.

CTE:

Career and Technical Education

DEBT:

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of education agencies include bonds, warrants and notes, etc.

DEBT LIMIT:

The maximum amount of gross or net debt which is legally permitted.

DEBT SERVICE FUND:

A fund established to account for payment of general long-term debt principal and interest.

REYNOLDS SCHOOL DISTRICT

GLOSSARY OF TERMS AND ACRONYMS

DELINQUENT TAXES:

Taxes that remain unpaid after the date on which a penalty for nonpayment is attached.

DEPRECIATION:

The process of estimating and recording the expired useful life of a fixed asset which is used to distribute its cost over its revenue producing years.

ELL:

English Language Learner

ENCUMBRANCE:

An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

ESL:

English as a Second Language

ESSA:

Every Student Succeeds Act

EXPENDITURES:

Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

FFCO:

Full Faith & Credit Obligation

FISCAL YEAR:

A 12-month period from July 1 through June 30 to which the annual operating budget applies.

FIXED ASSETS:

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FUNCTION:

A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

FUND:

A fiscal and accounting entity with self-balancing accounts to record cash and other financial

resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

FUND BALANCE:

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves & appropriations for the period.

FUND TYPE:

Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

FULL TIME EQUIVALENT (FTE):

The term used to note the percentage of the job employed based on One full time employee being the norm. One FTE is one employee 100% of the time for the entire year. (.5) FTE is one employee working one half of the day in that position.

GAAP:

Generally Accepted Accounting Principles

GASB:

Governmental Accounting Standards Board

GENERAL FUND:

A fund used to account for most operating activities except those activities required to be accounted for in another fund.

GENERAL OBLIGATION DEBT:

Tax supported bonded debt which is backed by the full faith and credit of the district.

GFOA:

Government Finance Officers Association

GO:

General Obligation Bond

GOVERNING BODY:

County court, board of commissioners, city council,

REYNOLDS SCHOOL DISTRICT

GLOSSARY OF TERMS AND ACRONYMS

school board, board of trustees, board of directors, or other managing board of a local government unit.

GPA:

Grade Point Average

GRANT:

A donation or contribution in cash which may be made to support a specified purpose or function, or general purpose.

HR:

Human Resources

IDEA:

Individuals with Disabilities Education Act

IEP:

Individualized Education Program

INSTRUCTION:

The activities dealing directly with the teaching of students or improving the quality of teaching.

INTERNAL SERVICE FUND:

A fund used to account for fiscal activities when goods or services are provided by one department or agency to other departments or agencies on a cost-reimbursement basis.

IRS:

Internal Revenue Service

IT:

Information & Technology

LEVY:

Amount or rate of ad valorem tax certified by a local government for the support of governmental activities.

LIABILITIES:

Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

LOCAL OPTION TAX:

Voter approved temporary taxing authority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

MEASURE 5 CONSTITUTIONAL LIMITS:

The maximum amount of tax on property that can be collected from an individual property in each category of limitation.

MEASUREMENT FOCUS:

The accounting convention which determines: (1) which assets and which liabilities are included on the governmental unit's balance sheet; and (2) whether its operating statement presents "financial flow" information (revenue and expenditures) or "capital maintenance" information (revenues and expenses).

MESD:

Multnomah Education Service District

NCLB:

No Child Left Behind Act

NSLP:

National School Lunch Program

OAR:

Oregon Administrative Rule. Written to clarify Oregon law. Has the authority of law.

OAKS:

Oregon Assessment of Knowledge and Skills

OBJECT CLASSIFICATION:

A grouping of expenditures, such as personal services, materials and services, capital outlay, debt services, and other types of requirements.

ODE:

Oregon Department of Education

OEBB:

Oregon Educators' Benefit Board

REYNOLDS SCHOOL DISTRICT

GLOSSARY OF TERMS AND ACRONYMS

OPSRP:

Oregon Public Service Retirement Plan

ORS:

Oregon Revised Statute. Oregon laws established by the legislature.

OSAA:

Oregon School Activities Association

OSBA:

Oregon School Boards Association

OSEA:

Oregon School Employees Association

PD:

Professional Development

PERMANENT RATE LIMIT:

The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit once it is established.

PERS:

Public Employees Retirement System

PLC:

Professional Learning Community

PROGRAM:

A group of related activities to accomplish a major service or function for which the local government is responsible.

PROPERTY TAXES:

Ad valorem tax certified to the county assessor by a local government unit.

PROPOSED BUDGET:

Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

PTA:

Parent Teacher Association

PURCHASED SERVICES:

Includes such items as conference fees, mileage paid, consultant fees, fees of subcontractors, utilities including electricity, telephone, water, refuse and gas, liability, property and fleet insurance.

REA:

Reynolds Education Association

REQUIREMENT:

The sum of all appropriated and unappropriated items in a fund. Total requirements must always equal total resources in a fund.

RESERVE FUND:

Established to accumulate money over time for a specific purpose, such as purchase of new equipment.

RESOLUTION:

A formal order of a governing body.

RESOURCE:

Estimated beginning funds on hand plus anticipated receipts.

RFP:

Request for Proposal

RMV:

Real Market Value

RSD:

Reynolds School District

SAT:

SAT Reasoning Test, formerly Scholastic Aptitude Test

SB:

Senate Bill

SBP:

School Breakfast Program

REYNOLDS SCHOOL DISTRICT

GLOSSARY OF TERMS AND ACRONYMS

SIG:

School Improvement Grant

SIP:

Strategic Investment Program

SPECIAL REVENUE FUND:

A fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are restricted to expenditure for specific purposes.

SSF:

State School Fund

STEM:

Science, Technology, Engineering and Mathematics

SUPPLEMENTAL BUDGET:

A financial plan prepared after the regular budget has been adopted to meet unexpected needs or to spend revenues not anticipated when the budget was originally adopted.

TAG:

Talented and Gifted

TOSA:

Teacher on Special Assignment

TRANSFERS:

Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

TRUST AND AGENCY FUND:

A fund used to account for activities of assets held in trust by a local government.

UAL:

Unfunded Actuarial Liability

UNAPPROPRIATED ENDING FUND BALANCE:

Amount set aside in the budget to be used as a cash carryover to the next fiscal year or budget period. It provides the local government with cash until tax money is received from the county treasurer in

November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

USDA:

United States Department of Agriculture

USDE:

United States Department of Education



6605 SE Lake Road, Portland, OR 97222
PO Box 22109 Portland, OR 97269-2169
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Multnomah, SS I, Charlotte Allsop, being the first duly sworn, depose and say that I am the Accounting Manager of the **Gresham Outlook**, a newspaper of general circulation, serving Gresham in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

**Reynolds School District #7
Budget Committee Meeting May 3rd
Ad#: 42132**

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 2 week(s) in the following issue(s):
04/13/2018, 04/20/2018

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 04/20/2018.

[Signature]

NOTARY PUBLIC FOR OREGON

Acct #: 125803
Attn: **Cynthia Le**
REYNOLDS SCHOOL DISTRICT #7
1204 NE 201ST AVE
FAIRVIEW, OR 97024

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Reynolds School District #7, Multnomah County, State of Oregon, regarding the budget for the fiscal year July 1, 2018 to June 30, 2019 will be held at Reynolds High School – Multi-Purpose Room at 1698 SW Cherry Park Road; Troutdale, Oregon. The meeting will take place on the 3rd day of May at 6:00 p.m. The purpose of this meeting is to receive the budget message and public comments about the budget.

A copy of the budget document will be available at the meeting and on the Reynolds School District website. Hard copies can be picked up at the District Office, 1204 NE 201st Avenue, Fairview, OR, after May 3, 2018, between the hours of 7:30 a.m. and 4:00 p.m.

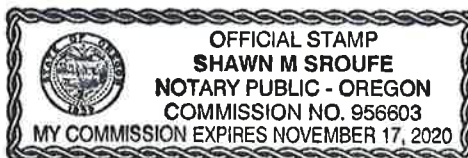
Listed below are the times and places of additional budget committee meetings. These are public meetings where deliberations of the Budget Committee will take place. Any person may appear at these meetings and discuss the proposed programs with the budget committee.

May 10, 2018, 6:00 p.m., Reynolds High School – Multi-Purpose Room at 1698 SW Cherry Park Road, Troutdale, Oregon.

May 17, 2018 (if needed), 6:00 p.m., Reynolds High School – Multi-Purpose Room at 1698 SW Cherry Park Road, Troutdale, Oregon.



Published 04/13/2018
and 04/20/2018
GO42132





The Reynolds Budget Committee met on Thursday, May 3, 2018 at Reynolds High School Multi-purpose room for their first budget meeting to review the 2018-19 proposed budget.

Committee Members Present: Scott Harden, Valerie Tewksbury, Gene Bendt Jr, Meredith Guthrie, Dane Nickerson, Catherine Nicewood, John Lindenthal, April Curtis, Rick Ruiz (6:05pm), Yesenia Delgado (6:10pm), Diego Hernandez (6:38pm), Matt Craven (6:39pm). Absent: Joe Teeny.

Board Vice Chair Dane Nickerson called the meeting to order at 6:00pm.

Dr. Linda Florence welcomes members to the first budget committee meeting.

Roll Call: Members above plus Cynthia Le, Rachel Hopper, Dr. Linda Florence, Frank Caropelo, and Board Secretary Connie Philibert.

Elect Budget Committee Chair:

- Scott Harden nominates Meredith Guthrie for Chair. Meredith respectfully declines.
- John Lindenthal nominates April Curtis for Budget Committee Chair. April accepts. Ricki Ruiz seconds. Committee votes and unanimously approve with 9 ayes.

Elect Budget Committee Vice Chair:

- Dane Nickerson nominates Valerie Tewksbury for Vice Chair. Valerie accepts. Scott Harden seconds. Committee votes and unanimously approve with 9 ayes and 0 nays.

Dr. Linda Florence - 2018-19 Budget Message:

- \$222,510,110 proposed 2018-19 budget
- Allocations aligned with District goals, grant funds for labor, capital equipment and facility improvements
- Lacks resources for important initiatives – challenges in State funding
- Based on \$8.2B Biennial State School Fund Budget 2017-19
- 2017-19 PERS rates were \$3.3M annual increase expenditure
- Enrollment continues to decline – reducing resources
- Proposed budget includes a \$2.7M reduction from cuts to staffing
- 2019-21 outlook:
 - Education funding level
 - PERS increase of 6% to district is \$4M increase beginning next year
 - Is in addition to \$3.3M from 16-17 and 17-18
 - Impact for next six years
 - Maintaining unappropriated ending fund balance of \$4.9M
- High School Success and Career & Technical Ed (CTE)
 - Measure 98 additions in budget: teacher collaboration, college level opportunities, expands CTE programs, attendance monitoring/reduce chronic absenteeism, counseling support: emphasis on Freshman on Track for graduation.
- Curriculum Adoption
 - Completion of Elementary Reading

- First of two phases of Science adoption
- Seismic Rehabilitation Grant
 - Alder Gym project \$1.2M in April 2017 – completed during 2018-2019
- Bond Capital Projects
 - New construction at Fairview, Troutdale and Wilkes elementary schools
 - Addition and remodel at Reynolds High School
 - Secured Vestibules
 - Ready in Fall 2018
- Board Adopted Budget Goals outlined:
 - Student Achievement
 - Equity
 - Fiscal Responsibility
 - Communications
- Budget Development Discussion:
- General fund resources
 - State school fund of \$8.2B at 50/50 funding for 2017-19 biennium
 - Decreased federal poverty estimates – less SSF for students experiencing poverty and homelessness
 - Decreased non-charter enrollment
 - 16% students receiving special education services, state is capped at 11%
 - Creating a fund gap – decrease the amount available for general education services
 - 6.6% of students need 1-on-1 services
- General Fund Expenditures and requirements:
 - Labor increase 2-3% across labor groups
 - Proposed budget with no budget reduction days
 - Evaluation across all labor groups
 - Basis for staff position adjustments to align to the reduced resources – due to decrease enrollment
 - Proposed expenditures exceed will exceed projected revenues of \$4.9M
 - One time expenditures in proposed budget total \$3.5M
 - Final phase of elementary reading curriculum
 - First phase science curriculum
 - Student technology replacement cycle – 6 years
 - Student technology laptop carts
 - School bus replacement
 - Transportation bus lift replacement
 - Facility maintenance & repair district wide
 - Safe and healthy school annual assessments and litigations
 - Contingency amounts identified
 - FTE for enrollment higher than projected
 - Carry-forward resources for upcoming budget year
 - Uncommitted amounts for unforeseen expenses
 - Proposed position cuts

- Vacancies created through retirement or resignations will be used when possible and when licensure doesn't provide for reassignment
- E-rate savings for phone services phased out - \$300K in savings – partially offset in 1fte for administrating phones in-house
- Nutrition – second year of self-operation for management and food.
- Federal Programs
 - final year of school improvement grant at Glenfair
 - flat funding for Title and IDEA
 - Title fund: Restorative Justice Specialist at 9:11 elementary schools and professional development/new teacher training
- 2015 Capital Bond
 - \$125M capital construction bond
 - Secured vestibules at all buildings, replace 3 elementary schools and provide renovation and expansion at Reynolds High School
 - Citizen oversight committee meet monthly to review all project activity and report to board quarterly
- Contingency and Ending Fund Balance policy
 - Budgeted at 5% of total revenues
 - Proposed budget has ending fund balance of 3.7%, held in 16-17 and 17-18 budgets
 - Asking to purchase one-time expenditures versus returning 5%
- Budget Summary
 - Total \$224,510,110
 - \$87.1M decrease from 17-18 (mostly from bond project spend down)
 - FTE changes – Total staff 1145.35 in 2018-19 versus 1173.75 in 2017-18.
- Special thanks to staff, students, parents and community

Budget Overview – Rachel Hopper

- Review of each of the reports in the summary

General Fund

Enrollment Resources from State School Fund will be tied to the enrollment from prior year, as projected for 2018-19 is lower than prior year enrollment.

If the state collects more in property taxes across the state, the SSF allocation would increase per student across the state

General Fund Resources by Source:

- Foster students – DHS transportation Grant versus billing DHS directly
- EPA grant to district to offset bus replacement costs for 2018-19
 - State transportation covers 70% of costs
- Intermediate Sources
 - MESD services
 - Internet technology

- Outdoor school program
 - Nursing services – four and one-on-one
 - Enrollment at therapeutic schools
 - Bill back and collect – projected is \$1.8M
 - City/County revenue
- State Sources
 - If all students projected to attend enroll and attend, the projected State School Fund would be \$93.9M
 - Adjusted throughout the year
 - Funds will be based on actuals
 - Common School fund
 - Other Unrestricted Grants – High Cost Disability
- Federal Sources
 - Restricted from FED – employee costs split for JROTC leaders
- Beginning Fund Balance
 - Proposed \$9.894M

Public Comment

- Sue Mutschler
 - EA's bell-to-bell with students
 - Furlough days – off the table
 - Many classified staff work multiple jobs and can't afford to lose additional days
- Jeffrey Fuller, Teacher
 - Feedback is valued by the board
 - Set board budget goals without consulting with teachers or community
 - 294 student reductions have cut 42 teachers – doesn't make sense
 - Budget prioritizing seat time with class ratio is the top focus for success
 - Cut days or cut staff
 - Other districts struggling with similar issues, but they aren't cutting staff or days
 - This governing body has to stop this here – where does your priorities lie.
- Krystal Breece
 - EA in the district
 - EA's are not ok with furlough days cut this year
 - Daughter attends a charter in the district,
 - Bell-to-bell position
 - This district is failing our kids
 - Cut hours for EA's that have never been returned. Need at least 7 hours
 - Are your students, their education a priority
 - Asked if your staff is a priority
- Tricia Snyder
 - Community member, teacher/librarian at RMS – 20 years at Reynolds
 - School Libraries
 - Importance of reinvesting in school libraries
 - No teaching librarians at the elementary schools

- Literacy
 - Research skills
 - Reading skills
 - Michael, Media assistant
 - Bell-to-bell
 - Over the past few years, over 14 media assistants have turned over in 11 schools
 - Two hours screen time a day – kids are averaging 9-10 hours a day
 - Depression increase/screens and not people
 - Broken system – cut the interest rate
 - Mark will submit in writing
- Tara Gilson
 - Parent, Employee in the district
 - Talk on behalf of Cohorts
 - Media Assistant
 - Works two jobs – Glenfair and coach soccer for SUN
 - 150—160 students a day
 - Manage a library/keep it orderly
 - Overcrowded school
 - Furlough days, the technology system
 - Need additional time at the end of the day to work on books inventory
 - Would like to participate in staff meetings
 - Library is not serving our kids well – not fair to kids, parents or staff
- Julie Phillips – submit in writing

Questions from the Budget Committee Members – None

- Are there any areas of the budget that you would like the staff to be prepared to answer at the next budget meeting?
 - Questions can be emailed to Connie
- Diego notes that in the book outlines the process of how the budget is created and timelines and when budget goals are prepared. There may be some that have misconceptions

Chair Curtis recessed the 2018-19 budget committee meeting at 7:21pm

Next meeting May 10 at 6:00pm at Reynolds High School.

Reviewed and Approved by:



April Curtis, Budget Committee Chair



Dr. Linda Florence, Superintendent



The Reynolds Budget committee met on Thursday, May 10, 2018, at Reynolds High School Multi-purpose room for their second budget meeting to review the 2018-19 proposed budget.

Chair April Curtis called the continuation of 2018-19 Budget Committee to order at 6:07pm.

Members in attendance: Gene Bendt, Scott Harden, Meredith Guthrie, Valerie Tewksbury, April Curtis, Dane Nickerson, Catherine Nicewood, Matt Craven, Yesenia Delgado, Diego Hernandez (6:12pm), Ricki Ruiz (6:15pm), Joe Teeny (6:27pm). Absent is John Lindenthal

Prior meeting minutes: May 3, 2018 meeting minutes

- Meredith moves to accept the May 3, 2018 Budget Committee meeting minutes as presented. Dane seconds. Committee votes and unanimously approve with 9 ayes and 0 nays.

Changes to Location Data Sheets (Rachel Hopper)

- Corrections to pg. 8, 47 and 96-112 in proposed budget book
- Updated on the online packet
- No changes financially to the budget

Review Budget Process to date

- Pg 11: Budget Calendar
- Outlined the process for budget
 - Budget calendar approved in July by the Board
 - Announce budget committee vacancies
 - October – appoint vacancies
 - Board Budget Goals – December meetings
 - Reynolds Leadership meetings in Jan-March – share the information
 - Meetings with REA and OSEA to share information in proposed budget
 - Budget Trainings in April
 - Budget Meetings in May

Budget committee questions they want to make sure Rachel covers in her presentation – none

Review General Fund State School Fund (SSF) revenue estimate calculations:

- Student enrollment is based on full-year enrollment of student
- Required in December to project enrollment numbers to State
- Revenues adjustment are based on enrollment 10,150
- Projections adjusted based on enrollment throughout the year
- Collect revenue on current year or prior year, whichever is greater
 - Allows district to adjust for the coming year
- Information is based on last year's enrollment, because it was higher than this year
- Calculation is also based on average teacher experience, which is slightly higher than state average. If less, the amount is reduced.
- Transportation Grant – 70% of expenditures for transportation services

- Funding weights: English Language Learners (.5), Special Education Services (1) – capped at 11% of total enrollment. Our services are for more than 16% of students in district.
- Poverty calculations – decline in the past few years
- Questions:
- Transportation funds, where does that money go
 - Part of the transportation budget
- Teacher experience get measured for payment from the State
 - Report each year, creates the average and tells you were your district is

General Fund presented by Rachel Hopper:

- Pg 124 – total revenue \$135,736,859
- Resources majority from State
- Property Taxes – SSF grant is reduced by the value of the property taxes
- Interest earnings
- Intermediate Sources: Pass-thru dollars from MESD for services that we don't purchase
- Federal Sources: Military/Federal funds for partial staff costs for JROTC program
- Ending Fund Balance: \$9.8M
- Resources by Source for General Fund:
 - Testing fees collected
 - Transportation
 - Interest on investments – rebates
 - Gate receipts -
 - Rental fees
 - Music Rentals
 - Fees Charged to Grants – one time collection
 - Misc Revenues –
 - Medicaid
 - Zero the Coffee cart – moved to another account, similar to ASB funds
- 1112: Tax revenues from prior year and interest earnings/penalties
- 1111: Current year taxes based on current assessed rates – budget on expected payment
- Decline in FTE – given fte for schools with 500+ student enrollment
- 3199 – unrestricted grants – high cost disability grant (average \$.30 on the \$1)
- 4300: JROTC costs
- \$9,894,588 - Beginning fund balance is projected for next year, May surprise came in as expected

General Fund Summary

- Fund, Function, Object
- Budget is adopted by major function
- Requirements by major function: instruction, support services, enterprise and community, debt services, contingency, interfund transfers, contingency, unappropriated end fund balance
- \$76.8M in general fund Instruction with 586.23 fte and \$50.6 in Support Services with 390.1 fte

- Requirements by Major Object - General Fund Summary
 - Salaries reviewed
 - Total \$135.7B general fund summary
- Diego asked what the 1.3% of the unappropriated end fund balance going to curriculum
 - Outlined in the budget message, used for one-time expenses listed
 - Ongoing budget to include materials
 - Majority for one-time expenses
- Diego asked what are some examples for using the contingency dollars
 - Mitigation for Lead & Water was almost going to come to the board
 - We would have to come to the board and submit a resolution asking to move contingency dollars into another account
- Ricki asked about other salaries and other objects and what does it go to?
 - When we go through the major functions, she can show that detail
- Pg 129: Budget Book
- Instruction
 - Primary Programs K-5
 - Purchased Services = Substitutes: if there are staff that are placed in another position, they will be used as a roving sub and paid out of this account and/or sub costs
 - 1113 - Elementary activities
 - 1121 - Middle School programs
 - FTE for Licensed Salaries
 - 1131 - High school programs – total \$11.2M
 - Associated Payroll Costs – increase in PERS
 - 1132 – High School Athletics
 - Stipends for coaches
 - Gradual increase in stipends and associated payroll costs
 - 1133 - High School Activities \$237K
 - 1210 - Talented and Gifted
 - .5 FTE
 - No changes from prior year
 - 1220 - Restrictive Programs
 - Reduction due to enrollment at Four Corners
 - Was vacant this year
 - Licensed and classified not filled this year and not included in the proposed budget
 - Keep in mind that the costs for salaries from prior year is also due to 5 furlough days. There will be a 2-3% increase in costs adding those dollars back into the proposed budget
 - 1223 - Transition Program
 - 1 licensed and 1 classified
 - No propose changes for next year
 - 1224 - Life Skills program
 - No changes in fte
 - There will be changes in sites, as the new buildings are opening

- K-12 programs across the district
- 1225 - out of District programs
 - Buy seats through MESD, decreases the costs
- 1227 – Extended School Year
 - \$20,711
- 1229 – Less Restrictive programs
 - Rollup from prior year
 - \$4.86M and 57.12fte
- 1251 - Less restrictive charter school
 - One charter that have pass thru dollars for special education services
 - They buy fte at their charter
 - Also includes FTE for support at charter sites
 - Proposed to remain the same for next year
- 1270 – Educational Disadvantaged
 - not in current year, not proposed
 - In document for history
- 1271 - Remediation dollars
 - \$325K
 - Professional services
- 1280 - Alternative Ed
 - Reynolds Learning Academy
 - Proposed budget of \$1.8M
 - No change to fte
 - Increase in purchased services
- 1288 – Charter Schools
 - Purchased services/pass-thru
- 1291 - English Language Learners Instruction
 - \$5.4M
 - 48.15 FTE licensed staff proposed
 - No proposed enrollment changes, therefore no reductions in program

2000 - Support Services:

- 2110 – Attendance/social Work
 - \$380K and 2.5 fte
- 2115 - Student Safety
 - SRO's and SMT's at RLA
- 2120 - Guidance Services
 - Counselors
 - Support for our homeless students
- 2130 - Health Services
 - Health and Safety assistants
 - Purchased services – contracted nurses and 1-on-1 nurses
- 2190 – Service Direction
 - \$1.18M

- 2220 – Educational Media Services
 - Combined fte
 - Licensed at middle and high school
 - Classified at elementary schools
- 2230 – Assessment and Testing
 - .5fte for instruction technology tosa
 - Same fte as prior year
 - Director of Assessment and Accountability is the administrator
 - Budget is \$310,547
- 2240 – Instructional Staff Development
 - Substitute costs for staff to attend different meetings
 - \$193,248 – districtwide
- 2310 – Board
 - .5 fte is the executive assistant to the board and superintendent, split
 - Purchased services
 - Training, conferences,
 - Rental fee for City of Fairview chambers
 - Increase in 17-18 was for the recruitment and consultant services for superintendent search
- 2321 Superintendent
 - Classified Salaries – Records clerk reallocated
 - Superintendent
 - .5 fte for the executive assistant
 - \$580,184 proposed for this budget
- 2410 – Building Administration
 - Decrease in FTE
 - \$8.8M budget
- 2520 – Fiscal Services
- 2528 – Risk Management
 - Reallocated FTE
 - Other Objects is \$50K for claim deductibles
- 2541 – Facilities Direction
 - Just the people that oversee the department
 - Reduction/move of .5ft to 2542
- 2542 – Facilities Upkeep
 - Increase fte to 51 to support the new/larger schools
 - Shift for unfilled in 17-18 and will be used for next year
 - \$5.4M budget
 - Capital Outlay increase
- 2543 Grounds Maintenance
 - Some projects in the budget
- 2544 – Maintenance Services
 - Project list – HVAC repairs or Safety repairs in capital outlay
- 2545 – Building Fixed Costs

- Copiers
 - Fire inspections
- 2546 – Safety Program
 - Update emergency buckets in classrooms
 - Update go bags at classroom doors
 - Proposed as big project priorities for the safety
- 2549 – other facility uses
 - Packing/unpacking from staff that is moving
 - Tracking the expenditures
- 2550 – transportation
 - Eligible for transportation grant – reimbursement
 - Classified employees – continuation of reduction from 17-18
 - Closer to 100 drivers in district, all fte combined at 71.22 fte
 - Reduce this year, not paving the yard
 - Debt payment proposed in budget
 - 10 bus replacements – EPA grant for \$200K to offset costs to buy additional 2 busses.
 - Bus lift in the shop needs to be replaced – safe working equipment
- 2558 – transportation costs to sped students
 - Associated payroll costs
 - Purchased services for taxi services required
 - Bus drivers for special ed students
- 2573 – distribution services
 - Courier services provided in district
- 2574 – Print Services
 - Change to fte, moving records secretary to superintendent and communications
- 2630 – Communications
 - .25 classified for volunteer/background check
 - Administrative services
 - .5 classified fte, due to increase in confidential salary
 - Website and autodialer software fees are paid out of the budget
- 2640 – Staff Services
 - Tuition reimbursement is included in the associated payroll costs
 - Increase to cover anticipated costs to meet contract language
 - Supplies and materials
- 2660 – Technology Services
 - E-rate ration down – phone system in house
 - 1 fte to support phone – moved from e-rate to general fund
 - 18-19 all services handled in district
 - Replacement cycle of computers over 6 years old
 - First cycle of student equipment
 - Academic unit recommended replacement devices/laptops versus ipads
 - Ipads used at lower grades
 - Two additional laptop carts – increase capacity for testing

- 2680 – Interpretation & Translation Services
 - New requirement for tracking ELL services – may not be direct support to students
 - Would support parents or community
- 2690 – Equity department
 - Services absorbed by other fte in district, proposed moving forward is zero
- 3500 – Child Care
 - Classified employees at the high schools
- 5100 – Debt services
 - Last year of 2010 QZAB for technology upgrades
 - 0% loans
 - Second year for facility improvement QZAB
- 5200 Interfund transfers
 - Transfer funds to retirement funds
 - Medicare Insurance benefits – phase out the sunset retiree insurance benefit
 - 2008 borrowing done by district – no source of income prior to borrowing
 - Enough construction activity, collect excise tax on construction in boundaries
 - Able to benefit from revenues in city and offset cost of that debt
 - One-time reduction
 - Transfer to Nutrition to maintain eligibility for federal reimbursement for meal program
- 6000 – Contingency
 - No changes for historical spending
 - Proposed \$1M
 - It would take a catastrophic event to use funds from this account
- 7000 – unappropriated Ending Fund Balance
 - Contingency fund can be moved by law in a resolution approved by the board.
 - Once a dollar is budgeted for unappropriated ending fund, it can't be used in the year. It is moved to the following year.
 - It would have to be a natural disaster to move those dollars.
 - Financial ratings based on the percentage of the ending fund balance
 - If we had debt that could be adjusted by the interest rate – did with the bond – looked at by creditors. If you are spending down more than revenues, the interest rate would increase
 - Two years ago, went below the 5% unappropriated ending fund balance

Chair called a 10-minute break at 8:11pm.

8:29pm Federal Programs

- \$9.8M Other Sources
- General Fund – 2-year Analysis
- Reduction 12.92 fte in Elementary
- Reduction 11.37 fte in Middle School

- Reduction 4.3 fte in High School
- Reallocation of fte in budget 1.782 (number of hours divided by 8 hours day is an fte)
- 2130 – Health Services: .81 fte health services reduction – temporary
- 2410 – Building Administration: 1.0 fte administration is not elimination, moved out of general fund. Unfilled classified fte moved to cover increase custodial
- 2542 – adjusting fte to custodial
- General Fund Variance Analysis
 - 36.513 fte reduction overall
 - 24 licensed and 1 administration is not moving forward in the budget
 - Positions are currently filled – retirement and resignation comes in, staff members reassigned or part of the roving sub until placed. This would result in savings in purchased services
- Federal Programs

Chair noted that they will amend the agenda to hear public comment following federal programs

- Principal revenue source is Federal Grants
 - Title IA fund 201 & 202 – support students living in poverty
 - Programs that are listed may not have funding in the budget and are in for history purposes
 - Title IIA – professional development for teachers
 - Title III – English Language Acquisition Fund
 - Immigrant 17-19 Fund 213
 - Title VII – Indian Education Fund
 - IDEA Enhancement Fund
- Pg 147 – Beginning fund balance is the only difference
- \$10.1M for federal programs resources
- \$6M on instruction services
- \$3.9M on support services
- \$286K on enterprise and community services
- Requirements by major objects
 - \$3.5M in licensed services
 - \$956K for classified
 - .5 fte is Federal Service Administrator
 - \$2.9M associated payroll costs
 - \$1.2M purchased services
 - \$601K supplies and materials
 - Other objects \$292K
- Reviewed by Function
 - Instruction – 1272 Title IA/D
 - \$3.7M
 - Pg 157 - Title VII
 - \$9,223
 - Restrictive Programs – 2.34 fte
 - Life Skills – 5.44 fte

- Functional Living Skills – 4.0 fte
- Less Restrictive Programs – 7.66 fte
- Less Restrictive Charter Schools – purchased services \$7,900
- Total for instructional fund 1000 = \$1.2M
- 2000 – Support Services
 - 5 fte
 - \$790K
- How is our McKinney Vento amount determined?
 - Fund 233 is a grant we received
 - Limited funds available
 - Shelter based teacher – close to maximum amount of funds available
- Being that we have the highest homeless population in the state, how can we collect more
 - We can request the highest amount, but the funds are limited
- Funds 218 & 219 is there additional sped students as general
 - It is for special education – IDEA supports 1-on-1
 - Base level has a foundational level to support special education
 - Above and beyond the sped services they receive from general fund

Public Comments

1. Emily Crum – requested students and community begin
2. Shannon Chandonnet – parent of student with special needs
 - a. Alder has made a difference with her students
 - b. Her kids are special, amazing and smart
 - c. They deserve every education opportunity
 - d. Dillon introduced himself
 - e. Daughter is where she needs to be – teacher that gave her 1-on-1 and understood her daughters needs
 - f. Urges board to keep the teachers
3. Javier Rivera
 - a. Student at MHCC and PSU
 - b. Intern for collegiate skate tour
 - c. Second annual skate tour on May 19 at Benedict Park
 - d. Thankful for teacher’s guidance that provided inspiration and aspiration
 - e. Adjust with inflation and allow students to connect with teachers
 - f. He wanted to present a face, as a student that has an idea of teaching at Reynolds High School
4. Casandra Ramirez
 - a. Student at Reynolds Middle School
 - b. 8 classes in total – block schedule at Reynolds Middle School
 - c. If only 7 classes, we go to every class for 45 minutes
 - d. Letting 6 teachers go is a bad idea
 - e. You’ve already taken sports away
 - f. Stop setting us students up for failure

5. April read statement from community member Janice Pence
 - a. Janice and Bill have lived in the RSD for 40 years
 - b. Four sons went through Reynolds
 - c. She worked as EA for special education at Alder
 - d. Worked with dedicated teachers with focus on all students
 - e. Her own children concerned with teacher student ratio and moved their kids to other districts
 - f. This decision to increase class sizes doesn't benefit students and that is why families are choosing to go to other districts
6. Emily Crum – REA President
 - a. Restorative Practice at Salish Ponds
 - b. Restorative Questions when harm happens, I ask questions:
 - c. What happened? Leaves a lot more to be desired. Talks transparency.
 - d. Board priorities didn't include feedback from the staff
 - e. Protect the classroom learning environment should be priority
 - f. How will you support classrooms with these position cuts?
 - g. What were you thinking about the time it happened?
 - h. Disconnect between board and superintendent communication
 - i. Actively listen to staff parents and students
 - j. How affected?
 - k. Declining enrollment – cutting 24 staff and involuntarily transferring 30 teachers
 - l. What do you need now to make things right?
 - m. Real transparency with the budget
 - n. Real collaboration – REA, OSEA, Administrative Cabinet and Parent, student for feedback
7. Teresa Brandt/Evan Morgan - employee
 - a. 2008 cut – loss the job
 - b. 24 more teachers lose their job
 - c. Students that end up with more classrooms and less teachers
 - d. If class size is meant to be 35, it will be larger than that
 - e. Students suffer
 - f. Students don't learn without attention from the teacher
 - g. If you're good enough teacher, class size doesn't matter
 - h. Even when we don't lay off, we still lose teachers.
 - i. District notes that they fill positions through retirement
 - j. Need community members help – PPS cuts in the district office to avoid cuts to schools
 - k. Reynolds deserve leaders that will put our students first
8. Kevin McCann - employee
 - a. Walt Morey Middle School reading intervention teacher
 - b. Please protect the classroom
 - c. For 10 years, the program has served the most challenged leaders
 - d. ELL students in his room
 - e. Closing of achievement gap – students in his program has averaged at least one year growth.

- f. Confidence and self-esteem in students is wonderful to see
 - g. Losing the reading intervention teacher with this budget cut
 - h. Please protect the kids
9. Emily Bundy - employee
- a. Band teacher
 - b. Alumni of RHS
 - c. Remember and Imagine
 - d. Remember to back when you were in school that impacted your life and inspired you to go into your current field.
 - e. Remember the project, lessons, field trips
 - f. Imagine that those people were taken from your life
 - g. How would your life be different if you didn't have that one person?
 - h. Grateful that we had opportunity
 - i. During this teacher appreciation week – remember
 - j. Imagine and create a world of hope
 - k. If you're not going to make a decision for the children, what are you doing here?
10. Lisa Alibabaie – Community member
- a. Appreciation to the community members sitting on this committee
 - b. Families support during the strike
 - c. Families support during the bond
 - d. Appalled that the proposal will allocate for science curriculum and change teachers
 - e. Change to block schedule
 - f. Dedication to schools – with the small amount of money made
 - g. Stable schools that support staff and their children
11. Sue Mutschler – OSEA and employee
- a. OSEA stands with REA to look at different approach in budget cuts, not the backs of employees
 - b. Change the contingency from 5 to 3% and allocate funds to support the kids
 - c. Lost stellar employees to other districts who have higher salaries
 - d. Turn it around to have our employees recruit from other districts to come to Reynolds
12. Christina Denkinger - Employee
- a. This is tearing the community apart
 - b. We are going to lose teachers and employees to other districts
 - c. Because of cuts and sub pools
 - d. Our community needs stability
 - e. They strive to look back at the kinder teacher and say you taught me
13. Gene Trowbridge - employee
- a. Been at Reynolds
 - b. Has been at four schools – each move is difficult
 - c. 13 different rooms
 - d. It causes upheaval – how to setup room for learning environment
 - e. Challenging behaviors
 - f. Relationships that are taken apart
 - g. Curriculum you have to learn

- h. It's starting all over again instead of building from the current year
 - i. Education is political
 - j. When the state economy kicks, we still have the majority of our schools in poverty
 - k. Young children need counseling for traumatized students – this allows staff and students to be traumatized
 - l. Not ok for me to be in an environment where she will be hurt
14. Laura Eccles – Community Member and employee
- a. Mental Health at RHS for four years
 - b. Majority of students have experienced multiple traumatic events
 - c. Often experience violence in their homes and community
 - d. Skills to work and learn in school are challenged
 - e. Staff work hard every day with students to help overcome their experiences
 - f. Resilience is not something we are born with
 - g. Student need opportunity to grow and learn this
 - h. They need teachers to guide them
 - i. Relationships are the most important factor in healing from trauma
 - j. When students are seen and supported, they begin to learn
 - k. Don't cut the teachers, don't cut the relationships
15. Polly Kreisberg - employee
- a. Teaching in Reynolds for 21 years
 - b. Conditions in classrooms are more challenging than she has ever seen in 30 years
 - c. Low teacher ratios and support in the classroom
 - d. We shouldn't be talking about curriculum
 - e. Due to the classroom disruptions in class today, no learning took place today
 - f. Kinder students learned how to dodge other students and do a room clear
 - g. The classroom is where we expose students to trauma
 - h. She has a room of 23 students and she is challenged with this
 - i. Should not be cutting teachers or support staff
 - j. Don't meaningful show any understanding for the crisis in the classroom
 - k. REA proposals put the children first and the board should be reviewing their proposal to put children first.
16. Evan Selby – community member and employee
- a. Taught in district for 22 years
 - b. Graduate of RHS in 1991
 - c. Students need a budget that invest in them
 - d. Elementary students can't afford to lose teachers
 - e. Block schedules at middle school will negatively impact the students
 - f. Students need advocates
 - g. Positions that are unfilled are not cuts
 - h. Teachers sacrifice a 2.5% cut and 0% cut at administration
 - i. PPS cut in the district administration office
 - j. Pg 135 – communications increase of \$68K
 - k. Staff services \$368K
 - l. Technology services \$465K

- m. Destination district – it is time for bold decisions
- 17. Hollis Architzel – employee Katie Thurman speaking for Hollis
 - a. RHS Graduate and community member
 - b. Eld teacher at Alder
 - c. Aware of financial times
 - d. Cutting teachers and increasing class size is not the answer
 - e. Classrooms are in fear
 - f. Need to shift to make the classroom a safe, warm place where students will increase their potential
 - g. Trauma informed practices in teaching – building relationships with trusted results
 - h. District should be applying this practice by protecting the classrooms
 - i. Teachers would rather take a pay cut, 2 years in a row to protect classrooms
 - j. Furlough days are not an option
 - k. Could you work out arrangement to
 - l. Asking input as a formality – ignore the input
 - m. It is not too late to hear us and listen

This concludes the public testimony tonight.

Chair asked the committee if they would like to continue this evening or come back and meet next Thursday.

Gene would like to recess and return next week. Meredith agrees. Diego supports and asks that public comment be held at the beginning.


Valerie asked for clarification on the agenda of public comment. Diego notes that there were parents and students that left and should have access to the committee.

Joe moves to recess the meeting and return next Thursday. Gene seconds. Committee votes and unanimously approve with 11 ayes and 0 nays.

Chair adjourned at 10:08pm.

Next meeting May 17 at 6:00pm at Reynolds High School.

Reviewed and Approved by:



April Curtis, Budget Committee Chair



Dr. Linda Florence, Superintendent



The Reynolds Budget committee met on Thursday, May 17, 2018, at Reynolds High School Multi-purpose room for their third budget meeting to review the 2018-19 proposed budget.

Chair April Curtis called the May 17, 2018 Reynolds 2018-19 Budget Meeting to order at 6:03pm.

Attendance: Yesenia Delgado, Matt Craven, John Lindenthal, Catherine Nicewood, Dane Nickerson, April Curtis, Valerie Tewksbury, Meredith Guthrie, Joe Teeny, Gene Bendt, Diego Hernandez (6:18pm) and Ricki Ruiz(6:29pm). Scott Harden absent.

Prior meeting minutes: May 10, 2018 meeting minutes

- Dane moves to accept the May 10, 2018 Budget Committee meeting minutes as presented. John seconds. Committee votes and unanimously approve with 10 ayes and 0 nays.

Old Business – Rachel Hopper:

- a. Responses to Comments
 - Comment was what it costs for one day of no school
 - \$400K/day
 - 9% administration
 - 75% Licensed
 - 16% Classified
 - Curriculum adoption
 - Reading adoption \$425K
 - ½ science adoption \$287K with training and materials
- b. Responses to Questions
 - Cost increase of staffing services
 - Increase in employee benefits (200 object) to meet the labor contracts is \$572K

Public Comment

- Cheryl Rickerd – employee
 - Concerns regarding budget decisions
 - Asked if the board had experienced a day with the classified staff
 - They work to enlighten a student's day
 - Asked the budget committee members to join them for a day to experience it
 - EA hours have been cut, no time to meet with the teachers
 - Rode a bus and reviewed the behavior of the students
 - District should support the classified and certified staff that value each student
- Catherine Carroll
 - Retired librarian in district
 - Daughter attended RSD from k-12
 - Certified librarian
 - Library is more than a place for students to check out books
 - They work with all staff members
 - Provide literacy instruction

- Provide books to teachers
- Teach them independent choice
- Nurtured activities
- Libraries need Certified Librarians
- She currently volunteers in libraries and students are missing skills to use library, digital citizenship and more
- What are we saying to our community and parents by divesting the librarians
- This is a social justice issue
- Aimee Edwards
 - Working at Alder
 - Told class of 21 was too small compared to other classrooms where there was 31 in a class
 - High 20/Low 30 kinder classes are too high
 - Need attention and social emotional support
 - Students are now broken into other classrooms, some are in blended classrooms
 - Cuts in teachers = another adult has left them
 - Five teachers by second grade and high class sizes
 - Students have not had their needs met
 - Newer teachers in fourth grade that may not understand the needs and that teacher leaves
 - Teachers are now being cut
 - Higher classes this coming year
 - Student note – sent to her room because he couldn’t stay in his own class
 - “how I got to be a bully”
- Kelly Goforth
 - Reynolds Middle School Counselor
 - Letter from a student:
 - Nevaeh Hudson, grade 7 – Eight years is a long time. Mr. G is a great teacher and 8th grade wouldn’t be the same without Mr. G. Keep his foundation and foundation classroom. Block schedule should stay the same. 45minutes is hard to learn, 9 classes a day.
 - Here to advocate for budget committee to keep teachers and use furlough days
 - Value to keep days than people
 - Students need the support – 1 counselor for 250 students/national recommendation
 - Advocate for an appropriate amount of counselors in the schools to support the students
 - Support to parents and students
 - Unable to meet with students, because she’s pulled in another direction
 - They will look for ways to meet their needs, even seeking negative attention
- Evan Morgan
 - ELD Social Studies teacher at Reynolds Middle School
 - Positive community support by having a block schedule
 - Relationships – 8-period day
 - Students missing entire class from being sent to office

- Referrals are down and students in classroom longer
- Deeper stronger bond with teachers
- Increasing class sizes, this is imperative time in the classroom
- Time Loss in classroom
 - Current schedule – 20 min day passing time/hallway
 - With more periods – hallway time equivalent to 8.2 days in the hallways
 - This passing time is when they have the most behavior issues
 - Taking valuable teacher time
 - Please look for money in other places and keep the 7 teachers they will be cutting

Chair closed public testimony at 6:30pm.

Budget Document Review (Rachel Hopper)

- Page 165 State & Local Grant Funds
 - 251-295 – Restricted for specific educational projects
 - State and local grants
 - Pg 166 descriptions
 - There are funds listed without funds, so there are showing for 3 years
 - She will skip over funds listed with no proposed budget
 - \$9.4M for this section, \$2.8M beginning fund balance
 - Description begins on page 170
 - Revenues & Resources
 - Driver's Education
 - Special revenue fund to account for driver's ed
 - Users fees charged for program services
 - Total expenditures
 - E-rate fund
 - Reimbursements
 - Expenditures made reimbursement & procurement to spend percentage of cost for equipment
 - Grant program covers additional costs
 - Energy efficient schools
 - Utility account fees
 - Provided to school districts
 - 254 – one year donation that benefit Alder
 - Regulatory Cable Commission Grant
 - Carrying forward budget to complete projects
 - Misc. Grants
 - Robotics
 - Foundation grants
 - School based health center planning grant
 - Donations from Boeing
 - Fuel Sales
 - Fuel services for local municipalities

- Card-reader access
 - Charge .03/over a gallon to use these services
- 260 – Associate of Student Body Funds
 - Each school has revenue code and expenditure code
- 261 – Non ASB Funds
 - Site-based donations
 - Revenues the program generates
- 263 – Project Lead the Way
 - Carry forward grant
 - Fees and supplies
- Seismic Rehabilitation Grant
 - Alder Gym building
 - Scheduled
 - \$1.2M – remainder of balance to complete project in summer
- PPS – Autism Services
 - Hire staff to provide services
- 270 – MYC
 - Tracks revenues by MYC Trades program
- 271 – Outdoor School
 - Measure 99 funding
 - Reimbursements for our costs
 - OSU to MESD for RSD
- CTE programs
 - Graphic arts
 - Computers
 - Construction
- Measure 98 fund
 - Carry forward grant revenue
 - \$2.5M
 - 18-19 estimated revenues
- 275 – Education
 - PE Grants – provide additional fte for full time PE
- 276 – closed RMS Seismic Grant
- 278 – RLA West Grant
- 283 – Miller Family Grant
 - Middle School Avid Tutoring services
- 285 – Summer Youth Grounds
 - Summer program
 - Student service department managed
- Special needs
- 291 – HB 3499
 - ELD transformation
 - 18-19 final year of grant
- 293 – RLA Head Start Program

- MHCC early head start program ran at RLA
 - Summary of how these funds are proposed in budget
 - Support services
 - Instruction
 - Enterprise
 - Contingency
 - Break down by major object
 - Capital outlay
 - Supplies and materials
 - Hire fte – majority change is carry forward of Measure 98 programming
- Expenditures
 - Drivers ed \$134K
 - Timecard hours
 - Supplies
 - Equipment replacement
 - Replacement cycle in place
 - Contingency – generating more
 - E-Rate
 - Changed from 17-18
 - Fte approved by budget committee prior year
 - Proposed budget includes savings of the fte
 - Moved that fte to general fund to run the phone service
 - Percentage of grants being paid through Willamette ESD
 - Procurement
 - Reporting managed
 - They take a percentage of award
 - Service contract with them
 - Bond project E-rate services
 - Directly paid to vendor
 - Eligibility for free & reduce lunch determines funding
 - \$20K supplies/materials – technology equipment grants issued to teaching staff each year
 - \$75K equipment match and e-rate service match – reduce rates
 - \$425K
 - Leaves \$400K in contingency to move forward
 - Energy Efficient School
 - 17-18 completed energy audits to establish project eligibility
 - Update contract services – state approved auditors
 - Budget in capital outlay
 - Planning for updates in spring 2019
 - Technology grants for secondary math
 - Instructional technology TOSA
 - Proposed for last year
 - Grants

- Volunteer grants
 - RHS – Lowes grant
 - Student services
 - MC Health Education Reimbursement grant
 - School Based Health planning grant
 - Early childhood development grant
- Fuels
 - Municipality fuels
 - Maintenance and repair costs for fueling system
 - Fuel supply
- Student Body Account
 - Function by school
 - Subaccounts to track at school level
- Pg 179 261- Non ASB funds
 - Program revenues
 - Helps offset costs of what they collect for items in program
 - Childcare – RHS early childhood EA
 - Headstart revenues parents pay
- 263 – Project Lead the Way
 - Program fees
 - Secondary supplies
- 265 – Seismic Grant at Alder
 - Expend project funds
 - Engineering design
 - Permit fees
 - Construction
 - Over summer 2018 and done at start of Fall
- Regional autism
 - Provide services for students
 - 1250 – Salish Ponds fte
 - 1299 – 1.5 fte Licensed utilized throughout district
- MYC Trades
 - Generates revenue for services provided
- 271 – Outdoor School
 - District cost and reimbursement to the district for 5-day program
 - Represents teacher stipend
 - Transportation
 - Sub costs
 - OSU will pay the MESD for services
 - This represents out of pocket
 - Reimbursement from MESD for 5-day program
- Graphic Arts
 - Supplies
- Measure 98 funding

- Paid by ADMw at high school
 - Number of kids attending a full year
 - RHS RLA and CAL
 - On track for graduation
 - CTE enhancement
 - Counseling and attendance staff
 - .5 fte for 2 administrators at high school
 - Capital outlay for each program
 - Work at RHS underway and in contract
 - RLA remodel in MYC Trades space moving forward
 - Charter pass-thru for CAL
- Peak Education Expansion Grant
 - Salish Ponds
 - Glenfair elementary school
 - Full fte for PE
- 278 – MYC partners in Conversation
 - Supplies
 - Transportation
 - Projects completed by RLA
- Miller Family Grant
 - Tutor budget for middle school AVID
- Planning grant
 - Students with disabilities
- DHS funded
 - Provide for students with need
 - Fte classified staff
- 293 – RLA head start program
 - Timecard and associated payroll
 - Resources coming from MHCC
- Question on Measure 98
 - .5/(2) Fte is high school administration
 - 2 additional Counselors at RHS and 1 at RLA
- How many students at RLA
 - 260 students serviced
- Why are only 2 schools participating in PE Grant
 - Because they applied and reapplied through the state
 - Schools apply on their own
- Nutrition Services Fund
 - Special revenue fund – self-sufficient fund
 - Can't be supplemented by general fund
 - Can't provide services to other funds
 - Can't reduce costs – labor and supplies are charged to those using services
 - Keeps them qualified to receive federal funds
 - Pg 189 resources

- Beginning fund balance
- \$8.6M proposed
- Budget revenue for interest on investments
- \$250K paid school lunches
 - Contract to provide services to MLA, Hartley, Sweetbriar, WMMS, RHS, Woodland, Troutdale
 - Other schools are receiving grant for CPE services – free
- Restricted revenue – Farm to School Grant
 - Carry forward to next year
- Reimbursement from Department of Ed for breakfast
- Federal sources
 - USDA commodities
 - Book the value of revenue and expenditure
 - \$385K commodities from USDA
 - Order them and determine how produced
 - Receive delivery and
 - Summer Program
 - National Breakfast Program
 - National school nutrition program
- Restricted revenue from State
 - Snacks
- 5200 Interfund transfer from general fund
- Beginning balance of \$2.9M
 - Saving equipment replacement funds to help costs for RHS renovation of kitchen
 - Limited on how much of ending fund balance to carry – provide report to State
 - Don't run into situation where they haven't invested in equipment
 - Kitchen renovation at RHS and couple other projects in district
- Enterprise community
- Contingency dollars – smaller than prior years – utilize carry forward in 18-19 for projects
- Materials & Supplies
 - Commodity
 - Food product
- Do not contract out any services or staffing
- 17-18 first year of RSD all-staff in nutrition
- Shift can range from 2 hours to 7.5hours a day
- Administrative
 - .2fte - Rachel
 - 1. Fte Administrator
 - 2 fte supervisors over district
 - 83 staff members
- Budget for subs
- Repairs and maintenance

- Fuel supply for warehouse travel to schools
- Paper goods
- Food product and commodities
- Software for point of sale system at schools
- Liability insurance
- Restricted Grant fund
 - Salary summer expenses
- Projected carry over to next year – spending down
 - Expected \$300K carryover
- Summer lunch program
 - Summer school lunch program
 - Community feeding sites go longer over the summer
 - Rockwood library & parks & schools
- Retirement Fund
 - Stipend for post-retirement health
 - Resources on page 196
 - \$450K
 - Transfer from general fund varies based on the costs of funds
 - Should the cost go down – retirees eligible for Medicare go off this account
 - This is a sunset program and will eventually zero itself out
 - Is there a projection of how many years this is a program?
- Insurance Reserve Fund
 - It will zero itself out yearly
 - Claim activity and no reimbursement
 - General liability insurance
 - Property
 - Crime
 - Liability
 - Principle source of revenue – general fund
 - It is claims revenue
 - Only code to this account if they plan to receive settlement for charges
 - High-claim activity and delay in claim collection
 - FEMA claim with Wilkes flood
 - Projections in mid-April
 - Spending authority is based on post-claim expenses
 - \$476K purchased services
 - \$500K Materials
 - If no claim, nothing coded to fund
 - Where do deductibles come out of?
 - General fund
 - Nutrition and transportation have line items for claim deductibles
- Debt Service Fund
 - 300 – general obligation Bond fund
 - Borrowing fund – don't compile into one fund

- Principle and interest payment
- Revenues to pay
- General obligation bonds
- 350 – Pension Obligation Bond – PERS
- Sources of revenue
 - Property taxes – collect and put in unappropriated end fund balance
 - Budget for prior year taxes and interest earnings
- Pg 205 requirements by major functions
 - First payment of next year – unappropriated end fund balance
- Individual funds & resources
 - prior year taxes
 - new year taxes
 - based on how much is necessary to cover the debt
- 300 – proposed \$5.3M
 - Principle and interest payment for next year
 - 2005 refund of general obligation bond
 - Repayment for this until 2025
- 315 – debt service for 2015 bonds
 - Bond debt for recent bond
 - Prior year taxes proposed to collect
 - How much we need from current taxes
 - Redemption of principle and interests
 - First payment for next year – unappropriated end fund balance
 - Didn't sell all bonds authorized
 - Resources will show \$2M bond proceeds to complete sale of bonds
 - Didn't at original time to avoid additional taxes on purchase
 - Didn't want to pay additional interest
 - Will sell at end of 2018-19
- PERS UAL bond fund
 - 1970 services provided by other funds – payroll
 - Pay directly to PERS and UAL rate
 - Fixed debt and divided against employees in district for UAL rate – to cover costs of debt service for PERS bonds
 - Flat expenditures in payroll increases payment to PERS
 - PERS bond – issued in April 2010
 - For the side account – how much did we get from the state for that?
 - There has not been a proposal to refund this from the state
 - \$80.9M with payment in 2028
 - It would be in addition to this and only if we had cash to match it
 - History and debt coverage report by property value (debt ceiling)
 - Shows how much district is eligible to borrow
- Capital Projects Fund
 - Borrowing not covered by property taxes
 - Full Faith Credit Obligations

- Beginning fund balance 400-417
- Last year of 2015 bond capital project
- Local sources financing
- \$2M bonds left to sell
- 16-17, beg fund balance was \$117M – sold bonds to cover project
- Began construction
- Carry forward to 18-19 is \$34M – winding down project
- Requirements by major function
- Facilities is 4000
- Track yearly in projects
- \$35M carry forward
- Supplies and materials
- Purchased services
- 2010 debt by the district \$28.5M finance that matures in 2035
 - Fixed debt payment of \$1.6M/year
 - Construction excise tax – through resolution and municipalities, 1% excise tax on new construction and pass-thru to district
 - Pay collection fee to municipality – based on activity
 - Projection \$135K
 - Interest on investments
 - Beginning fund balance of \$1.6M
 - Has to cover or transfer out of general fund
 - More they collect in excise taxes, less come from general fund
 - Bank fees
 - Debt services
- 2015 GO Bond Capital Projects funds
 - Fund 415 – use multiple functions to track spending
 - 85% completion of projects by Spring 2018
 - Five years to complete projects – we are on track/early
 - Investments pool and Piper Jaffrey
 - Bond proceeds from original authorization to sell
 - Will go through process in 18-19 to sell the bond
 - \$34.8M carry-forward
 - If need of more – they would bring it to the board
 - Only payroll authorized in this budget is timecard hours for employees holding weekly background check for contractors and packing/moving hours and furlough day work hours
 - Purchased services – commissioning agents
 - Materials – technology, furniture
 - Capital outlay – established contracts
 - Fees, insurance and permits
 - Additional \$2M the district can borrow
 - Part of the budget to have those resources
 - We are waiting until end of project for paying final invoices

- The \$2M is part of overall project resources to cover bond projects
- 2016 School Improvement fund
 - Maintenance to facilities that met criteria for low-income
 - \$1M projected
 - Capital Outlay fees
 - Alder re-roof project
 - Next in facility project to be roofed – both of new alder seismic gym and main building
 - Alder is not a replacement school, long-term investment in building
- Trust Fund 700
 - Scholarship dollars
 - Fundraise dollars
 - Phase this account
 - Funding to transfer out –
 - 721 – Avid Scholarship program and close trust account and transfer to 261
- End of financial section of budget document

Chair calls a 10-minute break at 7:51pm.

Resumed at 8:05pm

- Number of individuals participating in insurance is 10-15 years and eligibility. How many in program

Review of Information Section

- Program descriptions and services provided
- Pg 243 – Title I and budget proposal
 - Comparability – instruction staff to student ratio
 - Federal programs that compares if we are comparable
 - Two sections red based at Reynolds Middle and Troutdale Elementary
 - Instructional staff to student ratio not below 10%
 - Will complete the comparability report in the fall when students enroll in Fall and staff accordingly. This report is budget
- Pg 245 – State school fund
- Enrollment information
- Property tax history and projection of collection
- Pg 247 on assessed value of taxable property in district
- Pg picture of state school fund distribution sheet
 - Based on series of estimates
- Pg 249 description of MESD service plan
 - What kind of services and why we use the MESD
 - Service Plan from menu of services
 - Potential revenue of pass-thru dollars
- Rates on retirement
 - 2019-21 will be an additional 6.1% increase in expenditures from Tier 1 to Tier II
- Pg 253 more information on obligation and costs for retirement contributions

- Pg 254 PERs rates set by the actuarial board
 - Based on payroll, retirement experience history
- Pg 255 information on enrollment by school
 - Flat enrollment
 - Been on decline
- Information schedule
- Salary Schedules
- Pg 259 property tax levies since 2007-08 – General Fund tax revenue
 - Percent of collection district is receiving on property tax assessments
- Pg 260 – value of property in district
- Pg 261 – major tax payers in district from 2006-2016
- Pg 262 – how the budget will affect the average homeowner
 - Assessed value average and cost to homeowner and changes over years
- Pg 263 - demographic on district – provided by OR Dept of Economic Research
- Pg 264 – operating statistics and information
- Pg 265 – amortization schedules for debt to be paid in budget – July QZAB payment is final payment will go away for 19-20 budget
- Pg 272 – district report card by Department of Education
- Slides from two budget trainings
- Pg 292 – glossary of terms and acronyms
- 298 – notice published to come and participate in the budget process

Budget Committee questions

- Joe – currently at 13.2% for PERs contribution, what do we pay that number on-out of general fund
 - Percentage on payroll (like a social security tax) against the department budget and paid to PERS
- Joe – increase of 6.4%, what is anticipated dollar amount to hit the budget
 - Majority in general fund of \$4M
- John asked how many tier I and Tier II employees on payroll
 - Approximately 50/50
- Catherine – on Pg 273: 985 suspensions outlined, what is being done to keep kids in school?
 - Frank notes that district investing in Restorative Practices
 - Reduce out of school suspensions
 - This number includes in-school suspension
 - How to find ways to support student behavior without turning to suspensions
- John – how long is suspension?
 - 1-3 days
- Diego – can we re-review the cuts we are making to balance to the budget in general?
 - Reductions in general fund across multiple departments of materials and supplies
 - Fte reductions in administration with a move of 2.5fte out of general fund
 - Fte reductions in 10fte at Elementary for Licensed, 10fte at middle and 4 at RHS. No fte changes to RLA.

- Classified – no proposed reductions to fte. Repurpose fte for positions cut this year to custodial fte at new construction additional sq. footage
 - \$2.7M in fte
- Diego asked what is the cost saving of fte at Admin not being filled
 - \$700K
- Diego - And the 10 elementary positions equate to
 - Didn't for levels in district
 - 10 x \$106K costs to district
 - Includes wages, taxes and insurance
- Diego – asked about the middle school costs
 - 10 x \$107K costs to district
- Diego – asked
 - 4 at \$428K cost to district
- Catherine – can you tell us which position at each school is going to be cut
 - There is the financial piece of framework
 - Ratio of teacher to student
 - When the agreement of framework is determined, the budget is created
 - It then goes back to C&I to review with HR to determine
 - Can't answer from the budget stand point
- Gene – concerning 36.51 reduction to shortfalls, comments:
 - General fund allocates \$76M to the 1000 instruction category
 - \$56M to 2000 support services
 - Ratio of 3:2 or 60/40, it only seems fair and equitable should take a hit
 - In the 1000 instruction category takes 60% hit instead of 3108
 - Can only conclude that the proposed reduction burdens the 1000 instruction category
 - Emphasis be placed on administrator positions versus classroom positions
 - Students growth and stability
 - Cuts in the administrative may help the budget shortfall and reduce the suggested fte reduction of 36.51 fte
 - Question in that – would you consider revising the 36.51 fte and how it's distributed amongst the school district. It appears to be hitting the instructional category more than other areas. Students on the front line would see it more so. Would you consider revising those figures and balance the shortfall more equally.
- Meredith – what is total contingency
 - \$1M
- Diego – can you review the \$1.7 we are using in the end fund balance and what it's going towards?
 - Pg 85 schedule of one-time expenditures
 - Amount over and above one-time expenditures to bring down the ending fund balance
 - Pg 86 lists items that are one-time expenditures that are not capitals
 - Materials and supplies
- Diego notes that our policy is 5%,
 - 3.7% proposed in budget
 - Difference for one-time expenses is 1.3%

- Diego – in years prior, they’ve done at business meetings. Was this done in December or who made the decision
 - In December – provided items added back or left out of budget
 - Board budget goals
 - Keep 11 elementary EAs for behavior support
 - 30 day EAs for kinder classrooms for start of school year
 - Providing a full school year items that were primary
 - Curriculum adoption for final phase of reading adoption
 - First phase for science adoption for 18-19
- Diego – mentioned how much curriculum adoption would cost, total \$712K, what is additional costs
 - Could be professional development
 - Replacement materials
- Diego – science and curriculum is being paid for by spending down end fund balance
 - Confirmed
- Valerie – if they were not to spend the end fund balance for one-time purchases, what the end-fund balance would be. Putting back the \$1.5M spend down
 - It would get us pretty close to the 5% end fund balance
- Dane – when the budget is presented for approval to the board, what lead way does the board have before they have to reconvene the budget committee
 - Either 10% of budget or
 - \$135M
 - The budget is adopted by major function through resolution
 - If the expenditure authorization doesn’t change in total, but can move the dollars to another account without affecting the \$135M
- Valerie
 - COLA of 1% and step increases for each of the labor groups
 - 1% proposed in budget for all labor groups
 - Licensed staff is year 2 of contract 1%
 - Classified offer is 1%
 - No cost of increase
- Yesenia – clarification on Measure 98 fte
- Valerie – staffing ratio report – has been looking at other class ratios. Harder to look at impact at middle school and high school. Could you speak to how those cuts are going to affect class size.
 - Ratio is 32:1 in grade 6
 - Ratio is 35:1
 - Increase 2 – 2.5 student increase. Large to start with
 - It depends on core and elective. From 1-5 students a class.
- John – how many fte affected in removing block schedule
 - Each school ran their own block schedule
 - Cut 3 fte at RMS
 - Additional cut in grade 6
 - Add-back ELL fte in middle
 - Working with middle school principals

- Blocking classes – to mitigate some of the loss
- Joe – if Measure 98 was fully funded, could it restore
 - Measure 98 puts a limit on middle school
- Catherine – HB Lee MS has two certified
 - Lee middle school is more of a homeroom model
- Meredith notes there is a total of 10
 - RMS 3
 - LMS 4.8
 - WMMS 3
- Yesenia – measure 98 took on 2.5fte to take on two fte at High School
 - 2.0 fte certified
 - Potential CTE under HVAC would be another
 - RLA proposing to add-back night school = 1 fte
 - Can't take existing program and fund with measure 98.
 - Designed for expansion or enhancement not supplant positions
- Diego – for the one-time expenditures, is this the complete list
 - It is a complete list of supplies and materials that are not an ongoing expenditure
 - Textbooks
 - This would not include dollars in each building, they get a number of “x” dollars per student
 - This is items that can be controlled
- Diego – is there anything in the budget that is a one-time expense
 - One-time capital expenditures
 - Offset for transportation with EPA and transportation grant
- Diego – the facilities improvement at woodland in 100 is a one-time expenditure using general fund dollars
 - Confirmed
- John – drivers ed equipment replacement category – is it held somewhere else in budget
 - No. this is the place where he would spend dollars to replace

Budget Committee Deliberations

- Matt – comments from being on the committee to make a difference
 - Making sure they align with priorities and impact on community
 - Each of 2 years explained his view
 - Listen, ask questions
 - No heads up in advancement of budget
 - Community member responsibility – information is confidential
 - 2016 had 3 long meetings – budget was a disaster and unanswered questions. Board members noted it was the worse budget. Only member to vote no on that budget
 - Feels that
 - The community has no say in the budget
 - Asks the budget committee members to not fold in the pressure
 - We have 5 community members tonight, but can make a statement
 - Do not fear the deadline of the tactic to approve the budget

- On the surface, the numbers add up.
- Are the goals meeting the action plan?
- Only 66% of high school students regularly attend school
- Below the state average
- Think about our board and administration the families that have taken their students out of the district
- Funds are being diverted out of the district
- We have the opportunity to rebuild their trust.
- We have the opportunity to hold them accountable.
- Changes to the budget need to happen now.
- Joe – briefly like to address the process. Budgeting a plan. Plan a budget and year-after-year budget looked different. Couldn't trust anything. The numbers do add up. The district has a plan and they work that plan. One that begins in December and the board wrestles the decisions on what to put back into the budget. Not one community member was there. We had to make a decision, because that is what we do. At this meeting, we wrestle to restore days or etc. What do we have to give up? Magnitude of cuts not clear at the time. Excruciating now. Past budget middle school sports, cuts, etc. Each year, we have been making more and more cuts. Invited each state representative to attend our board meetings. Met to Salem and met with legislators. Chris Gorsek notes that they needed to talk to the education sub-committee. We do have the wrong guy. House 49 candidate was here tonight and the past couple weeks. He's interested. A Candidate that is willing to learn and represent his constituents. Encourage to support legislators that will support education. Hired a lobbyist to go to Salem and speak for kids. Now I wonder what is best now. Should we have eliminated staff in December when enrollment of kids dropped. It hurts him to see the block schedule at middle school being cut. We are not getting the opportunity to bring things back. Cut challenge day and outdoor school, sports. Enough. Would entertain any changes to keep the middle school. Ask that they unite.
- Diego was not at the December meeting. His goals is about quality education and providing as much emotional and support as possible. Would you consider for us to maintain elementary and middle school teachers, we use \$1M contingency and 4 furlough days. Would like to consider for keeping hs positions, spending end fund balance from 3.7% to 3%. Three furlough days for licensed staff or using the woodland asphalt and other capital. Would rather go back to the classroom. State funding – out of control. This is in our control, for a better education next year.
- Meredith – get rid of contingency. Doesn't know what it is for. 24 teachers is a dive to her. Does that also include keeping the block schedule?
- Diego – furlough days – teacher's getting paid less across the board. Supplies to classrooms from their own paychecks. Solutions are good compromises.
- Joe – would like to reiterate his comments for the block schedule at middle school. Needs to be sustainable. More pressure in Salem to fund education. Doesn't believe that legislators will fund this forward. Any priorities were at the expense of something else.
- Diego – joint committee on student success and touring the state. Goal is to put a plan together and have a tax proposal attached to it. Twitter #studentsuccess.
- Joe notes that the state economy is booming, but what has it done to education.

- Valerie – general comments: Have always said that she is responsible for her own vote. Board members know that her priority looks more than 1 year forward. This budget as it stands, uses about half of end fund balance. If we are starting with \$9.4M and using \$4.5M, \$1.5M for ongoing expenses. Proposing to spend more than that for something in the coming year. Will have no end fund balance following year. State funding down \$2M. We got less money this year. On top of increases in PERS and all costs obligated for next year. Cold hearted decision, not without emotion on this decision. Every year we try to protect the classrooms. For years, she's upset that she is being told they don't care. Every year she has fought for it. Taking a step away to realities: look at class size and where they are now. We have the smallest class size in elementary by 2-3 students, other than grade 4 and 5. Not that increases won't hurt kid, they know it will. Gresham is in news for adding back staff – added 3 teachers. Interested in hearing about furlough days, no official proposals on what that would look like. Conference prep and grading prep days are a necessity. I need to base a budget on a new assumption. Open to suggestions. Her thinking process on this.
- John – missed last budget committee meeting. Losing the block schedule at the middle school hurts. First priority to try to save for him. Do not agree with spending funds on ongoing efforts that are truly one-time only funds. Don't have a problem spending one-time funds that make a difference in the moment. Board is required to provide a balance budget. Benefit to the students that then benefit the community. Caught part of Diego's proposal, can't give opinion. How much is one-time and how much is ongoing.
- April asked Diego if he has the numbers. We have savings for a reason. We wouldn't pay our gas bill without replacing funds.
- Joe notes that if you use contingency, you use it once.
- Diego notes it is for ongoing expense. Four furlough days for licensed staff only to cover the middle school block schedule.
- April notes that next year it would be worse
- Diego notes that he grew up in poverty and the day-to day was important. Spending the .7% of ending fund balance to keep high school teachers.
- Diego notes that if we were to say not to spend the ending fund balance, the amount would go up for next year. Lower it to 3% from 5%.
- April graduated this district and had kids go through district. This district has made bad decision with money. This district is working hard to not make bad decisions with money. Her daughter is highly into sports and one year it was gone. These decisions impact her personally, not easy to make the decision. We are parents in this district. We looked at furlough days last year, have we looked at furlough days this year.
 - It would require an MOU by REA and OSEA
- April asked if they have to reconvene
 - No. the board would go through the process
- Ricki has a note from Scott Harden
 - Next year's budget document: include meeting minutes from December
 - Public testimony and minutes for those meetings
 - Budget committee should get document earlier
 - List of cuts
 - Contingency fund – staff never tapped the contingency fund

- District has insurance as well, reduce contingency to restore music at WMMS
- Budget committees aren't allowed to add programs
- Elementary Library TOSA to give the elementary support
- Yesenia asked when the board reviewed the framework
 - Rachel notes that they discussed in March
 - Reduction in FTE based on class size ratios
 - Total of 38 fte
 - Update ending fund balance in April and it would remove the block at middle schools
 - Or new direction provided by the board
- John – contingency and end fund balance says that we are prepared for things to happen. It allowed a low rate for our bonds. Expend 100% of state allocation every year. What is being talked about is spending 101% or 102% of state funds. Not prudent responsibility. Understands the impact to the classrooms and students. If the unions are willing to look at furlough days, willing to entertain. HVAC at LMS replaced a few years ago. Those are the things this money is set aside for. Need to maintain the equipment in schools so students can stay safe and warm.
- Joe can't support spending contingency on ongoing expenses. I will wholeheartedly support any reasonable way to restore the block schedule. Doesn't have the answer. Haven't heard the answer.
- Yesenia doesn't know if they can come up with the answer tonight. Diego came up with some ideas. Willing to look at options and compromise for our students.
- Joe asked Rachel if there is a way to fund the block schedule.
 - It would require 10 fte middle school
- Meredith asked if the fte cut at middle school –
 - RMS runs a different middle school
 - other two middle schools
 - cut to RMS is a net of 3 fte
 - overall to middle school to keep them whole is 10
 - \$1,070,000
- Dane asked if that \$1.07M would be in addition to \$1.5M one-time expenses. Emotions are high. WE have a fact that we have to deal with. We only have this amount of money to spend. Regardless of how we feel about it, its not going to change. All of the board members are community members and four are parents. All board members have expressed interest and commitment to making changes, if we can make changes. What this committee needs to do now is to move this budget to the board with the understanding to look at these things. If it is humanly possible, he will do it. For tonight he calls to move this budget to the board.
- Meredith is willing to second that but would like to write a letter to the board from the committee to know what they would like to see back in the budget. If they could make a list of the 3 most important things to add back in.
- Catherine asked what the saving would be for four furlough days – REA only
 - \$1.2M
 - Four furlough days, all staff is \$400K/day
- John notes that we cut five days last year at \$2M. Middle school and elementary is \$2.2M.
- Diego notes that he is not including classified or admin.

- Meredith notes that furlough days should be all staff
- Joe notes that cutting
- Diego asked if cutting five furlough days this coming year, it would be the same school day for students next year. If the science adoption is delayed a year.
- April notes that what it would cost for textbook for next year, makes it for more later. What does the balloon look like each year?
 - Curriculum adoption is social studies for next year
- April Double the \$75K and adding furlough days- hurting
- John asked how long and staff time
 - This year health and pe adoption
 - Will start committee process for social studies
 - Reading was through almost two years
- John notes that there is a lot of investment to find the curriculum and shouldn't be put off.
- Dane notes we are on a three-year trend of declining enrollment with nothing to say it's going to change. And for us to put a bet that it will turnaround in the coming year, it is a hard cold fact.
- Joe asked what the demographics are of the students moving out of the district. White flight. What are the demographics of students?
 - Don't track whose document, undocumented
 - Can't assume that Latinos aren't documented
- Diego – notes that with this proposal, impact the classroom, reputation to the parents will increase.
- Joe asked what we do next year. We will be doing this next year, what's next.
- Gene would venture to say that enrollment will continue to decline. Birth rates are lower. You can plan for it to manage it.
- Valerie finds that class size is the reason people move to other district – difficult to see where they are going where class size is less than ours. Kinder in RSD: 21. Other districts 23-27. Grade 1 and Grade 2 ode report stats. Told of reasons why people do things, and don't see how that is the case.
- Diego notes that some schools have levies. We have to consider our school improvement plans and we have poverty.
- Matt – class size do increase and test scores going lower and lower. Families move them out of district. We have lower class sizes, but students still struggling. We can't lose more students from the district.
- Ricki – Helped teach a class of 24 at Alder. Challenge for the teacher. Teacher has their own life. Problems at home: home flooding and grandchild expected any day. He was there a half of day. Huge rise in trauma – a lot of poverty. Stealing food from lunch to give to brother/sister at home. Didn't pay attention when he was little. Encourage others to do the same. These struggles are real. Adding 5 more students is a challenge. If he had kids, he wants them to go through the same system with the same great teachers. Breaks his heart to hear this. Hostile environment visiting schools. It's been a blessed opportunity. Thanks the budget committee for being here. If it takes more trips to Salem, let's make it happen. Our students are important.
- Diego this is personal, his nephew will be in second grade with an increase in class size. Has some control in making a decision of the environment he's going to be in, he has to do something.

- Yesenia – not going to get personal. Works as manager – always looking for money. Superintendent Search – candidates talk about finding money through foundation or other places. What would it look like if the board committed to cabinet to go out there and find additional funding sources?
- April would love to see grants. First place is girls' sports. Staff we do have is amazing, wish we could add more.
- Dane would like to make a motion to pass this budget as presented and include a list of 5 top priorities the board to review and consider. Meredith seconds.
- Valerie asked if there are other motions to be made. Doesn't want to rush into that without opportunity to change. Doesn't want to shut down recommendation process.
- Diego asked for point of clarification of motion, will it be part of plate of options in board meeting.
 - Dane: Options/recommendations from committee for top 5 items discussed tonight that the board can revisit (furlough days, block schedule, reducing ending fund balance) options for board to work with once they receive the budget. Two more items, reducing one-time capital fund items. not sure of Woodland site drainage. Revisit page 86 one-time expenses.
- Diego – ways to move around funds, what about priorities in elementary, middle, high.
 - Equity is a board goal
 - Diego – notes those are a category of costs. Priority of teachers. What are we going to fund back in?
- John notes that it focuses on positions: block schedule (10 fte), elementary (10 fte) and high school (4 fte). Support from budget committee.
- Gene asked about reallocation of 36.51 taken from instruction.
 - The priority would be to return all of those positions in that order
 - Reallocation from 1000 category to 2000 category – more chiefs than Indians
- John notes that a proportional cut in those categories (dollar amount, not fte)
 - 1000 instruction – classroom teachers/special education
 - 2000 support services – teachers/counselors and all the support
- Gene notes proportionally the cut to instruction versus administrator
 - April notes that he is advocating to cut support in the classroom
 - You have a lot more staff pool than Dr. Florence's office
 - Gene is talking about administrators
- Dane asked for clarification that he is looking for cuts in administration
 - Gene asked if a school needs 4 assistant principals
 - Put more in the classroom
 - Gene said you don't see the administrator in the classroom all day with the students
- Diego notes that it is boards responsibility to review what people do. Would like to see that as part of the analysis.
- Joe notes that the process is good and tonight's conversation is good. The fact is we have less students. Cuts and reducing staff year-after-year. Didn't lose 875 students last night. It happens. Talk about class size ratios, not fte. Conversation has gotten away from the structural side of thing. Need to stop focusing on the positions and its unproductive. He's focused on

middle school. Other focused on all positions. At the end of day, we have to budget for the students we serve and staff appropriate.

- Meredith – not each class size is 20 or 25. Each school is different. Class size at each school is tough.
- John – if we look at adjusting percentages, 11 fte to 2 administrators to give an equivalent
- Valerie – there are some positions where spending is required by state. Areas of special education. There is a lot of state requirements of reporting. Much more complicated discussion than it appears. Looking at staff is worth it.
- Meredith asked for clarification of 5 on list and add back – fte by middle schools, elementary schools, and high school.
 - Dane and John
- Meredith seconds Dane’s motion, as amended.
- Roll Call vote called.
- Valerie – aye
- Diego – no
- John – aye
- Joseph – aye
- Yesenia – aye
- Dane – aye
- Ricki – aye
- Gene – aye
- Catherine – aye
- Matt – no
- April – no
- Meredith – aye

Valerie moved to approve and read the budget and appropriation of funds document into the record. Be it moved that the Budget Committee of Multnomah County School District Reynolds School District #7 hereby approves the 2018-19 “Proposed” budget in the total sum of \$222,510,110 now on file in the District Administration Office. Be it Moved that the requirements for the fiscal year beginning July 1, 2018, and for the purposes shown below are hereby approved to be appropriated, provided however, that the sum of the appropriation is limited to the available resources. Total general fund \$135,736,859, federal programs \$10,260,168, State and other programs \$9,463,489, Nutrition Services \$8,661,319, Early retirement \$450,000, Insurance reserves \$496,518, 2005 GO bonds debt services \$5,324,250, 2015 debt service GO bonds \$6,073,375. Debt services Pers bonds \$8,095,490, capital projects fund \$1,640,588, 2015 Capital Projects fund \$35,296,500, school improvement fund QZAB \$1,010,000, and Trust fund total \$1,554 with an all total funds of \$222, 510,110. Joe seconds. Roll Call vote

- Valerie – aye
- Diego – no
- John – aye
- Joseph – aye
- Yesenia – aye
- Dane – aye

- Ricki – aye
- Gene – aye
- Catherine – aye
- Matt – no
- April – no
- Meredith – aye

Valerie moved and read the levying tax resolution into the record. Be it moved that the budget Committee of Multnomah County School District Reynolds School District #7 hereby approves the 2018-19 “proposed” budget in the total sum of \$222,510,110 and that the permanent tax rate of \$4.4626 per \$1,000 of assessed value be levied upon all taxable property within the District. Be it further moved, that the tax of \$11,397,625 be levied upon all taxable property and categorized as education within the District to retire a portion of the District’s long-term bonded debt obligation. Levy within tax base – permanent rate \$4.4626. Levy for Bonded Debt – excluded from all limitations \$11,397,625. Meredith seconds. Unanimously approved with 12 ayes and 0 nays.

April move the budget committee adjourned the 2018-19 budget committee meeting. Joe seconds. Joe asked that community members attend meetings as early as December. Unanimously approved with 12 ayes and 0 nays. Adjourned at 10:40pm.

Reviewed and Approved by:

Joe Teeny, School Board Chair

Dr. Linda Florence, Superintendent

Reynolds School District No. 7

Motion to Approve Budget and Appropriation of Funds

May 17, 2018

BE IT MOVED, that the Budget Committee of Multnomah County School District (Reynolds School District) #7 hereby approves the 2018-19 “Proposed” budget in the total sum of \$ **222,510,110** now on file in the District Administration Office.

BE IT MOVED, that the requirements for the fiscal year beginning July 1, 2018, and for the purposes shown below are hereby approved to be appropriated, provided however, that the sum of the appropriations is limited to the available resources.

General Fund

			Proposed	Approved	Change
1000	Instruction	\$	76,896,680	76,896,680	-
2000	Support Services	\$	50,659,312	50,659,312	-
3000	Community Services	\$	158,288	158,288	-
5110	Long-Term Debt Service	\$	408,025	408,025	-
5200	Transfer of Funds	\$	1,643,588	1,643,588	-
6000	Contingencies	\$	1,000,000	1,000,000	-
7000	End Fund Balance	\$	4,970,966	4,970,966	-
	Total General Fund	\$	135,736,859	135,736,859	-

Federal Programs

			Proposed	Approved	Change
1000	Instruction	\$	6,051,915	6,051,915	-
2000	Support Services	\$	3,921,891	3,921,891	-
3000	Community Services	\$	286,362	286,362	-
	Total Federal Programs	\$	10,260,168	10,260,168	-

State and Other Programs

			Proposed	Approved	Change
1000	Instruction	\$	3,615,173	3,615,173	-
2000	Support Services	\$	4,862,658	4,862,658	-
3000	Community Services	\$	440,637	440,637	-
6000	Contingency	\$	545,021	545,021	-
7000	End Fund Balance	\$	-	-	-
	Total State and Other Programs	\$	9,463,489	9,463,489	-

Nutrition Services

			Proposed	Approved	Change
3000	Community Services	\$	8,361,319	8,361,319	-
6000	Contingency	\$	300,000	300,000	-
	Total Nutrition Services	\$	8,661,319	8,661,319	-

Early Retirement

			Proposed	Approved	Change
2000	Support Services	\$	450,000	450,000	-
	Total Early Retirement	\$	450,000	450,000	-

Insurance Reserve

			Proposed	Approved	Change
2000	Support Services	\$	496,518	496,518	-
	Total Insurance Reserve	\$	496,518	496,518	-

2005 Debt Service - G.O. Bonds

			Proposed	Approved	Change
5000	Long-Term Debt Service	\$	5,084,500	5,084,500	-
7000	End Fund Balance	\$	239,750	239,750	-
	Total G.O. Bonds	\$	5,324,250	5,324,250	-

2015 Debt Service - G.O. Bonds

			Proposed	Approved	Change
5000	Long-Term Debt Service	\$	4,081,850	4,081,850	-
7000	End Fund Balance	\$	1,991,525	1,991,525	-
	Total G.O. Bonds	\$	6,073,375	6,073,375	-

Debt Service - PERS Bonds

			Proposed	Approved	Change
5000	Long-Term Debt Service	\$	8,095,490	8,095,490	-
	Total PERS Bonds	\$	8,095,490	8,095,490	-

Capital Projects Fund

			Proposed	Approved	Change
4000	Building Acquisition	\$	1,000	1,000	-
5000	Long-Term Debt Service	\$	1,639,588	1,639,588	-
6000	Contingency	\$	-	-	-
	Total Capital Projects Fund	\$	1,640,588	1,640,588	-

2015 Capital Projects Fund

			Proposed	Approved	Change
4000	Building Acquisition	\$	35,296,500	35,296,500	-
6000	Contingency	\$	-	-	-
	Total Capital Projects Fund	\$	35,296,500	35,296,500	-

School Improvement Fund QZAB

			Proposed	Approved	Change
2000	Support Services	\$	1,010,000	1,010,000	-
6000	Contingency	\$	-	-	-
	Total Capital Projects Fund	\$	1,010,000	1,010,000	-

Trust Fund

			Proposed	Approved	Change
1000	Instruction	\$	-	-	-
5200	Transfer of Funds	\$	1,554	1,554	-
	Total Trust Funds	\$	1,554	1,554	-

	Total All Funds	\$	222,510,110	222,510,110	-
--	------------------------	----	--------------------	--------------------	----------



April Curtis, Budget Committee Chair

Attest:



Dr. Linda Florence, Superintendent/Clerk

Reynolds School District No. 7

Motion Levying Taxes

May 17, 2018

BE IT MOVED, that the Budget Committee of Multnomah County School District (Reynolds School District) #7 hereby approves the 2018-19 "Proposed" budget in the total sum of \$ **222,510,110** and that the permanent tax rate of \$4.4626 per \$1,000 of assessed value be levied upon all taxable property within the District.

BE IT FURTHER MOVED, that the tax of \$**11,397,625** be levied upon all taxable property and categorized as education within the District to retire a portion of the District's long-term bonded debt obligation.

Levy Within Tax Base (Permanent Rate)	\$4.4626
Levy for Bonded Debt (excluded from all limitations)	\$11,397,625



April Curtis, Budget Committee Chair

Attest:



Dr. Linda Florence, Superintendent/Clerk







Reynolds

School District



① Reynolds High School leadership students wrapping gifts for Adopt-a-Family. ② Alder Montessori Pre-School. ③ Student at Walt Morey Middle School Thanksgiving lunch. ④ Reynolds High School student with veteran at Living History Day. ⑤ Reynolds Middle School student standing proudly in front of her artwork. ⑥ Reynolds High School football team. ⑦ Woodland Elementary students giving to food drive.



EACH AND EVERY CHILD PREPARED
FOR A WORLD YET IMAGINED