



ADOPTED BUDGET

2019-2020



EACH AND EVERY CHILD PREPARED
FOR A WORLD YET TO BE IMAGINED



EACH AND EVERY CHILD PREPARED
FOR A WORLD YET TO BE IMAGINED

**ADOPTED BUDGET
2019-20**

Prepared by:

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Superintendent

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Deputy CEO

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Director of Financial Services

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Budget Specialist





ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

REYNOLDS SCHOOL DISTRICT NO.7

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2018–2019.

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



A handwritten signature in black ink, reading 'T E Wohlleber'.

Thomas E. Wohlleber, CSR
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director



**REYNOLDS SCHOOL DISTRICT
2019-20 ADOPTED BUDGET DOCUMENT
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Students enjoying the new playground
at Troutdale Elementary School



EXECUTIVE SUMMARY

ADOPTED BUDGET
2019-2020



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 2019-20 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.



BUDGET COMMITTEE MEMBERS

BUDGET YEAR 2019-20

BOARD MEMBERS



Valerie Tewksbury *(Chair)*
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
Position 4
Term ends: June 30, 2021

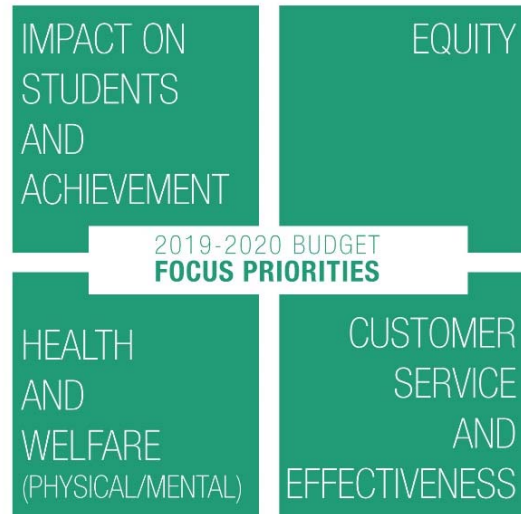
COMMUNITY MEMBERS

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
Nicole Couture Dandrea	Position 11	Term ends: June 30, 2021
<i>Vacant</i>	Position 12	Term ends: June 30, 2021
April Curtis	Position 13	Term ends: June 30, 2019
<i>Vacant</i>	Position 14	Term ends: June 30, 2019

2019-20 Budget Message

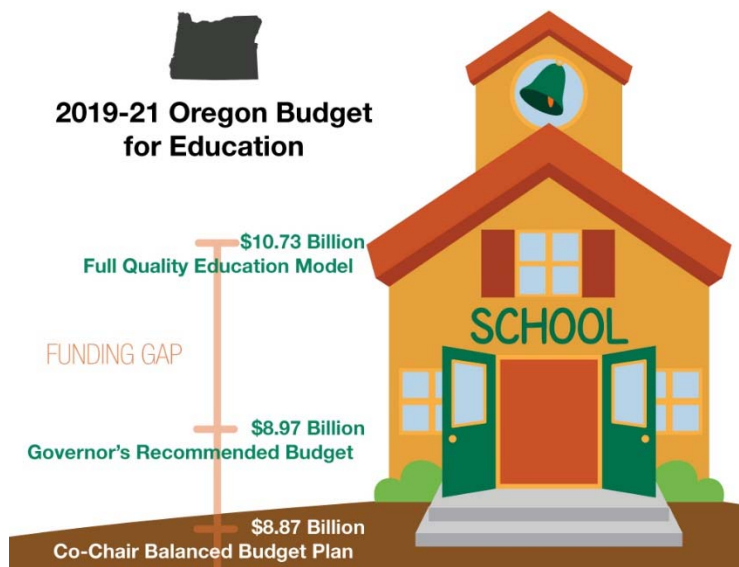
Dear Reynolds School District Budget Committee Members:

I would like to take the opportunity to thank all staff, parents, board members, and community members who attended our budget priority input sessions in person or via the web last fall. Your participation provided valuable input and guidance for the school board as they developed priorities for the 2019-2020 budget process. In December 2018, the board deliberated through the results of those sessions in addition to administrative recommendations to develop and later approve their budget focus priorities for the coming school year. This process led to a 2019-2020 district budget designed to meet the overall needs of the students in Reynold School District by focusing on the following priority areas: **Impact on Students and Achievement, Equity, Health and Welfare (Physical and Mental), and Customer Service and Effectiveness.** I would like to thank the Reynolds School District Board of Directors for providing administrative staff with direction on these budget focus priorities which are being used to reach our student achievement and equity goals.



I look forward to working with our budget committee to discuss and approve the proposed budget as submitted by the District Budget Officer or subsequently revised by the committee. However, all personnel decisions, transfers, employee contracts, and results relating to reduction in personnel rest with the superintendent and school board. It is ultimately our responsibility to verify excellence in programs and services put in place to ensure every student receives a quality foundation in their academic development.

Given that the Oregon legislature is currently in session, the budgeted amount has not yet been

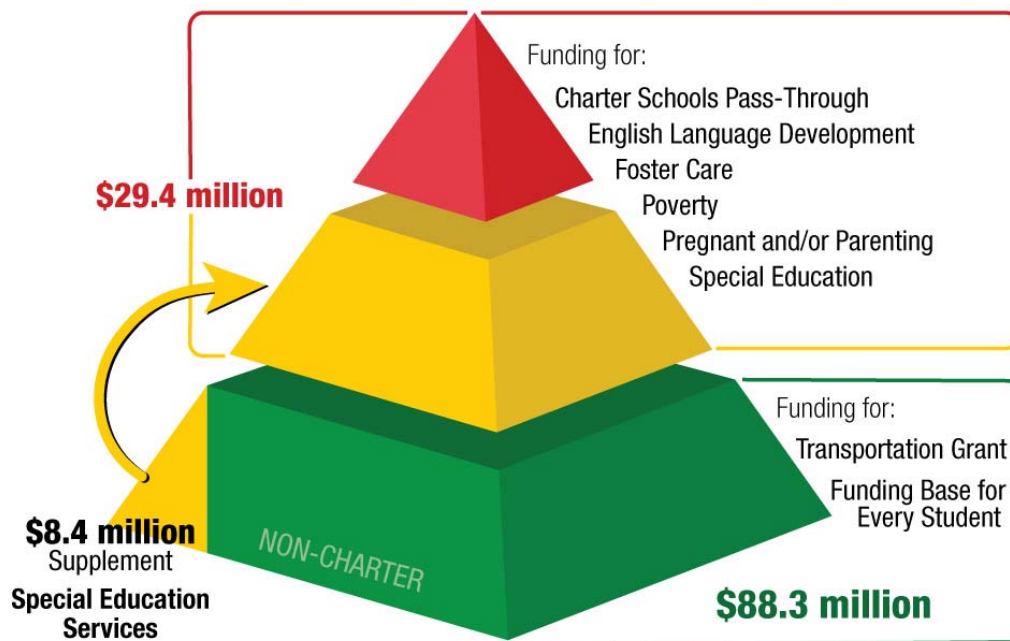


confirmed at the date of this message and there are still questions as to what the final appropriations for education will be. As we cannot wait for the final approved level of funding, the Reynolds School District 2019-2020 Proposed Budget has been developed with the Governor's Proposed State School Fund Budget. **Our initial roll-up expenses for 2019-2020 school year exceed the Governor's Proposed State School Fund Budget and District reserves by approximately \$3 million.** The Budget Team has spent countless hours reevaluating costs, verifying estimates,

and collaborating with stakeholders to reduce costs in the roll-up budget to propose this balanced budget.

The Co-Chair Balanced Budget Plan has also been proposed and, if adopted, would create an **additional \$2 million funding gap** for Reynolds School District. Both proposed budgets for K12 education are seriously less than the estimated level of funding for the Quality Education Model (QEM) which was developed to evaluate the funding needs of operating a system of highly-effective schools in the state.

The future funding decided at the state level is impacted at the district level by a continuing decline in enrollment numbers and a General Fund carve-out to supplement Special Education services for 2019-2020. **Our enrollment continues to decline reflecting a subsequent decline in ADMw** which affects the overall general fund budget. The carve-out of the general fund to supplement Special Education services necessary to support our students is projected at **\$8.4 million for the 2019-2020 budget due to the 11% cap** on Special Education reimbursements versus **our current special education student population at 16%**. I continue to encourage our state legislators to increase this cap to fully fund this critical need.



To develop a balanced budget using the Governor’s Proposed Budget figures with the understanding that it creates a funding gap, we are proposing utilizing extra savings reflected in our ending fund balance for 2018-2019 as a one-time source of funds. While these funds could and should have been used to expand services or complete one-time purchases or improvements, we find ourselves in a situation to use reserves while still implementing needed services that support student achievement in the coming budget year. These necessary supports and services were determined utilizing the board-approved budget focus priorities for 2019-2020 and include:

- Increased 2.0 FTE at elementary schools to cover preps.
- Increased 4.16 FTE at middle schools for class load relief and music curriculum.
- Increased 5.0 FTE at high schools for class load relief, social studies curriculum, and ELD.

- Increase all full-time Educational Assistants' and Library Media Specialists' daily hours by 0.25.
- Maintain Reynolds High School administrator funding expiring from previous ELD grant.
- Increase 1.0 FTE Grant Accountant using grant indirect funds.
- Matching funds requirement for Verizon grant staff to support one-to-one devices at middle schools.
- Recruit & Hire onboarding software to support Human Resources recruiting efforts.
- MANDT training for Educational Assistants (time card hours and/or substitutes)
- Special Education costs from IDEA Grant roll-up shortfall.

In addition, the district will be completing a facilities assessment and long-term facility plan. Although most of the financial resources for the facility assessment and long-term plan will be provided by a grant, the proposed budget does provide resources to assure that the facility assessment and long-term plan are adequately completed.

Due to the uncertainty of the next biennial budget currently being discussed in Oregon Legislature, the final budget numbers may need to be adjusted dependent upon the state's adopted funding level. If the legislature funds education below the Governor's Proposed Budget level, the budget committee may need to reconvene to revise the 2019-2020 budget due to the serious implications of increased gaps in funding.

As we move forward now and with the future fiscal development, we strive to maintain quality and excellence within our programs and services to help ensure students graduating from Reynolds School District are prepared for a world yet to be imagined. I am continually appreciative of the support, participation and viable solutions provided by the community, district staff, and school board members as we all share this common vision. The proposed budget is both educationally sound and fiscally responsible and I invite you to review, discuss, and approve this budget for the 2019-2020 school year.

If you have any questions, you may contact me via email or phone. Thank you for your continued support.

Respectfully,

A handwritten signature in black ink, appearing to read "Danna Diaz". The signature is fluid and cursive, with a large initial "D" and a long, sweeping underline.

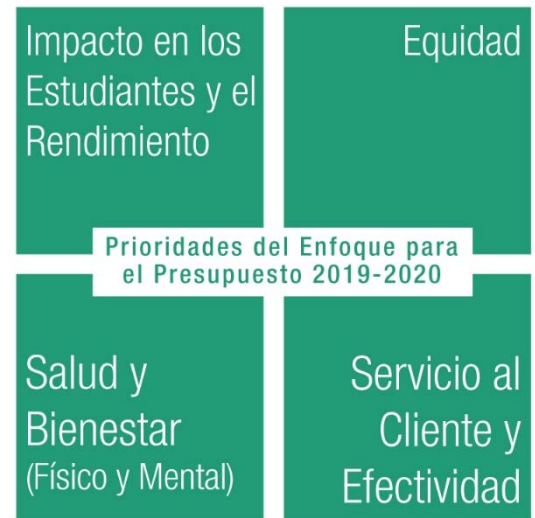
Dr. Danna Diaz, Superintendent of Schools
Reynolds School District #7



Mensaje sobre el Presupuesto 2019-20

Estimados miembros del Comité del Presupuesto de Reynolds School District:

Me gustaría aprovechar la oportunidad para agradecer a todo el personal, los padres, los miembros de la junta y los miembros de la comunidad que asistieron en persona o por Internet, a nuestras sesiones de prioridades del presupuesto el pasado otoño para brindar su aporte sobre las prioridades de presupuesto. Su participación proporcionó información y orientación valiosas para la junta directiva a medida que desarrollaban las prioridades para el proceso presupuestario del 2019-2020. En diciembre de 2018, la junta deliberó sobre los resultados de esas sesiones además de las recomendaciones administrativas para desarrollar y luego aprobar sus prioridades de enfoque presupuestario para el próximo año escolar. Este proceso llevó al presupuesto del distrito para el año 2019-2020 diseñado para satisfacer las necesidades generales de los estudiantes en Reynolds School District al enfocar las prioridades en las siguientes áreas: **Impacto en los estudiantes y logros, Equidad, Salud y Bienestar (Físico y Mental), y Servicio al Cliente y Efectividad.** Me gustaría agradecer a la Junta de Directores de Reynolds School District por brindar al personal administrativo la dirección sobre estas prioridades de enfoque en el presupuesto que se están utilizando para alcanzar los logros de nuestros estudiantes y nuestras metas de equidad.



Espero con interés trabajar con nuestro comité de presupuesto para discutir y aprobar el presupuesto propuesto según lo presentado por el Oficial de Presupuesto del Distrito o posteriormente revisado por el comité. Sin embargo, todas las decisiones del personal, las transferencias, los contratos de los empleados y los resultados relacionados con la reducción del personal recaen en la superintendente y la junta directiva. En última instancia, es nuestra responsabilidad verificar la excelencia en los programas y servicios implementados para garantizar que cada estudiante reciba una base de calidad en su desarrollo académico.

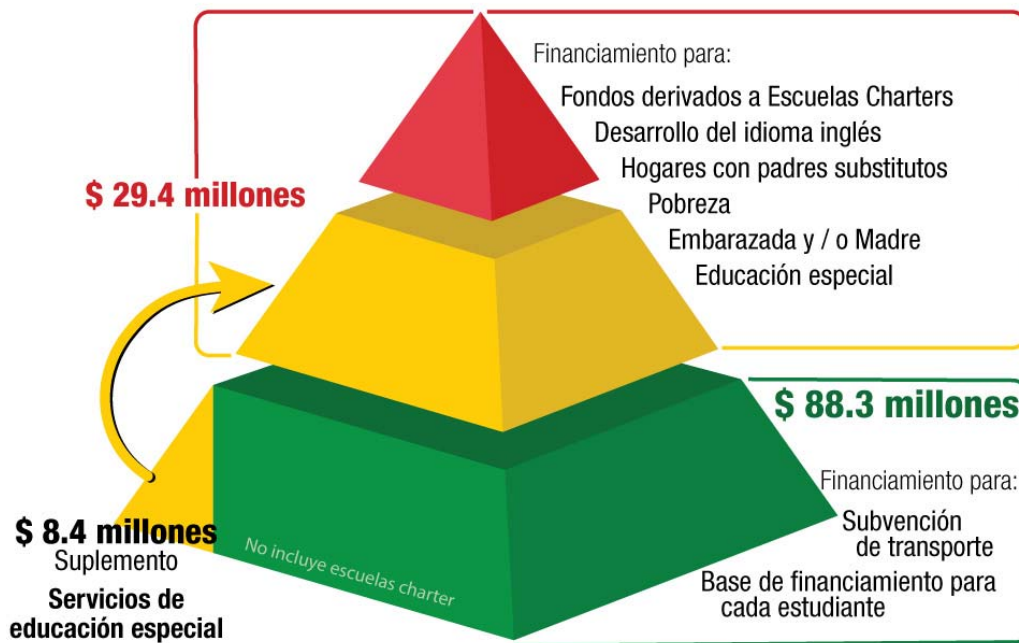


Dado que la legislatura de Oregón se encuentra actualmente en sesión, la cantidad presupuestada aún no ha sido confirmada a la fecha de este mensaje y todavía hay preguntas sobre cuáles serán las asignaciones finales para la educación. Como no podemos esperar por el último nivel de financiación aprobada, el Presupuesto Propuesto de Reynolds School District para el 2019-2020 se ha desarrollado con el Presupuesto del Fondo Escolar del Estado Propuesto por el Gobernador. **Nuestros gastos iniciales acumulados para el año escolar 2019-2020 superan el presupuesto propuesto por el Gobernador para el Fondo Escolar del Estado y las reservas del Distrito en aproximadamente \$**

3 millones. El Equipo de presupuesto ha pasado innumerables horas reevaluando los costos, verificando estimaciones y colaborando con las partes interesadas para reducir los costos en el presupuesto acumulado para proponer este presupuesto equilibrado.

El Plan de Presupuesto Equilibrado del Copresidente también se ha propuesto y, de ser adoptado, **crearía una diferencia de financiamiento adicional de \$ 2 millones** para Reynolds School District. Los dos presupuestos propuestos para la educación K12 son muy inferiores al nivel estimado de financiamiento para el Modelo de Educación de Calidad (QEM-por sus siglas en inglés), que se desarrolló para evaluar las necesidades de financiamiento para operar un sistema de escuelas altamente efectivas en el estado.

La futura financiación decidida a nivel estatal se ve afectada a nivel del distrito por una disminución continua en los números de inscripciones y una reducción del Fondo General para suplementar los servicios de Educación Especial para el 2019-2020. **Nuestra inscripción continúa disminuyendo, lo que refleja una disminución posterior de ADMw** que afecta el presupuesto del fondo general. El monto del fondo general para complementar los servicios de educación especial necesarios para apoyar a nuestros estudiantes se proyecta en **\$ 8.4 millones para el presupuesto 2019-2020 debido al máximo del 11%** en los reembolsos de educación especial en comparación con **nuestra población actual de estudiantes de educación especial del 16%**. Continúo alentando a nuestros legisladores estatales para que aumenten este límite y financiar completamente esta crítica necesidad.



Para desarrollar un presupuesto equilibrado utilizando las cifras del Presupuesto propuesto por el Gobernador con el entendimiento de que crea una brecha de financiamiento, proponemos utilizar ahorros adicionales reflejados en el saldo de nuestro fondo final para 2018-2019 como una fuente de fondos por única vez. Si bien estos fondos podrían y deberían haber sido utilizados para expandir los servicios o completar compras o mejoras únicas, nos encontramos en una situación de uso de reservas mientras seguimos implementando los servicios necesarios que respaldan el rendimiento estudiantil en el próximo año presupuestario. Estos apoyos y servicios

necesarios se determinaron utilizando las prioridades de enfoque presupuestario aprobadas por la junta directiva para el 2019-2020 e incluyen:

- Incrementar 2.0 FTE “Equivalente a Tiempo Completo” en escuelas primarias para cubrir tiempo de preparación.
- Incrementar 4.16 FTE en escuelas secundarias para reducir el tamaño de las clases y el currículo de música.
- Incrementar 5.0 FTE en escuelas preparatorias para aliviar el tamaño de las clases, currículo de estudios sociales y ELD.
- Incrementar por 0.25 las horas de todos los asistentes educativos de tiempo completo y de los especialistas de Medios en las bibliotecas.
- Mantener los fondos del administrador de Reynolds High School que expira de la subvención anterior de ELD.
- Incrementar 1.0 FTE Contable para subvenciones utilizando fondos indirectos de subvenciones.
- Requerimiento de fondos de contrapartida por el personal de Subvenciones de Verizon para apoyar los dispositivos uno a uno en las escuelas secundarias.
- Programa de reclutamiento de Recruit & Hire para apoyar los esfuerzos de contratación de Recursos Humanos.
- Entrenamiento obligatorio para asistentes educativos (horas pagas o substitutos).
- Costos de educación Especial de la acumulación del déficit de la subvención de IDEA.

Además, el distrito completará una evaluación de las instalaciones y un plan de instalaciones a largo plazo. Si bien la mayor parte de los recursos financieros para la evaluación de la instalación y el plan a largo plazo serán proporcionados por una subvención, el presupuesto propuesto sí proporciona recursos para asegurar que la evaluación de la instalación y el plan a largo plazo se completen adecuadamente.

Debido a la incertidumbre del próximo presupuesto bienal que está siendo discutido actualmente en la Legislatura de Oregón, es posible que las cifras finales del presupuesto deban ajustarse en función del nivel de financiamiento adoptado por el estado. Si la legislatura financia la educación por debajo del nivel del Presupuesto propuesto por el Gobernador, es posible que el comité del presupuesto tenga que reunirse nuevamente para revisar el presupuesto 2019-2020 debido a las serias implicaciones del aumento de las brechas en la financiación.

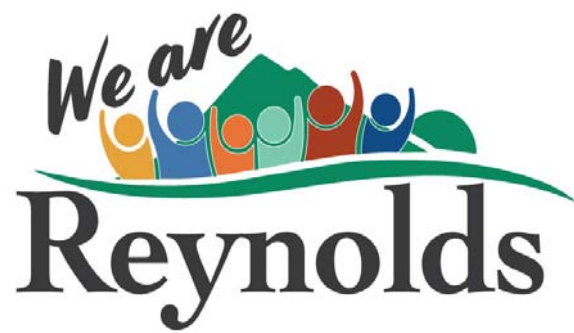
A medida que avanzamos ahora y con el futuro desarrollo fiscal, nos esforzamos por mantener la calidad y la excelencia dentro de nuestros programas y servicios para ayudar a garantizar que los estudiantes que se gradúan de Reynolds School District estén preparados para un mundo aún sin imaginar. Continuamente aprecio el apoyo, la participación y las soluciones viables proporcionadas por la comunidad, el personal del distrito y los miembros de la junta directiva, ya que todos compartimos esta visión común. El presupuesto propuesto es sólido en lo educativo y fiscalmente responsable, y lo invito a revisar, discutir y aprobar este presupuesto para el año escolar 2019-2020.

Si tiene alguna pregunta, puede contactarme por correo electrónico o por teléfono. Gracias por su continuo apoyo.

Atentamente,

A handwritten signature in black ink, appearing to read "Danna Diaz". The signature is fluid and cursive, with the first name "Danna" being larger and more prominent than the last name "Diaz".

Dra. Danna Diaz, Superintendente de las Escuelas
Reynolds School District #7



Информационное Сообщение о Бюджете на 2019-2020

Уважаемые Члены Бюджетного Комитета Школьного Округа Reynolds :

Я бы хотела воспользоваться данной мне возможностью и поблагодарить всех сотрудников, родителей, членов совета директоров и членов общественности, которые присутствовали на наших основных заседаниях по бюджету персонально или через Интернет прошлой осенью. Ваше участие внесло огромный вклад и оказало большую помощь школьному совету, в разработке формировании основных приоритетных направлений в бюджете на 2019-2020 годы. В декабре 2018 года Правление совета директоров школ проанализировало результаты этих заседаний и внесло их как дополнение к рекомендациям администрации, а так же включило их в разработку и последующему утверждению как приоритетные в формировании бюджета на будущий учебный год. Этот процесс позволил бюджет на 2019–2020 годы сделать возможными и удовлетворить общие потребности учащихся Школьного Округа Рейнольд по следующим областям: **Влияние на Студентов, Достижения, Здоровье и Благополучие (Физическое и Моральное), Услуги и Эффективность**. Я бы хотела поблагодарить Правление Совета Директоров Школьного Округа Рейнольдс за то, что они указали персоналу администрации направления на основные приоритеты бюджета, которые необходимо использовать для достижения наших целей в области успеваемости и торжества справедливости.



Я готова работать с нашим бюджетным комитетом для того, чтобы обсудить и утвердить предложенный бюджет, который был подан Ответственным Лицом Бюджетного Комитета Района и рассмотрен в комитете. Однако все персональные решения, переводы, контракты с сотрудниками и результаты связанные с уменьшением количества сотрудников , решение их остаются за руководителем и

школьным советом. Конечно, мы несем ответственность за проверку качества предоставляемых программ и услуг с тем, чтобы каждый студент получил качественную основу для своего академического развития.

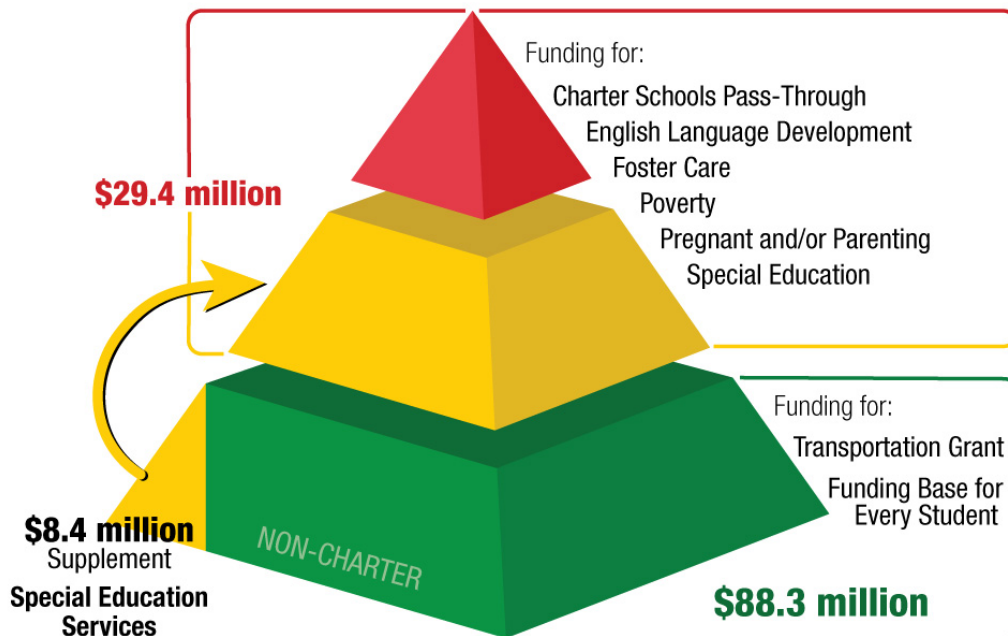
Учитывая, что законодательный орган штата Орегон в настоящее время находится на сессии, сумма выделенных средств в бюджет еще не подтверждена, на дату этого сообщения, и все еще остаются вопросы относительно того, какими будут окончательные ассигнования на образование. Так как у нас небыло времени ожидать окончательного утверждения размера финансирования, то бюджет школьного



округа Рейнольдс на 2019–2020 годы был разработан на основе предложенных губернатором фондов бюджета государственного школьного финансирования. **Наши первоначальные расходы на обучение в 2019–2020 учебном году превышают предлагаемый Бюджет Государственного Школьного Финансирования Штата и резерва Школьного Округа примерно на 3 миллиона долларов.** Чтобы предложить сбалансированный бюджет, группа по составлению бюджета потратила много времени на переоценку стоимости, проверку оценок и сотрудничество с заинтересованными сторонами, для сокращения бюджетных расходов.

Так же был предложен план сбалансированного бюджета Сопредседателем Комитета Бюджетного Планирования (Co-Chair Balanced Budget Plan), даже если этот бюджет будет принят, всё же будет существовать дополнительный дефицит финансирования для Школьного Округа Рейнольдс **в размере 2 млн. долларов.** Оба предложенных бюджета по финансированию образования K-12 на много меньше, чем предполагаемый уровень финансирования для Модели Качественного Образования (QEM), которая была разработана для оценки потребностей в финансировании, для функционирования системы высокоэффективных школ в штате.

Будущее финансирование, определяется уровнем штата, который в свою очередь зависит от продолжающегося сокращения числа учащихся и выделения средств из Общего фонда в дополнение к услугам специального образования на 2019–2020 годы. Влияние на будущее решение штата по финансированию школьного округа основывается на данных полученных от школьного округа, продолжения снижения числа учащихся и выделения средств из Общего фонда в дополнение к услугам по Специальному образованию на 2019–2020 годы. **У нас идёт снижение числа учащихся, о чем говорят данные в ADMw,** что в общем влияет на выделение финансирования из общего фонда. Выделение денежных средств из общего фонда направляются на возмещение услуг по специальному образованию, необходимая сумма для поддержки наших студентов составляет только **8,4 млн долларов на 2019-2020 годы с покрытием в 11%,** но **нынешняя численность студентов специального образования фактически составляет 16%.** Я продолжаю переубеждать законодателей нашего штата увеличить этот предел с тем, чтобы полностью покрыть эту критическую потребность в финансировании.



Для составления сбалансированного бюджета с учетом использования Предлагаемого Бюджета Губернатора, мы понимаем, что мы получаем недостаточно средств для финансирования и по этому, предлагаем использовать дополнительно сэкономленные финансы, которые отражены в показателях остатка средств на 2018–2019 годы, в качестве единовременного источника средств. Мы понимаем, что эти средства могли или должны быть использованы для расширения услуг или проведения одноразовых покупок или пошли бы на развитие. Но учитывая то, что необходимость ситуация в которой мы находимся требует от нас использовать эти резервов для услуг, которые должны способствовать повышению успеваемости учащихся в предстоящем бюджетном году. Этот источник финансовая помощи а так же необходимые услуги были определены исходя из утвержденных советом приоритетов бюджета на 2019–2020 годы, которые включают в себя:

- Увеличено на 2.0 FTE подготовительный курс в начальных школах.
- Увеличено 4.16 FTE в средних школах для снижения нагрузки в классах и для обучении музыке.
- Увеличено 5.0 FTE в высших школах для снижения нагрузки в классах, учебных программ по общественным наукам и Английскому Языку в Развитии (ELD).
- Повысьте дневную занятость всех ассистентов, помощников учителей по обучению и работников библиотек, которые работают полный день на 0,25.
- Сохранить средств, выделенных на администрацию Высшей Школы Рейнольдс, так как срок от предыдущего ELD гранта истекает.
- Увеличить 1,0 FTE Grant Accountant с использованием грантовых не прямых средств.
- Привести в соответствие потребности в средствах для грантового персонала Verizon для поддержки индивидуальных технологических устройств в средних школах.
- Программное обеспечение Recruit & Hire для поддержки ресурсов по кадрам.
- MANDT тренинг для помощников учителей по обучению (учетная карта рабочего времени и / или помощников по замене)
- Расходы на Специальное Образование, так как финансирование от IDEA не достаточно.

Кроме того, школьным округом будет завершена оценка объектов и проведено долгосрочное планировании объектов. Хотя значительная часть финансовых ресурсов для оценки объекта и долгосрочного плана будет предоставлена за счет гранта, в предлагаемом бюджете так же предусмотрены ресурсы для обеспечения надлежащего завершения оценки объекта и долгосрочных планов.

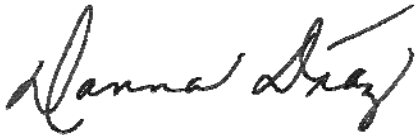
Из-за неопределенности относительно следующих двух лет бюджета, который в настоящее время проходят обсуждения в законодательном органе штата Орегон, возможно, потребуются корректировка окончательные цифр бюджета в зависимости от принятого государственного уровня финансирования. Если законодательный орган финансирует образование ниже уровня бюджета предлагаемого губернатором, возможно бюджетному комитету потребоваться повторное заседание для пересмотра бюджета на 2019–2020 годы из-за серьезных последствий увеличения пробелов в финансировании.

Не смотря на то, как мы сейчас и в будущем будем проводить наше финансирование, мы всегда будем стремиться поддерживать качественный и преимущественный уровень наших программа и услугах, чтобы

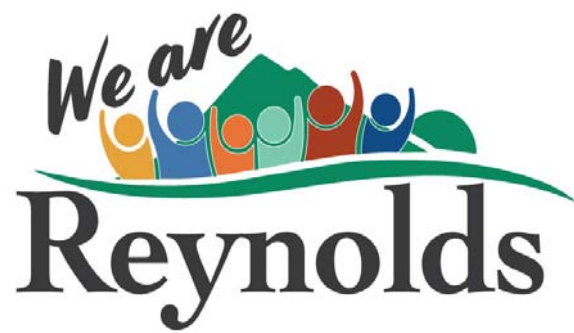
помочь студентам, закончить школу, подготовить себя к восприятию внешнего мира в котором им предстоит жить. Я еще раз благодарю за поддержку, участие и ценные советы предложенные общественностью, персоналом школ и членами школьного совета, так как мы все имеем общий взгляды и общее мнение. Предлагаемый бюджет является общеобразовательным, и финансово обоснованным, и я приглашаю вас рассмотреть, обсудить и утвердить этот бюджет на 2019-2020 учебный год.

Если у вас есть какие-либо вопросы, вы можете связаться со мной по электронной почте или по телефону. Спасибо за вашу постоянную поддержку.

С уважением,

A handwritten signature in black ink that reads "Danna Diaz". The signature is written in a cursive style with a large initial 'D'.

Dr. Danna Diaz, Управляющий Школьным Округом
Reynolds School District #7



Thông Điệp Ngân Sách 2019-2020

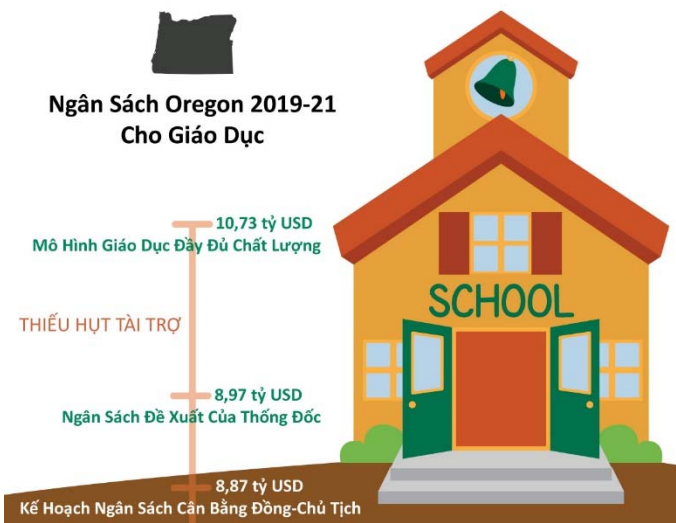
Quý Thành Viên Ủy Ban Ngân Sách Sở Học Chánh Reynolds Thân Mến:

Tôi muốn nhân cơ hội này để cảm ơn tất cả nhân viên, phụ huynh, thành viên hội đồng, và thành viên cộng đồng đã tham dự vào các phiên hội ý ưu tiên ngân sách của chúng tôi một cách trực tiếp hoặc qua trang web vào mùa thu năm ngoái. Sự tham dự của quý vị đã cung cấp những ý kiến và hướng dẫn quý giá cho hội đồng trường trong việc phát triển những ưu tiên cho quy trình ngân sách 2019-2020. Vào tháng 12 năm 2018, hội đồng đã cân nhắc những kết quả của các phiên đó ngoài các khuyến nghị hành chính để phát triển và sau đó chấp thuận các ưu tiên trọng tâm ngân sách cho niên khóa tới. Quá trình này dẫn đến một ngân sách sở 2019-2020 được thiết kế để đáp ứng những nhu cầu chung của học sinh trong Sở Học Chánh Reynolds bằng việc đặt trọng tâm vào các lãnh vực ưu tiên sau đây: **Tác Động Lên Học Sinh Và Thành Tựu, Bình Đẳng, Sức Khỏe Và Phúc Lợi (Thể Chất Và Tinh Thần), Và Dịch Vụ Khách Hàng Và Tính Hiệu Quả.** Tôi muốn cảm ơn Ban Giám Đốc Sở Học Chánh Reynolds đã cung cấp cho ban quản trị hướng dẫn về các ưu tiên trọng tâm ngân sách này; hướng dẫn này đang được sử dụng để đạt đến các mục tiêu thành tựu học sinh và bình đẳng.



Tôi mong muốn sớm được làm việc với ủy ban ngân sách để thảo luận và chấp thuận đề xuất ngân sách như đã được đệ trình bởi Viên Chức Ngân Sách Sở hoặc đã được ủy ban tu chính sau đó. Tuy nhiên, tất cả các quyết định nhân sự, chuyển nhượng, hợp đồng nhân viên, và kết quả liên quan đến việc giảm nhân sự tùy thuộc vào giám thị và hội đồng trường. Cuối cùng, trách nhiệm của chúng tôi là xác minh sự xuất sắc trong các chương trình và dịch vụ đã được sắp xếp để đảm bảo mọi học sinh đều nhận được một nền tảng chất lượng trong việc phát triển học tập của các em.

Trong lúc cơ quan lập pháp Oregon hiện đang làm việc, khoản tiền cho ngân sách vẫn chưa được xác

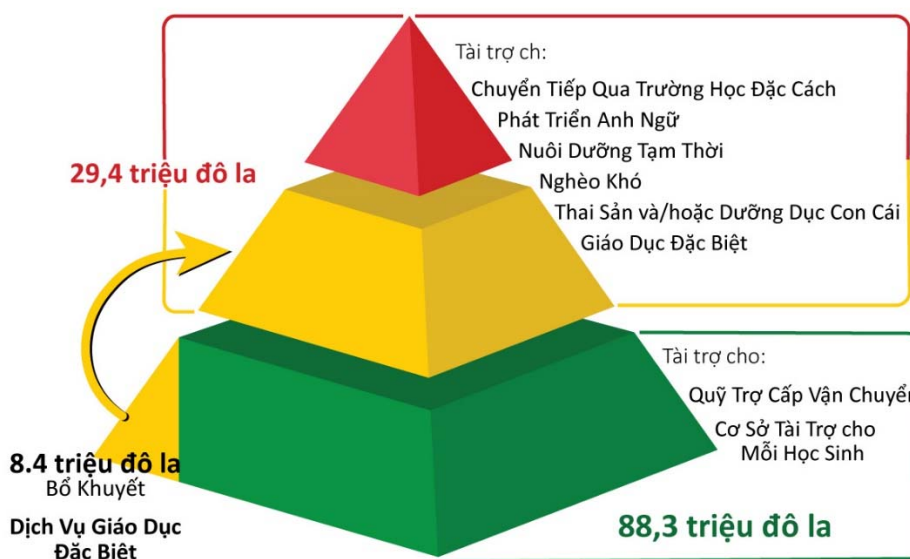


nhận vào ngày thông báo này được đưa ra, và vẫn còn các câu hỏi về việc liệu các khoản dành riêng cuối cùng cho giáo dục sẽ là gì. Bởi vì chúng tôi không thể chờ đợi mức tài trợ được chấp thuận cuối cùng, Ngân Sách Đề Xuất 2019-2020 của Sở Học Chánh Reynolds đã được phát triển với Ngân Sách Đề Xuất Tài Trợ Trường Học Tiểu Bang của Thống Đốc. **Các chi phí trọn gói ban đầu cho niên khóa 2019-2020 của chúng tôi vượt quá Ngân Sách Đề Xuất Tài Trợ Trường Học Tiểu Bang của Thống Đốc và các khoản dự trữ của Sở Học Chánh khoảng 3 triệu USD.** Đội Ngũ Ngân Sách đã dành vô số thời gian

để đánh giá lại chi phí, xác nhận các khoản dự toán, và cộng tác với các bên liên quan để giảm chi phí trong ngân sách trọn gói để đề xuất ra ngân sách cân bằng này.

Kế Hoạch Ngân Sách Cân Bằng Đồng-Chủ Tịch cũng đã được đề xuất và, nếu thông qua, sẽ tạo **thêm một thiếu hụt tài trợ 2 triệu USD** cho Sở Học Chánh Reynolds. Cả hai ngân sách đề xuất cho giáo dục K12 đều thấp hơn rất nhiều so với mức tài trợ ước tính cho Mô hình Giáo dục Chất lượng (QEM) được phát triển để đánh giá các nhu cầu tài trợ cho việc vận hành một hệ thống các trường học hiệu quả cao trong tiểu bang.

Khoản tài trợ trong tương lai được quyết định ở cấp tiểu bang bị ảnh hưởng ở cấp sở do sự sụt giảm liên tục về số lượng ghi danh và khoản trích ra từ Quỹ Chung để bổ sung cho các dịch vụ Giáo Dục Đặc Biệt cho 2019-2020. **Việc ghi danh tiếp tục giảm của chúng tôi phản ánh sự sụt giảm tiếp theo trong ADMw**, ảnh hưởng đến ngân sách tài trợ chung. Việc trích ra quỹ chung để bổ sung cho các dịch vụ Giáo Dục Đặc Biệt cần thiết để hỗ trợ học sinh của chúng tôi được dự kiến là **9,1 triệu USD cho ngân sách 2019-2020 do mức trần 11%** lên khoản bồi hoàn Giáo Dục Đặc Biệt so với **số học sinh giáo dục đặc biệt hiện tại của chúng tôi là 16%**. Tôi tiếp tục khuyến khích các nhà lập pháp tiểu bang của chúng ta tăng mức trần này để tài trợ đầy đủ cho nhu cầu then chốt này.



Để phát triển một ngân sách cân bằng sử dụng các số liệu từ Ngân Sách Đề Xuất Của Thống Đốc với sự hiểu biết rằng nó tạo ra thiếu hụt tài trợ, chúng tôi đang đề xuất sử dụng các khoản tiết kiệm bổ sung được phản ánh trong số dư quỹ cuối năm 2018-2019 của chúng tôi như là một nguồn vốn tài trợ một lần. Mặc dù các quỹ này có thể và nên được sử dụng để mở rộng các dịch vụ hoặc hoàn thành những giao dịch hoặc trùng tu một lần, chúng tôi thấy mình lâm vào tình huống phải sử dụng quỹ dự trữ trong khi vẫn triển khai các dịch vụ cần thiết hỗ trợ cho thành tích học sinh trong năm ngân sách sắp tới. Những hỗ trợ và dịch vụ cần thiết này đã được xác định bằng cách sử dụng các ưu tiên trọng tâm ngân sách đã được hội đồng quản trị chấp thuận cho 2019-2020 và bao gồm:

- Tăng 2,0 FTE tại các trường tiểu học để trang trải cho thời gian soạn bài.
- Tăng 4,16 FTE tại các trường trung học cơ sở để giảm tải lớp học và chương trình giảng dạy âm nhạc.

- Tăng 5,0 FTE tại các trường trung học phổ thông để giảm tải lớp học, chương trình giảng dạy bộ môn xã hội, và ELD.
- Tăng giờ làm việc mỗi ngày của tất cả các Trợ Lý Giáo Dục và Chuyên Gia Truyền Thông Thư Viện toàn thời gian thêm 0,25.
- Duy trì tài trợ quản trị Viên Trường Trung Học Phổ Thông Reynolds đã hết hạn từ khoản trợ cấp ELD trước đó.
- Tăng 1,0 FTE Kế Toán Trợ Cấp bằng cách sử dụng các khoản tài trợ gián tiếp.
- Đối chiếu yêu cầu về tài trợ cho nhân viên quỹ trợ cấp Verizon để hỗ trợ các trang thiết bị với tỉ lệ một-một tại các trường trung học cơ sở.
- Tuyển dụng & thuê phần mềm hỗ trợ các nỗ lực tuyển dụng các Nguồn Nhân sự.
- Đào tạo MANDT cho các Trợ Lý Giáo Dục (giờ làm việc bằng thẻ thời gian và/hoặc vật thay thế).
- Chi phí Giáo Dục Đặc Biệt từ sự thâm hụt dồn lại của Quỹ Trợ Cấp IDEA.

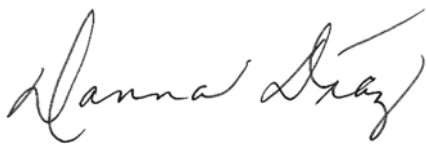
Ngoài ra, sở học chánh sẽ hoàn thành việc đánh giá các cơ sở và lên kế hoạch cơ sở dài hạn. Mặc dù hầu hết các nguồn tài chính cho việc đánh giá cơ sở và lên kế hoạch dài hạn sẽ được cung cấp bởi một quỹ trợ cấp, ngân sách đề xuất sẽ cung cấp các nguồn lực để đảm bảo rằng việc đánh giá cơ sở và lên kế hoạch dài hạn được hoàn thành đầy đủ.

Do sự không chắc chắn của ngân sách dành cho hai năm tiếp theo hiện vẫn đang được thảo luận tại Cơ Quan Lập Pháp Oregon, các con số ngân sách cuối cùng có thể cần phải được điều chỉnh tùy thuộc vào mức tài trợ của tiểu bang. Nếu cơ quan lập pháp tài trợ giáo dục dưới mức Ngân Sách Đề Xuất Của Thống Đốc, ủy ban ngân sách có thể cần phải họp lại để điều chỉnh ngân sách 2019-2020 do những tác động nghiêm trọng của việc tăng thiếu hụt tài trợ.

Khi chúng ta vẫn hiện đang tiến về phía trước và với sự phát triển tài chính trong tương lai, chúng tôi cố gắng duy trì chất lượng và tính xuất sắc trong các chương trình và dịch vụ của chúng tôi để giúp đảm bảo rằng học sinh tốt nghiệp từ Sở Học Chánh Reynolds đã được chuẩn bị cho một thế giới chưa được tưởng đến. Tôi liên tục đánh giá cao sự hỗ trợ, tham gia và các giải pháp khả thi được cung cấp bởi cộng đồng, nhân viên sở và các thành viên hội đồng trường, vì tất cả chúng ta đều có chung tầm nhìn này. Ngân sách đề xuất vừa có tính giáo dục vừa có trách nhiệm về tài chính, và tôi mời quý vị xem xét, thảo luận và phê duyệt ngân sách này cho năm học 2019-2020.

Nếu quý vị có bất kỳ câu hỏi nào, quý vị có thể liên lạc với tôi qua email hoặc điện thoại. Xin cảm ơn sự tiếp tục hỗ trợ của quý vị.

Trân trọng,



Dr. Danna Diaz, Giám Thị Các Trường
Sở Học Chánh Reynolds #7





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

2019-2020 Budget Summary

The Proposed Budget for the Reynolds School District for fiscal year 2019-2020 represents the financial plan to deliver services, utilizing the resources available, to meet the goals set by the School Board on behalf of our staff, students and community, and totals \$200,790,644.

This budget proposal includes ongoing allocations for investments aligned with District goals, and leverages grant funds for labor, capital equipment and facility improvements wherever possible.

The proposed budget is balanced and maintains programs and staffing while adjusting some investments, including accessing reserves as a result of the need to supplement the costs of services for our most vulnerable students for whom state funding is currently capped.

Budgeting a Plan for 2019-20

The Proposed Budget is based on the \$8.9 Billion Biennial State School Fund Proposed Budget as submitted by the Governor for 2019-2021.

The 2019-2021 Public Employees Retirement System (PERS) rates created a \$1.58 Million annual expenditure increase for the District during this budget cycle. Recent enrollment declines have impacted resources as enrollment has been on the decline, however enrollment is expected to stay flat as 2018-19 comes to a close.

Unfortunately, with the current State School Fund funding level, **including the 11% cap on students receiving Special Education Services funded by the state**, the increased PERS employer rate, and the recent enrollment decline, the proposed budget includes a spend down of reserves for one-time expenses as well as a supplements unfunded special education services in order to provide those necessary services for which students are entitled.

2019-2021 Budget Outlook

Oregon K-12 funding is far from stable. The 2019-2021 K-12 funding level has been a topic of discussion during the Oregon Legislature's session that is ongoing through 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 include PERS employer cost increases for the District at an average of 2.18% of the total payroll. This amounts to an estimated annual employer cost increase of \$1.58 Million beginning next year in addition to the \$3.3 Million annual cost increase experienced for 2016-17 and the \$4 Million annual cost increase experienced for both 2017-18 and 2018-19.

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 in the coming years.

Maintaining the contingency and unappropriated ending fund balance of \$6.6 Million and realizing savings and leveraged resources throughout the coming year will be a critical step for the District when entering the 2020-21 budget process.

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). The District's established plan was set in motion during 2017-18. While graduation rates have improved, there is more work to do. The Proposed Budget continues existing Measure 98 investments for teacher collaboration, college-level opportunities, Career & Technical Education programs, a night school program, investments into attendance monitoring to reduce chronic absenteeism, and additional counseling supports with emphasis on 9th grade on track for graduation.

Continued funding of the High School Success programs from the State will provide 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. The proposed 2019-20 budget includes funding for Measure 98 at the same level as 2018-19, or half of the amount per student approved by voters. This represents similar funding levels as 2018-19 and would increase should the program funding be increased as part of the State's 2019-21 budget process.

Curriculum Adoption

This budget includes the final phase of the science adoption for the high schools as approved. Also included are funds for a social studies curriculum adoption.

Verizon Digital Learning Innovation Grant

The proposed budget includes general funds to support the awarded Verizon Digital Learning Innovation Grant that will provide iPads for all middle school students. The budget includes both technology services staffing of one position as well as ERate fund allocations for software and equipment to support the additional devices in our middle schools. Equipment for this grant will be provided directly to the district and does not appear as a revenue or expenditure in the proposed budget.

Bond Capital Construction Projects

The budget includes year five of the voter-approved 2015 Bond Capital Projects and the completion of the final phase of safety and security projects with remaining bond funds. The completion of the three new elementary schools, Fairview, Troutdale and Wilkes, as well as the major renovation and addition to Reynolds High School were accomplished within the 2018-19 budget. The work was completed on time and under budget, allowing for more resources to be directed toward district-wide safety and security improvements to close out the bond program.

BUDGETING A PLAN

Reynolds School Board Adopted Budget Goals

The Board held multiple sessions to gather staff and public input while considering the 2019-20 budget goals and priorities. Five sessions were held in November 2018 as well as an online session for gathering input and feedback.

During December 2018, the Board met and discussed the District's goals and priorities for the 2019-20 budget. The Board formally adopted budget goals to provide guidance and direction to the Superintendent in the preparation of the annual proposed budget.

The Reynolds School Board set the following budget goals to guide the 2019-20 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 utilizing available resources.

2019-20 Budget Goals & Priorities

Impact on Students and Achievement	Equity
<p>Examples:</p> <p>Block Schedules ★</p> <p>Lower Class Size ★</p> <p>Educational Assistants ★</p>	<p>Examples:</p> <p>Director of Equity, Inclusion, and Parent Advocacy</p> <p>Restorative Practices - Staffing</p> <p>Playground Improvements ★</p>
Health & Welfare - Physical & Mental	Customer Service/Efficiency
<p>Examples:</p> <p>School-Based Health Clinic</p> <p>Mental Health/Social Work ★</p>	<p>Examples:</p> <p>Community Engagement & Volunteer Specialist</p> <p>Expand Payroll Services</p>

★ Indicates Staff & Community Budget Input Sessions Summary Result and Listen & Learn Sessions

BUDGET DEVELOPMENT

General Fund Resources

The District’s 2019-20 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 2019-20 is based upon the following revenue assumptions:

- State School Fund of \$8.9 Billion at 49/51 funding for 2019-21 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
- Flat non-charter school enrollment leading to a decrease in State School Fund per student weight funding due to the most recent funding being based on higher enrollment from 2017-18

- 16% of students identified as eligible to receive Special Education services (IEP Service), yet State funding is capped at 11% of overall student enrollment, which has been in decline. This creates a funding gap and decreases the amount of funds available for general education services
- High needs students utilizing Special Education services for one on one staffing and outside therapeutic placement represents 5.4% of the total number of students receiving SPED services

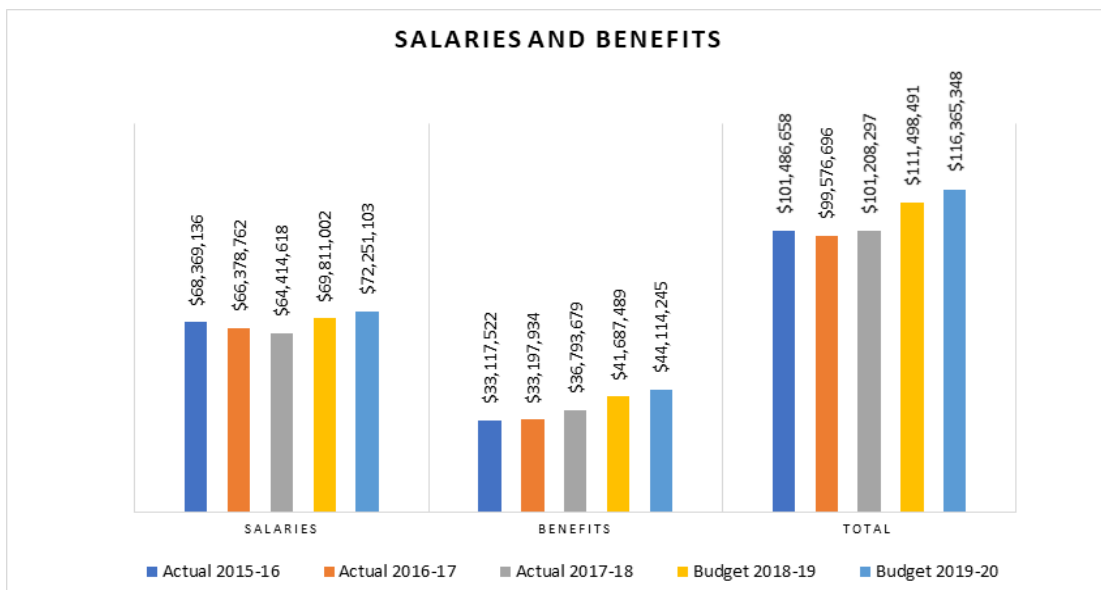
General Fund Expenditures & Requirements

The District’s 2019-20 service 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.

The proposed staffing framework is based upon a comprehensive evaluation of staffing across all labor groups, departments, and buildings to align to the 2019-20 plan with emphasis on the Board Budget Goals and Priorities. Additionally, the staffing level review created the basis for any staff position adjustments as a result of projected enrollment.

The 2019-20 Proposed Budget roll-up costs include adjustments according to labor agreements with REA Licensed staff in contract year 3, OSEA Classified staff in contract year 2, and RAA Administrative staff in contract year 2. Budget assumptions for labor costs are as follows:

- 1% COLA for All Employee Groups
- Contractual Insurance Cap Increases for All Employee Groups
- 2.24% PERS Tier 1 & Tier 2 Employer Rate Increase
- 2.12% PERS OPSRP Employer Rate Increase



The District’s proposed expenditures will exceed the projected 2019-20 annual revenues and require a spend down of District resources.

General Fund								
Ending Fund Balance Activity								
	2012-2013	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Budgeted
Beginning Fund Balance	15,870,333	11,550,046	12,238,786	8,738,268	8,007,597	9,493,696	13,620,764	12,200,000
Budgeted Contingency								1,620,145
Budgeted Ending Fund Balance								4,980,000
Ending Fund Balance	11,550,046	12,238,786	8,738,268	8,007,597	9,493,696	13,620,764	12,200,000	6,600,145
Spend Down/ (Add Back)	(4,320,287)	688,740	(3,500,518)	(730,671)	1,486,099	4,127,068	(1,420,764)	(5,599,855)

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 2019-20 budget total \$3 million. As such, \$2.6 million of the proposed spend down of reserves is for ongoing expenses such as staffing and consumable supplies that would have otherwise been cut due to capped funding for Special Education Services.

One-time General Fund expenditures for 2019-20 include the following:

- Final Phase of Science Curriculum Materials for High Schools
- Social Studies Curriculum Adoption Materials
- Student Technology Replacement Cycle (Devices 5-6 years old)
- Student Technology for Curriculum
- School Bus Replacements (Fleet of 112 replaced at 8 per year)
- Grounds Maintenance & Playground Improvements
- Facility Maintenance Needs District-Wide
- Facility Repair Needs District-Wide
- Safe & Healthy School Annual Assessments & Mitigation
- Professional Development for Mandt System Training

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.

Nutrition Service Fund

The budget represents the third year of District self-operation for management and food procurement. Budget estimates are based on two years of service and take into account the impacts of State requirements related to student meal charges. Capital improvements and equipment replacement budgets represent equipment and infrastructure installation from the replacement elementary schools to other school sites in the District.

Federal Programs

The 2019-20 budget reflects the final year of the School Improvement Grant at Margaret Scott Elementary, the fourth year of the School Improvement Grant at Glenfair, 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 continue existing investments in Restorative Practices Specialists at 9 of the 11 elementary schools for 2019-20 and will continue professional development in restorative practices and new teacher training.

Voter Approved 2015 Capital Bond

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 policy for the District, the General Fund estimated ending fund cash balance is to be managed at a level that represents 5% of the total adopted General Fund budget revenues. The proposed budget includes contingency and unappropriated ending fund balance amounts that together total \$6.6 Million and conforms to the 5% Board Policy. It is proposed that one-time expenditures for curriculum, student device replacements, facility and capital purchases as well as supplementing the special education service shortfall be funded during the 2019-20 budget year.

General Fund Ending Fund Balance Policy	
	2019-20 Budgeted
Beginning Fund Balance	<i>12,200,000</i>
Budgeted Contingency	<i>1,620,145</i>
Budgeted Ending Fund Balance	<i>4,980,000</i>
Ending Fund Balance	<i>6,600,145</i>
Spend Down/ (Add Back)	<i>(5,599,855)</i>
Annual Revenue Budget (Excludes Beginning Balance)	<i>132,002,881</i>
Policy 5%	<i>6,600,144</i>

BUDGET CHANGES

The 2019-20 Proposed Budget totals \$200,790,644 across multiple funds. This represents an \$21.7 million decrease from the 2018-19 budget due largely in part to the reduction in the Bond Capital Projects Fund as the major construction projects have been completed.

The following represent significant changes in budgeting practices proposed for 2019-20:

- Substitute budgets for use of employee sick and personal leave from General and Grant Funds moved to human resources staffing services function.

- Rationale - Use of employee leave is a benefit and should not be an additional cost to a grant fund or specific departments and school buildings.
- Licensed contract benefits for district annual contribution to employee insurance pool budget combined and moved to human resources staffing service function.
 - Rationale – Use of insurance pool benefit by licensed members varies in amount and by employee situation and should not be an additional cost to a grant fund or specific departments or school buildings.
- Employee benefits for tuition reimbursement moved from Human Resources department budget to human resources staffing service function.
 - Rationale – Each year the cost of the human resources department draws questions related to the cost of employee benefits in relationship to the number of staff FTE in the department. Moving the benefit budget for all employees to a staffing service employee benefit function more accurately reflects the cost of the individual department versus the cost for benefits budgeted for all employees.
- Practice of Elementary classroom teacher percentage of FTE being coded to English Language Development (ELD) budgets based upon the percentage of students receiving ELD services at their individual school has been eliminated.
 - Rationale – General classroom instruction, unless providing direct English Language Development services, should be charged to the general instruction area within the account code budget. While the previous practice is in place in a number of school districts and will impact the District’s comparison on ELD spending for 2019-20, the Superintendent and her Cabinet recommend this change.
- The General Fund Facilities Department budgets include a shift away from contracting out trade services to increasing FTE for highly skilled and licensed and/or certified specialists and trades labor staffing.
 - Rationale – Transformation of the Facilities Department is underway. The demands of the district’s facility maintenance and repair needs requires skilled staff to complete repairs and ongoing maintenance for all major systems. In-house services are more responsive and cost effective than hiring outside contractors. Skilled staff also provide existing maintenance staff opportunities to train and work through apprenticeship programs of study and certification to further improve internal services and workflow. Future programming with District CTE and Trades program students would also be available with this change.

Staffing changes within the proposed budget are as follows:

- Classroom Teachers
 - 2.0 FTE Music or PE at Elementary for schedule relief
 - Eliminates School Counselors covering Teacher Preparation Periods
 - 3.0 FTE Health, Science or Elective at Middle Schools for class load relief
 - 1.16 FTE Music at Middle Schools to balance music scheduling
 - 2.0 FTE Social Studies at Reynolds High School for class load relief
 - 1.0 FTE Science at Reynolds High School for class load relief
- Support Teachers
 - 2.0 FTE ELD at Reynolds High School to lower student teacher ratios
- Support Services
 - Expand and extend Language Liaison positions
 - 2 positions extended to 12 months
 - Remaining positions extended from 10 months to 11 months
- Support Staff
 - Add .25 Hours per contract day to all Education Assistants
 - Add .25 Hours per contract day to all Media Assistants
- Facilities Services
 - 2.0 FTE Custodial Substitutes to better support sites
 - Funded through reductions in custodial substitute budget
 - 2.0 FTE Specialist positions (project assistant and service/work order analyst)
 - Funded through a reduction of 1.0 FTE Classified Department Secretary position and a reduction in contract services budgets
 - 2.0 FTE Classified Skilled positions (HVAC, Carpentry, Plumbing)
 - Funded through a reduction in contract services budgets
- Financial Services
 - 1.0 FTE Specialist, Grant Accountant, at the District Office to support all state and federal grant budget and management currently managed by Program Directors and Administrators
 - Funded through grant indirect rate revenues
- Technology Services
 - 1.0 FTE Classified Tech Support Specialist to increase department capacity to support one-to-one devices at all middle schools as well as anticipated repairs

Changes anticipated for non-charter enrollment and proposed staffing for 2019-20 as compared to the 2018-19 budget are summarized below.

All Funds	2018-19 Estimated	2019-20 Budget	Change
Non Charter ODE Enrollment as of 9/30/XX	9,844	9,970	126
Classroom Teacher FTE	384.75	394.91	10.16
Support Teacher FTE	138.75	145.00	6.25
Other Licensed Staff FTE	80.20	81.80	1.60
Classified Staff FTE	470.57	486.95	16.38
Supervisor/Admin Prof/Specialist FTE	19.50	22.50	3.00
Administrator FTE	48.00	48.00	-
Total Staff	1,141.77	1,179.16	37.39

REYNOLDS SCHOOL DISTRICT ADMINISTRATIVE & BUDGET TEAM

Administrative Team

Dr. Danna Diaz, Superintendent

Frank Caropelo, Deputy Superintendent

Rachel Lopez Hopper, Deputy CEO

Jennifer Ellis, Executive Director of Human Resources

Stephanie Field, Director of Communications

Internal Budget Team

Christina Weinard, Director of Financial Services

Becky Nino, Budget Specialist

Michelle Murer, Executive Director of Student Services

Kate McLaughlin, Director of Federal Programs

Chris Greenhalgh, Director of Secondary Programs

Patty Carrera, Director of Assessment & Evaluation

Jeff Gibbs, Director of Technology Services

Rehana Nelson, Coordinator of Transportation

Christy Foote, Coordinator of Nutrition Services

Kathy Houck, Interim Administrator of Facilities

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

Kristen Bradshaw, 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

Leadership Budget Team

Dr. Danna Diaz, Superintendent

Frank Caropelo, Deputy Superintendent

Rachel Lopez Hopper, Deputy CEO

Jennifer Ellis, Executive Director of Human Resources

Stephanie Field, Director of Communications

Wade Bakley, Reynolds Administrative Association

Connie Philibert, Reynolds Administrative Association

Evan Selby, Reynolds Education Association

Joyce Rosenau, Reynolds Education Association

Jeffrey Fuller, Reynolds Education Association

Lisa Griffith, Reynolds Education Association

Amber Brune, Reynolds Education Association

Alejandra Barragon, Reynolds Education Association

Bruce Marsh, Reynolds Education Association

Cindy Dominiak, OSEA

Suzi Mutschler, OSEA

REYNOLDS SCHOOL DISTRICT BUDGET DOCUMENT FORMAT

Welcome to the Reynolds School District’s 2019-20 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 multiple languages. The Budget Message is an introduction to the budget and is followed by a budget summary. The budget summary is a comprehensive narrative overview of the 2019-20 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 2019-20 Board Budget Goals and Budget Committee Membership 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 at a Glance highlights major budget changes from 2019-20 with an emphasis on the General Fund and Capital Projects Funds.

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, the District’s focus on equity and the history of Reynolds School District.

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.



Reynolds School District
Budget Planning / Budget Calendar for 2019-20 Budget

Internal Budget Planning	Jul 11, 2018 Wednesday	<i>School Board Meeting 7:00 PM</i> Budget Committee openings & application process	Fairview City Hall Council Chambers
	Sep 12, 2018 Wednesday	<i>School Board Meeting 7:00 PM</i> Board reviews applications for Budget Committee appointments & reappointments	Fairview City Hall Council Chambers
	Nov 1 – Nov 9, 2018	<i>School Board Budget Community Listening Sessions</i> 2 Staff Sessions, 3 Parent/Community Sessions & 1 Online Session to gather input on 2019-20 Board Budget Goals and Priority Setting	Reynolds Middle Wilkes Elementary Alder Elementary District Website
	Nov 12, 2018 Monday	<i>Capital Equipment & Improvement Needs Assessed</i> Operations Managers & Project Teams Commence Review & Cost Estimates	Ongoing Internal Process
	Dec 19, 2018 Wednesday	<i>School Board Work Session 6:00 PM</i> Board discusses 2019-20 Budget Priorities	Woodland Elementary Library
	Jan 9, 2019 Wednesday	<i>School Board Meeting 7:00 PM</i> Board adopts 2019-20 Budget Priorities	Fairview City Hall Council Chambers
	Feb 7, 2019 Thursday	<i>Reynolds Transformational Team 8:30 AM</i> Leadership Team receives Board 2019-20 Budget Priorities & Budget Update	Fairview City Hall Council Chambers
	Feb 25, 2019 Monday	<i>Budget Team Collaboration Meeting</i> Representatives from Internal Budget Team, REA and OSEA Leadership meet to review budget assumptions and estimates and gather input and feedback	Professional Development Center at Edgefield Campus
	Mar 7, 2019 Thursday	<i>Reynolds Transformational Team 8:30 AM</i> Leadership Team receives 2019-20 Budget Update	Fairview City Hall Council Chambers
	Mar 19, 2019 Tuesday	<i>Budget Team Collaboration Meeting</i> Representatives from Internal Budget Team, REA and OSEA Leadership meet to review budget updates and estimates and gather input and feedback on proposed constraint budget solutions	Professional Dev. Ctr Edgefield Bldg A
	Apr 4, 2019 Thursday	<i>Reynolds Transformational Team 8:30 AM</i> Leadership Team receives 2019-20 Budget Update	Fairview City Hall Council Chambers
Budget	Apr 11, 2019 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	Woodland Elementary Library
	Apr 15, 2019 Monday	<i>Budget Team Collaboration Meeting</i> Representatives from Internal Budget Team, REA, RAA, and OSEA Leadership meet to review budget updates and estimates and gather input and feedback on proposed Budget Committee Meeting Agendas	Transportation Building C
	Apr 18, 2019 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	Woodland Elementary Library
	May 2, 2019 Thursday	<i>Budget Committee Meeting 6:00 PM</i> Elect officers, receive budget message, public comment & presentation of budget overview	Multipurpose Room Reynolds High School
	May 9, 2019 Thursday	<i>Budget Committee Meeting 6:00 PM</i> Receive responses to questions, public testimony, and discuss, deliberate and approve budget & taxes	Multipurpose Room Reynolds High School
	May 16, 2019 Thursday	<i>Budget Committee Meeting 6:00 PM (if needed)</i> Receive responses to questions, public testimony, and discuss, deliberate and approve budget & taxes	Multipurpose Room Reynolds High School
	Jun 12, 2019 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

We are Reynolds

Our Mission

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

Our Vision

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

Our Focus



Our Values

Community Involvement

- Engagement
- Equity
- Excellence
- Expectations
- Relationships
- Relevance
- Resilience
- Respect
- Responsibility
- Responsiveness



#1 Student Achievement

#2 Equity



Fiscal Responsibility #3

Communication #4

2019-20 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:

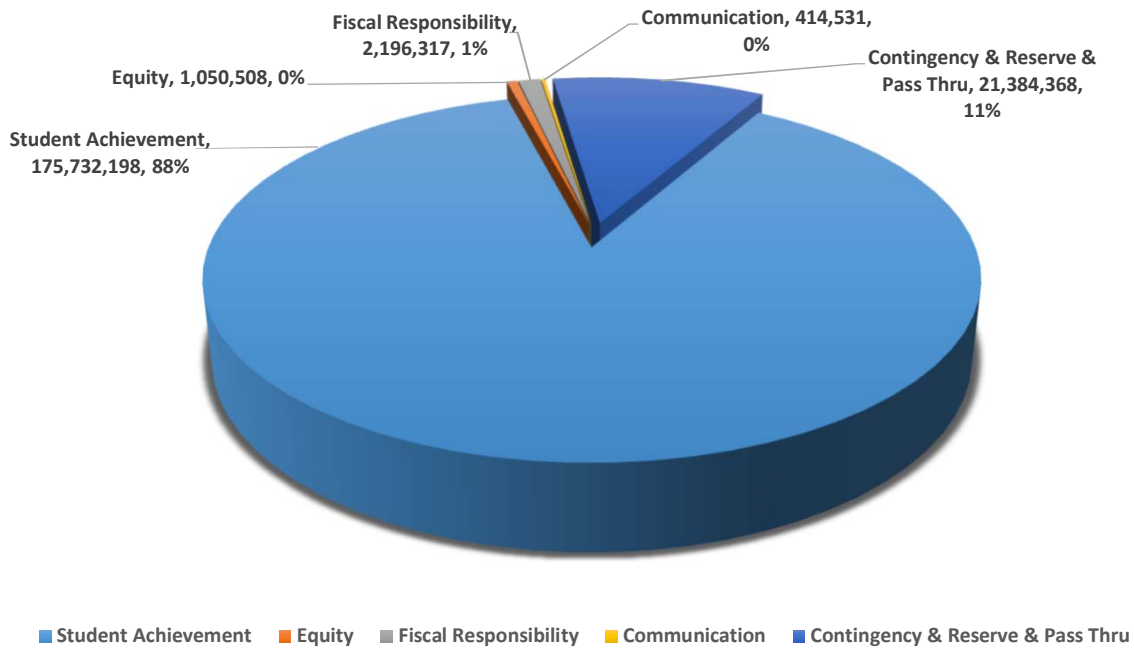
- Support Board/Superintendent Action Plan
- Expand district academic partnerships
- Increase capacity and engagement for two-way communication efforts that include student and parent voice
- Advocate for the needs of our students at the state, county, and local level



Reynolds School District students and staff.

**REYNOLDS SCHOOL DISTRICT
2019-20 COST OF BUDGET GOALS**

2019-2020 Budget Distribution



Enjoying books at Margaret Scott Elementary

Woodland Canned Food Drive



School Board Work Session

Budget Priorities Discussion Summary

December 19, 2018 • 6:00pm



- BOARD GOALS**
- #1 Student Achievement
 - #2 Equity
 - #3 Fiscal Responsibility
 - #4 Communication

Reynolds School Board met for the regular work session on December 19, 2018 at Woodland Elementary Library. The first half of the agenda included middle schools, high schools, and charter schools improvement plans. The second half of the agenda included budget priority discussions which are summarized below.

Budget Workshops
 Please join us for one of these information sessions to learn more about how the school district budget process works in Oregon!
 Public welcome. Refreshments provided.
April 11, 2019 -or- April 18, 2019
6:00pm
 Professional Development Center - Edgefield
 2408 SW Halsey Street, Building A, Troutdale, OR

Discussion: 2019-20 Public Budget Priorities Input Sessions Summary Results

The School Board was presented with the results of the Budget Priorities Input Sessions held in November 2018. Two live staff sessions, two live community sessions, one live parent group session, and one online virtual session for a total of **six input sessions** delivered a total of **1,332 responses** to four questions. Questions centered on what are the current unmet needs within the district, non-negotiable services/programs provided in the district, and what to consider cutting or adding in the event of a Constraint Budget, Additional Funds Budget, and a No Change (Status Quo) Budget. The following results are summarized from those sessions:

Current Unmet Needs	Constraint Budget	Additional Funds Budget	No Change Budget
Library/Librarian Support Educational Assistant Support Mental Health Services The Board thanked the staff, parents, and community for participating in the public input sessions and agreed upon the importance of the input and suggestions for the 2019-20 Budget Priorities discussion later in the evening.	Non-Negotiable: <ul style="list-style-type: none"> No reduction in staff or services in direct student contact No reduction in school instruction days Student supports Consider Cutting: <ul style="list-style-type: none"> Administration level expense After-school programs Food waste costs Do not adopt new curriculum 	Fund: <ul style="list-style-type: none"> Relieve class size, add teachers Full Music, PE, Art in all schools Increase number of counselors and behavioral supports More EAs at full-time Improve security Middle school sports New and Innovative Funding: <ul style="list-style-type: none"> Invest in grant writer Rent or sell existing properties 	Prioritize: <ul style="list-style-type: none"> Reallocate resources/staff Streamline processes involving paperwork Limit new initiatives Zero-based budgeting Teaching and learning Special education support Block schedule at middle schools Student supports

Discussion: 2019-20 Budget Recommendations by Administration

The School Board was then presented the budget recommendations by administrative staff categorized by school level (elementary, middle, and high), teaching and learning (special education, English language development and language services, and equity), and operational services. In order to develop consistency between teaching, learning, and operations, all recommendations were assigned green, yellow, or red distinctions based on the Multi-Tier System of Support. Through this model, green represents universal support for all students, yellow represents targeted support for some students, and red represents intensive support for fewer students, while layering of supports offers every student access to the universal supports required to develop a culture of care and learning.

Elementary Schools
<ul style="list-style-type: none"> ★ Lower Class Size ● Restore English Language Development Teachers ● Assistant Principals at Elementary Schools ● ● ● Expand Preschools ● Expand SUN Programs to Sweetbriar and Troutdale Elem. ● ★ Playground Improvements ● ★ Library Media Program ● ★ Educational Assistants ● ● ● ★ Increase Music and Physical Education Teachers ● Restorative Practice Specialist at Each Elementary School ● ● ● Elementary Director ● ● ●

Multi-Tier System of Support

- Tier I: Universal Support (all)
- Tier II: Targeted Support (some with more need)
- Tier III: Intensive Support (few with greater need)

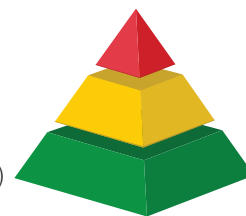
Middle Schools
<ul style="list-style-type: none"> ★ Restore Block Schedules ● Social Studies Curriculum ● ★ Increase Music Staffing ● Middle School Track Facilities ● ★ Middle School Athletics ● Restorative Practices Staffing ● ● ● Technology Access for Teachers and Students ●

★ Indicates Staff & Community Budget Input Sessions Summary Result and Listen & Learn Sessions

(continued)

Discussion: 2019-20 Budget Recommendations by Administration

(continued)



High Schools
★ Implement Block Schedules ●
★ Lower Class Sizes at Reynolds High School ●
English Language Development Teacher ●
Restore Reynolds High School Assistant Principals ●
Social Studies Curriculum ●
High School Science Curriculum ●
School-Based Health Center ● ● ●
Restore Reynolds High School Support Staff ●
Athletic Facilities ●

Operational Services
Expand Custodial Staffing ●
Restore Maintenance & Grounds Staffing ●
Restore Facilities Director ●
Full-Time Grant Management Accountant ●
Expand Payroll Services ●
Community Engagement & Volunteer Specialist ●
Restore Human Resources Assistant Director ●
Restore Human Resources Staffing ●

Multi-Tier System of Support

- Tier I: Universal Support (all)
- Tier II: Targeted Support (some with more need)
- Tier III: Intensive Support (few with greater need)

Teaching & Learning
Special Education & Student Services
Increase Special Education Teachers ●
Expand and Enhance Gifted and Talented Program ●
Restore Special Education Program Administrator ● ● ●
Restore Student Services Administrator ● ● ●
English Language Development & Language Services
Restore English Learner Director ●
Equity
Restore Director of Equity, Inclusion, & Parent Advocacy ● ● ●
Expand Equity Training for Certified and Classified Staff ●
Assessment and Accountability Data Support Specialist ●

★ Indicates Staff & Community Budget Input Sessions Summary Result and Listen & Learn Sessions

Activity: 2019-20 Budget Recommendations - Priority Exercise

School Board Members indicated they would like to be able to fund every recommendation and find it difficult to choose priorities from a list, specifically without costs included. Superintendent Diaz indicated that insight into the priorities most important to the board members would allow the administration to find direction necessary to build the 2019-20 budget depending on future state funding. Board Chair, Valerie Tewskbury proposed an exercise to determine areas of focus by asking each board member to choose their top six budget recommendations. Using six blue sticker dots, the board members simultaneously went to a large whiteboard where all priorities were listed and placed a dot next to their highest priorities. These are the results of that exercise:

Six (6) Dots

- ★ Restore Block Schedules (Middle) ●

Five (5) Dots

- ★ Implement Block Schedules (High) ●
- ★ Lower Class Size (Elementary) ●
- Restore Director of Equity, Inclusion & Parent Advocacy (Teaching/Learning) ● ● ●

Four (4) Dots

- ★ Educational Assistants (Elementary) ● ● ●
- School-Based Health Center (High) ● ● ●

Three (3) Dots

- Assistant Principals (Elementary) ● ● ●
- Community Engagement & Volunteer Specialist (Operational) ●
- ★ Increase Music and Physical Education Teachers (Elementary) ●

Two (2) Dots

- ★ Library Media Program (Elementary) ●
- Restore English Language Development Teachers (Elementary) ●
- Restorative Practices Staffing (Middle) ● ● ●
- Restorative Practice Specialist at Each Elementary School (Elementary) ● ● ●
- ★ Playground Improvements (Elementary) ●

One (1) Dot

- Elementary Director (Elementary) ● ● ●
- Expand Payroll Services (Operational) ●
- Expand Preschools (Elementary) ●
- High School Science Curriculum (High) ●
- ★ Lower Class Sizes at Reynolds High School (High) ●
- Mental Health Social Worker (Added by Board Member)
- Restore Maintenance & Grounds Staffing (Operational) ●
- Restore Reynolds High School Support Staff (High) ●

Zero (0) Dots

- Assessment & Accountability Data Support Specialist (Teaching/Learning) ●
- Athletic Facilities (High) ●
- English Language Development Teacher (High) ●
- Expand Custodial Staffing (Operational) ●
- Expand and Enhance Gifted and Talented Program (Teaching/Learning) ●
- Expand Equity Training for Certified & Classified Staff (Teaching/Learning) ●
- Expand SUN Programs to Sweetbriar and Troutdale Elem. (Elementary) ●
- Full-Time Grant Management Accountant (Operational) ●
- ★ Increase Music Staffing (Middle Schools) ●
- Increase Special Education Teachers (Teaching/Learning) ●
- ★ Middle School Athletics (Middle) ●
- Middle School Track Facilities (Middle) ●
- Restore English Learner Director (Teaching/Learning) ●
- Restore Facilities Director (Operational) ●
- Restore Human Resources Assistant Director (Operational) ●
- Restore Human Resources Staffing (Operational) ●
- Restore Special Education Program Administrator (Teaching/Learning) ● ● ●
- Restore Student Services Administrator (Teaching/Learning) ● ● ●
- Social Studies Curriculum (Middle Schools) ●
- Social Studies Curriculum (High) ●
- Technology Access for Teachers and Students (Middle) ●

★ Indicates Staff & Community Budget Input Sessions Summary Result and Listen & Learn Sessions

(continued)

(continued)

Discussion: 2019-20 Budget Priorities Exercise Discussion & Areas of Focus

The Board discussed budget recommendations presented by administration to determine priorities for the 2019-20 budget. In this discussion, key considerations for budget priorities were evaluated.

After careful review, the Board determined four priority areas of focus that should be used by administration in developing the budget for the 2019-20 school year. These areas of focus and examples of each include:

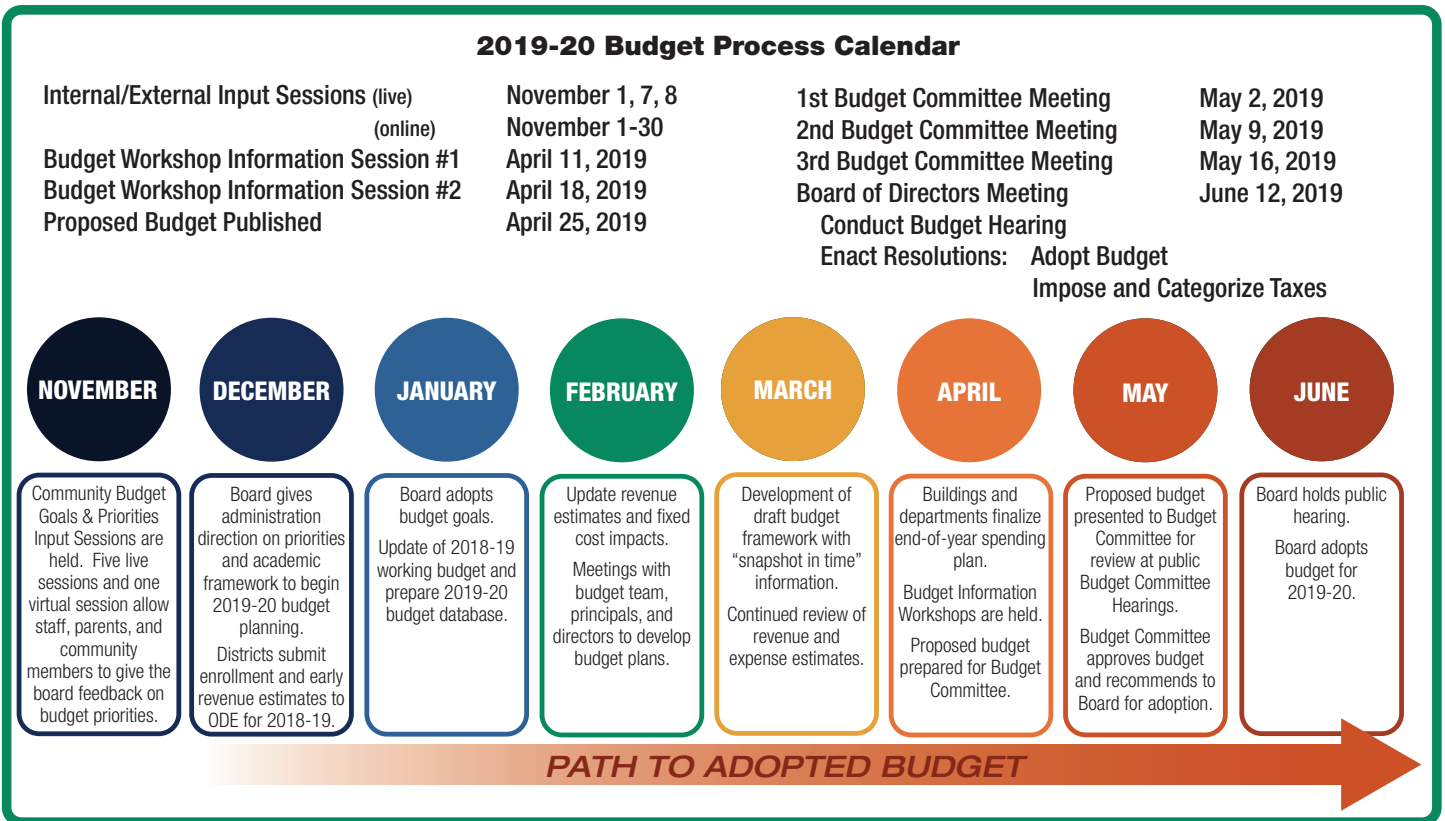
Key Considerations:
 Highest impact on students and achievement.
 Feedback from community input sessions.
 Information from experts (administration).
 Health and welfare of students (physical and mental).
 Customer service and efficiency.
 Equity focus.
 Solves multiple issues.
 School and department improvement presentations.

Impact on Students and Achievement	Equity
Examples: Block Schedules ★ Lower Class Size ★ Educational Assistants ★	Examples: Director of Equity, Inclusion, and Parent Advocacy Restorative Practices - Staffing Playground Improvements ★
Health & Welfare - Physical & Mental	Customer Service/Efficiency
Examples: School-Based Health Clinic Mental Health/Social Work ★	Examples: Community Engagement & Volunteer Specialist Expand Payroll Services

★ Indicates Staff & Community Budget Input Sessions Summary Result and Listen & Learn Sessions

Discussion: 2019-20 Budget Priorities - Next Steps

The Reynolds School Board discussed many issues concerning setting priorities for the 2019-20 Budget including the difficulty of determining priorities without certainty of state funding, as well as not knowing the cost of some recommendations which may inhibit others if funded. Superintendent Diaz thanked the board for going through the exercise and indicated she now understood areas of most importance to the school board and has direction using the four areas of focus outlined to begin building the 2019-20 Budget. The board indicated they anticipate seeing what the administration develops and would like feedback from the public regarding the budget priority areas of focus. Discussion ended and meeting adjourned.



EACH AND EVERY CHILD PREPARED FOR A WORLD YET TO BE IMAGINED

REYNOLDS SCHOOL DISTRICT STATE SCHOOL FUNDING FORMULA

State School Fund Grants and Property Tax Revenues

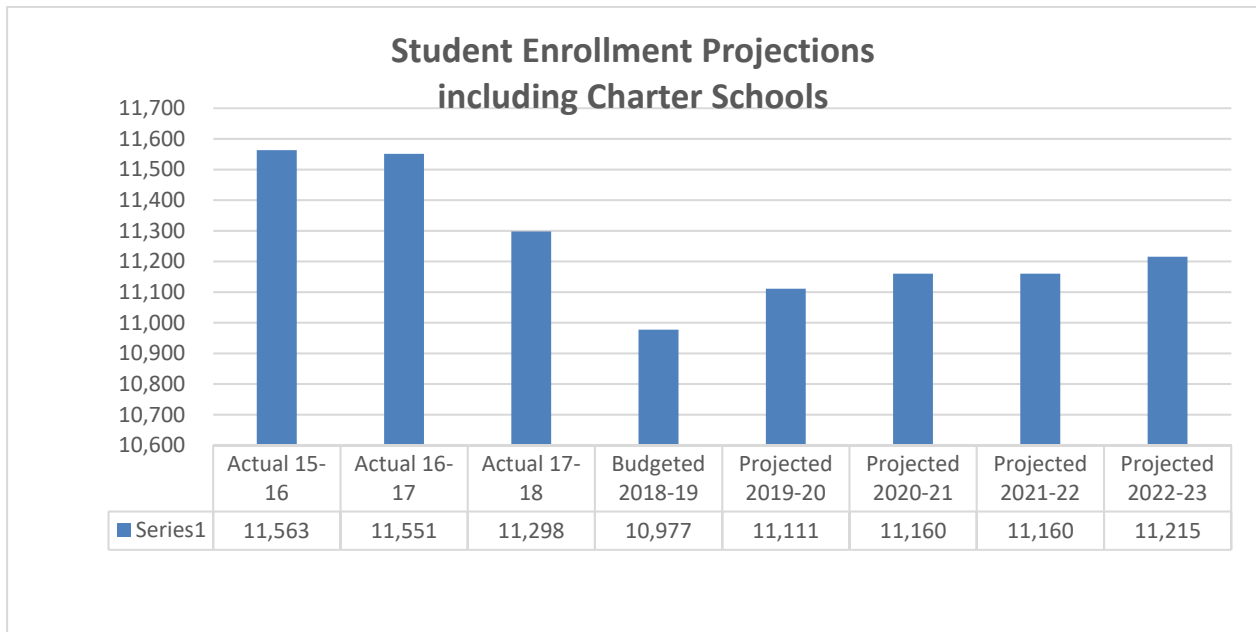
(Funding Per Student)

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 (ADMr) and average daily membership, weighted (ADMw). The ADMr number represents the average number of students enrolled in at Reynolds School District on a daily basis. The ADMw 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.

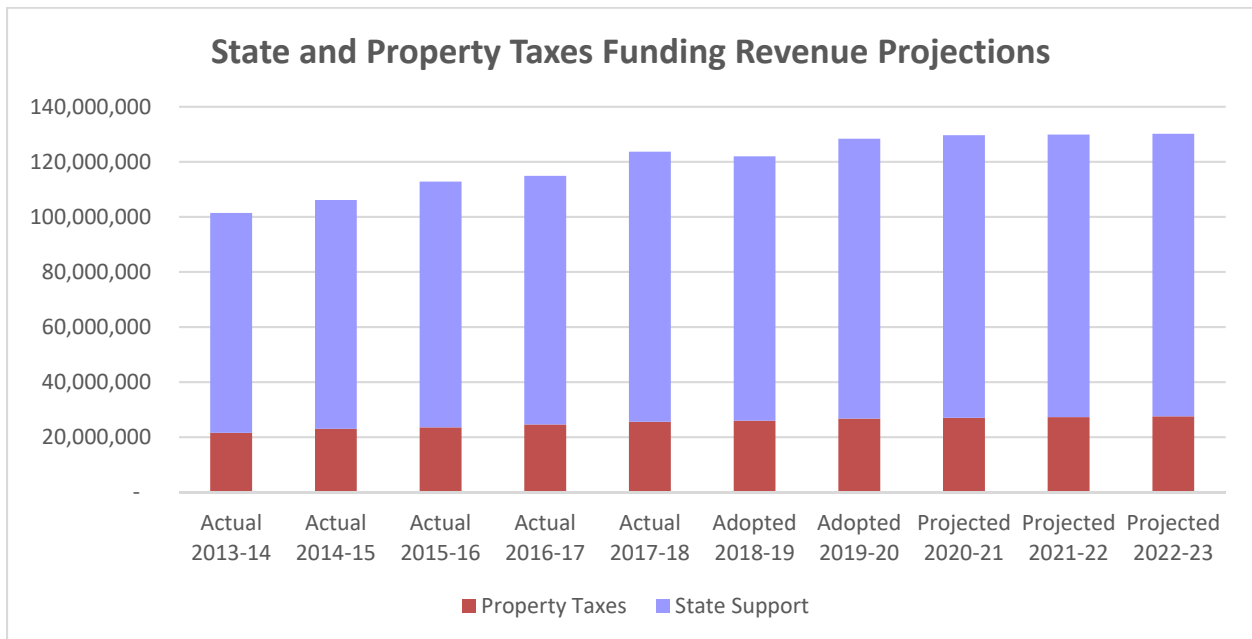


REYNOLDS SCHOOL DISTRICT STATE SCHOOL FUNDING FORMULA

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.

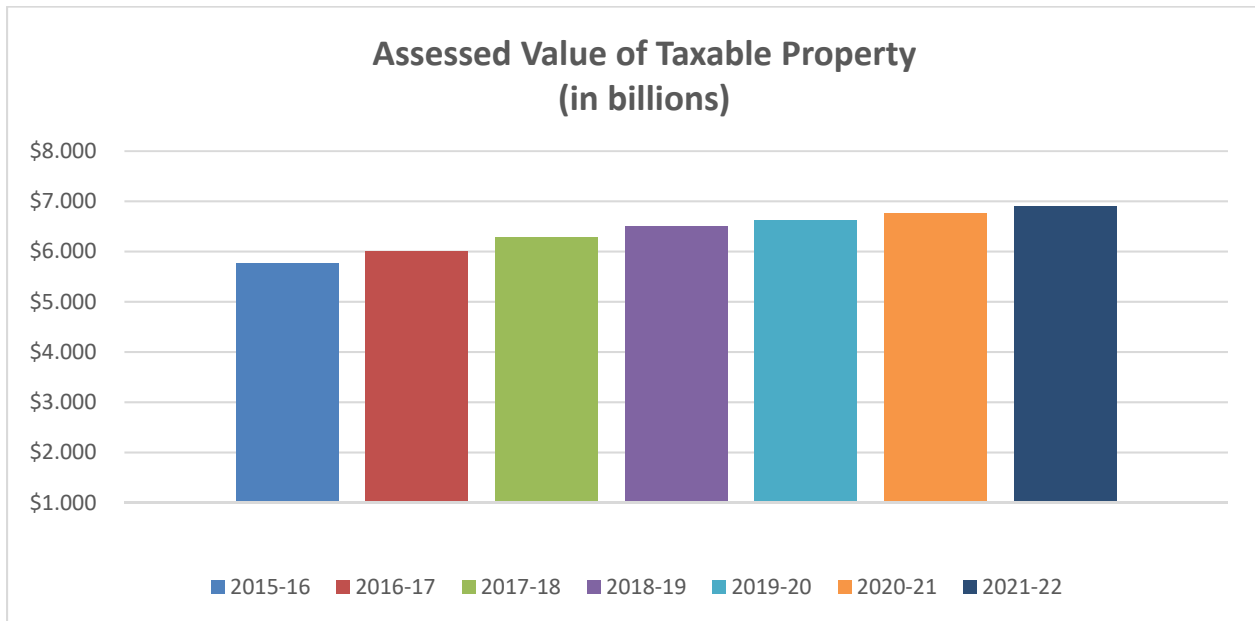


Property owners are taxed on the combined rates of education and debt service to repay bonds exempt from Measure 5. The Permanent Property Tax Rate for Reynolds School District is \$4.4626 per \$1,000 per assessed value.

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

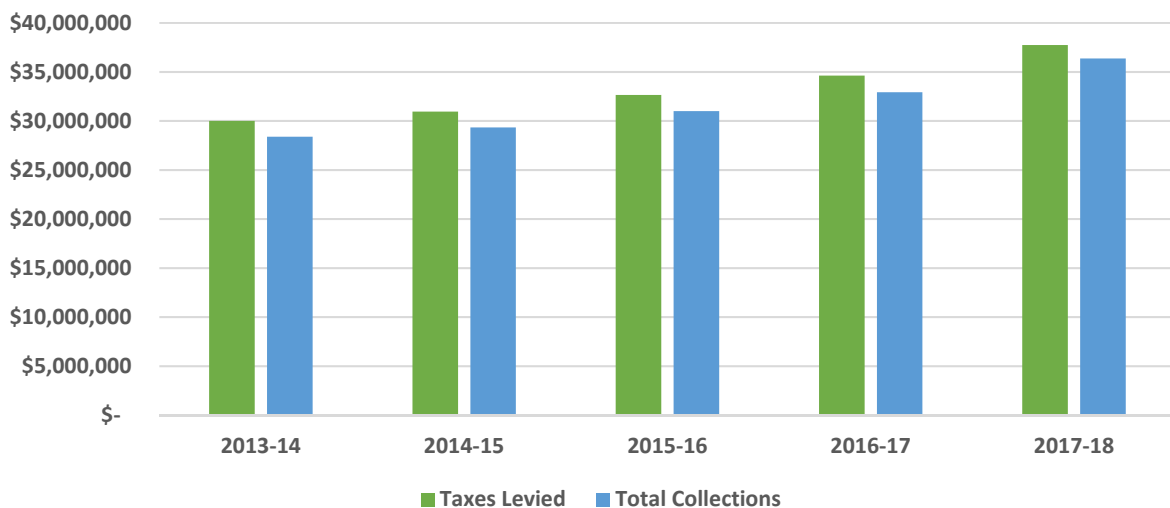


Projected assessed values are estimated at 2% increase based upon historical data.

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.

Property Tax Levies and Collections



The taxes levied amounts are based upon the tax collection year July 1 to June 30.

REYNOLDS SCHOOL DISTRICT 2019-20 BUDGET OVERVIEW

General Information:

	2015-16	2016-17	2017-18	2018-19	2019-20
Assessed Value in Billions	5.73	6.01	6.29	6.5	**
Real Market Value (M-5) in Billions	8.981	9.992	11.309	12.602	**
Property Tax Rate Extended:					
Operations	4.4626	4.4626	4.4626	4.4626	**
Debt Service	1.5075	1.5891	1.8281	1.8004	**
Total Property Tax Rate	5.97	6.05	6.29	6.26	**
Total Taxes Imposed	32,650,821	34,690,191	37,767,012	38,655,057	**
Measure 5 Loss	(139,372)	(144,692)	(145,377)	(139,473)	**
Enrollment					
Number of Employees (FTEs) Annual Position Cntrl Rpt Change	1,210.99	1,194.87 -16.12	1,147.26 -47.61	1,151.58 4.32	1,179.16 27.58
Average Daily Enrollment - ADMr (incl. charters) Change	11,443.03	11,382.38 -60.65	11,113.85 -268.53	10,919.50 -194.35	10,859.00
Weighted Enrollment ADMw (incl. charters) Change	15,239.52	15,224.39 -15.13	14,884.07 -340.32	14,396.37 -487.70	14,397.38
District Buses	115	115	112	112	112
# of Daily Route Buses	89	92	82	85	85
Miles Driven	850,000	845,000	794,773	845,000	850,000
Students Transported	6,200	6,200	6,200	6,248	6,250
Meals Served	2,012,579	1,915,712	1,693,470	1,708,409	1,790,000
# of Scheduled School Days	168	168	163	168	168

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



REYNOLDS SCHOOL DISTRICT

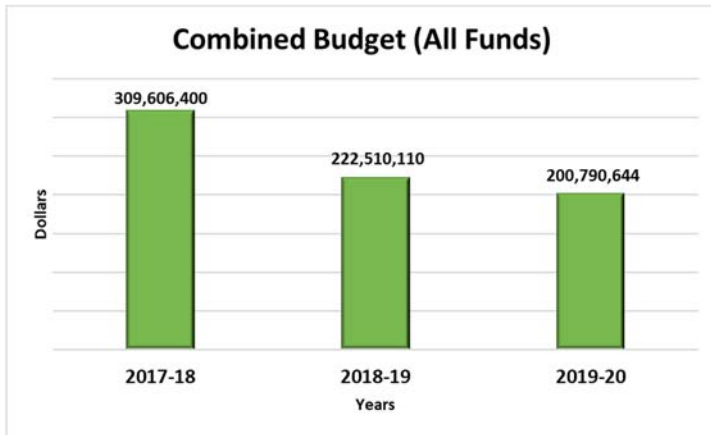
2019-20 BUDGET OVERVIEW

Highlights of the 2019-20 Budget:

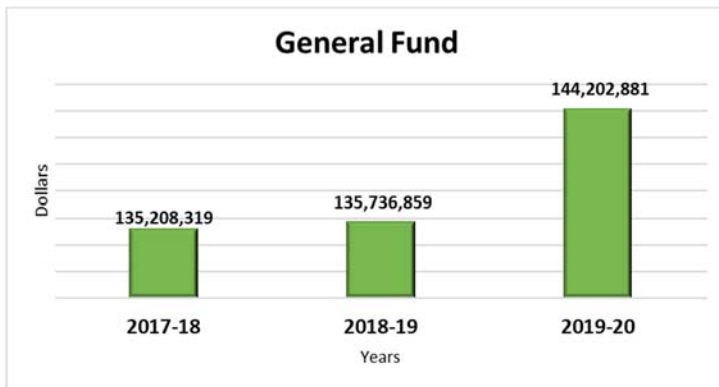
- **The Internal Budget Process**
 - All budgetary allocations for each school and department for the budget were established from a roll-up base that included class load relief staff additions from the 2018-19 budget year. Schools and departments then adjusted services within the budget allocations based on the annual site or department goals and priorities in order to improve student achievement, equity and customer service. Every school and department must adjust their annual budget based on their plan for service delivery for the upcoming year.
 - 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.
 - District internal budget team members gathered additional needs and requirements from buildings and departments to identify additional needs absolutely necessary to deliver quality service for 2019-20 and the adopted budget was adjusted to include what was established to be the expanded base budget.
 - Work to balance resources and requirements was ongoing throughout the budget preparation process and adjustments and cuts were made in some areas to provide for higher priority needs.
 - Collaboration with leadership teams from administration, REA, OSEA and RAA was ongoing throughout the budget preparation process to gather input, gain insight and provide review of assumptions and priorities for the adopted budget.
 - The financial plan aligns with District policies, Board adopted budget goals.
 - 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 Oregon Department of Education Chart of Accounts**.
 - The District's account codes align with the state's required chart of accounts with respect to expenditure functions, objects and areas.
 - The District is able to account for all direct and indirect costs by subject, grade level, organization and by school or location.
 - Financial information resulting from this expense structure is reported to the Oregon Department of Education annually.
- 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 2019-20 school year is the first year of the 2019-21 State of Oregon funding biennium.
- District's **Fund Balance** policy has been key to the District's fiscal stability. Board Policy DBDB, readopted in 2017 calls for management of the annual budget in such a way to ensure an ending fund cash balance of at least 5% of the General Fund total adopted revenues. This amount is made up of a combination of contingency appropriation to be used in an emergency and unappropriated ending fund balance which cannot be used until the following year's budget. The ending fund cash balance provides money to operate at the beginning of the following fiscal year before property tax revenues become available in November.

REYNOLDS SCHOOL DISTRICT 2019-20 BUDGET OVERVIEW

The total combined budget, all funds, decreased by 9.76%, or \$21,719,466, from \$222,510,110 in 2018-19 to \$200,790,644 in 2019-20 and is largely due to the spend down of the capital bond fund. The adopted combined budget including contingency budgets of \$1,922,464 and an Unappropriated Ending Fund Balance budgets of \$9,447,919.



General Fund increased by 6.24%, or \$8,466,022, from \$135,736,859 in 2018-19 to 142,202,881 in 2019-20, including a contingency of \$1,620,145 and an Unappropriated Ending Fund Balance of \$4,970,966.



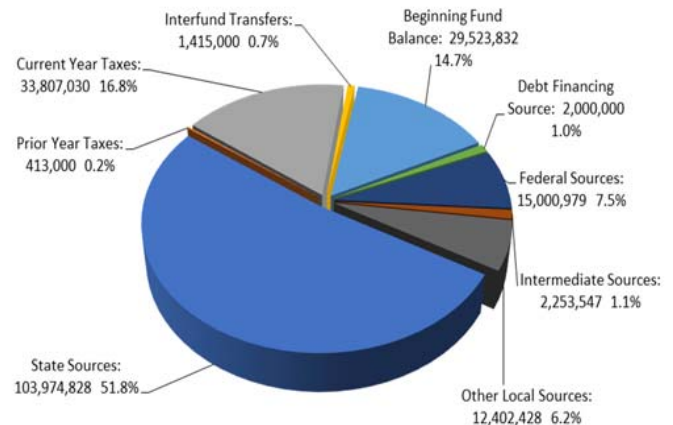
Revenues & Resources

The 2019-20 adopted revenue for all funds totals \$200,790,644, a decrease of \$21.7 million, or 9.76%, compared to the 2018-19 adopted budget.

The 2019-20 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 \$103.9 million or 51.8% of all sources. Additional major sources of funding for the District are Local Sources (including property taxes) totaling \$46.6 million or 23.2% of overall 2019-20 funding, and Federal Sources of \$15 million or 7.5% of overall 2019-20 funding. Beginning fund balance is that portion of the budget carried forward from reserves and prior year savings and is projected to be \$29.5 million or 14.7% of the overall 2019-20 adopted resources.

Summary of Revenues & Resources All Funds 2019-20



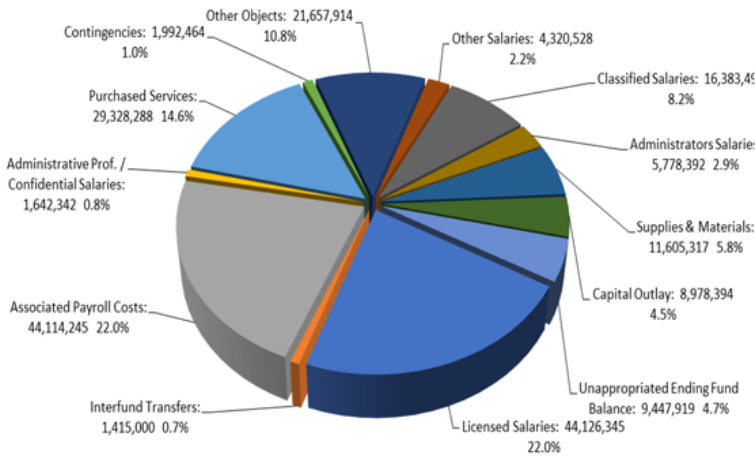
Expenditures

The 2019-20 adopted budget expenditures for all funds have a decrease of \$21.7 million, or 9.76%, compared to the 2018-19 adopted budget.

Expenditures in the all funds graphs are categorized by salaries, payroll related costs and employee benefits, purchased services, supplies and materials, capital outlay, other objects, transfers and reserves. Salaries and associated payrolls costs are the largest budget category at \$116,3 million or 57.95% of all funds.

REYNOLDS SCHOOL DISTRICT 2019-20 BUDGET OVERVIEW

Summary of Expenditures All Funds 2019-20



Other Funds: Federal Programs decreased by 8.8%; State & Other Programs decreased by 25.7%; Nutrition Services decreased by 0.3%; Early Retirement Program decreased by 27.8%; Insurance Reserve Program increased by 25.9%; and Trust Funds decreased by 100% from 2018-19.

	2018-19	Change	2019-20
Federal Programs	\$ 10,260,168	\$ (906,358)	\$ 9,353,810
State & Other Programs	\$ 9,463,489	\$ (2,431,036)	\$ 7,032,453
Nutrition Services	\$ 8,661,319	\$ (25,150)	\$ 8,636,169
Early Retirement Program	\$ 450,000	\$ (125,000)	\$ 325,000
Insurance Reserve Program	\$ 496,518	\$ 128,482	\$ 625,000
Trust Funds	\$ 1,554	\$ (1,554)	\$ -

Debt Service Funds increased by \$2.8 Million from \$19,493,115 in 18-19 to \$22,389,743 in 19-20.

	2018-19	Change	2019-20
Fund 300 - 2005 Refunding of G.O. Bonds for school facilities	\$ 5,324,250	\$ (90,000)	\$ 5,234,250
Fund 315 - 2015 G.O. Bonds for school facilities	\$ 6,073,375	\$ 2,210,905	\$ 8,284,280
Fund 350 - 2003 PERS Pension Bonds for unfunded actuarial liability	\$ 8,095,490	\$ 775,723	\$ 8,871,213
Total	\$ 19,493,115	\$ 2,896,628	\$ 22,389,743

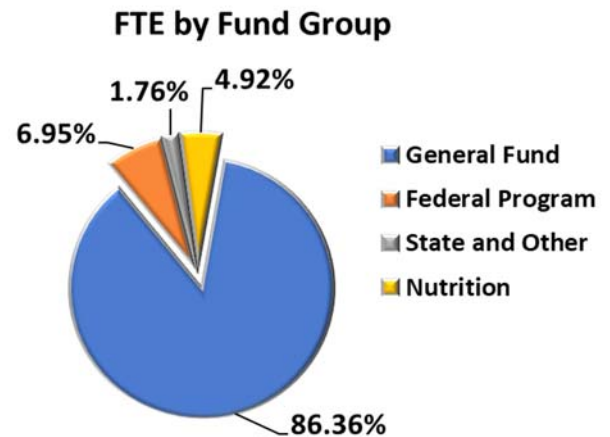
Capital Projects Fund decreased by 78.3%. The decrease is a result of decreases in the 2015 Bond Capital Projects Fund as projects move to completion.

	2018-19	Change	2019-20
Fund 400 - Provides for the payment of interest on the 2010 FFCRO Series	\$ 1,640,588	\$ -	\$ 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	\$ 35,296,500	\$ (29,721,500)	\$ 5,575,000
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	\$ 37,947,088	\$ (29,721,500)	\$ 8,225,588

Staffing Full Time Equivalents (FTE):

A full time equivalent (FTE) for school district purposes is defined as an employee who works 8 hours a day or 40 hours a week. Employee contract years range from 184 day to 260 day work years. The adopted budget includes full time equivalents (FTE) within the General Fund, Federal Program Funds, State and Other Program Funds, and the Nutrition Services Fund, totaling 1,179.16 FTE, a 2.4% increase from the 2018-19 working budget.

Summary of FTE All Funds 2019-20

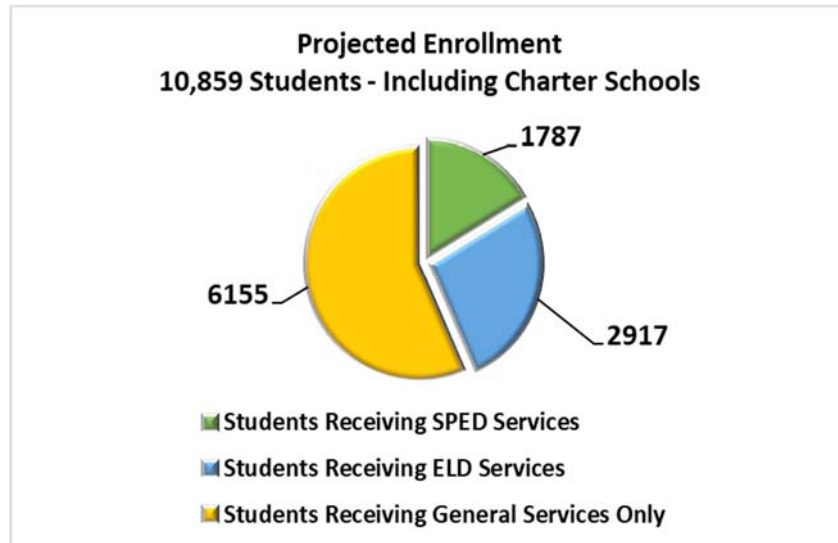


REYNOLDS SCHOOL DISTRICT 2019-20 BUDGET OVERVIEW

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.

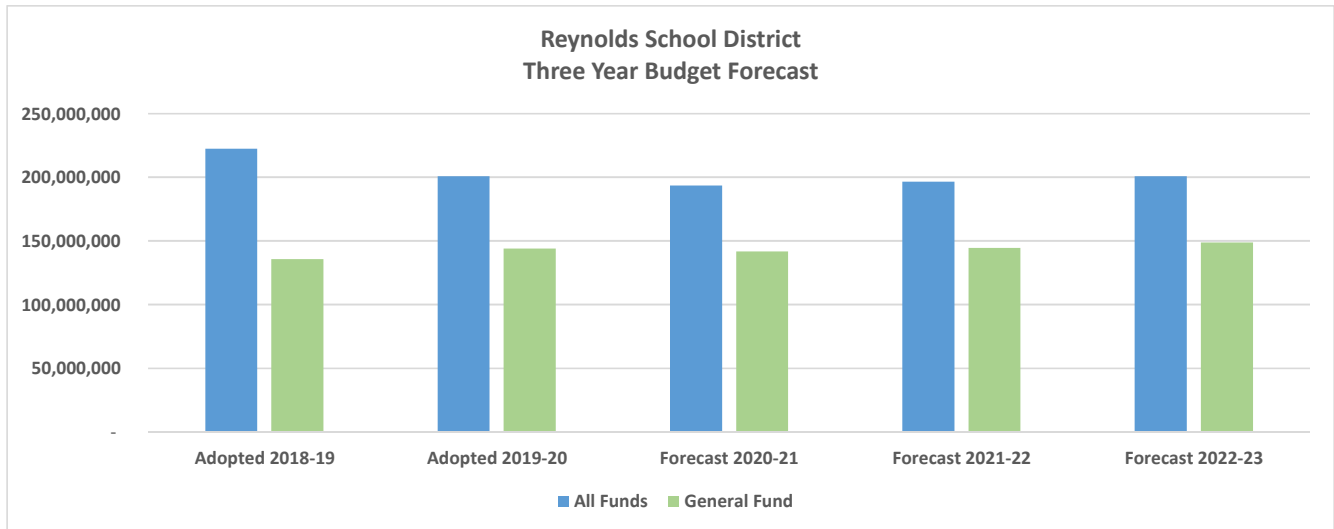


Fund Balances Governmental Funds - Last Five Fiscal Years:

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015
General Fund (1)					
Non spendable	4,552.00	21,191.00	16,880.00	26,816.00	39,915.00
Unassigned	17,827,909.00	13,599,572.00	9,476,816.00	7,980,779.00	8,698,353.00
Unreserved					
Committed-Early retirement	168,186.00	175,072.00	-	263,428.00	282,662.00
Total General Fund	18,000,647.00	13,795,835.00	9,493,696.00	8,271,023.00	9,020,930.00
All Other Governmental Funds (1)					
Nonspendable	319,504.00	174,569.00	-	245,974.00	242,871.00
Restricted for:					
Debt service	7,149,466.00	4,631,352.00	3,861,213.00	3,045,881.00	2,295,228.00
Pers bond	-	-	-	-	96,643.00
State & local programs	485,653.00	85,860.00	426,170.00	347,971.00	481,133.00
Food service	1,673,766.00	3,211,005.00	2,996,717.00	2,451,452.00	1,865,109.00
Committed:					
Self insurance	536,264.00	157,908.00	170,959.00	(1,122,766.00)	61,189.00
Assigned:					
Capital projects(2)	8,731,648.00	33,426,372.00	123,027,533.00	135,181,703.00	686,060.00
Planning activities				1,913,748.00	1,005,263.00
State & local programs					
Reserved, Reported in:					
Debt service					
Capital projects(2)					
Unassigned					
Unreserved, reported in:					
Special revenue funds					
Total All Other Governmental Funds	18,896,301.00	41,687,066.00	130,482,592.00	142,063,963.00	6,733,496.00
Total Fund Balance (Deficit)	\$ 36,896,948	\$ 55,482,901	\$ 139,976,288	\$ 150,334,986	\$ 15,754,426

**REYNOLDS SCHOOL DISTRICT
THREE YEAR BUDGET FORECAST**

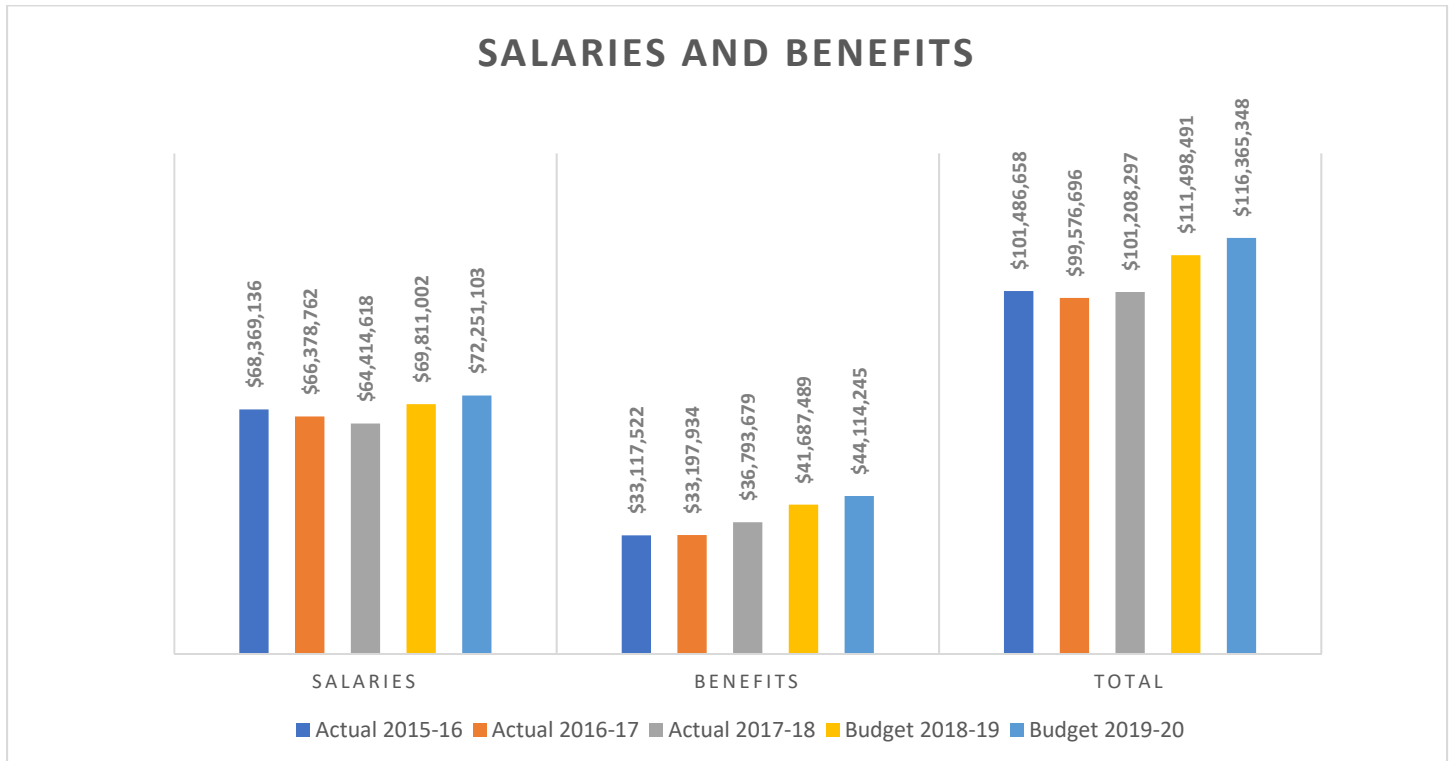
	Adopted 2018-19	Adopted 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
All Funds	222,510,110	200,790,644	193,640,644	196,640,644	200,890,644
General Fund	135,736,859	144,202,881	141,702,881	144,702,881	148,952,881



Although the economic outlook is strengthening for Oregon, costs continue to increase, especially in the area of employee salaries, benefits and contracted services. The forecast for all funds is declining in 2019-20 and 2020-21 due to the spending down of the 2015 Bond Capital Projects Fund.

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

Salaries increased by \$2,440,101 between 2018-19 and 2019-20, with a 1% Cost of Living Adjustment (COLA) given to all employee groups. Benefits also increased by \$2,426,756 for the same period, with an increased allotment given for insurances per the employees contract agreements and the District PERS costs increased by 2.24% for Tiers 1 and 2, and 2.12% for OPSRP employees. This resulted in a net salaries and benefits increase of \$4,866,857 for all funds.



**REYNOLDS SCHOOL DISTRICT
DEBT SUMMARY
2019-20**

Reynolds School District Debt Service Overview

Reynolds School District debt service payments are funded by voter approved taxes imposed on local property, payments made directly from the District's General Fund, Construction Excise Tax revenues, and through a deduction in the monthly State School Fund payment from the State of Oregon.

The bulk of the District's debt service consists of General Obligation (GO) bonds paid with revenues generated through voter approved tax measures. ORS 328.245 establishes a parameter of bonded indebtedness for school districts. The 2015 Capital Bond program funded security improvements at all District sites, three replacement elementary schools and an addition and remodel to the comprehensive high school. The second largest portion of the District's debt service consists of the District's Unfunded Actuarial Liability (UAL) Bonds. In 2003 the District participated in a state sponsored funding of the District's UAL under Oregon's Public Employee Retirement System (PERS). Funding to meet the 2003 UAL Bonds debt service requirements is deducted from the State School Fund payments made to the District. The net impact of the bonded debt is a reduction in the funding available in all funds as the debt is paid through a payroll calculation, or a cost to payroll. However, the District would have to pay a higher PERS rate on its payroll expenses in lieu of participating in the UAL Bonds.

The District also has debt service for Full Faith and Credit Obligations (FFCO). In 2010, the District refunded the FFCO with a maturity date of 2035. Funding from this financing was utilized for the purchase of land and for building and site improvements in the District.

**Debt Service
Summary 2019-20**

	Date of Issue	Amount of Original Issue	Principal		2019-20 Interest Due	2019-20 Outstanding 6/30/2020	Impacted Fund	True Interest Cost %
			Outstanding 6/30/2019	2019-20 Principal Due				
SPECIFIC AUTHORITY								
General Obligation Bonds:								
School Facilities, Refunding Series 2005	3/1/2005	\$ 32,500,000	\$ 4,985,000	\$ 4,985,000	\$ 249,250	\$ -	Debt - 300	3.0-5.0
Capital Construction Bonds, Series 2015	8/20/2015	\$ 122,945,047	\$ 122,325,047	\$ 200,000	\$ 3,983,050	\$ 122,125,047	Debt - 315	2.0-5.0
Total General Obligation Bonds		\$ 155,445,047	\$ 127,310,047	\$ 5,185,000	\$ 4,232,300	\$ 122,125,047		
FULL FAITH AND CREDIT and FINANCING								
Full Faith & Credit Obligations:								
Land & Imp-Refunding Series 2010	5/19/2010	\$ 23,850,000	\$ 17,930,000	\$ 780,000	\$ 859,588	\$ 17,150,000	Capital - 400*	2.0-5.0
Transp Yard Improvements - Fin Agmt US Bank	6/29/2017	\$ 2,000,000	\$ 2,000,000	\$ 285,714	\$ 56,719	\$ 1,714,286	General - 100	2.5-3.038
Total FFCO and Financing Agreement		\$ 25,850,000	\$ 19,930,000	\$ 1,065,714	\$ 916,306	\$ 18,864,286		
PERS Bonds:								
PERS Bonds, 2003	4/30/2003	\$ 80,978,772	\$ 51,064,881	\$ 2,147,822	\$ 6,347,667	\$ 48,917,059	Debt - 350	5.72
		\$ 80,978,772	\$ 51,064,881	\$ 2,147,822	\$ 6,347,667	\$ 48,917,059		
Long Term Loans - State & Other:								
QZAB - Facility Improvements	4/29/2026	\$ 4,000,000	\$ 3,428,572	\$ 285,714	\$ -	\$ 3,142,857	General - 100	0.00
Total Long Term Loans		\$ 4,000,000	\$ 3,428,572	\$ 285,714	\$ -	\$ 3,142,857		
Total Debt		\$ 266,273,819	\$ 201,733,500	\$ 8,684,251	\$ 11,496,273	\$ 193,049,249		

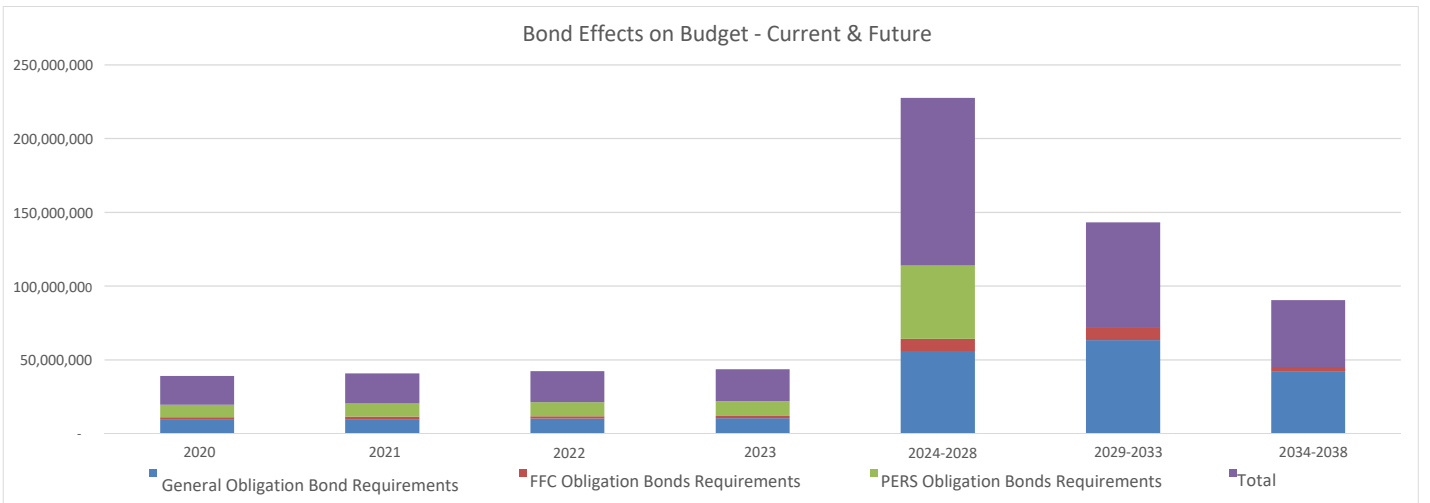
* Funded through a transfer from the General Fund for any amounts not covered by construction excise tax revenues and facility lease revenues.

Payments of general obligation bonds are made from the Debt Service Fund from property taxes and earnings on investments. Payments of pension bonds are made from the Debt Service Fund from revenue charged as a payroll cost to all funds with payroll expenses. Payments for refunding bonds are made from Capital Projects Fund with General Fund transfers for any amounts not covered by construction excise tax and facility lease revenues. Payments on Qualified Zone Academy Bonds (QZAB) are paid from the General Fund.

**Reynolds School District
Debt Service Summary
2019-20**

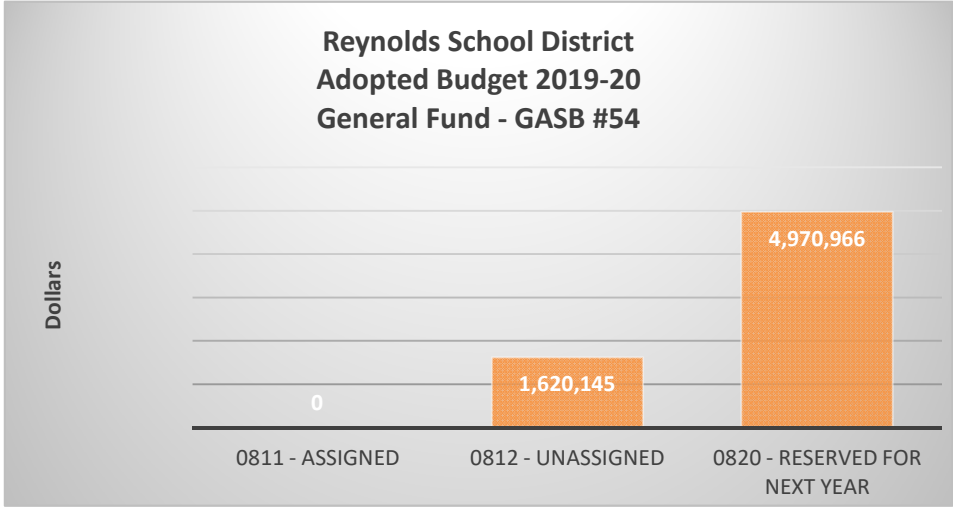
Bond Effects on Budget - Current and Future

Fiscal Year Ending June 30,	General Obligation Bond Requirements	FFC Obligation Bonds Requirements	PERS Obligation Bonds Requirements	Total
2020	9,417,300	1,639,588	8,495,490	8,495,490
2021	9,900,050	1,638,388	8,910,490	8,910,490
2022	10,146,500	1,695,988	9,345,490	9,345,490
2023	10,396,250	1,639,988	9,800,490	9,800,490
2024-2028	56,027,250	8,206,926	49,590,026	49,590,026
2029-2033	63,384,250	8,201,000	-	-
2034-2038	41,965,000	3,286,000	-	-
	<u>\$ 201,236,600</u>	<u>\$ 26,307,878</u>	<u>\$ 86,141,986</u>	<u>\$ 86,141,986</u>



PERS Pension Bond Debt matures in 2028.

**REYNOLDS SCHOOL DISTRICT
 2019-20 ADOPTED 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 & PROJECTIONS
BY GRADE LEVEL**

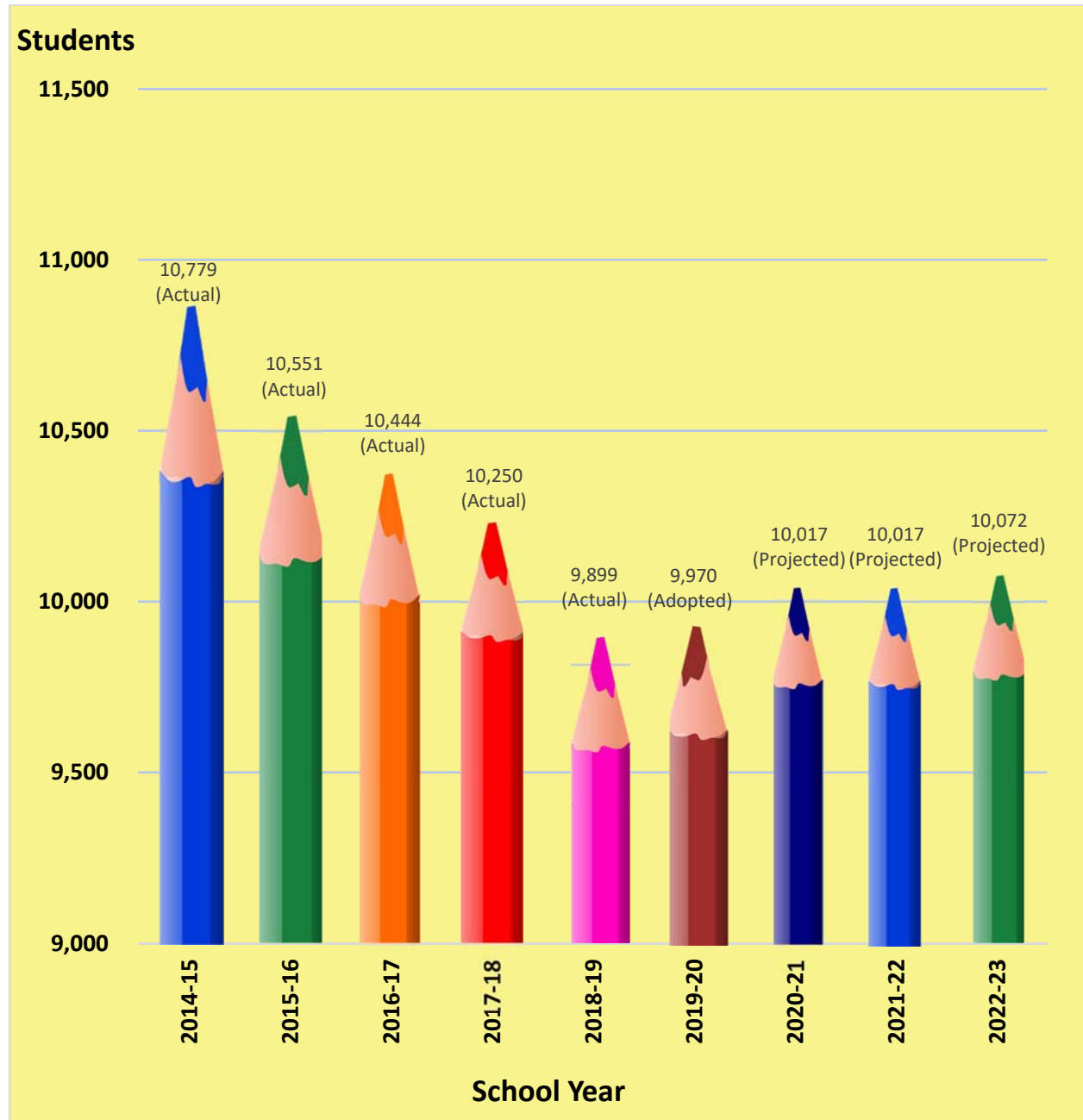
Student Enrollment - Historical and Projected
Enrollment Count at October 1 Annually & Excludes Charter Schools

Grade	History						Projected			
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Kindergarten	910	917	842	782	774	741	742	742	731	731
1	861	936	866	863	765	751	742	742	742	731
2	863	868	927	851	824	741	757	742	742	742
3	854	856	836	922	825	791	732	757	742	742
4	759	814	824	811	900	791	772	732	757	742
5	850	738	794	832	804	867	804	772	732	757
6	777	836	739	793	773	778	836	804	772	732
7	846	772	799	708	774	768	748	836	804	772
8	835	832	732	792	670	747	790	748	836	804
9	805	781	774	736	801	636	707	790	748	836
10	803	755	754	753	725	736	676	707	790	748
11	732	740	687	693	682	666	731	676	707	790
12	746	783	786	722	771	696	695	731	676	707
SPED SC	147	151	191	186	162	190	238	238	238	238
Total K-12	10,788	10,779	10,551	10,444	10,250	9,899	9,970	10,017	10,017	10,072
Annual Change		(9)	(228)	(107)	(194)	(351)	71	47	-	55
Annual Change %		-0.1%	-2.1%	-1.0%	-1.9%	-3.4%	0.7%	0.5%	0.0%	0.5%

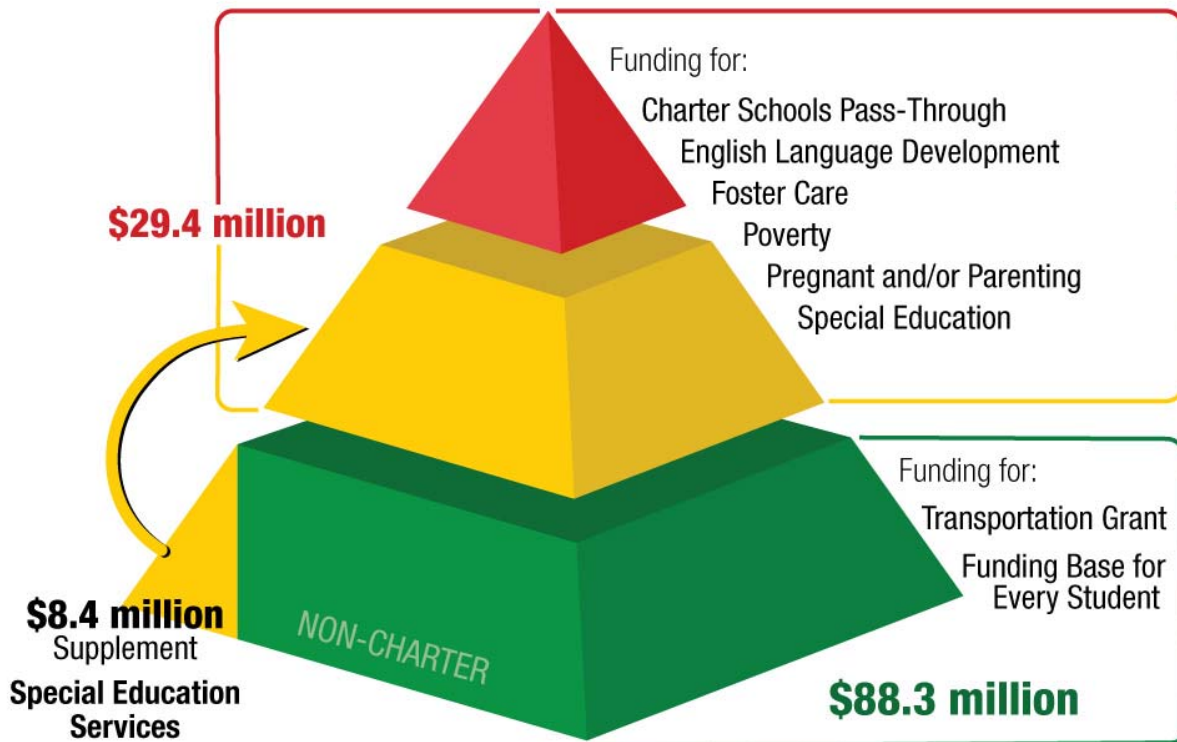
The District has experienced a decline in enrollment since the highest enrollment in 2013-14. Enrollment in kindergarten declined significantly when the entire State moved to full day kindergarten. Reynolds schools implemented full day kindergarten ahead of the State mandated timeline and received an influx of kindergarten students from neighboring districts. When the requirement to offer full day kindergarten was implemented, families returned to their neighborhood schools. Additional enrollment declines have also been noted and families have reported raised rent rates as a reason for relocation out of the District.

Despite high levels of residential development within the District, flexible student transfer regulations established by the State have made it very difficult to predict increased enrollment based on additional residential housing units. The decline began to slow during 2018-19 and projections for the upcoming years remain flat.

REYNOLDS SCHOOL DISTRICT STUDENT ENROLLMENT AND PROJECTIONS



**REYNOLDS SCHOOL DISTRICT
STATE SCHOOL FUND**



- The formula provides 100% extra funding for students receiving Special Education (SPED) services, however caps the funding for SPED services at 11% of the total regular enrollment.
- Reynolds students receiving SPED services who make up 16% of the total regular enrollment, leaving 5% of the students to be served without state funding to offset the costs.

The funding formula creates a situation where the base funding for general education for all students must supplement the excess costs of these important programs our students need, leaving less available for general education services to the district for every student.

The 2019-20 Adopted Budget includes \$8.4 Million of the general education funding being carved out due to lack of funding for SPED services from the State. This leaves \$74.5 Million available for district-wide general education services and operations if reserves are not utilized to help fill this gap. The funding gap grows when enrollment declines and our students receiving SPED services either remains constant or grows slightly.



Students at Salish Ponds Elementary School



ORGANIZATIONAL SECTION

ADOPTED 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 2018-19 and 2019-20 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 students eligible for additional services such as special education, English Language development, students experiencing poverty, students in foster care and students who are pregnant and parenting. The calculation consists of four grants including: general purpose, transportation, high cost disability and facility grants.

FEDERAL FUNDS

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

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

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

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

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 consists of insurance claim proceeds and premium rebates.

REYNOLDS SCHOOL DISTRICT

FINANCIAL REPORTING AND BUDGET PROCESS

DEBT SERVICE FUNDS

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

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

Capital Projects Fund 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.

2015 Capital Project Fund 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 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

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 cash balance in General Fund in accordance with Board Policy.

KEY FACTORS IN BUDGET DEVELOPMENT

The overarching factors affecting development of the 2019-20 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 2021.

Revenues: Based upon the Governor's proposed budget of \$8.9 billion statewide for the biennium, with a 49/51 split between the two fiscal years. The District's portion based on projected enrollment for 2019-20 is estimated to be \$93,996,050. Additionally, the estimated Transportation Grant from the State is estimated to be \$5,320,000.

Estimated Common School Fund and County School Fund revenues for 2019-20 are \$1,040,119.

Estimated property tax revenue of \$26,737,273 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 (ADM_r) projections and are based on data collected from each building, including Charter Schools, and have been estimated at 10,859.

General Fund revenues and resources are projected to be \$144,202,881, with \$132,002,881 in revenues and \$12,200,000 in reserves or beginning fund balance.

Expenditures: Program costs for instruction, support and administrative functions primarily consist of personnel related expenses. The budget is 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 – 15.44% for Tier 1 and Tier 2 Employees and 9.99% for OPSRP Employees.
- PERS UAL Bonds – maintained the same 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

District PERS costs increased by 2.24% for Tiers 1 and 2, and 2.12% for OPSRP employees.

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.

REYNOLDS SCHOOL DISTRICT FINANCIAL REPORTING AND BUDGET PROCESS

The General Fund expenditures are projected to be \$144,202,881. The budget is balanced with a contingency and Unappropriated Ending Fund Balance amount that together comply with the Board Policy of ending each year with a 5% ending cash balance in the General Fund.

Property taxes are 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 Funds and property taxes are the two largest funding sources in the General Fund.

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

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 and stakeholders.

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 provided to the Budget Committee it is available to the general public and 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, and 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 a budget hearing and consideration of public testimony, the School Board will then adopt the annual budget and approve the tax levy prior to June 30. See chart on next page for an illustration of the process.

SUPPLEMENTAL BUDGETS

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

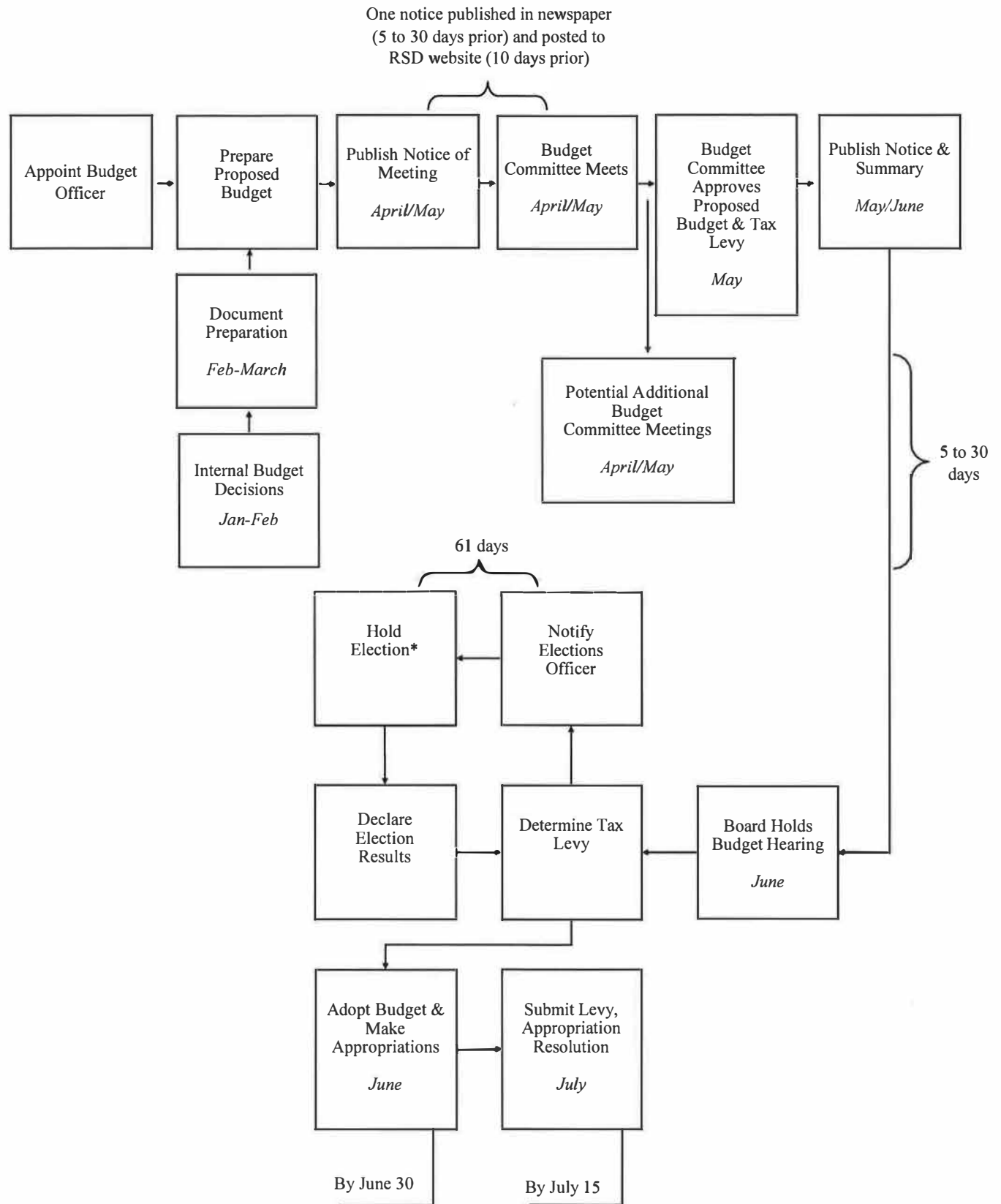
The School Board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget of the fund being adjusted. If the expenditures are

**REYNOLDS SCHOOL DISTRICT
FINANCIAL REPORTING AND BUDGET PROCESS**

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

We are



Reynolds

Our Mission

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

Our Vision

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

Our Focus



Our Values

- Community Involvement
- Engagement
- Equity
- Excellence
- Expectations
- Relationships
- Relevance
- Resilience
- Respect
- Responsibility
- Responsiveness



#1 Student Achievement

#2 Equity



Fiscal Responsibility #3

Communication #4

2019-20 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:

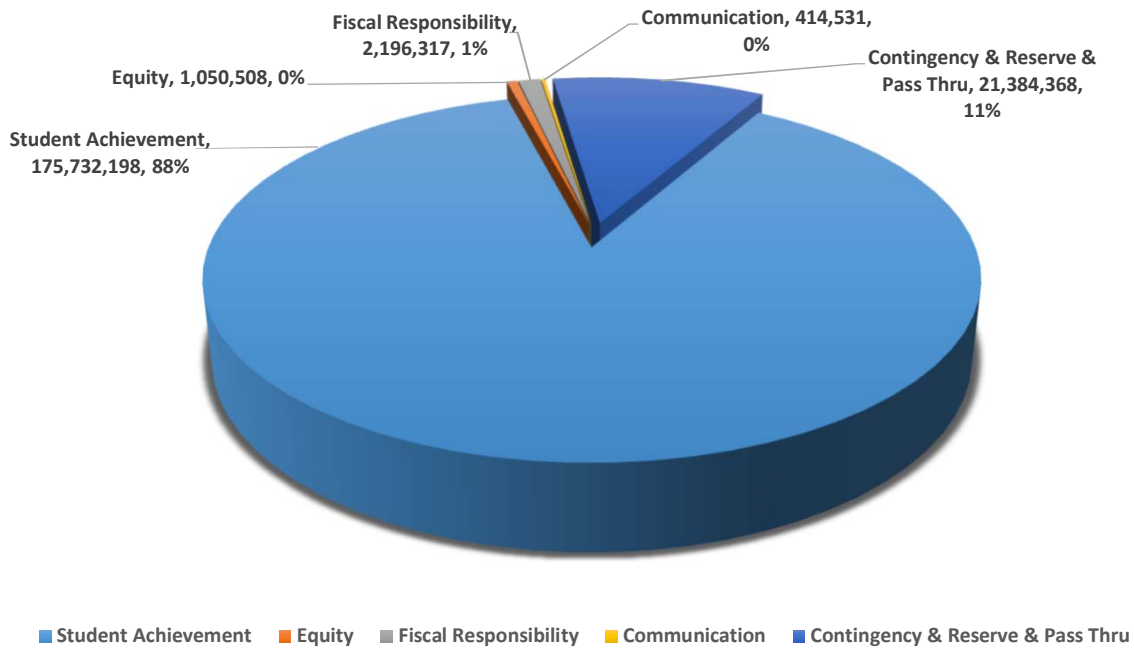
- Support Board/Superintendent Action Plan
- Expand district academic partnerships
- Increase capacity and engagement for two-way communication efforts that include student and parent voice
- Advocate for the needs of our students at the state, county, and local level



Reynolds School District students and staff.

**REYNOLDS SCHOOL DISTRICT
2019-20 COST OF BUDGET GOALS**

2019-2020 Budget Distribution



Enjoying books at Margaret Scott Elementary

Woodland Canned Food Drive



School Board Work Session

Budget Priorities Discussion Summary

December 19, 2018 • 6:00pm



- BOARD GOALS**
- #1 **Student Achievement**
 - #2 **Equity**
 - #3 **Fiscal Responsibility**
 - #4 **Communication**

Reynolds School Board met for the regular work session on December 19, 2018 at Woodland Elementary Library. The first half of the agenda included middle schools, high schools, and charter schools improvement plans. The second half of the agenda included budget priority discussions which are summarized below.

Budget Workshops
 Please join us for one of these information sessions to learn more about how the school district budget process works in Oregon!
 Public welcome. Refreshments provided.
April 11, 2019 -or- April 18, 2019
6:00pm
 Professional Development Center - Edgefield
 2408 SW Halsey Street, Building A, Troutdale, OR

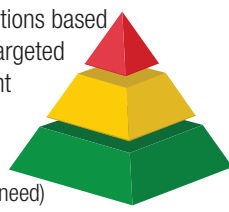
Discussion: 2019-20 Public Budget Priorities Input Sessions Summary Results

The School Board was presented with the results of the Budget Priorities Input Sessions held in November 2018. Two live staff sessions, two live community sessions, one live parent group session, and one online virtual session for a total of **six input sessions** delivered a total of **1,332 responses** to four questions. Questions centered on what are the current unmet needs within the district, non-negotiable services/programs provided in the district, and what to consider cutting or adding in the event of a Constraint Budget, Additional Funds Budget, and a No Change (Status Quo) Budget. The following results are summarized from those sessions:

Current Unmet Needs	Constraint Budget	Additional Funds Budget	No Change Budget
Library/Librarian Support Educational Assistant Support Mental Health Services The Board thanked the staff, parents, and community for participating in the public input sessions and agreed upon the importance of the input and suggestions for the 2019-20 Budget Priorities discussion later in the evening.	Non-Negotiable: <ul style="list-style-type: none"> No reduction in staff or services in direct student contact No reduction in school instruction days Student supports Consider Cutting: <ul style="list-style-type: none"> Administration level expense After-school programs Food waste costs Do not adopt new curriculum 	Fund: <ul style="list-style-type: none"> Relieve class size, add teachers Full Music, PE, Art in all schools Increase number of counselors and behavioral supports More EAs at full-time Improve security Middle school sports New and Innovative Funding: <ul style="list-style-type: none"> Invest in grant writer Rent or sell existing properties 	Prioritize: <ul style="list-style-type: none"> Reallocate resources/staff Streamline processes involving paperwork Limit new initiatives Zero-based budgeting Teaching and learning Special education support Block schedule at middle schools Student supports

Discussion: 2019-20 Budget Recommendations by Administration

The School Board was then presented the budget recommendations by administrative staff categorized by school level (elementary, middle, and high), teaching and learning (special education, English language development and language services, and equity), and operational services. In order to develop consistency between teaching, learning, and operations, all recommendations were assigned green, yellow, or red distinctions based on the Multi-Tier System of Support. Through this model, green represents universal support for all students, yellow represents targeted support for some students, and red represents intensive support for fewer students, while layering of supports offers every student access to the universal supports required to develop a culture of care and learning.



- Elementary Schools**
- ★ Lower Class Size ●
 - Restore English Language Development Teachers ●
 - Assistant Principals at Elementary Schools ● ● ●
 - Expand Preschools ●
 - Expand SUN Programs to Sweetbriar and Troutdale Elem. ●
 - ★ Playground Improvements ●
 - ★ Library Media Program ●
 - ★ Educational Assistants ● ● ●
 - ★ Increase Music and Physical Education Teachers ●
 - Restorative Practice Specialist at Each Elementary School ● ● ●
 - Elementary Director ● ● ●

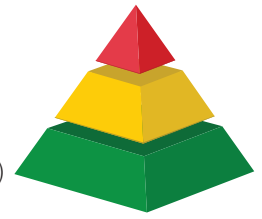
- Middle Schools**
- ★ Restore Block Schedules ●
 - Social Studies Curriculum ●
 - ★ Increase Music Staffing ●
 - Middle School Track Facilities ●
 - ★ Middle School Athletics ●
 - Restorative Practices Staffing ● ● ●
 - Technology Access for Teachers and Students ●

★ Indicates Staff & Community Budget Input Sessions Summary Result and Listen & Learn Sessions

(continued)

Discussion: 2019-20 Budget Recommendations by Administration

(continued)



High Schools
★ Implement Block Schedules ●
★ Lower Class Sizes at Reynolds High School ●
English Language Development Teacher ●
Restore Reynolds High School Assistant Principals ●
Social Studies Curriculum ●
High School Science Curriculum ●
School-Based Health Center ● ● ●
Restore Reynolds High School Support Staff ●
Athletic Facilities ●

Operational Services
Expand Custodial Staffing ●
Restore Maintenance & Grounds Staffing ●
Restore Facilities Director ●
Full-Time Grant Management Accountant ●
Expand Payroll Services ●
Community Engagement & Volunteer Specialist ●
Restore Human Resources Assistant Director ●
Restore Human Resources Staffing ●

Multi-Tier System of Support

- Tier I: Universal Support (all)
- Tier II: Targeted Support (some with more need)
- Tier III: Intensive Support (few with greater need)

Teaching & Learning
Special Education & Student Services
Increase Special Education Teachers ●
Expand and Enhance Gifted and Talented Program ●
Restore Special Education Program Administrator ● ● ●
Restore Student Services Administrator ● ● ●
English Language Development & Language Services
Restore English Learner Director ●
Equity
Restore Director of Equity, Inclusion, & Parent Advocacy ● ● ●
Expand Equity Training for Certified and Classified Staff ●
Assessment and Accountability Data Support Specialist ●

★ Indicates Staff & Community Budget Input Sessions Summary Result and Listen & Learn Sessions

Activity: 2019-20 Budget Recommendations - Priority Exercise

School Board Members indicated they would like to be able to fund every recommendation and find it difficult to choose priorities from a list, specifically without costs included. Superintendent Diaz indicated that insight into the priorities most important to the board members would allow the administration to find direction necessary to build the 2019-20 budget depending on future state funding. Board Chair, Valerie Tewskbury proposed an exercise to determine areas of focus by asking each board member to choose their top six budget recommendations. Using six blue sticker dots, the board members simultaneously went to a large whiteboard where all priorities were listed and placed a dot next to their highest priorities. These are the results of that exercise:

Six (6) Dots

- ★ Restore Block Schedules (Middle) ●

Five (5) Dots

- ★ Implement Block Schedules (High) ●
- ★ Lower Class Size (Elementary) ●
- Restore Director of Equity, Inclusion & Parent Advocacy (Teaching/Learning) ● ● ● ● ●

Four (4) Dots

- ★ Educational Assistants (Elementary) ● ● ● ●
- School-Based Health Center (High) ● ● ● ●

Three (3) Dots

- Assistant Principals (Elementary) ● ● ●
- Community Engagement & Volunteer Specialist (Operational) ●
- ★ Increase Music and Physical Education Teachers (Elementary) ●

Two (2) Dots

- ★ Library Media Program (Elementary) ●
- Restore English Language Development Teachers (Elementary) ●
- Restorative Practices Staffing (Middle) ● ● ●
- Restorative Practice Specialist at Each Elementary School (Elementary) ● ● ● ●
- ★ Playground Improvements (Elementary) ●

One (1) Dot

- Elementary Director (Elementary) ● ● ●
- Expand Payroll Services (Operational) ●
- Expand Preschools (Elementary) ●
- High School Science Curriculum (High) ●
- ★ Lower Class Sizes at Reynolds High School (High) ●
- Mental Health Social Worker (Added by Board Member)
- Restore Maintenance & Grounds Staffing (Operational) ●
- Restore Reynolds High School Support Staff (High) ●

Zero (0) Dots

- Assessment & Accountability Data Support Specialist (Teaching/Learning) ●
- Athletic Facilities (High) ●
- English Language Development Teacher (High) ●
- Expand Custodial Staffing (Operational) ●
- Expand and Enhance Gifted and Talented Program (Teaching/Learning) ●
- Expand Equity Training for Certified & Classified Staff (Teaching/Learning) ●
- Expand SUN Programs to Sweetbriar and Troutdale Elem. (Elementary) ●
- Full-Time Grant Management Accountant (Operational) ●
- ★ Increase Music Staffing (Middle Schools) ●
- Increase Special Education Teachers (Teaching/Learning) ●
- ★ Middle School Athletics (Middle) ●
- Middle School Track Facilities (Middle) ●
- Restore English Learner Director (Teaching/Learning) ●
- Restore Facilities Director (Operational) ●
- Restore Human Resources Assistant Director (Operational) ●
- Restore Human Resources Staffing (Operational) ●
- Restore Special Education Program Administrator (Teaching/Learning) ● ● ● ●
- Restore Student Services Administrator (Teaching/Learning) ● ● ● ●
- Social Studies Curriculum (Middle Schools) ●
- Social Studies Curriculum (High) ●
- Technology Access for Teachers and Students (Middle) ●

★ Indicates Staff & Community Budget Input Sessions Summary Result and Listen & Learn Sessions

(continued)

(continued)

Discussion: 2019-20 Budget Priorities Exercise Discussion & Areas of Focus

The Board discussed budget recommendations presented by administration to determine priorities for the 2019-20 budget. In this discussion, key considerations for budget priorities were evaluated.

After careful review, the Board determined four priority areas of focus that should be used by administration in developing the budget for the 2019-20 school year. These areas of focus and examples of each include:

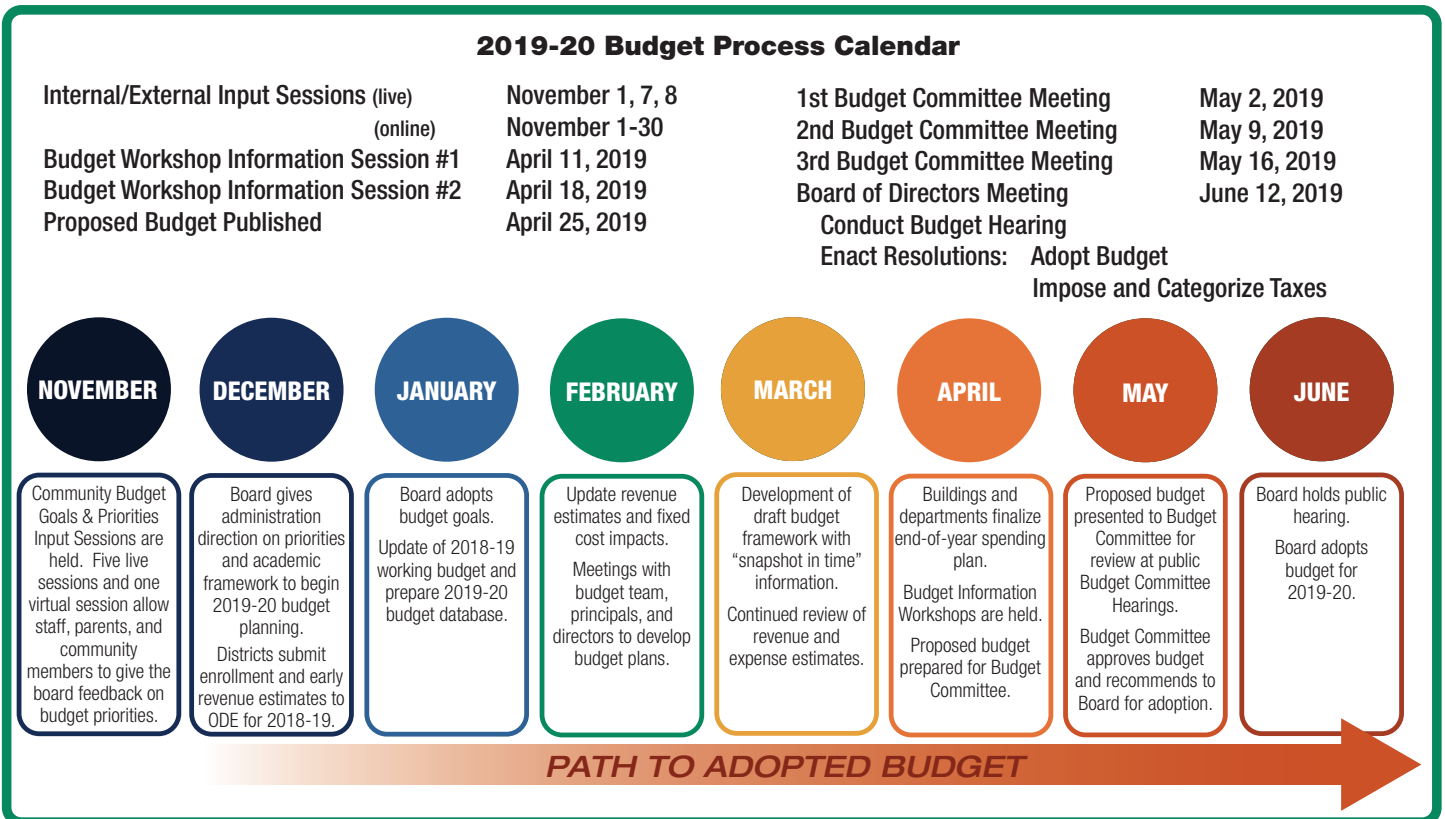
Key Considerations:
 Highest impact on students and achievement.
 Feedback from community input sessions.
 Information from experts (administration).
 Health and welfare of students (physical and mental).
 Customer service and efficiency.
 Equity focus.
 Solves multiple issues.
 School and department improvement presentations.

Impact on Students and Achievement	Equity
Examples: Block Schedules ★ Lower Class Size ★ Educational Assistants ★	Examples: Director of Equity, Inclusion, and Parent Advocacy Restorative Practices - Staffing Playground Improvements ★
Health & Welfare - Physical & Mental	Customer Service/Efficiency
Examples: School-Based Health Clinic Mental Health/Social Work ★	Examples: Community Engagement & Volunteer Specialist Expand Payroll Services

★ Indicates Staff & Community Budget Input Sessions Summary Result and Listen & Learn Sessions

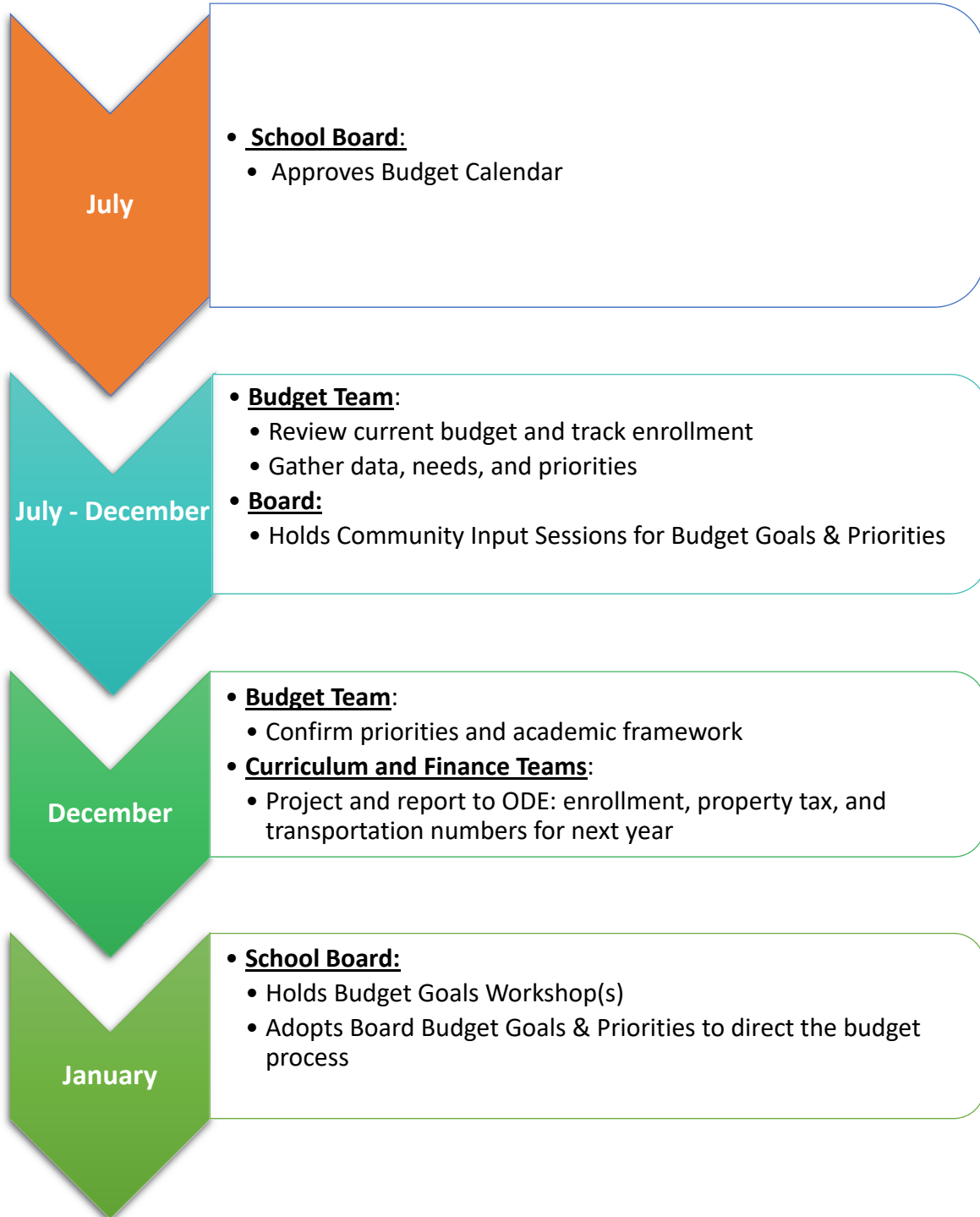
Discussion: 2019-20 Budget Priorities - Next Steps

The Reynolds School Board discussed many issues concerning setting priorities for the 2019-20 Budget including the difficulty of determining priorities without certainty of state funding, as well as not knowing the cost of some recommendations which may inhibit others if funded. Superintendent Diaz thanked the board for going through the exercise and indicated she now understood areas of most importance to the school board and has direction using the four areas of focus outlined to begin building the 2019-20 Budget. The board indicated they anticipate seeing what the administration develops and would like feedback from the public regarding the budget priority areas of focus. Discussion ended and meeting adjourned.



EACH AND EVERY CHILD PREPARED FOR A WORLD YET TO BE IMAGINED

REYNOLDS SCHOOL DISTRICT BUDGET DEVELOPMENT AND MANAGEMENT PROCESS BY MONTH



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



- **Budget & Finance Team:**
 - Provides updated estimates, verify costs and prepares expenditure requests for Cabinet review
- **Cabinet:**
 - Meets regularly with labor group leadership for ongoing collaboration, input and updates
- **Capital Projects:**
 - Operations team meets to discuss needs and planning for proposed projects



- Revenue estimates and beginning fund balance projections updated
- Proposed Budget draft and Budget Message completed
- Proposed Budget released
- Conduct budget training workshops



- Superintendent delivers budget message & Cabinet presents the proposed budget to the Budget Committee
- Budget Committee reviews the proposed budget, hears public testimony, deliberates and approves the Proposed Budget as presented or amended



- **School Board:**
 - Holds a public hearing and adopts the budget as approved or amended

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.

MEASURE 98

In November 2016, Oregon voters approved Measure 98, a dropout prevention and college readiness initiative. Measure 98 requires state funds to be distributed to public school districts for approved plans to establish or expand career and technical education programs, to establish or expand college-level educational opportunities for students and to establish or expand dropout prevention strategies in high schools.

MEASURE 99

In November 2016, Oregon voters approved Measure 99 using Oregon Lottery funds to create the Oregon Outdoor School Education Fund. The program dedicates funds to provide every student in the fifth or sixth grade the opportunity to attend a week-long outdoor school program.

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

REYNOLDS SCHOOL DISTRICT MEASURES AND LEVIES

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 (ADM), 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.

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.

BUDGET COMMITTEE MEMBERS

BUDGET YEAR 2019-20

BOARD MEMBERS



Valerie Tewksbury *(Chair)*
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

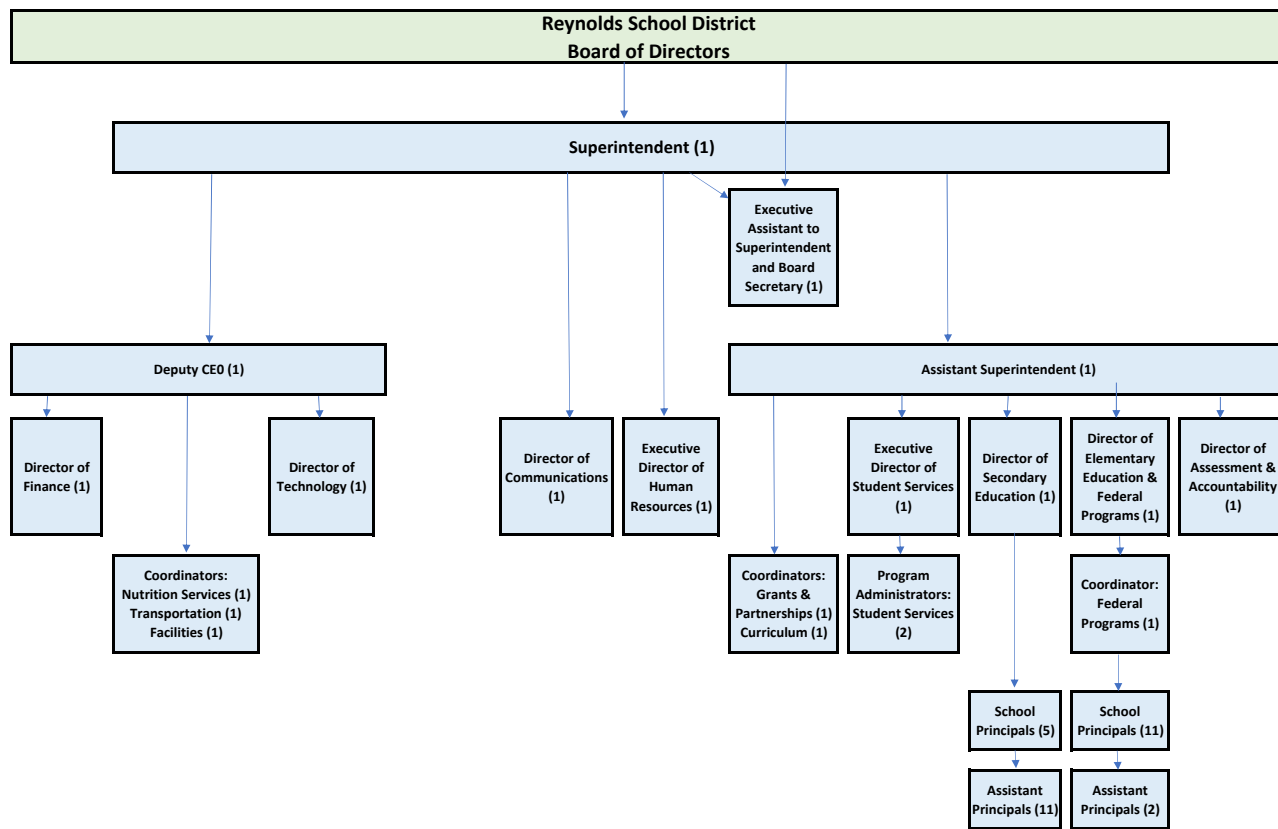


Joseph Teeny
Position 4
Term ends: June 30, 2021

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
Nicole Couture Dandrea	Position 11	Term ends: June 30, 2021
<i>Vacant</i>	Position 12	Term ends: June 30, 2021
April Curtis	Position 13	Term ends: June 30, 2019
<i>Vacant</i>	Position 14	Term ends: June 30, 2019

**REYNOLDS SCHOOL DISTRICT
ORGANIZATIONAL CHART 2019-20**



REYNOLDS SCHOOL DISTRICT SCHOOL BOARD POLICIES

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

Code: DBD
Adopted: 7/15/10

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, and in accordance with federal and state laws. The superintendent will be designated as budget officer and will prepare the budget 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 calendar will identify dates and activities to include those needed to comply with state law.

The superintendent will prepare and recommend a proposed calendar for board approval.

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

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.

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

Legal Reference(s):
ORS 294.305 – 294.565

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

GENERAL OPERATING CONTINGENCIES

The general operating contingency will be established at an amount deemed sufficient by the board to responsibly enable the district to meet unforeseen financial needs due to emergencies and changing district needs. The amount will be established by the board during the budget development process.

A transfer from the general operating contingency may be recommended by the superintendent for board approval. The need, purpose and amount of the transfer shall be duly recorded.

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

REYNOLDS SCHOOL DISTRICT SCHOOL BOARD POLICIES

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

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

FUND BALANCE

The Board recognizes its responsibility to establish an unreserved fund balance in an amount sufficient to:

1. Protect the district from unnecessary borrowing in order to meet cash-flow needs;
2. Provide prudent reserves to meet unexpected emergencies and protect against catastrophic events;
3. Meet the uncertainties of state and federal funding; and
4. Help ensure a district credit rating that would qualify the district for lower interest costs and greater marketability of bonds that may be necessary in the construction and renovation of school facilities.

Consequently, the Board directs the superintendent to manage the currently adopted district budget in such a way to ensure an ending fund cash balance of at least 5 percent of total adopted revenues.

In determining an appropriate unassigned fund balance, the Board will consider a variety of factors with potential impact on the district's budget including the predictability and volatility of its expenditures, the availability of resources in other funds as well as the potential drain upon general fund resources from other funds; liquidity; and designations. Such factors will be reviewed annually.

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

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

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

REYNOLDS SCHOOL DISTRICT SCHOOL BOARD POLICIES

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 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

REYNOLDS SCHOOL DISTRICT SCHOOL BOARD POLICIES

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.

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.

Transfers of general operating contingency appropriations which in aggregate during a fiscal year or budget period exceed 15 percent of the total appropriations of the fund may be made only after the adoption of a supplemental budget prepared for that purpose.

The superintendent has the authority to approve transfers between programs (i.e., elementary, middle school, high school) and object codes (i.e. 100- salaries, 200- benefits, 300- purchase services, 400- supplies, etc.) within the same level of appropriation.

Legal Reference(s):
ORS 294.450

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

REYNOLDS SCHOOL DISTRICT SCHOOL BOARD POLICIES

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.

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

Code: DID
Adopted: 7/15/10

REYNOLDS SCHOOL DISTRICT SCHOOL BOARD POLICIES

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

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

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 believes that the success of every child and learner in Oregon is directly tied to the prosperity of all Oregonians. 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.

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 development, policy & cultural outreach, and continuous improvement.

Language Development

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

The Reynolds Equity Policy 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 multi-literacy to 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.

At Reynolds School District, the forms and functions of language are integrated alongside core content to provide a fully integrated

REYNOLDS SCHOOL DISTRICT EQUITY FOR ALL

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 District 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.

Continuous Improvement for an Equitable Future

Continuous improvement is at the heart of the work in the 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.

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 Reynolds 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 mandates provides a base upon which continuous improvement

models that protect the rights of individuals can be developed and implemented. It is a core value of the Reynolds School District 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.



The district prohibits discrimination and harassment on any basis protected by law, including but not limited to, an individual's perceived or actual race, color, religion, sex, mental or physical disability or perceived disability, pregnancy, familial status, economic status, veterans' status, marital status or age, or because of the perceived or actual race, color, religion, sex, sexual orientation, national or ethnic origin, mental or physical disability or perceived disability, pregnancy, familial status, economic status, veterans' status, marital status or age, of any other persons with whom the individual associates.

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: IKAAA/GCCB/GDCB

Adopted: 6/12/13

Revised/Readopted: 10/11/17

DISTRICT EQUITY POLICY

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. 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, sex, sexual orientation, including but not limited to gender expression or identity, pregnancy status, marital status, physical appearance, the presence of any sensory, mental or physical disability, or the use of a service animal by a person with a disability, have the opportunity to benefit equally.

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, may enjoy higher levels of learning and success, than a student who is forced to overcome cultural barriers.

The 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. Supporting students, regardless of race or class, to 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 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;

REYNOLDS SCHOOL DISTRICT EQUITY POLICY

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 332.107

ORS 342.437 – 342.449

REYNOLDS SCHOOL DISTRICT

SCHOOL-BASED COMMUNITY PARTNERSHIPS

All Hands Raised

Convene and disseminate collaborative initiatives

AmeriCorps

Train and provide VISTA members to support SUN and Summer programs

AVID

Middle/High School college preparation and leadership

Boys and Girls Club

SUN Partner. Elementary level academic and enrichment activities at Margaret Scott Elementary.

Catholic Charities – El Programa Hispano

SUN Partner. Elementary level academic and enrichment activities. Secondary Latino case management and family engagement at Wilkes Elementary.

CAIRO

Case management and support for African immigrant and refugee students

Campfire

After school enrichment and academic support

Chalkboard Project

Convening district wide chronic absenteeism interruption.

Chess for Success

After school chess instruction and competition

College Possible

Post-secondary readiness, application and support

East County Recreation Program

Supplemental recreation and enrichment programs at certain SUN sites.

Girls, Inc.

Leadership and STEM activities for secondary female students.

Greater Than

Vertical integration of partner and wrap-around supports

Head Start

Pre-K instruction family wrap-arounds at Reynolds Learning Academy and Davis Elementary.

Home Forward

Housing assistance. Student mobility reduction.

Human Solutions

Case management and support for students experience housing insecurity.

Impact NW

Culturally specific case management. Job readiness training.

IRCO

SUN Partner. Immigrant and refugee student and family engagement at Walt Morey Middle School.

Jackson and Associates

Middle school mentoring, case management and family supports.

Latino Network

SUN Partner. Culturally specific student, family and job training at Hartley Elementary, Reynolds Middle School and Woodland Elementary.

Lewis and Clark Montessori

Pre-K provider at Alder Elementary

Lifeworks

Student mental and behavior health support

Lutheran Family Services

Immigrant and refugee student advocacy and inclusion

REYNOLDS SCHOOL DISTRICT

SCHOOL-BASED COMMUNITY PARTNERSHIPS

Metropolitan Family Service

SUN Partner. Elementary and secondary level academic and enrichment at Alder, Davis, Glenfair and Salish Elementary Schools and HB Lee Middle School.

Mt Hood Community College

Secondary completion, CTE articulation, post-secondary readiness

Morrison Family Services

Clinical mental health assistance at elementary schools

Multnomah County

SUN management. Mental and general health assistance

Native American Youth and Family Center

Culturally specific case management, family support, mentoring.

New Avenues for Youth

Job training and placement. Post-secondary readiness.

Northwest Family Services

Secondary case management. Latino student and family engagement.

Outward Bound

Secondary experiential and service learning.

Oregon Leadership Network

Culturally responsive professional development and evaluation

Pathfinders of Oregon

Secondary attendance support. Latino family engagement

Portland State University

Dual credit for Reynolds High School and PSU School of Social Work interns

Playworks

Elementary level structured play, conflict resolution and leadership

Project Lead the Way

Secondary STEM curriculum and professional development

Reading Results

Elementary reading intervention and professional development

Self Enhancement Inc.

SUN Partner. Culturally specific student and family engagement at Reynolds High School.

SMART

Elementary literacy promotion and volunteerism

Stand for Children

Family and student advocacy. Parent leadership

TYE

Training and mentorship for young entrepreneurs

Worksystems, Inc.

Job readiness training and SummerWorks student internships

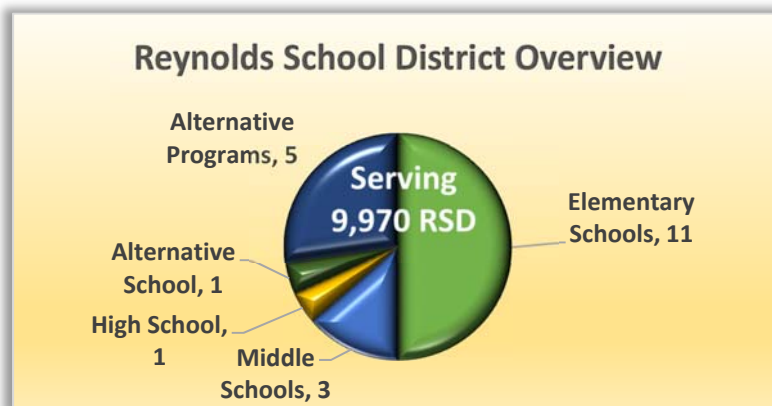
REYNOLDS SCHOOL DISTRICT HISTORY OF THE DISTRICT

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 9,970 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 10.88 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, McMenamans 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.

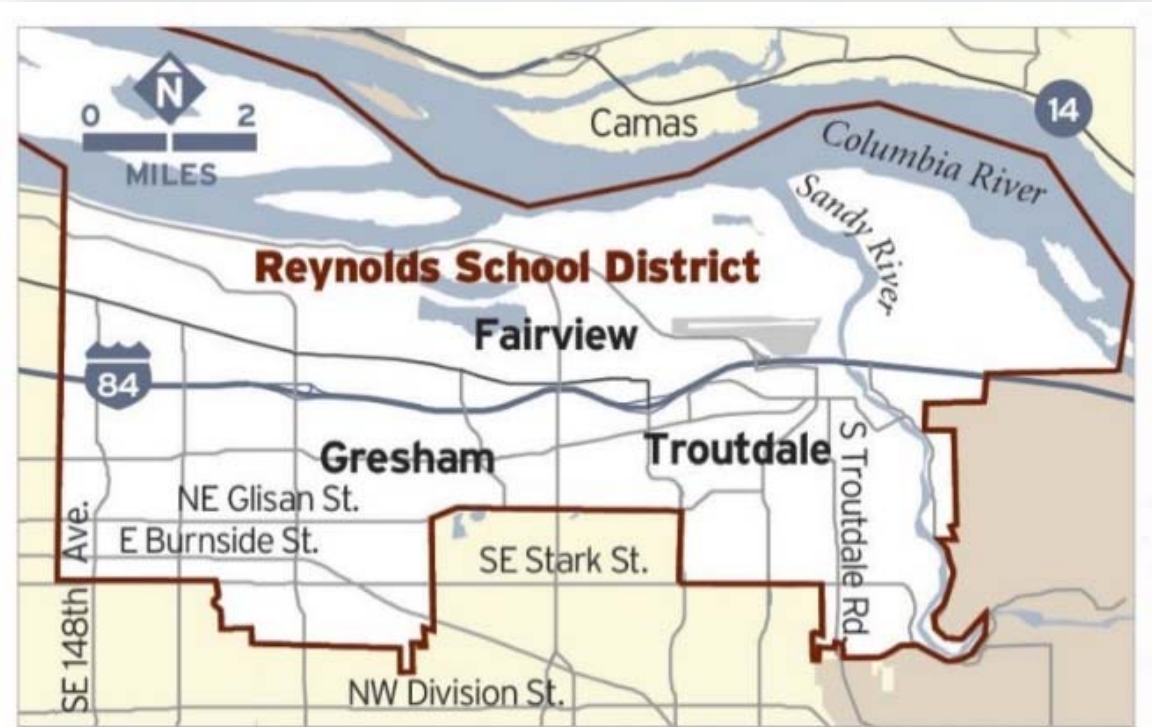
The seven Board of Directors that govern the Reynolds School District serve without compensation. All are elected at large to four-year-terms. The Board of Education is the policy making body and is exclusively responsible providing an education program for students living within Reynolds School District. 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 70,309 is served by the district.





Reynolds High School students showing their team spirit.



FINANCIAL SECTION

ADOPTED BUDGET
2019-2020

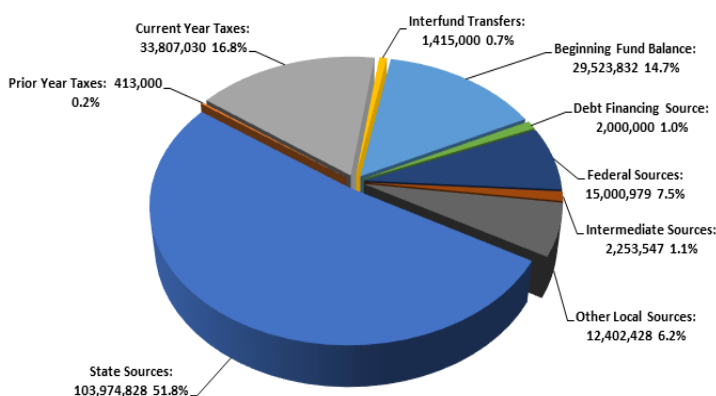


REYNOLDS SCHOOL DISTRICT FINANCIAL OVERVIEW

The Financial section contains detailed information on Reynolds School District revenues and expenditures in the 2019-20 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 have improved in the State as the Oregon economy continues to strengthen. The State School Fund (SSF) funding in the Governor’s approved 2019-2021 Budget is \$8.9 Billion. Property tax assessed values and collections continue to increase. The growing economy is contributing to new housing developments in the district which could increase student enrollment and result in additional revenues from the SSF.

**Summary of Revenues & Resources
All Funds 2019-20**



Revenues & Resources

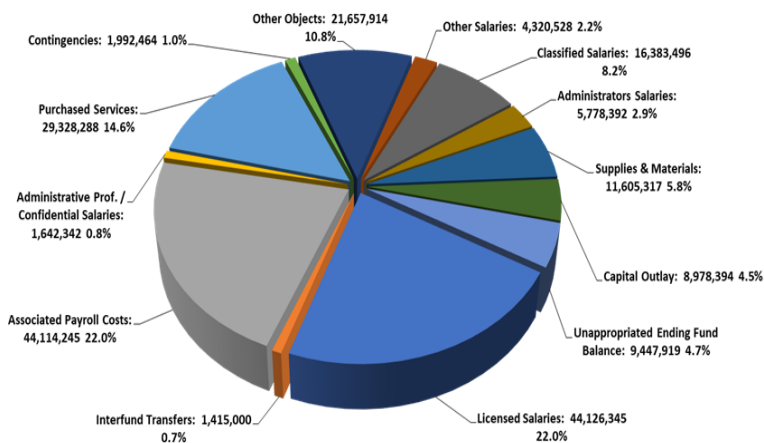
The 2019-20 adopted revenue for all funds totals \$200,790,644, a decrease of \$21.7 million, or 9.76%, compared to the 2018-19 adopted budget.

The 2019-20 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 \$103.9 million or 51.8% of all sources. Additional major sources of funding for

the District are Local Sources (including property taxes) totaling \$46.6 million or 23.2% of overall 2019-20 funding, and Federal Sources of \$15 million or 7.5% of overall 2019-20 funding. Beginning fund balance is that portion of the budget carried forward from reserves and prior year savings and is projected to be \$29.5 million or 14.7% of the overall 2019-20 adopted resources.

**Summary of Expenditures
All Funds 2019-20**



Expenditures

The 2019-20 adopted budget expenditures for all funds have a decrease of \$21.7 million, or 9.76%, compared to the 2018-19 adopted budget.

Expenditures in the all funds graphs are categorized by salaries, payroll related costs and employee benefits, purchased services, supplies and materials, capital outlay, other objects, transfers and reserves. Salaries and associated payrolls costs are the largest budget category at \$116.3 million or 57.95% 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

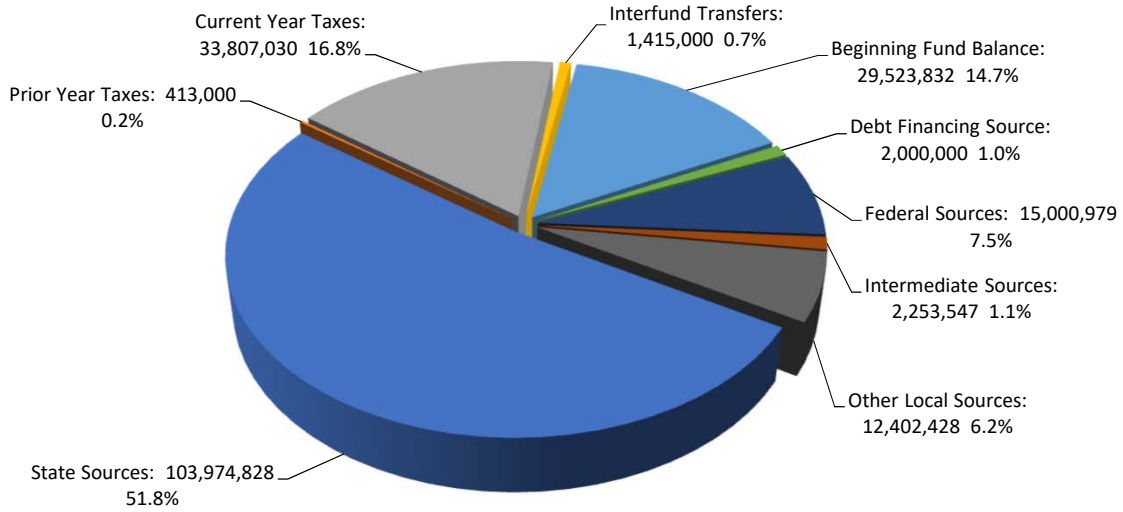
Revenue earned or received from another fund which will not be repaid.

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

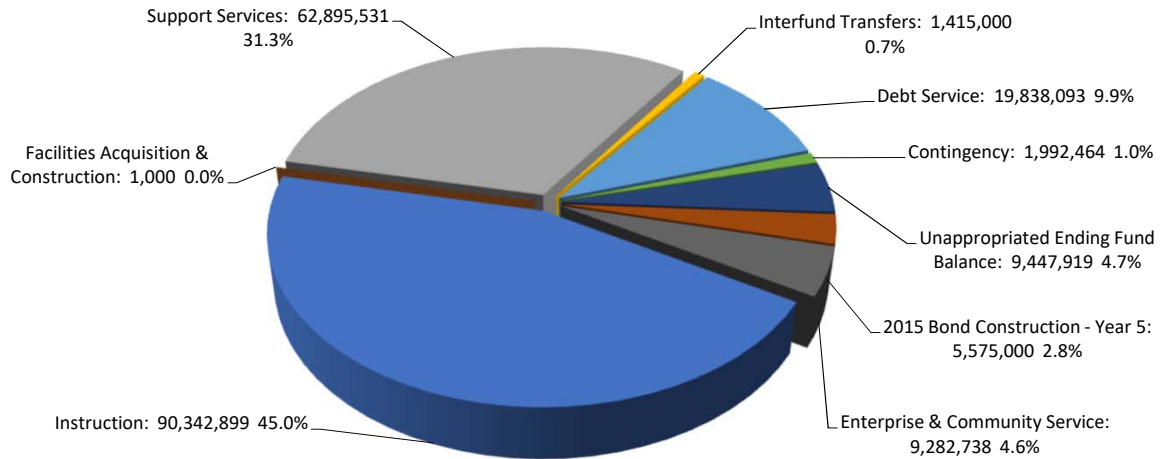
**REYNOLDS SCHOOL DISTRICT
ALL FUNDS SUMMARY
RESOURCES BY SOURCE**



2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	ALL FUNDS SUMMARY RESOURCES BY SOURCE	2019/20 Adopted	2020/21 Projected	2021/22 Projected	2022/23 Projected
11,945,772	13,075,838	12,575,390	12,385,288	1000 - Other Local Sources	12,402,428	12,028,329	12,473,829	12,648,463
31,066,685	32,994,662	35,831,776	32,812,600	1111 - Current Year Taxes	33,807,030	425,412	431,793	437,838
619,289	553,153	516,176	470,200	1112 - Prior Year Taxes	413,000	36,953,675	38,147,002	38,681,060
3,327,941	4,217,842	3,459,282	4,472,878	2000 - Intermediate Sources	2,253,547	2,537,350	2,575,410	2,611,466
89,501,957	90,498,980	98,828,418	99,098,525	3000 - State Sources	103,974,828	106,908,242	108,972,826	110,498,446
14,940,163	13,496,388	14,138,691	15,539,997	4000 - Federal Sources	15,000,979	15,010,092	15,142,462	15,354,456
137,881,332	6,000,000	-	2,000,000	5100 - Debt Financing Source	2,000,000	-	-	-
1,785,538	1,640,038	2,042,470	1,645,142	5200 - Interfund Transfers	1,415,000	1,604,900	1,755,814	1,780,395
-	6,019	-	-	5300 - Sale of Asset	-	-	-	-
16,038,612	150,353,021	139,988,303	54,085,480	5400 - Beginning Fund Balance	29,523,832	18,145,966	16,745,966	16,195,428
307,107,289	312,835,940	307,380,506	222,510,110	Total:	200,790,644	193,613,966	196,245,102	198,207,552

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

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

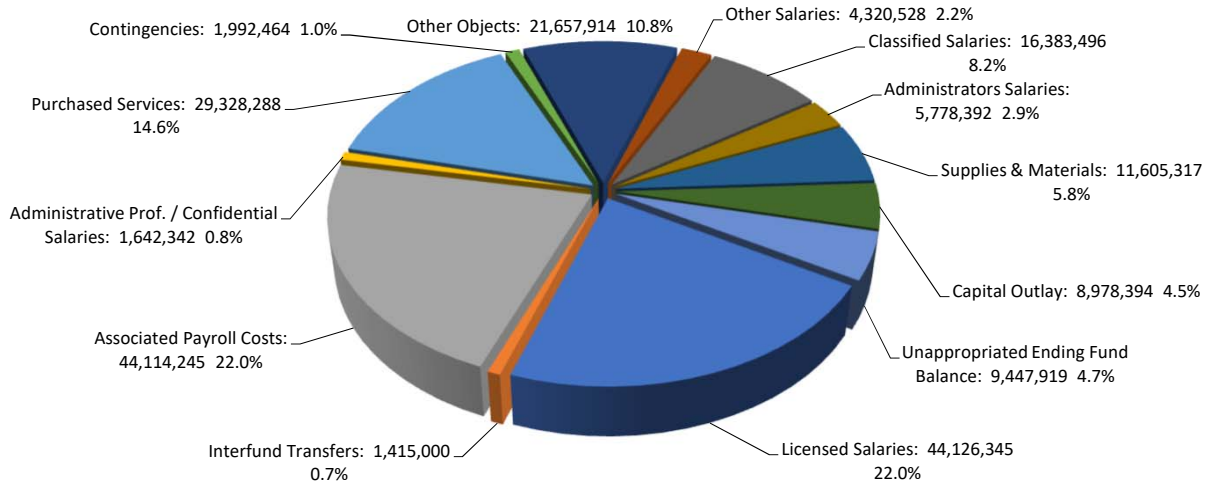


2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	ALL FUNDS SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2019/20 Adopted	2019/20 FTE
79,544,299	79,839,995	81,855,402	86,563,768	665.53	1000 - Instruction	90,342,899	683.69
49,049,538	50,745,006	50,625,672	61,400,379	421.48	2000 - Support Services	62,895,531	430.89
6,303,945	6,433,007	6,308,832	9,246,606	64.58	3000 - Enterprise & Community Service	9,282,738	64.58
120	592	275	1,000		4000 - Facilities Acquisition & Construction	1,000	
2,908,147	-	-	-		4151 - 2015 Bond Construction - Year 1	-	
-	16,188,325	-	-		4152 - 2016 Bond Construction - Year 2	-	
-	-	92,423,628	-		4153 - 2015 Bond Construction - Year 3	-	
-	-	-	35,296,500		4154 - 2015 Bond Construction - Year 4	-	
-	-	-	-		4155 - 2015 Bond Construction - Year 5	5,575,000	
17,162,681	18,000,637	18,641,324	19,309,453		5100 - Debt Service	19,838,093	
1,785,538	1,640,038	2,042,470	1,645,142		5200 - Interfund Transfers	1,415,000	
-	-	-	1,845,021		6000 - Contingency	1,992,464	
150,353,021	139,988,340	55,482,903	7,202,241		7000 - Unappropriated Ending Fund Balance	9,447,919	
307,107,289	312,835,940	307,380,506	222,510,110	1,151.58	Total:	200,790,644	1,179.16

ALL FUNDS SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2020/21 Projected	2021/22 Projected	2022/23 Projected
1000 - Instruction	88,773,991	89,932,813	90,832,141
2000 - Support Services	63,002,946	63,874,098	64,512,839
3000 - Enterprise & Community Service	8,631,683	8,434,436	8,518,780
4000 - Facilities Acquisition & Construction	-	-	-
4151 - 2015 Bond Construction - Year 1	-	-	-
4152 - 2016 Bond Construction - Year 2	-	-	-
4153 - 2015 Bond Construction - Year 3	-	-	-
4154 - 2015 Bond Construction - Year 4	-	-	-
4155 - 2015 Bond Construction - Year 5	-	-	-
5100 - Debt Service	20,320,255	20,981,705	21,191,522
5200 - Interfund Transfers	1,454,000	1,604,000	1,620,040
6000 - Contingency	1,654,490	1,655,307	1,671,860
7000 - Unappropriated Ending Fund Balance	9,776,601	9,762,743	9,860,370
Total:	193,613,966	196,245,102	198,207,552

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 Actual	2018/19 Working	2018/19 FTE	ALL FUNDS SUMMARY REQUIREMENTS BY MAJOR OBJECT	2019/20 Adopted	2019/20 FTE
42,986,449	42,982,201	40,530,018	43,006,610	603.70	0111 - Licensed Salaries	44,126,345	618.71
12,632,942	13,313,735	13,171,338	15,315,304	477.38	0112 - Classified Salaries	16,383,496	486.95
5,452,047	5,355,659	5,395,584	5,695,711	48.00	0113 - Administrators Salaries	5,778,392	48.00
733,769	912,330	1,100,021	1,382,073	19.50	0114 - Administrative Prof. / Confidential Salaries	1,642,342	22.50
6,564,883	3,814,836	4,217,658	5,494,074	3.00	01XX - Other Salaries	4,320,528	3.00
33,118,247	33,197,934	36,793,678	40,765,517		02XX - Associated Payroll Costs	44,114,245	
24,369,256	31,269,485	28,668,163	27,095,983		03XX - Purchased Services	29,328,288	
6,539,968	6,482,498	8,347,740	16,058,359		04XX - Supplies & Materials	11,605,317	
3,422,236	13,979,135	90,951,941	35,389,333		05XX - Capital Outlay	8,978,394	
19,148,932	19,899,747	20,678,994	21,614,742		06XX - Other Objects	21,657,914	
1,785,538	1,640,038	2,042,470	1,645,142		07XX - Interfund Transfers	1,415,000	
-	-	-	1,845,021		08XX - Contingencies	1,992,464	
150,353,021	139,988,340	55,482,903	7,202,241		09XX - Unappropriated Ending Fund Balance	9,447,919	
307,107,289	312,835,940	307,380,506	222,510,110	1,151.58	Total:	200,790,644	1,179.16

ALL FUNDS SUMMARY REQUIREMENTS BY MAJOR OBJECT	2020/21 Projected	2021/22 Projected	2022/23 Projected
0111 - Licensed Salaries	43,507,511	44,501,335	44,946,348
0112 - Classified Salaries	16,609,449	17,044,353	17,214,797
0113 - Administrators Salaries	5,896,586	6,017,257	6,077,430
0114 - Administrative Prof. / Confidential Salaries	1,596,895	1,632,576	1,648,902
01XX - Other Salaries	4,177,215	4,239,287	4,281,680
02XX - Associated Payroll Costs	44,257,105	44,754,448	45,201,992
03XX - Purchased Services	27,931,655	27,984,115	28,263,956
04XX - Supplies & Materials	11,070,613	11,108,927	11,220,016
05XX - Capital Outlay	3,900,645	3,547,026	3,582,496
06XX - Other Objects	22,081,201	22,693,728	22,920,665
07XX - Interfund Transfers	1,454,000	1,604,000	1,620,040
08XX - Contingencies	1,354,490	1,355,307	1,368,860
09XX - Unappropriated Ending Fund Balance	9,776,601	9,762,743	9,860,370
Total:	193,613,966	196,245,102	198,207,552

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 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Adopted Budget 2018-19</u>	<u>Adopted Budget 2019-20</u>
1000 Revenue From Local Sources	\$ 43,631,746	\$ 46,623,622	\$ 48,923,343	\$ 45,767,240	\$ 46,622,458
2000 Revenue From Intermediate Sources	\$ 3,327,941	\$ 4,217,842	\$ 3,459,282	\$ 4,645,054	\$ 2,253,547
3000 Revenue From State Sources	\$ 89,501,957	\$ 90,498,980	\$ 98,828,418	\$ 98,826,831	\$ 103,974,828
4000 Revenue from Federal Sources	\$ 14,940,163	\$ 13,496,388	\$ 14,138,691	\$ 15,458,280	\$ 15,000,979
5000 Other Sources	\$ 155,705,482	\$ 7,646,057	\$ 142,030,773	\$ 57,812,705	\$ 32,938,832
Total Revenues	<u>\$ 307,107,289</u>	<u>\$ 162,482,889</u>	<u>\$ 307,380,507</u>	<u>\$ 222,510,110</u>	<u>\$ 200,790,644</u>
0100 Salaries	\$ 68,370,090	\$ 66,378,761	\$ 64,414,618	\$ 69,811,002	\$ 72,251,103
0200 Associated Payroll Costs	\$ 33,118,247	\$ 33,197,934	\$ 36,793,679	\$ 41,687,489	\$ 44,114,245
0300 Purchased Services	\$ 24,369,256	\$ 31,269,485	\$ 28,668,163	\$ 26,750,422	\$ 29,328,288
0400 Supplies and Materials	\$ 6,539,968	\$ 6,482,498	\$ 8,347,740	\$ 16,342,893	\$ 11,605,317
0500 Capital Outlay	\$ 3,422,236	\$ 13,979,135	\$ 90,951,941	\$ 35,572,402	\$ 8,978,394
0600 Other Objects	\$ 19,148,932	\$ 19,899,747	\$ 20,678,994	\$ 21,653,498	\$ 21,657,914
0700 Transfers	\$ 1,785,538	\$ 1,640,038	\$ 2,042,470	\$ 1,645,142	\$ 1,415,000
0800 Other Uses	\$ -	\$ -	\$ -	\$ 3,836,546	\$ 1,992,464
Total Expenditures	<u>\$ 156,754,267</u>	<u>\$ 172,847,598</u>	<u>\$ 251,897,605</u>	<u>\$ 217,299,394</u>	<u>\$ 191,342,725</u>
Ending Fund Balance	<u>\$ 150,353,022</u>	<u>\$ 139,988,340</u>	<u>\$ 55,482,902</u>	<u>\$ 5,210,716</u>	<u>\$ 9,447,919</u>
Beginning Fund Balance	\$ 16,038,612	\$ 150,353,021	\$ 139,988,340	\$ 139,957,694	\$ 139,957,694
Change in Fund Balance	<u>\$ 134,314,410</u>	<u>\$ (10,364,681)</u>	<u>\$ (84,505,438)</u>	<u>\$ (134,746,978)</u>	<u>\$ (130,509,775)</u>
Ending Fund Balance	<u>\$ 150,353,022</u>	<u>\$ 139,988,340</u>	<u>\$ 55,482,902</u>	<u>\$ 5,210,716</u>	<u>\$ 9,447,919</u>

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

	<u>2018-2019</u>	<u>2017-2018</u>	<u>2016-2017</u>	<u>2015-2016</u>	<u>2014-2015</u>
General Fund (1)					
Non spendable	4,552.00	21,191.00	16,880.00	26,816.00	39,915.00
Unassigned	17,827,909.00	13,599,572.00	9,476,816.00	7,980,779.00	8,698,353.00
Unreserved	-	-	-	-	-
Committed-Early retirement	168,186.00	175,072.00	-	263,428.00	282,662.00
Total General Fund	<u>18,000,647.00</u>	<u>13,795,835.00</u>	<u>9,493,696.00</u>	<u>8,271,023.00</u>	<u>9,020,930.00</u>
All Other Government Funds (1)					
Nonspendable	319,504.00	174,569.00	-	245,974.00	242,871.00
Restricted for:					
Debt service	7,149,466.00	4,631,352.00	3,861,213.00	3,045,881.00	2,295,228.00
Pers bond	-	-	-	-	96,643.00
State & local programs	485,653.00	85,860.00	426,170.00	347,971.00	481,133.00
Food service	1,673,766.00	3,211,005.00	2,996,717.00	2,451,452.00	1,865,109.00
Committed:					
Self insurance	536,264.00	157,908.00	170,959.00	(1,122,766.00)	61,189.00
Assigned:					
Capital projects(2)	8,731,648.00	33,426,372.00	123,027,533.00	135,181,703.00	686,060.00
Planning activities	-	-	-	1,913,748.00	1,005,263.00
State & local programs	-	-	-	-	-
Reserved, Reported in:					
Debt service	-	-	-	-	-
Capital projects(2)	-	-	-	-	-
Unassigned	-	-	-	-	-
Unreserved, reported in:					
Special revenue funds	-	-	-	-	-
Total All Other Governmental Funds	<u>18,896,301.00</u>	<u>41,687,066.00</u>	<u>130,482,592.00</u>	<u>142,063,963.00</u>	<u>6,733,496.00</u>
Total Fund Balance (Deficit)	<u>\$ 36,896,948</u>	<u>\$ 55,482,901</u>	<u>\$ 139,976,288</u>	<u>\$ 150,334,986</u>	<u>\$ 15,754,426</u>

Note: modified accrual basis of accounting

(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
2019-20 CAPITAL EXPENDITURE BUDGETS
ALL FUNDS**

2019-20 Adopted Budget All Funds Capital Expenditure Budgets			
Fund	Project	Description	Budget
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	Playground Equipment	Equipment Replacement	50,000
100 - General Fund	Summer 2019 School Repair Projects	Asbestos Abatement, Floor Covering Replacement, Paint, etc.	250,000
100 - General Fund	Transportation Shop	Equipment Replacement & Site Repair	159,000
100 - General Fund	Transportation Equipment	Bus Replacement Cycle (70% Grant Reimbursed from State School Fund)	850,000
100 - General Fund	Technology Services	Network System Equipment Replacement	33,300
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	1,295,000
297 - Nutrition Services	Kitchen Equipment & Improvements	Oven Retrofits from Demo Elementary Schools & Equipment Replacement	1,443,962
415 - 2015 Bond Capital Projects	Bond Year 5 Project Work	Final Security & Safety Improvement Projects per GO Bond funds	3,583,500
417 - QZAB Projects	Final Year of QZAB Project Work	Roof Replacements, Abatement & HVAC Improvements	950,000
Total Budget			8,978,394

**REYNOLDS SCHOOL DISTRICT
2019-20 NON CAPITAL ONE-TIME EXPENDITURE BUDGET
GENERAL FUND**

2019-20 Adopted Budget General Fund Only Non Capital One-time Expenditure Budgets		
Project	Description	Budget
Library Books & Periodicals	Replacements to maintain media centers	\$ 49,363
Technology Equipment - Small Replacement Cycle & Student Device Replacement Cycle for Testing	Per Reynolds School District's technology plan	220,000
Technology Equipment - Student Use Equipment for curriculum adoption software	Technology for Existing Curriculum	653,500
Textbooks - ELL	Annual Consumables for Existing Curriculum	45,000
Textbooks - Existing Curriculum	Annual Consumables for Existing Curriculum	162,000
Textbooks - Existing Curriculum	Annual Replacements for Existing Curriculum	12,121
Textbooks - Final Phase of Science Curriculum & New Social Studies Adoption	To comply with Oregon Department of Education's textbook adoption cycle	281,000
Total		\$ 1,422,984

**REYNOLDS SCHOOL DISTRICT
ADOPTED BUDGET 2019-20
ELL REVENUES AND EXPENDITURES**

	General Fund	Title III Grant	TOTAL
REVENUES			
2,917 ELL Students : 2,917 x 0.50	\$ 1,458.50		
General Purpose Grant per Extended ADMw	\$ 8,318.00		
Total SSF Revenue for ELL by Fund	\$ 12,131,803	576,444	
Grand Total Revenues - All Funds			12,708,247
EXPENDITURES			
Function 1111 English Language Learners Instruction	-	-	
1291 English Language Learners Supports	5,671,131	146,472	
2210 Improvement of Instructional Services		197,077	
2240 Instructional Staff Development		81,177	
2490 Other School Supports		18,695	
2550 Transportation		-	
2680 Interpretation & Translation Services	526,912	-	
3390 Other Community Services		133,023	
Total Expenditures by Fund	6,198,043	576,444	
Grand Total Expenditures - All Funds			6,774,487
Difference	5,933,760	0	53.31%
FTEs:			
Total FTEs by Fund	56.2	3.000	
Grand Total FTEs - All Funds			59.200

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

	General Fund	Title III Grant	TOTAL
REVENUES			
2,772.11 ELL Students : 2772.11 x 0.50	\$ 1,386.06		
General Purpose Grant per Extended ADMw	\$ 7,941.00		
Total SSF Revenue for ELL by Fund	\$ 11,006,663	627,667	
Grand Total Revenues - All Funds			11,634,330
EXPENDITURES			
Function 1111 English Language Learners Instruction	7,817,628	-	
1291 English Language Learners Instruction	5,389,683	347,904	
2210 Improvement of Instructional Services		114,701	
2240 Instructional Staff Development		40,813	
2490 Other School Supports		16,214	
2550 Transportation		3,885	
2680 Interpretation & Translation Services	346,298	22,525	
3390 Other Community Services		81,625	
Total Expenditures by Fund	13,553,609	627,667	
Grand Total Expenditures - All Funds			14,181,276
Difference	(2,546,946)	0	121.89%
FTEs:			
Total FTEs by Fund	127.3012	3.000	
Grand Total FTEs - All Funds			130.301

**STUDENT SERVICES MULTI YEAR OVERVIEW
ADOPTED BUDGET 2019-20
STUDENT SERVICES REVENUES AND EXPENDITURES**

		General Fund	IDEA Grants		TOTAL
		Area 290	Part B	Early Intervening	
REVENUES					
		\$ -			
		\$ -			
		\$ -			
General Purpose Grant per Extended ADMw - Includes Property Tax Revenues					
		\$ 8,318.00			
<u>Total Formula Revenue for Special Ed by Fund</u>					
		\$ -	-	-	
Grand Total Revenues - All Funds					-
EXPENDITURES	FTE TOTALS	35.66	-	-	35.66
Function	1140 Pre-kindergarten Programs	-	-	-	
	1220 Restricted Program	10,800	-	-	
	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	314,891	-	-	
	1251 Charter Services	-	-	-	
	1270 Educationally Disadvantaged	-	-	-	
	2110 Attendance / Social Work	257,048	-	-	
	2115 Student Safety	-	-	-	
	2120 Guidance Services	2,795,180	-	-	
	2122 Positive Behavior Supports	-	-	-	
	2130 Health Services	125,862	-	-	
	2140 Psychological Services	1,871	-	-	
	2150 Speech Pathologist	1,248	-	-	
	2160 Other Student Treatment	4,500	-	-	
	2190 Service Direction	115,955	-	-	
	2240 Professional Development	55,000	-	-	
	2410 Building Administration	-	-	-	
Total Expenditures by Fund		3,689,392	-	-	
Grand Total Expenditures - All Funds					3,689,392
Difference		(3,689,392)	0	0	

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

	General Fund	IDEA Grants		TOTAL
	Area 290	Part B	Early Intervening	
REVENUES				
	\$ -			
	\$ -			
	\$ -			
General Purpose Grant per Extended ADMw - Includes Property Tax Revenues	\$ 7,941.00			
Total Formula Revenue for Special Ed by Fund	\$ -	-	-	
Grand Total Revenues - All Funds				-

EXPENDITURES	FTE TOTALS	36.30	-	-	36.30
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	248,949	-	-	
	1251 Charter Services	-	-	-	
	1270 Educationally Disadvantaged	-	-	-	
	2110 Attendance / Social Work	262,228	-	-	
	2115 Student Safety	-	-	-	
	2120 Guidance Services	2,793,891	-	-	
	2122 Positive Behavior Supports	342	-	-	
	2130 Health Services	155,561	-	-	
	2140 Psychological Services	1,871	-	-	
	2150 Speech Pathologist	-	-	-	
	2160 Other Student Treatment	4,400	-	-	
	2190 Service Direction	110,398	-	-	
	2240 Professional Development	-	-	-	
	2410 Building Administration	-	-	-	
Total Expenditures by Fund		3,584,677	-	-	
Grand Total Expenditures - All Funds					3,584,677
Difference		(3,584,677)	0	0	

**STUDENT SERVICES MULTI YEAR OVERVIEW
COMPARISON 2019-20 ADOPTED BUDGET TO 2018-19 WORKING BUDGET
STUDENT SERVICES REVENUES AND EXPENDITURES**

		General Fund	IDEA Grants		TOTAL
		Area 290	Part B	Early Intervening	
REVENUES					
		\$ -			
		\$ -			
		\$ -			
	General Purpose Grant per Extended ADMw	\$ 377			
	<u>Total Formula Revenue for Special Ed by Fund</u>	\$ -	-	-	
	Grand Total Revenues - All Funds				-
EXPENDITURES	FTE TOTALS	(0.64)	-	-	(0.64)
Function	1140 Pre-kindergarten Programs	-	-	-	
	1220 Restricted Program	10,800	-	-	
	1223 Transitions	-	-	-	
	1224 Life Skills K-8	-	-	-	
	1225 Out of Dist Contracts	-	-	-	
	1227 Extended School Year	-	-	-	
	1229 Functional Life Skills	-	-	-	
	1250 Less Restrictive Programs	65,942	-	-	
	1251 Charter Services	-	-	-	
	1270 Educationally Disadvantaged	-	-	-	
	2110 Attendance / Social Work	(5,180)	-	-	
	2115 Student Safety	-	-	-	
	2120 Guidance Services	1,289	-	-	
	2122 Positive Behavior Supports	(342)	-	-	
	2130 Health Services	(29,699)	-	-	
	2140 Psychological Services	-	-	-	
	2150 Speech Pathologist	1,248	-	-	
	2160 Other Student Treatment	100	-	-	
	2190 Service Direction	5,557	-	-	
	2240 Professional Development	55,000	-	-	
	2410 Building Administration	-	-	-	
	Total Expenditures by Fund	104,715	-	-	
	Grand Total Expenditures - All Funds				104,715
Change					(104,715)

SPECIAL EDUCATION MULTI YEAR OVERVIEW
ADOPTED BUDGET 2019-20
SPECIAL EDUCATION REVENUES AND EXPENDITURES

		General Fund	IDEA Grants			Other Fed	MESD	YTP	TOTAL	
		Area 320	Enhancement	% Part B	Early Intervening	Extended Assessment	SPR & I	Columbia Regional Flow Thru for Autism Services	Youth Transition Program	
REVENUES	High Cost Disability Grant	\$ 1,000,000								
	1,787 IEP Students- 11% of ADMr:	\$ 1,194.49								
	Student on IEP Above 11% of ADMr:	\$ 258.20								
		\$ 1,452.69								
General Purpose Grant per Extended ADMw - Includes Property Tax Revenues		\$ 8,318.00								
Total Formula Revenue for Special Ed by Fund		\$ 13,083,475.42	12,731	1,910,018	4,148	2,198	10,960	265,000	162,226	
Grand Total Revenues - All Funds									15,450,756	
EXPENDITURES	FTE TOTAL	205.33	-	26.09	-	-	-	3.44	1.75	236.61
Function	1140 Pre-kindergarten Programs	-	-	-	-	-	-	-	-	-
	1220 Restricted Program	4,728,854	-	189,823	-	-	-	-	-	-
	1223 Transitions	353,363	-	-	-	-	-	-	14,518	-
	1224 Life Skills K-8	2,521,962	-	532,236	-	-	-	82,051	-	-
	1225 Out of Dist Contracts	994,325	-	-	-	-	-	-	-	-
	1227 Extended School Year	25,711	-	-	-	-	-	-	-	-
	1229 Functional Life Skills	1,233,421	-	151,890	-	-	-	-	-	-
	1250 Less Restrictive Programs	5,097,395	-	417,977	-	-	-	48,762	147,708	-
	1251 Charter Services	-	-	-	-	-	-	-	-	-
	1288 Charter School SPED Payments	-	-	-	-	-	-	-	-	-
	1299 Other Programs	-	-	1,884	-	-	-	134,187	-	-
	2130 Health Services	537,500	-	-	-	-	-	-	-	-
	2140 School Psychologists	1,193,513	-	4,646	-	-	-	-	-	-
	2150 Speech/Language Path	2,230,996	-	4,130	-	-	-	-	-	-
	2160 OT/PT	706,562	-	-	-	-	-	-	-	-
	2190 Service Direction	1,009,054	509	506,484	4,148	-	-	-	-	-
	2191 Administration	-	-	81,198	-	-	-	-	-	-
	2210 Improvement of Instruction	-	-	-	-	-	10,960	-	-	-
	2230 Assessment and Testing	-	-	-	-	2,198	-	-	-	-
	2240 Professional Development	-	12,222	19,750	-	-	-	-	-	-
	2410 Office of the Principal	-	-	-	-	-	-	-	-	-
	2558 SPED Transportation	854,294	-	-	-	-	-	-	-	-
	2680 Interpretation & Translation Svcs	16,970	-	-	-	-	-	-	-	-
Total Expenditures by Fund		21,503,920	12,731	1,910,018	4,148	2,198	10,960	265,000	162,226	
Grand Total Expenditures - All Funds									23,871,201	
Difference / Unappropriated Ending Fund Balance		(8,420,445)	0	0	0	0	0	0	0	

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

		General Fund	IDEA Grants			Other Fed	MESD	YTP	TOTAL	
		Area 320	Enhancement	% Part B	Early Intervening	Extended Assessment	SPR & I	Columbia Regional Flow Thru for Autism Services	Youth Transition Program	
REVENUES	High Cost Disability Grant	\$ 1,000,000								
1,773 IEP Students- 11% of ADMr:	1,201.15 x 1.00	\$ 1,201.15								
Student on IEP Above 11% of ADMr:	258.2 x 1.00	\$ 258.20								
		\$ 1,459.35								
General Purpose Grant per Extended ADMw - Includes Property Tax Revenues		\$ 7,941.00								
Total Formula Revenue for Special Ed by Fund		\$ 12,588,698.35	12,216	1,888,916	19,060	2,198	11,130	259,300	145,343	
Grand Total Revenues - All Funds									14,926,861	
EXPENDITURES	FTE TOTAL	202.47	-	27.87	-	-	-	3.34	1.75	235.42
Function	1140 Pre-kindergarten Programs	-	-	-	-	-	-	-	-	-
	1220 Restricted Program	4,411,659	-	202,449	-	-	-	-	-	-
	1223 Transitions	367,600	-	800	-	-	-	-	13,876	-
	1224 Life Skills K-8	2,515,638	-	356,921	-	-	-	82,507	-	-
	1225 Out of Dist Contracts	731,781	-	-	-	-	-	-	-	-
	1227 Extended School Year	21,186	-	-	-	-	-	-	-	-
	1229 Functional Life Skills	1,103,755	-	135,488	-	-	-	-	-	-
	1250 Less Restrictive Programs	4,740,110	-	385,354	-	-	-	47,844	131,467	-
	1251 Charter Services	-	-	61	-	-	-	-	-	-
	1288 Charter School SPED Payments	-	-	-	-	-	-	-	-	-
	1299 Other Programs	-	-	89,544	-	-	-	128,949	-	-
	2130 Health Services	418,387	-	-	-	-	-	-	-	-
	2140 School Psychologists	1,081,620	-	2,168	-	-	-	-	-	-
	2150 Speech/Language Path	2,142,112	-	4,130	-	-	-	-	-	-
	2160 OT/PT	643,241	-	106,407	-	-	-	-	-	-
	2190 Service Direction	1,057,585	12,216	525,310	19,060	-	-	-	-	-
	2191 Administration	-	-	63,787	-	-	-	-	-	-
	2210 Improvement of Instruction	-	-	-	-	-	11,130	-	-	-
	2230 Assessment and Testing	-	-	-	-	2,198	-	-	-	-
	2240 Professional Development	-	-	11,557	-	-	-	-	-	-
	2410 Office of the Principal	-	-	-	-	-	-	-	-	-
	2558 SPED Transportation	958,604	-	-	-	-	-	-	-	-
	2680 Interpretation & Translation Svcs	22,946	-	4,940	-	-	-	-	-	-
Total Expenditures by Fund		20,216,224	12,216	1,888,916	19,060	2,198	11,130	259,300	145,343	
Grand Total Expenditures - All Funds										22,554,387
Difference / Unappropriated Ending Fund Balance		(7,627,526)	0	0	0	0	0	0	0	0

**SPECIAL EDUCATION MULTI YEAR OVERVIEW
 COMPARISON OF 2019-20 ADOPTED BUDGET TO 2018-19 WORKING BUDGET
 SPECIAL EDUCATION REVENUES AND EXPENDITURES**

	General Fund	IDEA Grants				Other Fed	MESD	YTP	TOTAL		
		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	\$	(7)								
Student on IEP Above 11% of ADMr:	194.8 x 1.00	\$	-								
		\$	(7)								
General Purpose Grant per Extended ADMw		\$	377								
Total Formula Revenue for Special Ed by Fund		\$	494,777	515	21,102	(14,912)	-	(170)	5,700	16,883	
Grand Total Revenues - All Funds									523,895		
EXPENDITURES	FTE TOTALS		2.86	-	(1.77)	-	-	-	0.09	-	1.19
Function	1140 Pre-kindergarten Programs		-	-	-	-	-	-	-	-	
	1220 Restricted Program		317,195	-	(12,626)	-	-	-	-	-	
	1223 Transitions		(14,237)	-	(800)	-	-	-	-	642	
	1224 Life Skills K-8		6,324	-	175,315	-	-	(456)	-	-	
	1225 Out of Dist Contracts		262,544	-	-	-	-	-	-	-	
	1227 Extended School Year		4,525	-	-	-	-	-	-	-	
	1229 Functional Life Skills		129,666	-	16,402	-	-	-	-	-	
	1250 Less Restrictive Programs		357,285	-	32,623	-	-	918	-	16,241	
	1251 Charter Services		-	-	(61)	-	-	-	-	-	
	1288 Charter School SPED Payments		-	-	-	-	-	-	-	-	
	1299 Other Programs		-	-	(87,660)	-	-	5,238	-	-	
	2130 Health Services		119,113	-	-	-	-	-	-	-	
	2140 School Psychologists		111,893	-	2,478	-	-	-	-	-	
	2150 Speech/Language Path		88,884	-	-	-	-	-	-	-	
	2160 OT/PT		63,321	-	(106,407)	-	-	-	-	-	
	2190 Service Direction		(48,531)	(11,707)	(18,826)	(14,912)	-	-	-	-	
	2191 Administration		-	-	17,411	-	-	-	-	-	
	2210 Improvement of Instruction		-	-	-	-	(170)	-	-	-	
	2230 Assessment and Testing		-	-	-	-	-	-	-	-	
	2240 Professional Development		-	12,222	8,193	-	-	-	-	-	
	2410 Office of the Principal		-	-	-	-	-	-	-	-	
	2558 SPED Transportation		(104,310)	-	-	-	-	-	-	-	
	2680 Interpretation & Translation Srvc		(5,976)	-	(4,940)	-	-	-	-	-	
Total Expenditures by Fund			1,287,696	515	21,102	(14,912)	-	(170)	5,700	16,883	
Grand Total Expenditures - All Funds									1,316,814		
Year over Year Change									Net Decrease in Resources	(792,919)	

**REYNOLDS SCHOOL DISTRICT
SCHEDULE OF TRANSFERS**

From	To	Amount	Explanation
General Fund	Nutrition Services	\$60,000	Required match to be qualified for free & reduced nutrition programs.
General Fund	Early Retirement	\$175,000	Paid for early retirement benefits and stipends. Amount reduced over time as the stipend program benefits sunset.
General Fund	Capital Projects	\$1,180,000	Paid for 2010 Full Faith and Credit Refunding Obligations.

Total \$1,415,000

Alder Elementary

17200 SE Alder St
Portland, OR 97233-4260
Principal: MICHAEL CLUTTER

Enrollment Data:	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	492	510	502	485	482	494	491	494

Staff Data:	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Adopted	Adopted
Administration	2.00	2.00	2.00	2.00	2.00
Certified	31.65	30.55	29.88	31.97	33.74
Classified	13.50	16.65	15.54	14.02	15.70

Financial Data:	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Working	Adopted
Salaries and Benefits	\$ 4,087,313	\$ 3,892,443	\$ 4,099,534	\$ 4,590,463	\$ 4,895,625
Purchased Services	210,149	314,404	396,244	296,940	134,159
Supplies and Materials	43,882	53,846	54,672	76,741	51,603
Capital Outlay	-	139,769	393,483	150,000	150,000
Other Objects	-	833	3,146	5,000	-
Total	\$ 4,341,345	\$ 4,401,295	\$ 4,947,079	\$ 5,119,144	\$ 5,231,387



Student Performance Data

Results by School

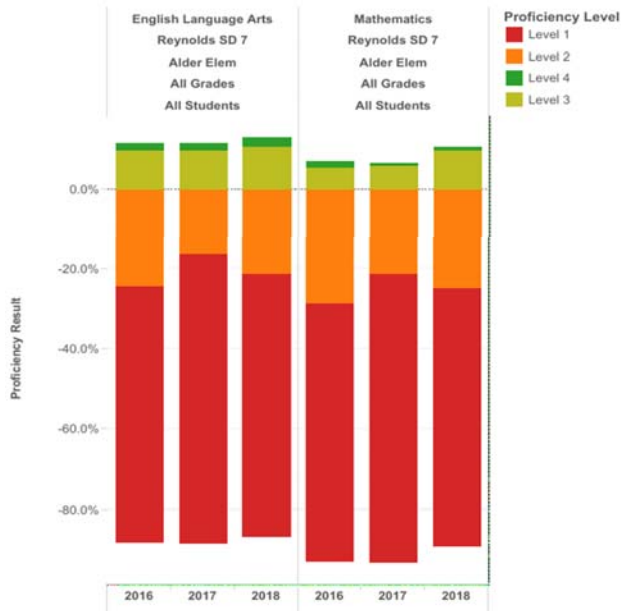
District(s): Reynolds SD 7

School(s): Alder Elem

Note: If Percent Level 3 or 4 / Meets or Exceeds is less than 5% or greater than 95%

or fewer than 6 students tested, all performance levels are suppressed.

Source: OR Department of Education



Demographic Data	2015-16	2016-17	2017-18
	Race/Ethnicity		
American Indian	1.02%	0.98%	0.20%
Asian	5.89%	6.47%	6.18%
Black	13.62%	11.76%	13.55%
Caucasian	15.85%	15.69%	16.53%
Hispanic	53.46%	55.10%	53.78%
Multiracial	6.50%	5.69%	5.38%
Pacific Islander	3.66%	4.31%	4.38%
Students with Disabilities	15.90%	16.50%	16.00%
Ever English Learners	68.30%	68.50%	66.00%
Talented and Gifted	0.16%	0.11%	0.09%
Free & Reduced Lunch	100.00%	100.00%	>95.00%

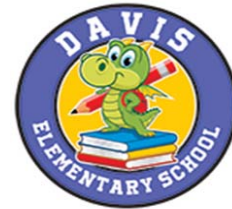
Davis Elementary

19501 NE Davis St
Portland, OR 97230-8035
Principal: ASHLEY FURLONG

Enrollment Data:	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	490	460	461	446	428	433	440	437

Staff Data:	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Adopted	Adopted
Administration	1.00	1.00	1.00	1.00	1.00
Certified	29.00	28.00	25.81	27.56	27.33
Classified	20.16	21.61	18.93	17.50	18.66

Financial Data:	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Working	Adopted
Salaries and Benefits	\$ 4,039,274	\$ 3,877,950	\$ 3,766,679	\$ 4,006,123	\$ 4,226,672
Purchased Services	148,811	295,287	262,927	189,499	120,263
Supplies and Materials	72,138	70,929	75,104	68,546	49,867
Capital Outlay	-	105,273	264,580	150,000	150,000
Other Objects	-	5,642	450	5,000	500
Total	\$ 4,260,222	\$ 4,355,080	\$ 4,369,740	\$ 4,419,168	\$ 4,547,302

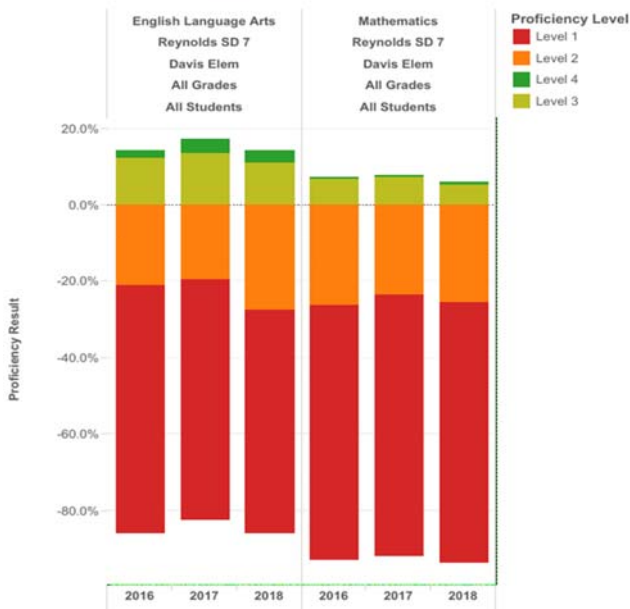


Student Performance Data

Results by School

District(s): Reynolds SD 7
School(s): Davis Elem

Note: If Percent Level 3 or 4 / Meets or Exceeds is less than 5% or greater than 95%
or fewer than 6 students tested, all performance levels are suppressed.
Source: OR Department of Education



Demographic Data	2015-16	2016-17	2017-18
	Race/Ethnicity		
American Indian	1.02%	1.52%	0.43%
Asian	5.31%	8.48%	8.68%
Black	10.61%	10.43%	11.71%
Caucasian	20.20%	20.87%	22.56%
Hispanic	52.24%	49.35%	46.42%
Multiracial	7.14%	6.52%	7.38%
Pacific Islander	3.47%	2.83%	2.82%
Students with Disabilities	17.60%	17.20%	16.00%
Ever English Learners	61.70%	59.70%	57.00%
Talented and Gifted	0.10%	0.10%	0.08%
Free & Reduced Lunch	100.00%	100.00%	>95.00%

Fairview Elementary

225 Main St

Fairview, OR 97024-1704

Principal: JONATHAN STEINHOFF

Enrollment Data:	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	395	388	383	349	309	305	299	285

Staff Data:	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Adopted	Adopted
Administration	1.00	1.00	1.00	1.00	1.00
Certified	22.00	22.50	22.00	21.53	20.95
Classified	12.27	12.68	12.66	12.90	14.97

Financial Data:	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Working	Adopted
Salaries and Benefits	\$ 3,099,289	\$ 3,116,896	\$ 3,150,218	\$ 3,395,645	\$ 3,447,290
Purchased Services	420,809	1,388,171	1,314,259	467,180	76,826
Supplies and Materials	61,651	60,848	172,874	1,413,088	46,451
Capital Outlay	-	1,204,001	20,153,173	5,605,000	-
Other Objects	500	78,114	10,656	25,000	-
Total	\$ 3,582,249	\$ 5,848,029	\$ 24,801,179	\$ 10,905,913	\$ 3,570,567



Student Performance Data

Results by School

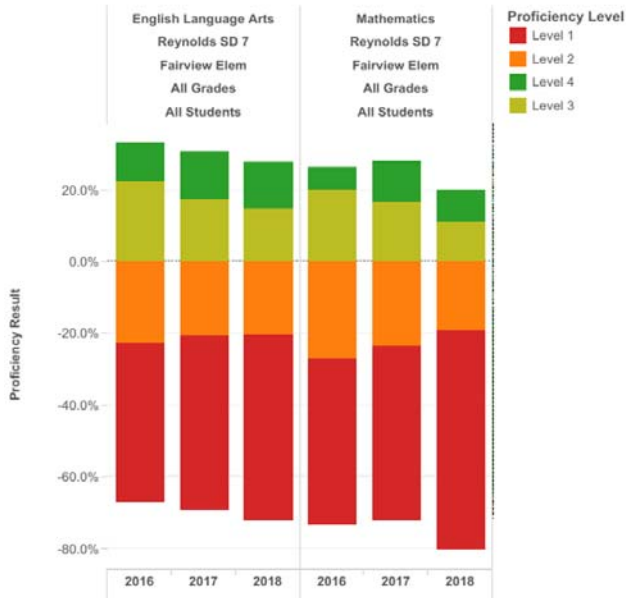
District(s): Reynolds SD 7

School(s): Fairview Elem

Note: If Percent Level 3 or 4 / Meets or Exceeds is less than 5% or greater than 95%

or fewer than 6 students tested, all performance levels are suppressed.

Source: OR Department of Education



Demographic Data

	2015-16	2016-17	2017-18
Race/Ethnicity			
American Indian	0.76%	1.29%	1.31%
Asian	3.54%	2.32%	4.96%
Black	5.57%	5.41%	5.22%
Caucasian	37.72%	37.11%	38.90%
Hispanic	44.56%	43.56%	39.95%
Multiracial	6.84%	9.28%	8.36%
Pacific Islander	1.01%	1.03%	1.31%
Students with Disabilities	23.40%	21.50%	23.00%
Ever English Learners	38.80%	38.50%	35.00%
Talented and Gifted	0.33%	0.29%	0.23%
Free & Reduced Lunch	100.00%	100.00%	>95.00%

Glenfair Elementary

15300 NE Glisan St
Portland, OR 97230-4859
Principal: LISA MCDONALD

Enrollment Data:	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	513	546	521	477	484	500	514	521

Staff Data:	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Adopted	Adopted
Administration	2.00	2.00	2.00	2.00	2.00
Certified	32.25	32.69	31.13	33.31	33.80
Classified	12.40	15.59	16.64	14.97	17.84

Financial Data:	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Working	Adopted
Salaries and Benefits	\$ 4,223,181	\$ 4,314,644	\$ 4,624,597	\$ 4,926,608	\$ 5,045,558
Purchased Services	234,328	311,193	295,213	391,432	264,106
Supplies and Materials	118,404	65,957	133,184	128,133	220,704
Capital Outlay	-	80,080	226,393	150,000	150,000
Other Objects	2,291	2,519	1,692	7,345	2,009
Total	\$ 4,578,205	\$ 4,774,393	\$ 5,281,080	\$ 5,603,519	\$ 5,682,377

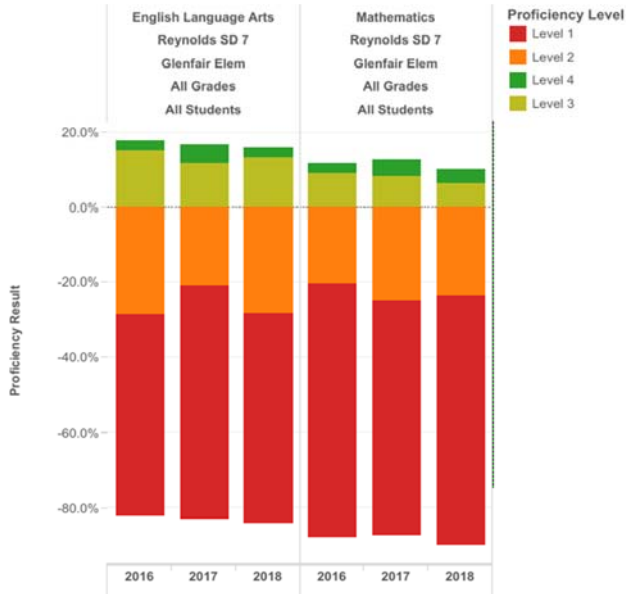


Student Performance Data

Results by School

District(s): Reynolds SD 7
School(s): Glenfair Elem

Note: If Percent Level 3 or 4 / Meets or Exceeds is less than 5% or greater than 95% or fewer than 6 students tested, all performance levels are suppressed.
Source: OR Department of Education



Demographic Data	2015-16	2016-17	2017-18
	Race/Ethnicity		
American Indian	1.36%	1.47%	1.34%
Asian	7.80%	7.51%	10.17%
Black	18.52%	18.86%	19.39%
Caucasian	20.86%	22.34%	21.50%
Hispanic	40.94%	37.36%	36.66%
Multiracial	8.19%	9.71%	8.06%
Pacific Islander	2.34%	2.75%	2.88%
Students with Disabilities	15.10%	13.60%	13.00%
Ever English Learners	47.60%	46.50%	46.00%
Talented and Gifted	0.11%	0.12%	0.08%
Free & Reduced Lunch	100.00%	100.00%	>95.00%

Hartley Elementary

701 NE 185th Ave
Portland, OR 97230-7103
Principal: STEPHANIE MURDOCK

Enrollment Data:

2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
517	483	480	463	458	450	445	453

Staff Data:

Administration
Certified
Classified

2015-16	2016-17	2017-18	2018-19	2019-20
Actual	Actual	Actual	Adopted	Adopted
1.00	1.00	1.00	1.00	1.00
30.50	30.00	26.35	27.62	28.63
13.71	14.36	14.38	11.85	14.56

Financial Data:

Salaries and Benefits
Purchased Services
Supplies and Materials
Capital Outlay
Other Objects
Total

2015-16	2016-17	2017-18	2018-19	2019-20
Actual	Actual	Actual	Working	Adopted
\$ 3,822,900	\$ 3,801,386	\$ 3,638,802	\$ 4,076,541	\$ 4,293,991
148,354	225,005	200,840	212,941	118,751
55,816	66,889	76,799	120,580	85,668
-	88,013	375,055	150,000	150,000
-	4,908	-	5,000	-
\$ 4,027,070	\$ 4,186,203	\$ 4,291,497	\$ 4,565,062	\$ 4,648,410

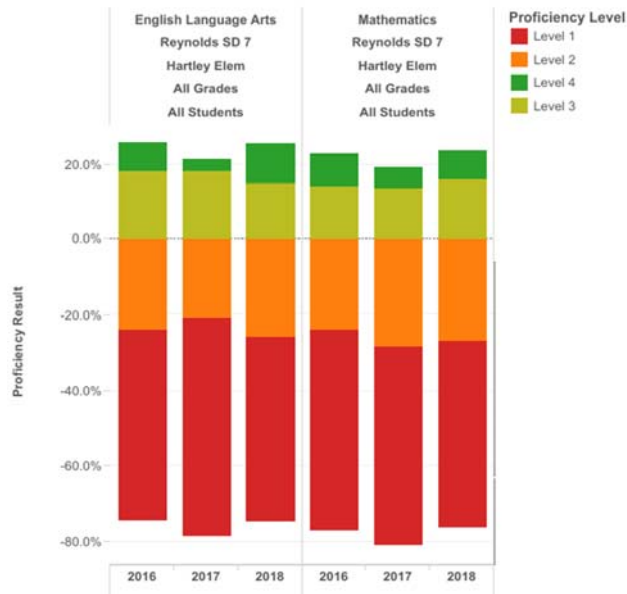


Student Performance Data

Results by School

District(s): Reynolds SD 7
School(s): Hartley Elem

Note: If Percent Level 3 or 4 / Meets or Exceeds is less than 5% or greater than 95% or fewer than 6 students tested, all performance levels are suppressed.
Source: OR Department of Education



Demographic Data

	2015-16	2016-17	2017-18
Race/Ethnicity			
American Indian	0.58%	1.24%	1.04%
Asian	2.32%	2.90%	1.46%
Black	8.70%	8.90%	9.58%
Caucasian	24.18%	22.15%	23.54%
Hispanic	55.51%	55.90%	52.08%
Multiracial	5.61%	5.38%	8.96%
Pacific Islander	3.09%	3.52%	3.33%
Students with Disabilities	13.40%	15.20%	16.00%
Ever English Learners	63.40%	61.50%	55.00%
Talented and Gifted	0.46%	0.32%	0.22%
Free & Reduced Lunch	100.00%	100.00%	>95.00%

Hauton B Lee Middle

1121 NE 172nd Ave
Portland, OR 97230-6304
Principal: DANELLE HEIKKILA

Enrollment Data:

2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Projected	2020-21 Projected	2021-22 Projected	2022-23 Projected
758	758	740	735	818	846	866	830

Staff Data:

Administration
Certified
Classified

2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	2019-20 Adopted
3.00	2.85	3.00	3.00	3.00
45.33	44.00	42.85	40.69	42.66
25.69	27.55	22.35	22.33	21.56

Financial Data:

Salaries and Benefits
Purchased Services
Supplies and Materials
Capital Outlay
Other Objects
Total

2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Working	2019-20 Adopted
\$ 6,200,352	\$ 6,123,566	\$ 6,318,192	\$ 4,893,273	\$ 6,508,107
318,568	316,067	478,648	421,898	315,722
177,334	109,017	87,607	152,638	568,697
-	140,017	407,088	150,000	150,000
4,745	7,469	558	6,470	470
\$ 6,700,999	\$ 6,696,136	\$ 7,292,093	\$ 5,624,278	\$ 7,542,996

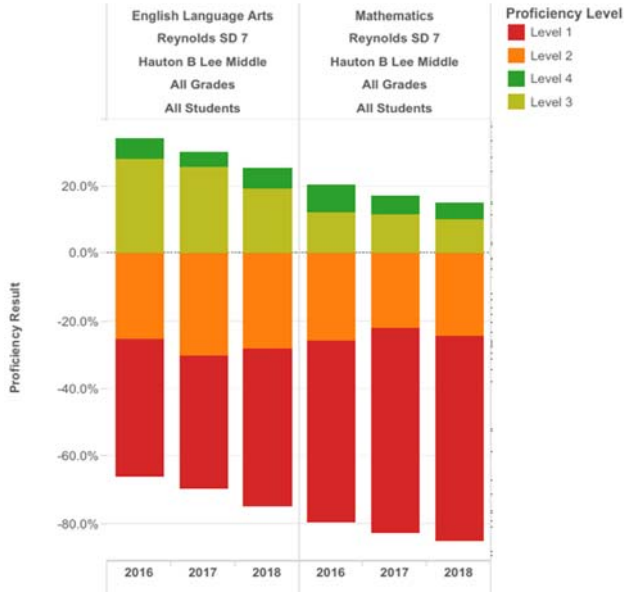


Student Performance Data

Results by School

District(s): Reynolds SD 7
School(s): Hauton B Lee Middle

Note: If Percent Level 3 or 4 / Meets or Exceeds is less than 5% or greater than 95% or fewer than 6 students tested, all performance levels are suppressed.
Source: OR Department of Education



Demographic Data

	2015-16	2016-17	2017-18
Race/Ethnicity			
American Indian	0.53%	0.79%	1.08%
Asian	12.53%	13.46%	12.97%
Black	13.85%	13.72%	15.14%
Caucasian	23.22%	22.43%	22.03%
Hispanic	40.90%	39.97%	39.59%
Multiracial	5.80%	5.94%	5.41%
Pacific Islander	3.17%	3.69%	3.78%
Students with Disabilities	14.80%	14.30%	18.00%
Ever English Learners	56.70%	57.70%	55.00%
Talented and Gifted	0.52%	0.52%	0.36%
Free & Reduced Lunch	100.00%	100.00%	>95.00%

Margaret Scott Elementary

14700 NE Sacramento St
Portland, OR 97230-3860
Principal: DEBRA NICOLAI

Enrollment Data:	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	483	472	426	407	383	370	352	351

Staff Data:	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Adopted	Adopted
Administration	1.80	2.00	1.00	1.00	1.00
Certified	25.23	26.25	23.75	27.70	26.23
Classified	11.78	15.15	14.92	12.56	11.86



Financial Data:	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Working	Adopted
Salaries and Benefits	\$ 3,538,676	\$ 3,551,714	\$ 3,466,214	\$ 3,670,198	\$ 3,623,915
Purchased Services	263,230	313,556	399,186	276,850	184,759
Supplies and Materials	67,578	99,942	142,816	71,624	71,584
Capital Outlay	-	104,326	287,040	105,000	150,000
Other Objects	14,307	3,084	2,117	3,000	500
Total	\$ 3,883,791	\$ 4,072,623	\$ 4,297,374	\$ 4,126,673	\$ 4,030,758

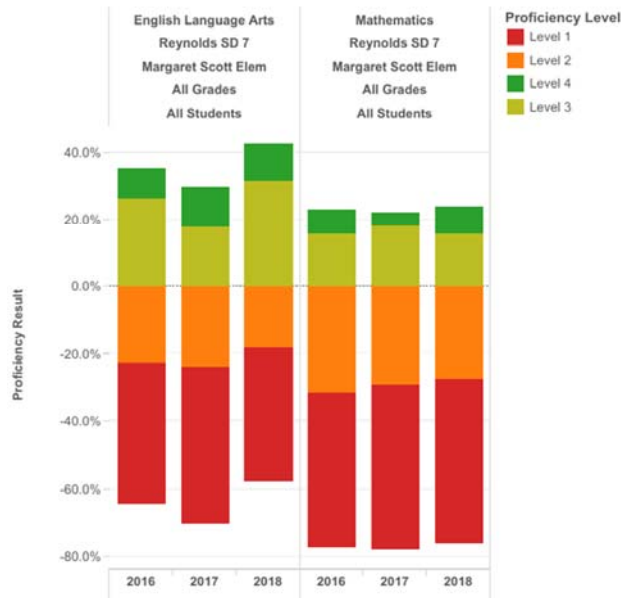
Student Performance Data

Results by School

District(s): Reynolds SD 7

School(s): Margaret Scott Elem

Note: If Percent Level 3 or 4 / Meets or Exceeds is less than 5% or greater than 95% or fewer than 6 students tested, all performance levels are suppressed.
Source: OR Department of Education



Demographic Data	2015-16	2016-17	2017-18
	Race/Ethnicity		
American Indian	1.45%	0.85%	0.94%
Asian	14.08%	15.25%	15.26%
Black	19.46%	20.97%	22.30%
Caucasian	23.19%	21.40%	21.13%
Hispanic	30.23%	25.64%	24.41%
Multiracial	5.18%	9.96%	7.98%
Pacific Islander	6.42%	5.93%	7.98%
Students with Disabilities	11.20%	13.20%	13.00%
Ever English Learners	79.70%	79.20%	52.00%
Talented and Gifted	0.34%	0.24%	0.13%
Free & Reduced Lunch	100.00%	100.00%	>95.00%

Reynolds High

1698 SW Cherry Park Rd
 Troutdale, OR 97060-9633
 Principal: WADE BAKLEY

Enrollment Data:	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	2,679	2,615	2,700	2,527	2,619	2,692	2,693	2,814

Staff Data:	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Adopted	Adopted
Administration	6.84	6.00	7.00	7.00	7.00
Certified	116.35	112.74	111.07	116.10	120.40
Classified	58.77	71.40	57.93	61.27	67.63



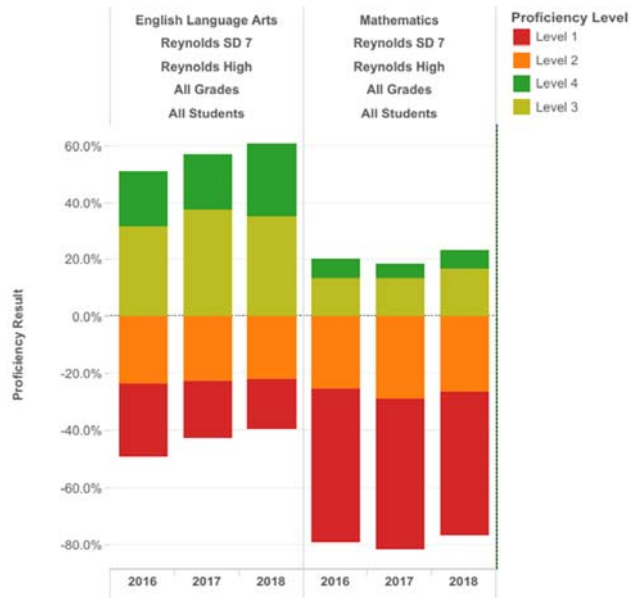
Financial Data:	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Working	Adopted
Salaries and Benefits	\$ 16,854,219	\$ 16,759,362	\$ 16,899,344	\$ 19,295,196	\$ 20,059,099
Purchased Services	1,587,295	3,327,658	3,045,874	1,949,873	1,487,562
Supplies and Materials	721,095	625,783	1,359,290	2,053,800	1,106,902
Capital Outlay	418,082	3,370,938	24,447,958	7,993,632	763,632
Other Objects	89,974	280,144	116,382	191,175	114,275
Total	\$ 19,670,665	\$ 24,363,885	\$ 45,868,848	\$ 31,483,676	\$ 23,531,470

Student Performance Data

Results by School

District(s): Reynolds SD 7
 School(s): Reynolds High

Note: If Percent Level 3 or 4 / Meets or Exceeds is less than 5% or greater than 95% or fewer than 6 students tested, all performance levels are suppressed.
 Source: OR Department of Education



Demographic Data	2015-16	2016-17	2017-18
	Race/Ethnicity		
American Indian	0.86%	0.96%	0.67%
Asian	9.74%	9.94%	9.85%
Black	7.76%	7.46%	7.44%
Caucasian	37.22%	35.64%	33.19%
Hispanic	37.51%	39.35%	41.33%
Multiracial	5.45%	5.12%	5.70%
Pacific Islander	1.46%	1.53%	1.81%
Students with Disabilities	12.60%	12.10%	14.00%
Ever English Learners	48.50%	51.60%	52.00%
Talented and Gifted	1.34%	1.57%	1.62%
Free & Reduced Lunch	56.20%	55.30%	68.00%

Reynolds Learning Academy

20234 NE Halsey Street
Fairview, OR 97024
Principal: AARON FERGUSON

Enrollment Data:	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	259	220	199	194	198	198	200	200

Staff Data:	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Adopted	Adopted
Administration	2.00	1.00	1.00	1.00	1.00
Certified	23.79	20.18	20.28	20.90	20.40
Classified	24.07	22.63	22.82	16.70	15.21

REYNOLDS LEARNING
ACADEMY

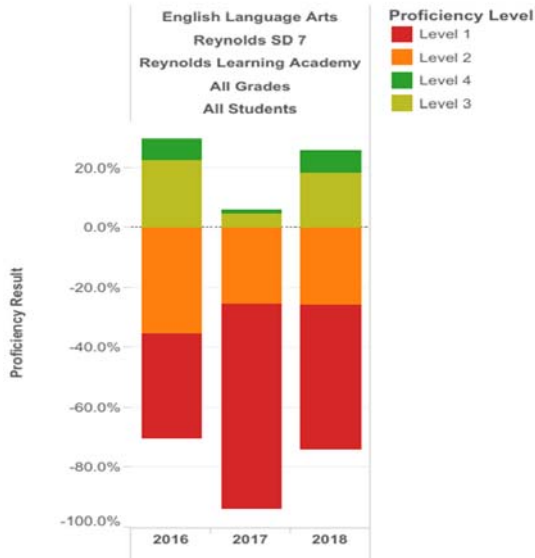


Financial Data:	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Working	Adopted
Salaries and Benefits	\$ 2,680,416	\$ 2,830,141	\$ 3,034,452	\$ 3,617,332	\$ 3,530,226
Purchased Services	102,103	347,390	336,686	419,190	334,710
Supplies and Materials	52,936	56,755	62,633	248,633	290,588
Capital Outlay	-	140,679	274,292	526,950	150,000
Other Objects	-	4,568	147	5,000	-
Total	\$ 2,835,454	\$ 3,379,533	\$ 3,708,209	\$ 4,817,105	\$ 4,305,524

Student Performance Data

Results by School

District(s): Reynolds SD 7
School(s): Reynolds Learning Academy
Note: If Percent Level 3 or 4 / Meets or Exceeds is less than 5% or greater than 95% or fewer than 6 students tested, all performance levels are suppressed.
Source: OR Department of Education



	Demographic Data		
	2015-16	2016-17	2017-18
Race/Ethnicity			
American Indian	2.32%	2.27%	2.51%
Asian	0.77%	1.82%	1.51%
Black	7.72%	10.91%	11.56%
Caucasian	40.54%	35.91%	30.15%
Hispanic	44.40%	43.64%	44.72%
Multiracial	3.86%	4.09%	8.04%
Pacific Islander	0.39%	1.36%	1.51%
Students with Disabilities	32.40%	30.80%	29.00%
Ever English Learners	37.30%	41.10%	37.00%
Talented and Gifted	0.07%	0.05%	0.04%
Free & Reduced Lunch	100.00%	100.00%	>95.00%

Reynolds Middle

1200 NE 201st Ave
Fairview, OR 97024-9623
Principal: STACY TALUS

Enrollment Data:	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	908	944	918	970	1,010	1,040	1,054	1,010

Staff Data:	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Adopted	Adopted
Administration	3.00	3.00	2.58	3.00	3.00
Certified	52.02	49.17	51.96	52.87	53.66
Classified	33.68	34.68	29.19	30.42	29.17

Financial Data:	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Working	Adopted
Salaries and Benefits	\$ 7,099,659	\$ 7,071,606	\$ 7,569,198	\$ 8,214,240	\$ 8,476,529
Purchased Services	477,004	570,496	538,941	578,017	491,942
Supplies and Materials	178,485	100,278	79,847	213,219	310,368
Capital Outlay	-	922,765	53,727	150,000	450,000
Other Objects	6,421	5,546	-	5,000	-
Total	\$ 7,761,569	\$ 8,670,691	\$ 8,241,712	\$ 9,160,476	\$ 9,728,839



Student Performance Data

Results by School

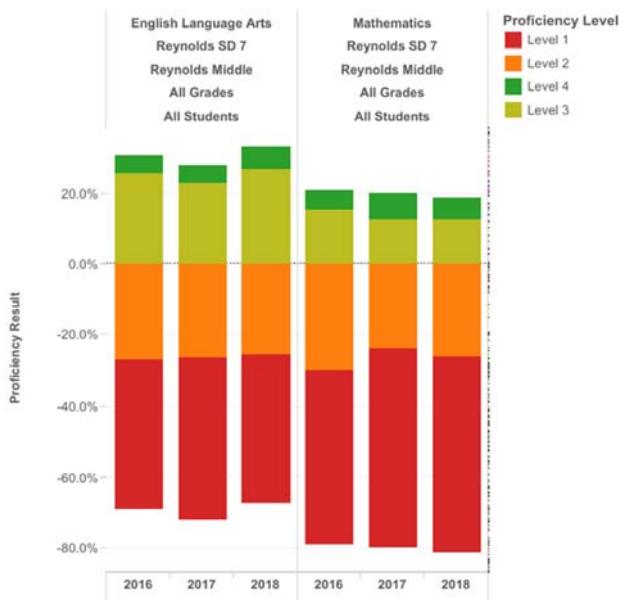
District(s): Reynolds SD 7

School(s): Reynolds Middle

Note: If Percent Level 3 or 4 / Meets or Exceeds is less than 5% or greater than 95%

or fewer than 6 students tested, all performance levels are suppressed.

Source: OR Department of Education



Demographic Data

	2015-16	2016-17	2017-18
Race/Ethnicity			
American Indian	0.99%	0.64%	1.20%
Asian	6.17%	5.30%	4.36%
Black	7.49%	8.58%	7.73%
Caucasian	25.11%	25.00%	24.73%
Hispanic	53.19%	52.01%	52.61%
Multiracial	4.96%	5.51%	5.66%
Pacific Islander	2.09%	2.97%	3.70%
Students with Disabilities	17.10%	18.50%	17.00%
Ever English Learners	62.30%	60.80%	58.00%
Talented and Gifted	0.44%	0.64%	0.58%
Free & Reduced Lunch	100.00%	100.00%	>95.00%

Salish Ponds Elementary

1210 NE 201st Ave

Fairview, OR 97024-9642

Principal: ENRIQUE RAMIREZ

Enrollment Data:	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	467	479	462	441	411	397	397	395

Staff Data:	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Adopted	Adopted
Administration	1.00	1.00	1.00	1.00	1.00
Certified	29.00	30.00	28.23	27.80	28.32
Classified	15.91	17.74	17.52	19.24	17.86

Financial Data:	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Working	Adopted
Salaries and Benefits	\$ 4,068,675	\$ 4,295,368	\$ 4,262,431	\$ 4,347,804	\$ 4,413,557
Purchased Services	129,329	206,164	247,681	326,943	180,677
Supplies and Materials	88,410	66,469	44,893	62,112	50,865
Capital Outlay	-	141,944	72,645	-	-
Other Objects	3,291	3,773	408	2,345	1,535
Total	\$ 4,289,704	\$ 4,713,717	\$ 4,628,059	\$ 4,739,205	\$ 4,646,634



Student Performance Data

Results by School

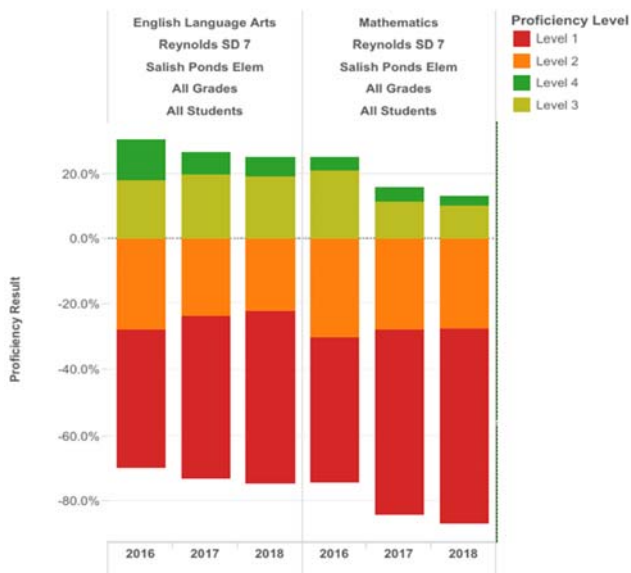
District(s): Reynolds SD 7

School(s): Salish Ponds Elem

Note: If Percent Level 3 or 4 / Meets or Exceeds is less than 5% or greater than 95%

or fewer than 6 students tested, all performance levels are suppressed.

Source: OR Department of Education



Demographic Data	2015-16	2016-17	2017-18
	Race/Ethnicity		
American Indian	0.21%	0.63%	0.22%
Asian	2.78%	2.51%	5.19%
Black	3.64%	3.55%	3.46%
Caucasian	28.27%	27.97%	27.06%
Hispanic	52.25%	53.44%	55.19%
Multiracial	7.92%	6.05%	4.98%
Pacific Islander	4.93%	5.85%	3.90%
Students with Disabilities	17.30%	19.50%	21.00%
Ever English Learners	51.00%	51.70%	51.00%
Talented and Gifted	0.38%	0.25%	0.12%
Free & Reduced Lunch	100.00%	100.00%	>95.00%

Sweetbriar Elementary

501 SE Sweetbriar Ln
 Troutdale, OR 97060-2544
 Principal: MARIE MARIANIello

Enrollment Data:	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	421	408	386	343	339	332	324	322

Staff Data:	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Adopted	Adopted
Administration	1.00	1.00	1.00	1.00	1.00
Certified	23.00	24.38	22.00	19.72	20.00
Classified	15.19	16.58	14.70	10.47	9.81

Financial Data:	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Working	Adopted
Salaries and Benefits	\$ 3,260,580	\$ 3,294,901	\$ 3,263,273	\$ 2,910,388	\$ 2,966,469
Purchased Services	146,030	253,917	293,703	270,373	241,994
Supplies and Materials	53,471	48,970	66,931	78,162	64,012
Capital Outlay	-	733,742	69,855	105,000	150,000
Other Objects	1,590	5,479	-	2,500	-
Total	\$ 3,461,670	\$ 4,337,008	\$ 3,693,762	\$ 3,366,422	\$ 3,422,475

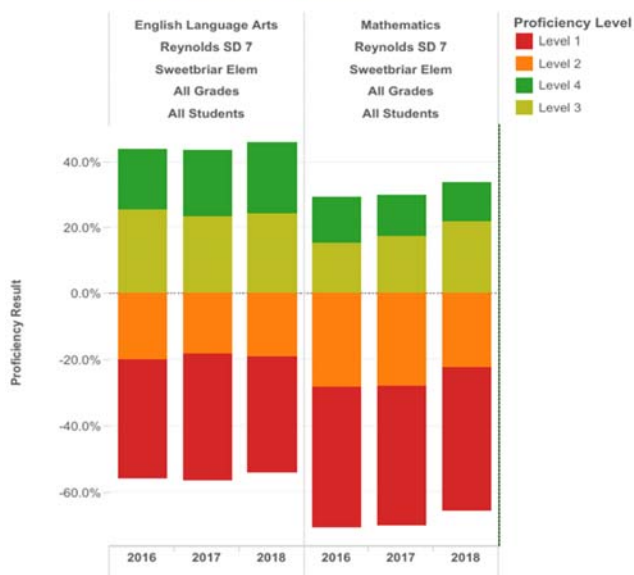


Student Performance Data

Results by School

District(s): Reynolds SD 7
 School(s): Sweetbriar Elem

Note: If Percent Level 3 or 4 / Meets or Exceeds is less than 5% or greater than 95% or fewer than 6 students tested, all performance levels are suppressed.
 Source: OR Department of Education



Demographic Data	2015-16	2016-17	2017-18
	Race/Ethnicity		
American Indian	0.00%	0.49%	0.52%
Asian	3.09%	3.68%	5.70%
Black	3.09%	2.21%	1.55%
Caucasian	61.52%	61.03%	55.96%
Hispanic	24.47%	23.77%	27.20%
Multiracial	7.13%	8.33%	8.55%
Pacific Islander	0.71%	0.49%	0.52%
Students with Disabilities	14.50%	16.10%	20.00%
Ever English Learners	20.00%	21.20%	22.00%
Talented and Gifted	0.42%	0.35%	0.21%
Free & Reduced Lunch	29.00%	55.00%	>95.00%

Troutdale Elementary

648 SE Harlow Avenue

Troutdale, OR 97060

Principal: EDWARD KRANKOWSKI

Enrollment Data:

2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Projected	2020-21 Projected	2021-22 Projected	2022-23 Projected
423	425	429	442	441	436	418	415

Staff Data:

Administration
Certified
Classified

2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	2019-20 Adopted
1.00	1.00	1.00	1.00	1.00
23.00	24.38	23.00	22.92	24.46
14.19	16.56	12.98	14.53	15.56

Financial Data:

Salaries and Benefits
Purchased Services
Supplies and Materials
Capital Outlay
Other Objects
Total

2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Working	2019-20 Adopted
\$ 3,094,348	\$ 3,374,811	\$ 3,306,438	\$ 3,647,017	\$ 3,729,223
444,739	1,413,297	1,110,194	449,281	83,208
52,732	84,245	145,693	1,420,897	54,060
-	670,830	19,249,338	6,150,000	-
1,925	163,121	359,760	200,800	800
\$ 3,593,744	\$ 5,706,305	\$ 24,171,424	\$ 11,867,994	\$ 3,867,291



Student Performance Data

Results by School

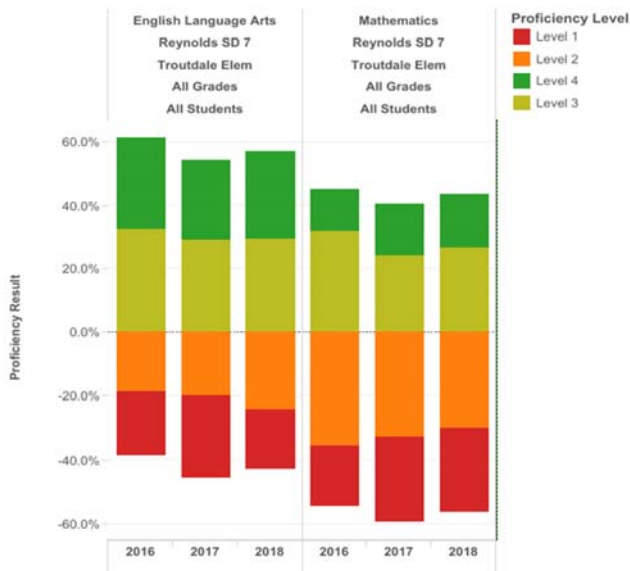
District(s): Reynolds SD 7

School(s): Troutdale Elem

Note: If Percent Level 3 or 4 / Meets or Exceeds is less than 5% or greater than 95%

or fewer than 6 students tested, all performance levels are suppressed.

Source: OR Department of Education



Demographic Data

	2015-16	2016-17	2017-18
Race/Ethnicity			
American Indian	0.47%	0.47%	0.23%
Asian	4.49%	4.71%	5.13%
Black	2.13%	1.65%	2.10%
Caucasian	63.12%	63.76%	64.57%
Hispanic	21.75%	20.71%	21.21%
Multiracial	7.33%	7.76%	5.59%
Pacific Islander	0.71%	0.94%	1.17%
Students with Disabilities	17.10%	16.00%	16.00%
Ever English Learners	24.70%	25.60%	22.00%
Talented and Gifted	0.42%	0.33%	0.27%
Free & Reduced Lunch	30.60%	52.60%	>95.00%

Walt Morey Middle

2801 SW Lucas Avenue
Troutdale, OR 97060
Principal: TANYA PRUETT

Enrollment Data:	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	633	616	586	602	610	588	591	605

Staff Data:	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Adopted	Adopted
Administration	2.00	2.00	2.00	2.00	2.00
Certified	33.67	33.82	31.55	32.00	33.18
Classified	18.70	21.18	19.45	18.41	18.63



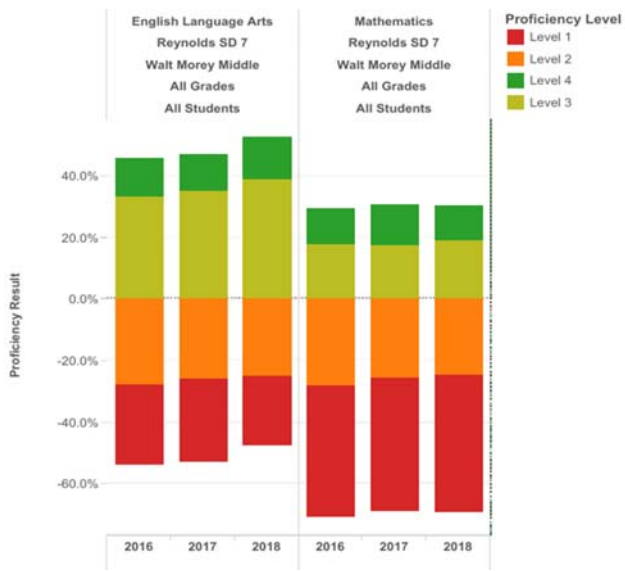
Financial Data:	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Working	Adopted
Salaries and Benefits	\$ 5,029,137	\$ 4,981,361	\$ 5,077,531	\$ 5,175,791	\$ 5,431,782
Purchased Services	277,680	382,300	356,444	406,125	325,353
Supplies and Materials	131,518	82,142	66,151	105,977	208,403
Capital Outlay	-	78,619	210,417	150,000	450,000
Other Objects	1,005	5,541	438	5,138	-
Total	\$ 5,439,340	\$ 5,529,963	\$ 5,710,981	\$ 5,843,030	\$ 6,415,538

Student Performance Data

Results by School

District(s): Reynolds SD 7
School(s): Walt Morey Middle

Note: If Percent Level 3 or 4 / Meets or Exceeds is less than 5% or greater than 95% or fewer than 6 students tested, all performance levels are suppressed.
Source: OR Department of Education



Demographic Data	2015-16	2016-17	2017-18
	Race/Ethnicity		
American Indian	0.79%	0.81%	0.85%
Asian	5.21%	4.06%	5.46%
Black	2.84%	2.76%	2.56%
Caucasian	56.40%	54.55%	48.98%
Hispanic	29.86%	31.82%	34.98%
Multiracial	4.74%	5.84%	6.83%
Pacific Islander	0.16%	0.16%	0.34%
Students with Disabilities	15.60%	15.90%	14.00%
Ever English Learners	33.70%	35.30%	36.00%
Talented and Gifted	0.68%	0.71%	0.74%
Free & Reduced Lunch	52.90%	56.80%	64.00%

Wilkes Elementary

17020 NE Wilkes Rd
Portland, OR 97230-5999
Principal: SARAH SHIELDS

Enrollment Data:

2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
464	453	446	490	484	466	457	451

Staff Data:

Administration
Certified
Classified

2015-16	2016-17	2017-18	2018-19	2019-20
Actual	Actual	Actual	Adopted	Adopted
1.00	1.00	1.00	1.00	1.00
26.75	27.25	25.61	27.39	30.21
10.84	12.64	11.04	17.06	20.16

Financial Data:

Salaries and Benefits
Purchased Services
Supplies and Materials
Capital Outlay
Other Objects
Total

2015-16	2016-17	2017-18	2018-19	2019-20
Actual	Actual	Actual	Working	Adopted
\$ 3,261,232	\$ 3,213,338	\$ 3,208,607	\$ 4,123,072	\$ 4,543,902
555,358	1,796,626	1,439,490	414,229	244,284
75,212	93,463	148,633	1,393,622	65,480
-	1,054,331	19,605,288	6,165,000	-
2,008	141,637	347,205	75,000	-
\$ 3,893,810	\$ 6,299,394	\$ 24,749,224	\$ 12,170,923	\$ 4,853,666



Student Performance Data

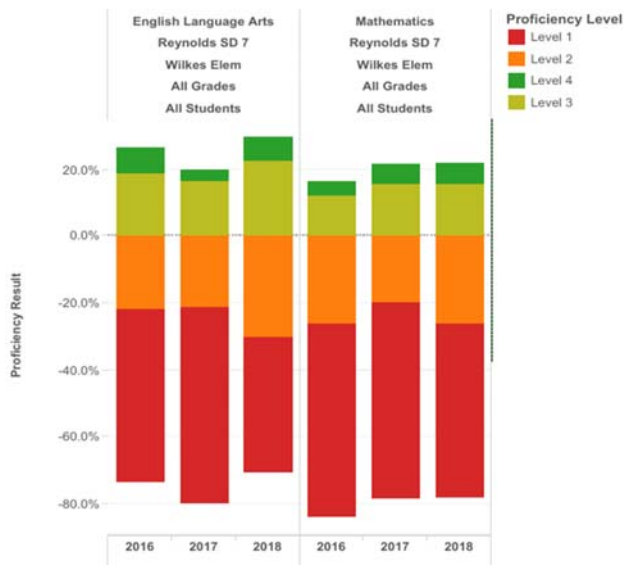
Results by School

District(s): Reynolds SD 7
School(s): Wilkes Elem

Note: If Percent Level 3 or 4 / Meets or Exceeds is less than 5% or greater than 95%

or fewer than 6 students tested, all performance levels are suppressed.

Source: OR Department of Education



Demographic Data

	2015-16	2016-17	2017-18
Race/Ethnicity			
American Indian	0.65%	0.22%	1.12%
Asian	9.70%	10.38%	11.21%
Black	8.84%	12.36%	12.78%
Caucasian	25.22%	23.18%	21.30%
Hispanic	44.40%	42.83%	42.15%
Multiracial	4.96%	6.18%	7.17%
Pacific Islander	6.25%	4.86%	4.26%
Students with Disabilities	10.50%	12.80%	13.00%
Ever English Learners	61.00%	59.20%	55.00%
Talented and Gifted	0.31%	0.22%	0.19%
Free & Reduced Lunch	100.00%	100.00%	>95.00%

Woodland Elementary

21607 NE Glisan Street

Fairview, OR 97024

Principal: FREDERICK ROBINSON

Enrollment Data:	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	514	507	465	466	455	429	435	448

Staff Data:	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Adopted	Adopted
Administration	1.00	1.00	1.00	1.00	1.00
Certified	30.93	30.50	29.00	28.01	28.78
Classified	20.50	21.22	18.20	17.80	19.50



Woodland
Elementary School

Financial Data:	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Working	Adopted
Salaries and Benefits	\$ 4,271,146	\$ 4,343,685	\$ 4,397,417	\$ 4,534,194	\$ 4,695,362
Purchased Services	191,380	319,960	301,793	204,636	174,779
Supplies and Materials	60,665	47,338	61,298	60,097	65,671
Capital Outlay	-	49,030	169,922	-	-
Other Objects	-	2,257	134	-	200
Total	\$ 4,523,191	\$ 4,762,270	\$ 4,930,564	\$ 4,798,928	\$ 4,936,012

Student Performance Data

Results by School

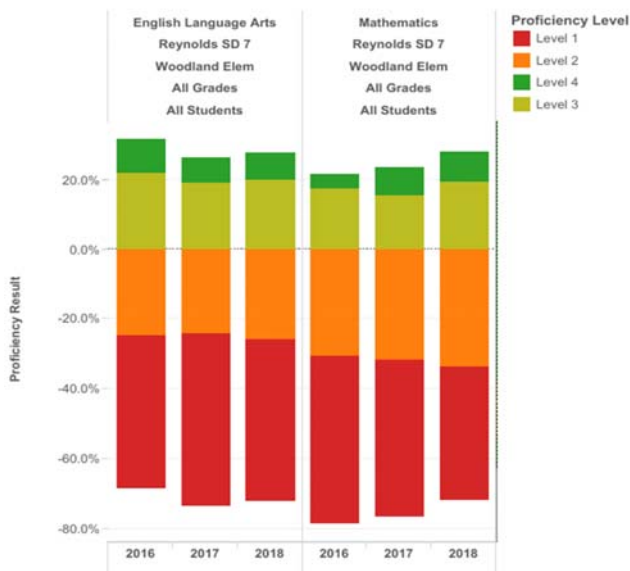
District(s): Reynolds SD 7

School(s): Woodland Elem

Note: If Percent Level 3 or 4 / Meets or Exceeds is less than 5% or greater than 95%

or fewer than 6 students tested, all performance levels are suppressed.

Source: OR Department of Education



Demographic Data

	2015-16	2016-17	2017-18
Race/Ethnicity			
American Indian	1.17%	0.99%	0.65%
Asian	4.47%	5.33%	5.16%
Black	3.70%	4.73%	3.87%
Caucasian	32.30%	30.77%	31.61%
Hispanic	54.09%	53.25%	55.05%
Multiracial	4.09%	4.54%	3.44%
Pacific Islander	0.19%	0.39%	0.22%
Students with Disabilities	17.00%	17.60%	16.00%
Ever English Learners	56.10%	55.70%	54.00%
Talented and Gifted	0.27%	0.21%	0.13%
Free & Reduced Lunch	46.90%	72.20%	>95.00%

Reynolds SD 7

1204 NE 201st Avenue

Fairview, OR 97024

Central Location - Excludes Schools

Staff Data:

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	2019-20 Adopted
Administration	16.36	14.66	16.42	19.01	19.00
Certified	36.12	6.51	27.86	47.45	45.95
Classified	106.07	68.10	101.14	157.83	158.27

Financial Data:

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Working	2019-20 Adopted
Salaries and Benefits	\$ 27,641,118	\$ 25,883,764	\$ 28,697,166	\$ 25,906,687	\$ 26,478,041
Purchased Services	15,350,368	20,728,404	30,512,764	19,416,340	24,549,193
Supplies and Materials	6,980,422	7,786,006	11,384,087	8,669,056	8,294,394
Capital Outlay	42,666,286	22,776,762	13,589,953	7,871,820	6,114,762
Other Objects	18,490,170	19,663,695	20,005,699	21,109,725	21,537,625
Total	\$ 111,128,363	\$ 96,838,631	\$ 104,189,669	\$ 82,973,628	\$ 86,974,015





Students ready to perform for the Newcomer's Fair.



GENERAL FUND

ADOPTED BUDGET
2019-2020

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.

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
2649	Other Staff 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
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**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.

2649 Other Staff Services

Staff services which cannot be classified under preceding functions. Employer paid benefits.

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.

**REYNOLDS SCHOOL DISTRICT
GENERAL FUND
FUNCTION DESCRIPTIONS**

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,

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 budget is balanced 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 adopted budget is based on an \$8.9 Billion State School Funding level for 2019-20. The 2019-20 adopted budget for the District is \$200,790,644 for all funds, a \$21.7 million decrease from the 2018-19 adopted all funds budget, due largely to the completion of major capital bond projects.

General Fund

As adopted, the General Fund budget for 2019-20 totals \$144,202,881. This is an increase of \$8,466,022 from the 2018-19 adopted budget. State School Fund revenues are based upon average daily membership (ADM) of students enrolled for a full school year. The increased revenues consist of State School Fund, property tax and beginning fund balance increases. The State School Fund revenue increase is net of losses due to declining enrollment when compared to 2018-19 revenues as the District will serve fewer students.

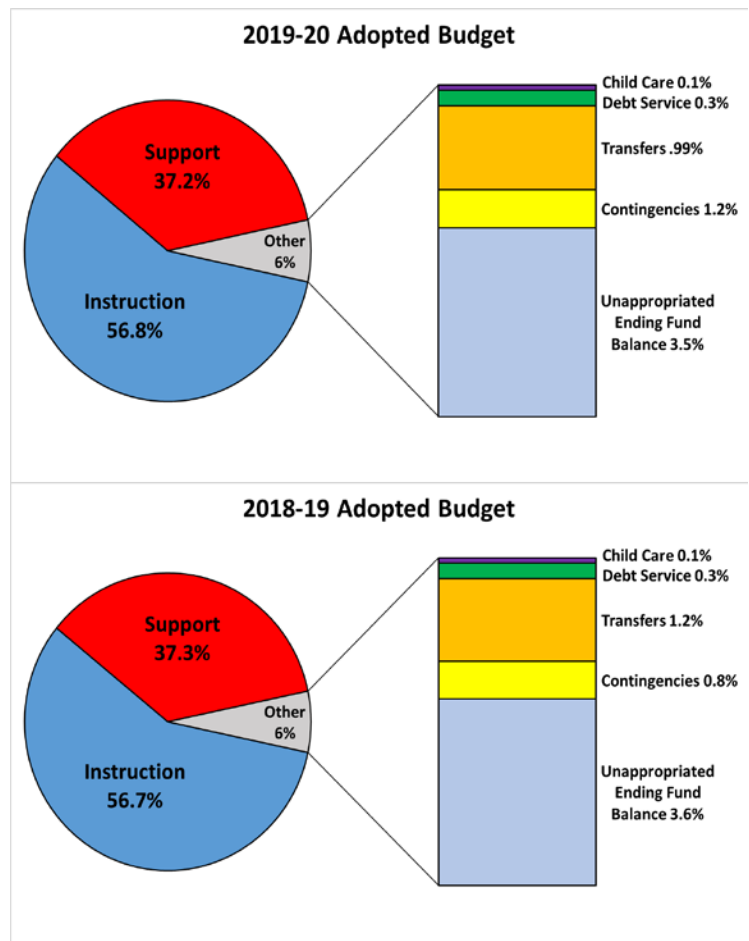
While resources have improved, the major factor impacting the general fund is the funding cap placed on special education services. Staffing is adopted to remain at the 2018-19 levels with some additional supports in targeted areas. An analysis of major objects including Salaries, Associated Payroll Costs, Purchased Services, Supplies & Materials, Capital

Outlay, Other, and Transfers provides further explanation.

As illustrated in the chart, the 2019-20 adopted 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 2019-20 adopted and 2018-19 adopted budgets. Support Services decreased from 37.3% to 37.2%, the allocation to Instruction increased from 56.7% to 56.8%, transfers decreased from 1.2% to .99%, and Debt Service remained 0.3% of the total General Fund budget.

Reynolds School District Budget Comparison by Function



REYNOLDS SCHOOL DISTRICT

THE BUDGET AT A GLANCE

Revenue Outlook

The General Fund revenue budget includes \$99,316,050 from the State School Fund formula.

The estimate is based on ODE’s March 4, 2019 projection adjusted to a projected statewide K-12 school funding level of \$8.9 Billion. Of this amount, \$5.32 million is reimbursement for Transportation programs.

Ending Fund Balance Activity

The District’s proposed expenditures will exceed the projected 2019-20 annual revenues and require a

spend down of District resources.

The focus of any proposed spend-down beyond current 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 2019-20 budget total \$3 million. As such, \$2.6 million of the proposed spend down of reserves is for ongoing expenses such as staffing and consumable supplies that would have otherwise been cut due to capped funding for Special Education Services.

General Fund								
Ending Fund Balance Activity								
	2012-2013	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Budgeted
Beginning Fund Balance	15,870,333	11,550,046	12,238,786	8,738,268	8,007,597	9,493,696	13,620,764	12,200,000
Budgeted Contingency								1,620,145
Budgeted Ending Fund Balance								4,980,000
Ending Fund Balance	11,550,046	12,238,786	8,738,268	8,007,597	9,493,696	13,620,764	12,200,000	6,600,145
Spend Down/ (Add Back)	(4,320,287)	688,740	(3,500,518)	(730,671)	1,486,099	4,127,068	(1,420,764)	(5,599,855)

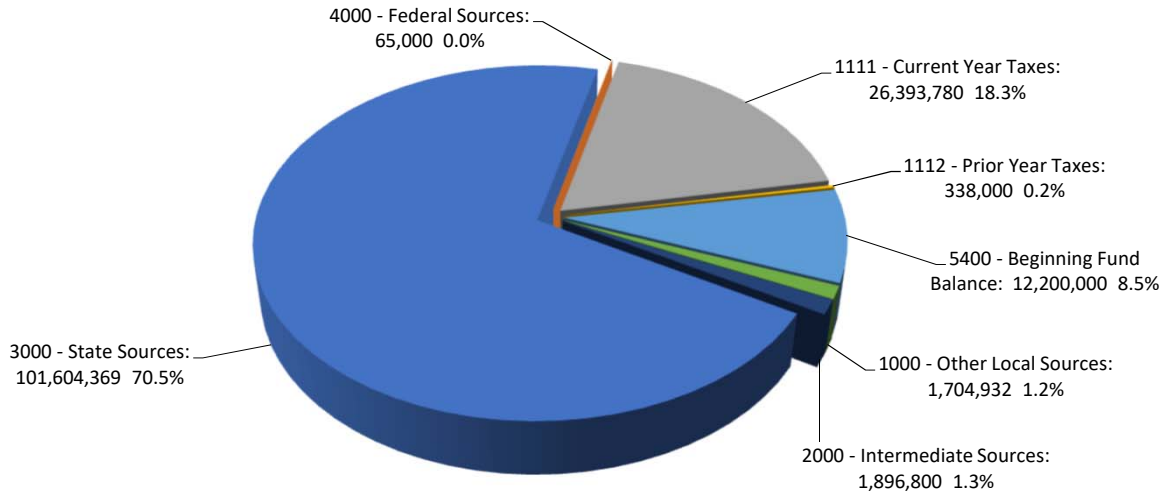
One-time General Fund expenditures for 2019-20 include the following:

- Final phase of science curriculum materials for high schools
- Social Studies Curriculum Adoption Materials
- Student Technology Replacement Cycle (Devices 5-6 years old)
- Student Technology for Curriculum
- School Bus Replacement (Fleet of 112 replaced at 8 per year)
- Grounds Maintenance & Playground Improvements
- Facility Maintenance Needs District-Wide
- Facility Repair Needs District-Wide
- Safe & Healthy School Annual Assessments & Mitigation
- Professional Development for Mandt System Training

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.

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



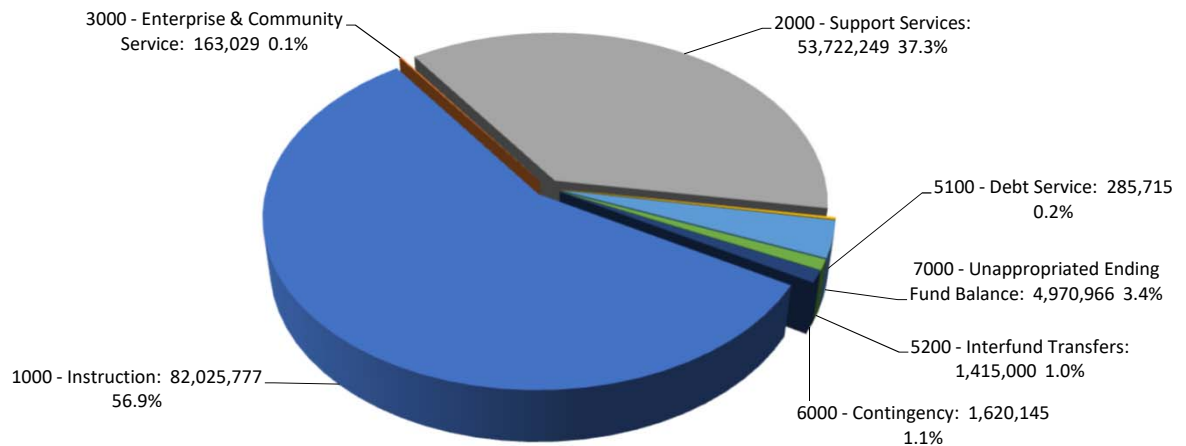
2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	100 - GENERAL FUND SUMMARY RESOURCES BY SOURCE	2019/20 Adopted	2020/21 Projected	2021/22 Projected	2022/23 Projected
1,429,289	1,341,588	1,273,420	1,629,921	1000 - Other Local Sources	1,704,932	1,500,989	1,523,504	1,546,357
23,064,487	24,154,048	25,194,478	25,546,018	1111 - Current Year Taxes	26,393,780	27,053,625	28,000,502	28,420,510
467,966	413,675	383,334	400,000	1112 - Prior Year Taxes	338,000	349,287	354,526	358,071
2,414,888	2,629,116	1,333,262	2,157,805	2000 - Intermediate Sources	1,896,800	2,175,252	2,207,881	2,240,999
89,236,604	90,320,271	98,095,712	96,033,527	3000 - State Sources	101,604,369	104,395,000	106,482,900	108,186,626
166,858	59,513	68,186	75,000	4000 - Federal Sources	65,000	65,975	66,965	67,635
175,000	2,000,000	-	-	5100 - Debt Financing Source	-	-	-	-
8,738,268	8,007,597	9,493,696	9,894,588	5400 - Beginning Fund Balance	12,200,000	7,720,966	6,720,966	5,928,051
125,693,358	128,925,808	135,842,088	135,736,859	Total:	144,202,881	143,261,094	145,357,244	146,748,249

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 Actual	2018/19 Working	100 - GENERAL FUND RESOURCES BY SOURCE	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
1000 - Other Local Sources							
4,533	7,349	15,100	12,500	1190 - Tax Penalties & Interest	6,125	6,125	6,125
26,624	-	-	-	1312 - Tuition From Other Districts	-	-	-
590	1,150	740	500	1319 - Tuition Placement Testing Fees	500	500	500
370,898	373,869	174,613	200,000	1400 - Transportation Fees	200,000	200,000	200,000
-	-	-	121,000	1414 - Transportation - Foster Children	121,000	121,000	121,000
4,887	-	154	200,000	1415 - Transportation - Foster Care	-	-	-
168,812	270,719	496,884	240,000	1510 - Interest On Investments	575,000	575,000	575,000
30,867	24,854	27,762	25,000	1715 - Admissions -Athletic Events	26,000	26,000	26,000
38,784	70,888	44,598	40,000	1740 - Athletic User Fees	45,000	45,000	45,000
61,627	17,573	23,593	27,000	1910 - Rentals	27,000	27,000	27,000
(2,600)	-	210	-	1911 - Staff Building use	-	-	-
2,786	1,560	410	250	1913 - Music Rentals	1,000	1,000	1,000
335,610	247,064	281,861	438,401	1980 - Fees Charged To Grants	395,057	395,057	395,057
123,170	144,828	116,452	175,270	1990 - Miscellaneous Revenue	93,250	93,250	93,250
102,897	89,413	27,981	50,000	1991 - MAC	50,000	50,000	50,000
98,924	92,322	40,705	100,000	1992 - Medicaid	165,000	165,000	165,000
34,740	-	22,357	-	1993 - SB1149	-	-	-
21,891	-	-	-	1996 - Challenge Day Program	-	-	-
4,250	-	-	-	1999 - Coffee Cart	-	-	-
1,429,289	1,341,588	1,273,420	1,629,921	Total Object:	1,704,932	1,704,932	1,704,932
1111 - Current Year Taxes							
23,064,487	24,154,048	25,194,478	25,546,018	1111 - Current Year Taxes	26,393,780	26,393,780	26,393,780
1112 - Prior Year Taxes							
467,966	413,675	383,334	400,000	1112 - Prior Year Taxes	338,000	338,000	338,000
2000 - Intermediate Sources							
2,020	1,973	5,197	1,800	2101 - County School Fund	1,800	1,800	1,800
2,019,282	2,247,850	950,000	1,800,000	2102 - ESD Apportionment	1,500,000	1,500,000	1,500,000
393,586	379,293	378,065	356,005	2110 - City/County Revenue	395,000	395,000	395,000
2,414,888	2,629,116	1,333,262	2,157,805	Total Object:	1,896,800	1,896,800	1,896,800
3000 - State Sources							
86,781,154	88,143,463	95,643,346	93,911,304	3101 - State School Fund - Geneeral Supp	99,316,050	99,316,050	99,316,050
1,421,399	1,494,865	1,228,196	1,122,223	3103 - Common School Fund	1,038,319	1,038,319	1,038,319
1,034,050	681,943	1,224,170	1,000,000	3199 - Other Unrestricted Grants in	1,250,000	1,250,000	1,250,000
89,236,604	90,320,271	98,095,712	96,033,527	Total Object:	101,604,369	101,604,369	101,604,369
4000 - Federal Sources							
60,545	57,758	66,192	75,000	4300 - Restricted from Fed	65,000	65,000	65,000
106,313	1,755	1,994	-	4580 - Restrct Fed Rev Thru State	-	-	-
166,858	59,513	68,186	75,000	Total Object:	65,000	65,000	65,000
5100 - Debt Financing Source							
175,000	2,000,000	-	-	5110 - Bond Proceeds	-	-	-
5400 - Beginning Fund Balance							
8,738,268	8,007,597	9,493,696	9,894,588	5400 - Beginning Fund Balance	12,200,000	12,200,000	12,200,000
125,693,358	128,925,808	135,842,088	135,736,859	Total:	144,202,881	144,202,881	144,202,881

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

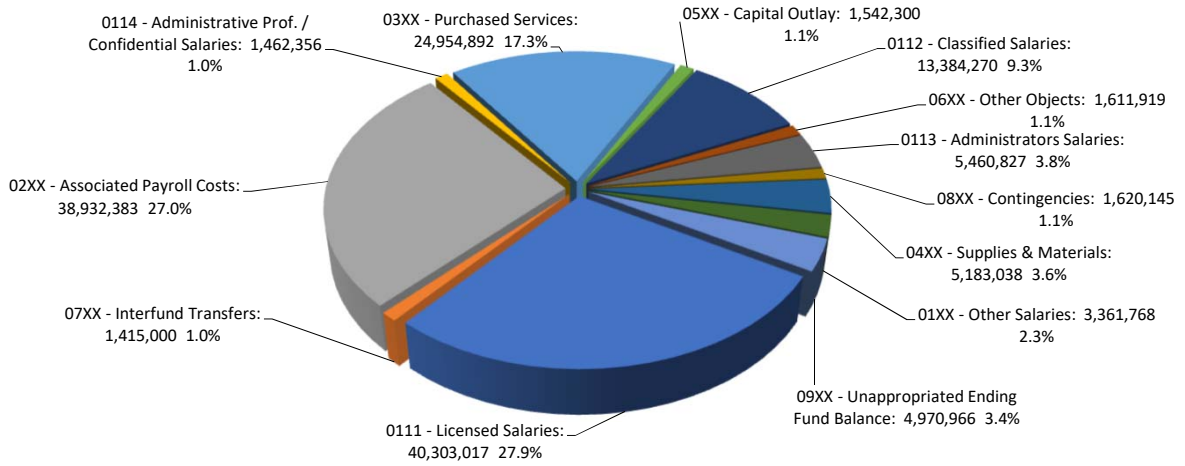


2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	100 - GENERAL FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2019/20 Adopted	2019/20 FTE
72,484,132	73,998,698	74,770,363	76,896,680	594.23	1000 - Instruction	82,025,777	611.62
43,163,574	43,451,065	44,953,890	50,659,312	391.82	2000 - Support Services	53,722,249	404.22
130,208	100,001	132,223	158,288	2.50	3000 - Enterprise & Community Service	163,029	2.50
122,310	242,310	322,379	408,025		5100 - Debt Service	285,715	
1,785,538	1,640,038	2,042,470	1,643,588		5200 - Interfund Transfers	1,415,000	
-	-	-	1,000,000		6000 - Contingency	1,620,145	
8,007,597	9,493,696	13,620,764	4,970,966		7000 - Unappropriated Ending Fund Balance	4,970,966	
125,693,358	128,925,808	135,842,088	135,736,859	988.55	Total:	144,202,881	1,018.34

100 - GENERAL FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2020/21 Projected	2021/22 Projected	2022/23 Projected
1000 - Instruction	80,078,390	81,191,625	82,003,541
2000 - Support Services	55,305,072	56,134,648	56,695,994
3000 - Enterprise & Community Service	166,951	170,290	171,993
5100 - Debt Service	285,715	285,715	285,715
5200 - Interfund Transfers	1,454,000	1,604,000	1,620,040
6000 - Contingency	1,000,000	1,000,000	1,000,000
7000 - Unappropriated Ending Fund Balance	4,970,966	4,970,966	4,970,966
Total:	143,261,094	145,357,244	146,748,249

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 Actual	2018/19 Working	2018/19 FTE	100 - GENERAL FUND SUMMARY REQUIREMENTS BY MAJOR OBJECT	2019/20 Adopted	2019/20 FTE
39,548,768	39,488,647	37,051,930	38,323,089	550.53	0111 - Licensed Salaries	40,303,017	568.16
10,594,911	11,214,993	10,874,899	12,433,442	373.72	0112 - Classified Salaries	13,384,270	381.88
5,271,212	5,081,622	5,158,988	5,265,931	44.30	0113 - Administrators Salaries	5,460,827	45.30
733,769	889,396	872,274	1,219,894	17.00	0114 - Administrative Prof. / Confidential Salaries	1,462,356	20.00
5,105,993	2,971,614	3,190,745	4,157,927	3.00	01XX - Other Salaries	3,361,768	3.00
29,325,551	29,630,061	32,582,668	35,748,166		02XX - Associated Payroll Costs	38,932,383	
17,899,093	21,022,166	22,302,730	22,316,825		03XX - Purchased Services	24,954,892	
4,178,235	4,263,818	3,677,570	5,167,352		04XX - Supplies & Materials	5,183,038	
2,490,474	2,186,333	3,294,824	1,783,931		05XX - Capital Outlay	1,542,300	
752,217	1,043,423	1,172,228	1,705,749		06XX - Other Objects	1,611,919	
1,785,538	1,640,038	2,042,470	1,643,588		07XX - Interfund Transfers	1,415,000	
-	-	-	1,000,000		08XX - Contingencies	1,620,145	
8,007,597	9,493,696	13,620,764	4,970,966		09XX - Unappropriated Ending Fund Balance	4,970,966	
125,693,358	128,925,808	135,842,088	135,736,859	988.55	Total:	144,202,881	1,018.34

100 - GENERAL FUND SUMMARY REQUIREMENTS BY MAJOR OBJECT	2020/21 Projected	2021/22 Projected	2022/23 Projected
0111 - Licensed Salaries	39,711,824	40,626,701	41,032,968
0112 - Classified Salaries	13,560,034	13,899,035	14,038,025
0113 - Administrators Salaries	5,570,044	5,681,445	5,738,259
0114 - Administrative Prof. / Confidential Salaries	1,409,710	1,437,904	1,452,283
01XX - Other Salaries	3,208,948	3,257,082	3,289,653
02XX - Associated Payroll Costs	38,969,990	39,359,690	39,760,431
03XX - Purchased Services	25,418,002	25,481,547	25,736,362
04XX - Supplies & Materials	5,351,478	5,378,235	5,432,017
05XX - Capital Outlay	1,000,000	1,000,000	1,000,000
06XX - Other Objects	1,636,098	1,660,639	1,677,245
07XX - Interfund Transfers	1,454,000	1,604,000	1,620,040
08XX - Contingencies	1,000,000	1,000,000	1,000,000
09XX - Unappropriated Ending Fund Balance	4,970,966	4,970,966	4,970,966
Total:	143,261,094	145,357,244	146,748,249

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 Actual	2018/19 Working	2018/19 FTE	100 - GENERAL FUND REQUIREMENTS	2019/20 Proposed	2019/20 Approved	2019/20 Adopted	2019/20 FTE
1000 Instruction									
1111 - Primary Programs K-5									
13,133,188	12,932,359	13,270,216	13,885,506	206.63	0111 - Licensed Salaries	14,465,984	14,465,984	14,465,984	208.95
85,167	168,177	183,234	264,391	11.03	0112 - Classified Salaries	291,603	291,603	291,603	11.47
868,327	208,089	296,669	305,619		01XX - Other Salaries	255,855	255,855	255,855	
6,301,769	6,218,773	7,460,111	8,073,949		02XX - Associated Payroll Costs	8,552,278	8,552,278	8,552,278	
45,877	815,155	846,482	460,417		03XX - Purchased Services	1,361,548	1,361,548	1,361,548	
935,149	843,979	757,883	880,657		04XX - Supplies & Materials	481,597	481,597	481,597	
92	-	-	-		06XX - Other Objects	-	-	-	
21,369,569	21,186,532	22,814,594	23,870,539	217.66	Total Function:	25,408,865	25,408,865	25,408,865	220.42
1113 - Elem Extra-Curricular									
-	-	5,302	5,541		01XX - Other Salaries	5,541	5,541	5,541	
-	-	1,614	2,738		02XX - Associated Payroll Costs	1,369	1,369	1,369	
-	-	6,916	8,279		Total Function:	6,910	6,910	6,910	
1121 - Middle School Programs									
6,163,661	6,250,521	6,059,151	5,776,297	81.30	0111 - Licensed Salaries	6,237,989	6,237,989	6,237,989	85.46
1,036	-	-	-		0112 - Classified Salaries	-	-	-	
444,476	128,014	147,214	126,730		01XX - Other Salaries	132,819	132,819	132,819	
2,880,555	2,852,148	3,262,402	3,208,066		02XX - Associated Payroll Costs	3,504,742	3,504,742	3,504,742	
98,764	484,723	647,737	489,524		03XX - Purchased Services	442,327	442,327	442,327	
332,328	423,681	151,298	412,626		04XX - Supplies & Materials	452,350	452,350	452,350	
15,435	13,213	14,323	14,697		06XX - Other Objects	18,996	18,996	18,996	
9,936,254	10,152,301	10,282,125	10,027,939	81.30	Total Function:	10,789,223	10,789,223	10,789,223	85.46
1122 - Middle School Extra-Curricular									
125,409	35,197	39,327	43,160		01XX - Other Salaries	41,860	41,860	41,860	
27,181	8,603	12,112	19,736		02XX - Associated Payroll Costs	10,340	10,340	10,340	
11,415	2,500	-	7,095		03XX - Purchased Services	13,300	13,300	13,300	
26,840	4,007	476	16,067		04XX - Supplies & Materials	5,600	5,600	5,600	
640	-	276	1,608		06XX - Other Objects	470	470	470	
191,485	50,307	52,191	87,666		Total Function:	71,570	71,570	71,570	
1131 - High School Programs									
6,396,470	6,245,485	5,718,702	5,716,498	77.00	0111 - Licensed Salaries	5,912,480	5,912,480	5,912,480	80.00
32,274	52,111	54,302	63,641	2.00	0112 - Classified Salaries	68,453	68,453	68,453	2.00
614,369	344,221	355,221	655,708	3.00	01XX - Other Salaries	364,412	364,412	364,412	3.00
2,995,626	2,946,158	3,147,588	3,434,553		02XX - Associated Payroll Costs	3,488,591	3,488,591	3,488,591	
574,801	722,707	773,956	853,201		03XX - Purchased Services	743,872	743,872	743,872	
388,921	472,277	256,082	427,928		04XX - Supplies & Materials	863,840	863,840	863,840	
14,141	4,771	6,027	6,575		06XX - Other Objects	7,000	7,000	7,000	
11,016,603	10,787,729	10,311,876	11,158,104	82.00	Total Function:	11,448,648	11,448,648	11,448,648	85.00
1132 - High School Athletics									
29,704	31,524	31,403	34,370	1.00	0112 - Classified Salaries	35,935	35,935	35,935	1.00
241,886	251,925	245,991	244,204		01XX - Other Salaries	230,340	230,340	230,340	
61,589	63,120	76,157	132,460		02XX - Associated Payroll Costs	89,361	89,361	89,361	
79,801	90,203	88,894	116,000		03XX - Purchased Services	93,500	93,500	93,500	
59,332	65,609	69,750	59,000		04XX - Supplies & Materials	53,000	53,000	53,000	
4,150	11,373	8,712	9,000		06XX - Other Objects	9,000	9,000	9,000	
476,463	513,753	520,907	595,034	1.00	Total Function:	511,136	511,136	511,136	1.00
1133 - High School Activities									
128,669	98,868	97,172	110,802		01XX - Other Salaries	158,323	158,323	158,323	
29,839	22,721	29,210	51,511		02XX - Associated Payroll Costs	86,884	86,884	86,884	
11,301	29,183	20,223	38,800		03XX - Purchased Services	41,000	41,000	41,000	
26,160	20,625	30,556	36,000		04XX - Supplies & Materials	35,000	35,000	35,000	
59	-	-	-		06XX - Other Objects	-	-	-	
196,027	171,397	177,162	237,113		Total Function:	321,207	321,207	321,207	
1210 - Talented & Gifted									
31,300	33,208	33,418	35,833	0.50	0111 - Licensed Salaries	37,394	37,394	37,394	0.50
9,833	9,247	9,536	4,530		01XX - Other Salaries	12,552	12,552	12,552	
22,789	26,011	29,861	21,849		02XX - Associated Payroll Costs	25,443	25,443	25,443	
5,540	3,478	5,103	5,005		03XX - Purchased Services	7,000	7,000	7,000	
11,903	10,158	17,311	22,400		04XX - Supplies & Materials	21,500	21,500	21,500	
710	1,534	1,040	1,500		06XX - Other Objects	1,500	1,500	1,500	
82,075	83,636	96,269	91,117	0.50	Total Function:	105,389	105,389	105,389	0.50
1220 - Restrictive Programs									
1,261,395	1,067,183	1,043,064	880,583	13.00	0111 - Licensed Salaries	898,137	898,137	898,137	13.00
508,764	502,313	469,866	458,234	17.31	0112 - Classified Salaries	493,263	493,263	493,263	18.00
166,660	83,244	70,785	62,475		01XX - Other Salaries	42,972	42,972	42,972	
966,296	879,485	991,030	879,908		02XX - Associated Payroll Costs	939,835	939,835	939,835	
429,532	1,266,098	2,249,419	2,122,590		03XX - Purchased Services	2,350,897	2,350,897	2,350,897	
45,069	48,181	5,233	7,868		04XX - Supplies & Materials	14,550	14,550	14,550	
3,377,717	3,846,504	4,829,396	4,411,659	30.31	Total Function:	4,739,654	4,739,654	4,739,654	31.00

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

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	100 - GENERAL FUND REQUIREMENTS	2019/20 Proposed	2019/20 Approved	2019/20 Adopted	2019/20 FTE
1223 - Transition Program									
92,577	47,092	48,166	52,157	1.00	0111 - Licensed Salaries	54,822	54,822	54,822	1.00
174,986	124,224	108,634	133,044	4.06	0112 - Classified Salaries	141,050	141,050	141,050	5.00
23,902	9,263	7,348	9,106		01XX - Other Salaries	5,925	5,925	5,925	
179,165	125,965	127,058	151,479		02XX - Associated Payroll Costs	155,753	155,753	155,753	
-	23,628	22,804	26,000		03XX - Purchased Services	-	-	-	
2,346	3,310	1,631	2,850		04XX - Supplies & Materials	2,850	2,850	2,850	
472,976	333,482	315,640	374,637	5.06	Total Function:	360,400	360,400	360,400	6.00
1224 - Life Skills									
606,740	785,209	709,609	901,851	14.00	0111 - Licensed Salaries	856,031	856,031	856,031	12.00
526,996	654,263	508,300	526,503	20.44	0112 - Classified Salaries	594,500	594,500	594,500	21.25
94,452	76,387	58,367	53,007		01XX - Other Salaries	28,931	28,931	28,931	
708,645	892,480	840,513	862,453		02XX - Associated Payroll Costs	995,700	995,700	995,700	
-	93,298	142,521	127,083		03XX - Purchased Services	1,000	1,000	1,000	
1,319	35,851	40,333	44,741		04XX - Supplies & Materials	45,800	45,800	45,800	
1,938,151	2,537,489	2,299,643	2,515,638	34.44	Total Function:	2,521,962	2,521,962	2,521,962	33.25
1225 - Out of District Programs									
763,279	868,233	879,590	731,781		03XX - Purchased Services	994,325	994,325	994,325	
763,279	868,233	879,590	731,781		Total Function:	994,325	994,325	994,325	
1227 - Extended School Year									
3,322	4,392	-	4,500		01XX - Other Salaries	4,500	4,500	4,500	
633	1,105	-	1,111		02XX - Associated Payroll Costs	1,111	1,111	1,111	
6,699	13,018	606	15,475		03XX - Purchased Services	20,000	20,000	20,000	
-	9	-	100		04XX - Supplies & Materials	100	100	100	
10,654	18,524	606	21,186		Total Function:	25,711	25,711	25,711	
1229 - Functional Living Skills									
189,274	258,889	272,952	316,281	5.00	0111 - Licensed Salaries	326,761	326,761	326,761	5.00
124,486	236,214	285,686	303,402	11.28	0112 - Classified Salaries	320,580	320,580	320,580	11.72
21,660	17,586	24,383	26,717		01XX - Other Salaries	13,236	13,236	13,236	
178,730	283,264	387,909	454,304		02XX - Associated Payroll Costs	468,594	468,594	468,594	
-	164,337	209,408	1,000		03XX - Purchased Services	102,500	102,500	102,500	
443	426	829	2,050		04XX - Supplies & Materials	1,750	1,750	1,750	
514,594	960,715	1,181,166	1,103,755	16.28	Total Function:	1,233,421	1,233,421	1,233,421	16.72
1250 - Less Restrictive Programs									
2,129,984	1,892,674	1,822,005	2,133,023	29.90	0111 - Licensed Salaries	2,307,775	2,307,775	2,307,775	32.90
577,665	725,014	728,922	839,470	29.63	0112 - Classified Salaries	907,479	907,479	907,479	29.94
167,316	70,053	64,764	66,420		01XX - Other Salaries	68,874	68,874	68,874	
1,437,674	1,403,891	1,619,998	1,837,184		02XX - Associated Payroll Costs	2,063,458	2,063,458	2,063,458	
773	149,635	187,923	97,389		03XX - Purchased Services	49,600	49,600	49,600	
1,343	23,260	3,604	15,571		04XX - Supplies & Materials	15,100	15,100	15,100	
4,314,754	4,264,527	4,427,216	4,989,059	59.53	Total Function:	5,412,286	5,412,286	5,412,286	62.84
1251 - Less Restrictive - Charter School									
91,692	165,130	202,851	215,990	3.10	0111 - Licensed Salaries	224,800	224,800	224,800	3.10
-	-	21,358	22,900	0.75	0112 - Classified Salaries	24,046	24,046	24,046	0.78
2,014	3,027	5,623	7,121		01XX - Other Salaries	5,118	5,118	5,118	
45,518	70,335	129,526	129,912		02XX - Associated Payroll Costs	141,338	141,338	141,338	
-	29,723	4,537	7,825		03XX - Purchased Services	400	400	400	
-	-	199	-		04XX - Supplies & Materials	-	-	-	
139,223	268,215	364,094	383,747	3.85	Total Function:	395,702	395,702	395,702	3.88
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:	-	-	-	
1271 - Remediation									
466,661	303,997	307,657	325,474		03XX - Purchased Services	310,000	310,000	310,000	
466,661	303,997	307,657	325,474		Total Function:	310,000	310,000	310,000	
1280 - Alternative ed									
1,067,194	947,533	919,209	966,441	13.75	0111 - Licensed Salaries	972,846	972,846	972,846	13.75
58,015	36,803	59,291	59,924	1.60	0112 - Classified Salaries	60,522	60,522	60,522	1.60
134,089	87,065	115,312	106,640		01XX - Other Salaries	87,265	87,265	87,265	
537,536	479,329	546,234	596,568		02XX - Associated Payroll Costs	613,089	613,089	613,089	
79,515	73,892	77,387	38,960		03XX - Purchased Services	10,785	10,785	10,785	
29,084	39,334	40,198	31,440		04XX - Supplies & Materials	39,447	39,447	39,447	
-	-	122	-		06XX - Other Objects	-	-	-	
1,905,433	1,663,957	1,757,752	1,799,973	15.35	Total Function:	1,783,954	1,783,954	1,783,954	15.35
1288 - Charter School									
8,226,820	8,479,082	9,275,093	8,774,000		03XX - Purchased Services	9,898,985	9,898,985	9,898,985	
8,226,820	8,479,082	9,275,093	8,774,000		Total Function:	9,898,985	9,898,985	9,898,985	

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

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	100 - GENERAL FUND REQUIREMENTS	2019/20 Proposed	2019/20 Approved	2019/20 Adopted	2019/20 FTE
1291 - English Language Learners Instruction									
4,140,001	4,503,195	2,851,548	3,154,937	43.95	0111 - Licensed Salaries	3,321,864	3,321,864	3,321,864	47.20
223,213	211,650	65,932	90,710	2.00	0112 - Classified Salaries	85,945	85,945	85,945	2.00
184,046	192,418	111,221	115,912	1.00	0113 - Administrators Salaries	117,071	117,071	117,071	1.00
221,588	146,339	106,474	45,923		01XX - Other Salaries	38,585	38,585	38,585	
2,151,890	2,301,491	1,670,214	1,892,069		02XX - Associated Payroll Costs	2,009,964	2,009,964	2,009,964	
59,530	136,486	56,736	49,429		03XX - Purchased Services	38,000	38,000	38,000	
16,300	16,014	8,345	40,000		04XX - Supplies & Materials	74,000	74,000	74,000	
1,519	725	-	1,000		06XX - Other Objects	1,000	1,000	1,000	
6,998,086	7,508,319	4,870,471	5,389,981	46.95	Total Function:	5,686,429	5,686,429	5,686,429	50.20
72,484,132	73,998,698	74,770,363	76,896,680	594.23	Total 1000 Major Function:	82,025,777	82,025,777	82,025,777	611.62
2000 - Support Services									
2110 - Attendance / Social Work									
182,780	153,545	158,085	169,365	2.50	0111 - Licensed Salaries	173,212	173,212	173,212	2.50
21,782	30,167	32,014	67,529		01XX - Other Salaries	53,440	53,440	53,440	
81,900	77,538	95,527	102,871		02XX - Associated Payroll Costs	108,738	108,738	108,738	
1,439	841	1,199	500		03XX - Purchased Services	500	500	500	
33,869	42,997	23,638	40,000		04XX - Supplies & Materials	40,000	40,000	40,000	
321,770	305,087	310,463	380,265	2.50	Total Function:	375,890	375,890	375,890	2.50
2115 - Student Safety									
426,437	432,362	442,744	475,690	16.16	0112 - Classified Salaries	486,556	486,556	486,556	16.16
52,823	40,285	41,752	39,428		01XX - Other Salaries	24,738	24,738	24,738	
296,607	303,115	352,710	345,350		02XX - Associated Payroll Costs	375,431	375,431	375,431	
440,573	541,320	547,398	598,500		03XX - Purchased Services	595,000	595,000	595,000	
-	-	-	20,000		04XX - Supplies & Materials	30,000	30,000	30,000	
1,216,440	1,317,083	1,384,604	1,478,968	16.16	Total Function:	1,511,725	1,511,725	1,511,725	16.16
2120 - Guidance Services									
1,628,864	1,658,355	1,654,432	1,745,216	24.50	0111 - Licensed Salaries	1,742,179	1,742,179	1,742,179	24.50
34,080	35,097	34,489	36,349	1.00	0112 - Classified Salaries	28,604	28,604	28,604	1.00
27,463	16,029	35,542	24,259		01XX - Other Salaries	12,726	12,726	12,726	
738,000	733,003	900,547	980,166		02XX - Associated Payroll Costs	1,009,271	1,009,271	1,009,271	
769	4,365	18,590	5,500		03XX - Purchased Services	-	-	-	
360	3,895	1,535	2,400		04XX - Supplies & Materials	2,400	2,400	2,400	
2,429,537	2,450,744	2,645,134	2,793,891	25.50	Total Function:	2,795,180	2,795,180	2,795,180	25.50
2122 - Positive Behavior Supports									
12,765	4,072	231	4,842		01XX - Other Salaries	4,189	4,189	4,189	
2,542	794	46	1,562		02XX - Associated Payroll Costs	1,035	1,035	1,035	
28,929	8,715	5,109	9,236		03XX - Purchased Services	35,004	35,004	35,004	
8,806	41,699	28,466	42,441		04XX - Supplies & Materials	44,764	44,764	44,764	
-	2,625	-	-		06XX - Other Objects	-	-	-	
53,042	57,905	33,852	58,081		Total Function:	84,992	84,992	84,992	
2130 - Health Services									
38,604	78,444	75,428	74,926	2.13	0112 - Classified Salaries	59,478	59,478	59,478	2.16
6,615	14,905	8,697	6,589		01XX - Other Salaries	4,302	4,302	4,302	
39,801	58,651	73,864	67,145		02XX - Associated Payroll Costs	55,382	55,382	55,382	
160	2,995	292,104	425,187		03XX - Purchased Services	544,200	544,200	544,200	
-	-	-	100		04XX - Supplies & Materials	-	-	-	
85,180	154,995	450,093	573,948	2.13	Total Function:	663,362	663,362	663,362	2.16
2140 - Psychological Services									
478,284	588,510	555,674	568,841	9.60	0111 - Licensed Salaries	743,225	743,225	743,225	11.00
11,368	13,169	13,939	34,814		01XX - Other Salaries	36,884	36,884	36,884	
210,193	254,245	275,139	319,147		02XX - Associated Payroll Costs	396,275	396,275	396,275	
214,394	105,929	182,951	148,790		03XX - Purchased Services	2,000	2,000	2,000	
2,770	9,667	12,710	11,900		04XX - Supplies & Materials	17,000	17,000	17,000	
917,009	971,520	1,040,414	1,083,491	9.60	Total Function:	1,195,384	1,195,384	1,195,384	11.00
2150 - Speech Pathologist									
1,220,701	1,371,605	1,153,600	1,198,000	16.80	0111 - Licensed Salaries	1,310,722	1,310,722	1,310,722	18.00
32,378	64,530	71,994	98,822	2.25	0112 - Classified Salaries	79,895	79,895	79,895	2.25
29,487	35,556	31,495	32,464		01XX - Other Salaries	34,455	34,455	34,455	
562,192	653,590	683,976	718,010		02XX - Associated Payroll Costs	783,872	783,872	783,872	
97,950	93,344	139,856	82,217		03XX - Purchased Services	7,000	7,000	7,000	
6,065	6,606	4,044	10,800		04XX - Supplies & Materials	14,500	14,500	14,500	
-	1,691	-	1,800		06XX - Other Objects	1,800	1,800	1,800	
1,948,772	2,226,921	2,084,965	2,142,112	19.05	Total Function:	2,232,244	2,232,244	2,232,244	20.25
2160 - Oth Stdnt Treatment									
200,949	209,004	211,681	224,772	3.00	0111 - Licensed Salaries	290,898	290,898	290,898	3.80
139,657	141,487	132,791	139,442	3.38	0112 - Classified Salaries	141,516	141,516	141,516	3.60
6,692	7,939	5,466	10,857		01XX - Other Salaries	11,620	11,620	11,620	
164,074	167,671	196,443	212,782		02XX - Associated Payroll Costs	256,928	256,928	256,928	
4,394	17,873	-	48,877		03XX - Purchased Services	-	-	-	
1,195	5,400	2,939	10,911		04XX - Supplies & Materials	10,100	10,100	10,100	
516,960	549,374	549,319	647,641	6.38	Total Function:	711,062	711,062	711,062	7.40

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

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	100 - GENERAL FUND REQUIREMENTS	2019/20 Proposed	2019/20 Approved	2019/20 Adopted	2019/20 FTE
					2190 - Service Direction				
29,608	-	-	-		0111 - Licensed Salaries	-	-	-	
199,156	192,594	167,663	202,426	5.42	0112 - Classified Salaries	206,593	206,593	206,593	5.42
321,346	342,499	350,178	365,651	3.00	0113 - Administrators Salaries	375,962	375,962	375,962	3.00
35,982	55,061	42,753	116,808		01XX - Other Salaries	43,389	43,389	43,389	
253,989	276,435	296,185	436,408		02XX - Associated Payroll Costs	376,565	376,565	376,565	
10,813	57,818	33,534	28,323		03XX - Purchased Services	57,500	57,500	57,500	
9,612	8,581	6,003	18,368		04XX - Supplies & Materials	65,000	65,000	65,000	
860,507	932,988	896,317	1,167,983	8.42	Total Function:	1,125,009	1,125,009	1,125,009	8.42
					2211 - Teaching & Learning				
-	1,893	-	-		0111 - Licensed Salaries	-	-	-	
415,187	349,121	428,273	446,003	3.50	0113 - Administrators Salaries	453,774	453,774	453,774	3.50
54,551	57,033	58,670	61,727	1.00	0114 - Administrative Prof. / Confidential Salaries	62,961	62,961	62,961	1.00
52,930	76,054	46,723	73,584		01XX - Other Salaries	74,604	74,604	74,604	
259,105	232,936	283,898	339,201		02XX - Associated Payroll Costs	321,931	321,931	321,931	
320,592	30,260	24,270	126,039		03XX - Purchased Services	54,800	54,800	54,800	
324,459	313,829	304,232	205,575		04XX - Supplies & Materials	206,500	206,500	206,500	
-	19,000	-	-		05XX - Capital Outlay	-	-	-	
1,132	-	309	810		06XX - Other Objects	810	810	810	
1,427,956	1,080,127	1,146,375	1,252,939	4.50	Total Function:	1,175,380	1,175,380	1,175,380	4.50
					2220 - Educational Media Services				
363,179	337,504	328,883	341,348	4.50	0111 - Licensed Salaries	344,789	344,789	344,789	4.50
241,593	233,771	223,085	250,340	9.19	0112 - Classified Salaries	256,333	256,333	256,333	9.56
31,031	12,005	16,135	20,456		01XX - Other Salaries	20,892	20,892	20,892	
333,006	271,101	365,918	414,503		02XX - Associated Payroll Costs	434,170	434,170	434,170	
2,438	22,409	15,637	9,950		03XX - Purchased Services	450	450	450	
99,881	38,708	35,041	35,250		04XX - Supplies & Materials	35,250	35,250	35,250	
1,071,128	915,498	984,699	1,071,846	13.69	Total Function:	1,091,884	1,091,884	1,091,884	14.06
					2230 - Assessment & Testing				
140,929	39,752	38,683	40,150	0.50	0111 - Licensed Salaries	-	-	-	
28,368	30,496	30,951	33,433	1.00	0112 - Classified Salaries	35,401	35,401	35,401	1.00
107,502	110,689	114,792	120,618	1.00	0113 - Administrators Salaries	123,243	123,243	123,243	1.00
11,022	8,322	7,894	11,362		01XX - Other Salaries	9,712	9,712	9,712	
123,187	81,326	91,942	104,984		02XX - Associated Payroll Costs	99,311	99,311	99,311	
411,008	270,585	284,261	310,547	2.50	Total Function:	267,667	267,667	267,667	2.00
					2240 - Instructional Staff Development				
-	-	-	-		0111 - Licensed Salaries	81,109	81,109	81,109	1.00
196,346	26,323	21,314	77,478		01XX - Other Salaries	84,829	84,829	84,829	
38,274	6,690	6,753	19,628		02XX - Associated Payroll Costs	66,773	66,773	66,773	
142,345	39,231	35,225	57,119		03XX - Purchased Services	123,098	123,098	123,098	
35,182	24,001	19,831	11,923		04XX - Supplies & Materials	14,100	14,100	14,100	
1,605	450	3,199	4,600		06XX - Other Objects	6,500	6,500	6,500	
413,752	96,694	86,322	170,748		Total Function:	376,409	376,409	376,409	1.00
					2310 - Board Of Education				
42,738	43,806	44,181	46,024	0.50	0114 - Administrative Prof. / Confidential Salaries	46,484	46,484	46,484	0.50
2,359	2,203	1,331	2,820		01XX - Other Salaries	2,820	2,820	2,820	
20,313	23,053	26,270	29,414		02XX - Associated Payroll Costs	27,966	27,966	27,966	
127,792	121,286	128,852	179,702		03XX - Purchased Services	200,402	200,402	200,402	
35,865	13,783	25,719	24,500		04XX - Supplies & Materials	23,800	23,800	23,800	
19,788	19,833	19,758	25,000		06XX - Other Objects	25,000	25,000	25,000	
248,855	223,963	246,111	307,460	0.50	Total Function:	326,472	326,472	326,472	0.50
					2321 - Office Of The Superintendent				
-	-	9,587	10,358	0.25	0112 - Classified Salaries	10,772	10,772	10,772	0.25
185,000	205,050	211,465	200,562	1.00	0113 - Administrators Salaries	202,000	202,000	202,000	1.00
42,738	43,806	44,181	46,677	0.50	0114 - Administrative Prof. / Confidential Salaries	46,484	46,484	46,484	0.50
27,424	23,016	55,700	36,828		01XX - Other Salaries	27,600	27,600	27,600	
113,813	119,984	154,164	176,259		02XX - Associated Payroll Costs	146,815	146,815	146,815	
33,742	69,572	26,796	73,000		03XX - Purchased Services	64,000	64,000	64,000	
25,144	21,731	12,142	31,500		04XX - Supplies & Materials	33,000	33,000	33,000	
3,129	1,933	2,317	5,000		06XX - Other Objects	5,000	5,000	5,000	
430,990	485,093	516,352	580,184	1.75	Total Function:	535,671	535,671	535,671	1.75
					2410 - Building Administration				
1,896,565	1,958,391	1,814,269	1,972,536	60.98	0112 - Classified Salaries	2,007,437	2,007,437	2,007,437	60.98
3,165,102	2,999,565	3,013,735	3,069,325	27.00	0113 - Administrators Salaries	3,235,915	3,235,915	3,235,915	28.00
461,471	337,284	281,864	316,683		01XX - Other Salaries	282,836	282,836	282,836	
2,640,405	2,576,661	2,810,728	3,161,291		02XX - Associated Payroll Costs	3,349,654	3,349,654	3,349,654	
37,808	130,288	114,127	137,730		03XX - Purchased Services	40,476	40,476	40,476	
86,410	51,947	57,824	74,752		04XX - Supplies & Materials	69,412	69,412	69,412	
8,955	6,016	5,519	6,300		06XX - Other Objects	7,500	7,500	7,500	
8,296,716	8,060,152	8,098,067	8,738,616	87.98	Total Function:	8,993,230	8,993,230	8,993,230	88.98

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

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	100 - GENERAL FUND REQUIREMENTS	2019/20 Proposed	2019/20 Approved	2019/20 Adopted	2019/20 FTE
2520 - Fiscal Services									
248,431	287,364	260,235	307,541	6.20	0112 - Classified Salaries	319,145	319,145	319,145	6.20
143,713	147,882	151,695	158,351	1.20	0113 - Administrators Salaries	160,962	160,962	160,962	1.20
135,679	164,897	146,591	152,704	2.00	0114 - Administrative Prof. / Confidential Salaries	235,976	235,976	235,976	3.00
52,806	43,268	37,516	32,559		01XX - Other Salaries	42,140	42,140	42,140	
280,306	330,471	347,343	405,405		02XX - Associated Payroll Costs	450,746	450,746	450,746	
267,786	77,363	66,982	90,776		03XX - Purchased Services	81,000	81,000	81,000	
42,565	169,784	183,483	251,231		04XX - Supplies & Materials	249,800	249,800	249,800	
58,806	46,442	51,688	47,000		06XX - Other Objects	51,470	51,470	51,470	
1,230,091	1,267,471	1,245,535	1,445,567	9.40	Total Function:	1,591,239	1,591,239	1,591,239	10.40
2528 - Risk Management									
-	-	69,384	72,299	1.00	0114 - Administrative Prof. / Confidential Salaries	74,458	74,458	74,458	1.00
-	-	2,760	3,367		01XX - Other Salaries	3,426	3,426	3,426	
-	-	44,697	47,678		02XX - Associated Payroll Costs	52,059	52,059	52,059	
-	-	10,606	50,000		06XX - Other Objects	50,000	50,000	50,000	
-	-	127,447	173,344	1.00	Total Function:	179,943	179,943	179,943	1.00
2541 - Facilities Direction									
62,489	64,690	47,783	49,899	1.00	0112 - Classified Salaries	-	-	-	
128,243	64,629	99,307	104,603	0.89	0113 - Administrators Salaries	91,350	91,350	91,350	0.89
12,651	17,831	-	80,938	1.00	0114 - Administrative Prof. / Confidential Salaries	70,153	70,153	70,153	1.00
12,228	7,710	44,882	54,345		01XX - Other Salaries	25,291	25,291	25,291	
115,875	89,237	105,920	142,783		02XX - Associated Payroll Costs	112,581	112,581	112,581	
182,001	26,708	42,146	163,105		03XX - Purchased Services	132,783	132,783	132,783	
1,427	15,979	12,293	32,700		04XX - Supplies & Materials	31,500	31,500	31,500	
28,851	100,012	96,845	108,000		06XX - Other Objects	3,000	3,000	3,000	
543,765	386,797	449,176	736,373	2.89	Total Function:	466,658	466,658	466,658	1.89
2542 - Facilities Upkeep									
1,967,614	2,069,084	1,787,419	2,054,525	51.75	0112 - Classified Salaries	2,246,571	2,246,571	2,246,571	53.75
-	-	-	85,199	1.00	0114 - Administrative Prof. / Confidential Salaries	83,529	83,529	83,529	1.00
177,447	128,691	148,994	241,537		01XX - Other Salaries	95,603	95,603	95,603	
1,280,973	1,341,063	1,275,884	1,605,240		02XX - Associated Payroll Costs	1,790,937	1,790,937	1,790,937	
1,026,844	524,414	545,767	542,500		03XX - Purchased Services	417,500	417,500	417,500	
450,790	390,225	454,628	592,782		04XX - Supplies & Materials	542,782	542,782	542,782	
133,214	20,800	67,619	200,000		05XX - Capital Outlay	200,000	200,000	200,000	
7,250	19,941	14,129	18,000		06XX - Other Objects	18,000	18,000	18,000	
5,044,131	4,494,219	4,294,439	5,339,783	52.75	Total Function:	5,394,922	5,394,922	5,394,922	54.75
2543 - Grounds Maintenance									
202,511	173,658	150,762	178,127	4.25	0112 - Classified Salaries	196,683	196,683	196,683	4.25
28	973	709	8,209		01XX - Other Salaries	9,990	9,990	9,990	
128,842	108,974	103,140	124,169		02XX - Associated Payroll Costs	141,923	141,923	141,923	
75,217	29,702	13,970	103,000		03XX - Purchased Services	53,000	53,000	53,000	
54,421	31,609	69,507	175,000		04XX - Supplies & Materials	111,200	111,200	111,200	
-	-	-	-		05XX - Capital Outlay	50,000	50,000	50,000	
350	13,186	2,835	3,500		06XX - Other Objects	3,500	3,500	3,500	
461,369	358,101	340,923	592,005	4.25	Total Function:	566,296	566,296	566,296	4.25
2544 - Maintenance Services									
-	-	214,615	242,423	5.00	0112 - Classified Salaries	319,069	319,069	319,069	6.00
-	-	-	-		0114 - Administrative Prof. / Confidential Salaries	152,709	152,709	152,709	2.00
-	-	156	7,785		01XX - Other Salaries	11,880	11,880	11,880	
-	-	143,157	158,809		02XX - Associated Payroll Costs	316,130	316,130	316,130	
350,820	1,629,968	632,440	248,717		03XX - Purchased Services	248,717	248,717	248,717	
61,547	-	-	-		04XX - Supplies & Materials	-	-	-	
1,326,528	1,399,120	484,812	350,000		05XX - Capital Outlay	250,000	250,000	250,000	
2,437	-	5,363	-		06XX - Other Objects	-	-	-	
1,741,332	3,029,088	1,480,544	1,007,734	5.00	Total Function:	1,298,505	1,298,505	1,298,505	8.00
2545 - Building Fixed Costs									
2,554,319	2,705,898	2,631,241	3,178,413		03XX - Purchased Services	3,239,874	3,239,874	3,239,874	
17,970	773	-	27,500		04XX - Supplies & Materials	27,500	27,500	27,500	
-	2,496	525	1,000		06XX - Other Objects	113,033	113,033	113,033	
2,572,289	2,709,167	2,631,766	3,206,913		Total Function:	3,380,407	3,380,407	3,380,407	
2546 - Safety Program									
82,217	65,941	-	-		0114 - Administrative Prof. / Confidential Salaries	-	-	-	
2,400	2,975	12,763	52,900		01XX - Other Salaries	50,000	50,000	50,000	
30,574	33,457	1,295	9,450		02XX - Associated Payroll Costs	12,350	12,350	12,350	
370	1,241	10,579	50,000		03XX - Purchased Services	50,000	50,000	50,000	
14,635	7,776	9,560	30,000		04XX - Supplies & Materials	30,000	30,000	30,000	
-	655	40	2,500		06XX - Other Objects	2,500	2,500	2,500	
130,196	112,045	34,237	144,850		Total Function:	144,850	144,850	144,850	
2549 - Energy / Safety Programs									
-	11,907	101,499	28,803		01XX - Other Salaries	30,000	30,000	30,000	
-	3,348	30,799	7,116		02XX - Associated Payroll Costs	7,418	7,418	7,418	
-	15,255	132,298	35,919		Total Function:	37,418	37,418	37,418	

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

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	100 - GENERAL FUND REQUIREMENTS	2019/20 Proposed	2019/20 Approved	2019/20 Adopted	2019/20 FTE
2550 - Transportation									
1,918,218	1,857,038	1,888,342	2,440,692	75.23	0112 - Classified Salaries	2,689,524	2,689,524	2,689,524	75.23
134,054	165,442	195,401	162,140	1.52	0113 - Administrators Salaries	167,089	167,089	167,089	1.52
70,954	72,636	60,830	85,890	1.00	0114 - Administrative Prof. / Confidential Salaries	87,607	87,607	87,607	1.00
394,046	388,424	381,976	463,179		01XX - Other Salaries	443,481	443,481	443,481	
1,642,040	1,631,657	1,722,056	1,970,611		02XX - Associated Payroll Costs	2,421,178	2,421,178	2,421,178	
628,229	690,655	512,235	1,086,976		03XX - Purchased Services	1,042,939	1,042,939	1,042,939	
342,668	443,600	492,875	796,378		04XX - Supplies & Materials	848,307	848,307	848,307	
955,750	747,413	2,693,232	1,223,461		05XX - Capital Outlay	1,009,000	1,009,000	1,009,000	
414,387	505,878	562,938	923,964		06XX - Other Objects	951,725	951,725	951,725	
6,500,346	6,502,745	8,509,885	9,153,291	77.74	Total Function:	9,660,850	9,660,850	9,660,850	77.74
2558 - Transportation - Special ed									
313,575	327,669	328,405	360,737	10.57	0112 - Classified Salaries	393,330	393,330	393,330	10.57
1,003	6,214	2,240	3,672		01XX - Other Salaries	4,552	4,552	4,552	
223,470	234,151	249,882	291,784		02XX - Associated Payroll Costs	296,412	296,412	296,412	
182,077	147,534	170,596	302,411		03XX - Purchased Services	160,000	160,000	160,000	
720,125	715,568	751,123	958,604	10.57	Total Function:	854,294	854,294	854,294	10.57
2559 - Other Stdnt Transport									
-	-	81,661	-		03XX - Purchased Services	-	-	-	
-	-	81,661	-		Total Function:	-	-	-	
2573 - Distribution Services									
45,864	47,368	47,677	49,899	1.00	0112 - Classified Salaries	50,398	50,398	50,398	1.00
-	-	812	1,240		01XX - Other Salaries	940	940	940	
31,158	31,727	35,566	35,886		02XX - Associated Payroll Costs	37,743	37,743	37,743	
77,022	79,095	84,056	87,025	1.00	Total Function:	89,081	89,081	89,081	1.00
2574 - Print Services									
64,214	66,570	48,010	49,737	1.00	0112 - Classified Salaries	50,398	50,398	50,398	1.00
1,560	1,345	2,048	2,731		01XX - Other Salaries	2,780	2,780	2,780	
42,570	43,139	35,266	33,834		02XX - Associated Payroll Costs	35,703	35,703	35,703	
4,527	185	-	800		03XX - Purchased Services	750	750	750	
35,703	21,884	36,420	41,000		04XX - Supplies & Materials	53,900	53,900	53,900	
148,574	133,123	121,744	128,101	1.00	Total Function:	143,531	143,531	143,531	1.00
2620 - Grant/Development									
100,165	103,970	106,905	112,481	1.00	0113 - Administrators Salaries	114,775	114,775	114,775	1.00
4,800	5,520	5,520	5,685		01XX - Other Salaries	5,700	5,700	5,700	
50,205	55,568	65,933	76,951		02XX - Associated Payroll Costs	70,548	70,548	70,548	
-	-	-	1,000		06XX - Other Objects	1,500	1,500	1,500	
155,170	165,058	178,358	196,117	1.00	Total Function:	192,523	192,523	192,523	1.00
2630 - Communications									
11,119	20,124	30,159	10,358	0.75	0112 - Classified Salaries	10,772	10,772	10,772	0.25
113,315	118,469	107,773	124,463	1.00	0113 - Administrators Salaries	125,708	125,708	125,708	1.00
-	-	2,952	72,262	1.00	0114 - Administrative Prof. / Confidential Salaries	74,444	74,444	74,444	1.00
50,783	24,436	26,203	20,598		01XX - Other Salaries	13,459	13,459	13,459	
44,292	44,490	59,353	66,107		02XX - Associated Payroll Costs	126,648	126,648	126,648	
73,230	78,207	20,573	44,500		03XX - Purchased Services	34,500	34,500	34,500	
12,113	12,849	31,823	25,350		04XX - Supplies & Materials	23,000	23,000	23,000	
8,711	9,985	7,602	13,750		06XX - Other Objects	6,000	6,000	6,000	
313,564	308,560	286,437	377,389	2.75	Total Function:	414,531	414,531	414,531	2.25
2640 - Staff Services									
115,580	118,469	123,433	134,214	1.00	0113 - Administrators Salaries	136,896	136,896	136,896	1.00
244,892	289,861	285,036	302,800	5.00	0114 - Administrative Prof. / Confidential Salaries	309,911	309,911	309,911	5.00
38,624	28,465	38,344	264,110		01XX - Other Salaries	76,079	76,079	76,079	
747,271	923,837	880,592	932,130		02XX - Associated Payroll Costs	311,771	311,771	311,771	
147,402	69,543	83,475	139,278		03XX - Purchased Services	109,760	109,760	109,760	
26,137	62,182	63,959	74,543		04XX - Supplies & Materials	85,663	85,663	85,663	
35,709	30,975	31,175	44,650		06XX - Other Objects	34,650	34,650	34,650	
1,355,615	1,523,332	1,506,014	1,891,725	6.00	Total Function:	1,064,730	1,064,730	1,064,730	6.00
2642 - Recruitment Services									
2,440	2,375	2,980	7,000		03XX - Purchased Services	5,850	5,850	5,850	
-	596	7,097	7,800		04XX - Supplies & Materials	17,920	17,920	17,920	
2,440	2,971	10,077	14,800		Total Function:	23,770	23,770	23,770	
2649 - Other Staff Services									
-	-	-	-		02XX - Associated Payroll Costs	974,000	974,000	974,000	
-	-	-	-		03XX - Purchased Services	1,047,550	1,047,550	1,047,550	
-	-	-	-		Total Function:	2,021,550	2,021,550	2,021,550	

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

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	100 - GENERAL FUND REQUIREMENTS	2019/20 Proposed	2019/20 Approved	2019/20 Adopted	2019/20 FTE
2660 - Technology Services									
309,211	337,418	309,994	351,425	7.00	0112 - Classified Salaries	423,732	423,732	423,732	8.00
131,786	136,055	144,810	151,608	1.20	0113 - Administrators Salaries	156,082	156,082	156,082	1.20
47,350	133,585	160,449	213,375	3.00	0114 - Administrative Prof. / Confidential Salaries	217,640	217,640	217,640	3.00
39,717	32,450	53,468	75,804		01XX - Other Salaries	93,441	93,441	93,441	
239,205	298,836	350,672	471,046		02XX - Associated Payroll Costs	514,276	514,276	514,276	
44,095	24,227	68,907	99,130		03XX - Purchased Services	82,700	82,700	82,700	
562,138	504,925	397,078	559,350		04XX - Supplies & Materials	438,156	438,156	438,156	
74,983	-	49,162	10,470		05XX - Capital Outlay	33,300	33,300	33,300	
1,825	4,380	4,501	5,470		06XX - Other Objects	5,250	5,250	5,250	
1,450,309	1,471,877	1,539,042	1,937,678	11.20	Total Function:	1,964,577	1,964,577	1,964,577	12.20
2680 - Interpretation & Translation Services									
-	-	167,624	162,903	4.63	0112 - Classified Salaries	263,430	263,430	263,430	6.00
-	-	33,436	127,381		01XX - Other Salaries	217,780	217,780	217,780	
-	-	132,997	130,591		02XX - Associated Payroll Costs	238,303	238,303	238,303	
-	-	13,422	42,500		03XX - Purchased Services	44,500	44,500	44,500	
-	-	-	9,000		04XX - Supplies & Materials	6,000	6,000	6,000	
-	-	-	1,000		06XX - Other Objects	1,000	1,000	1,000	
-	-	347,478	473,375	4.63	Total Function:	771,013	771,013	771,013	6.00
2690 - Other Support Services - Central									
26,172	27,363	-	-		0113 - Administrators Salaries	-	-	-	
3,171	11,361	205	-		01XX - Other Salaries	-	-	-	
8,219	10,507	66	-		02XX - Associated Payroll Costs	-	-	-	
24,114	18,525	44,033	-		03XX - Purchased Services	-	-	-	
5,940	7,106	-	-		04XX - Supplies & Materials	-	-	-	
-	3,000	-	-		06XX - Other Objects	-	-	-	
67,616	77,861	44,303	-		Total Function:	-	-	-	
43,163,574	43,451,065	44,953,890	50,659,312	391.82	Total 2000 Major Function:	53,722,249	53,722,249	53,722,249	404.22
3000 - Enterprise & Community Service									
3363 - Community Partnership									
5,407	-	-	-		01XX - Other Salaries	-	-	-	
1,324	-	-	-		02XX - Associated Payroll Costs	-	-	-	
6,731	-	-	-		Total Function:	-	-	-	
3500 - Child Care									
72,521	54,542	73,948	84,264	2.50	0112 - Classified Salaries	85,257	85,257	85,257	2.50
4,212	2,570	4,875	9,020		01XX - Other Salaries	9,082	9,082	9,082	
43,520	37,925	52,404	60,004		02XX - Associated Payroll Costs	63,690	63,690	63,690	
3,224	4,965	996	5,000		04XX - Supplies & Materials	5,000	5,000	5,000	
123,476	100,001	132,223	158,288	2.50	Total Function:	163,029	163,029	163,029	2.50
130,208	100,001	132,223	158,288	2.50	Total 3000 Major Function:	163,029	163,029	163,029	2.50
5100 - Debt Service									
5110 - Long-Term Debt Service									
122,310	242,310	322,379	408,025		06XX - Other Objects	285,715	285,715	285,715	
122,310	242,310	322,379	408,025		Total Function:	285,715	285,715	285,715	
5200 - Interfund Transfers									
5200 - Interfund Transfers									
1,785,538	1,640,038	2,042,470	1,643,588		07XX - Interfund Transfers	1,415,000	1,415,000	1,415,000	
1,785,538	1,640,038	2,042,470	1,643,588		Total Function:	1,415,000	1,415,000	1,415,000	
1,907,848	1,882,348	2,364,849	2,051,613		Total 5000 Major Function:	1,700,715	1,700,715	1,700,715	
6000 - Contingency									
6110 - Operating Contingencies									
-	-	-	1,000,000		08XX - Contingencies	1,620,145	1,620,145	1,620,145	
-	-	-	1,000,000		Total 6000 Major Function:	1,620,145	1,620,145	1,620,145	
7000 - Unappropriated Ending Fund Balance									
7000 - Unappropriated Ending Fund Balance									
8,007,597	9,493,696	13,620,764	4,970,966		09XX - Unappropriated Ending Fund Balance	4,970,966	4,970,966	4,970,966	
8,007,597	9,493,696	13,620,764	4,970,966		Total 7000 Major Function:	4,970,966	4,970,966	4,970,966	
125,693,358	128,925,808	135,842,088	135,736,859	988.55	Total:	144,202,881	144,202,881	144,202,881	1,018.34

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

	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Adopted 2018-19</u>	<u>Adopted 2019-20</u>
1000 Revenue From Local Sources	\$ 24,961,742	\$ 25,909,311	\$ 26,851,232	\$ 27,575,939	\$ 28,436,712
2000 Revenue From Intermediate Sources	\$ 2,414,888	\$ 2,629,116	\$ 1,333,262	\$ 2,157,805	\$ 1,896,800
3000 Revenue From State Sources	\$ 89,236,604	\$ 90,320,271	\$ 98,095,712	\$ 96,033,527	\$ 101,604,369
4000 Revenue from Federal Sources	\$ 166,858	\$ 59,513	\$ 68,186	\$ 75,000	\$ 65,000
5000 Other Sources	\$ 8,913,268	\$ 10,007,597	\$ 9,493,696	\$ 9,894,588	\$ 12,200,000
Total Revenues	\$ 125,693,360	\$ 128,925,808	\$ 135,842,088	\$ 135,736,859	\$ 144,202,881
0100 Salaries	\$ 61,254,653	\$ 59,646,212	\$ 57,148,835	\$ 60,725,011	\$ 63,972,238
0200 Associated Payroll Costs	\$ 29,325,551	\$ 29,630,061	\$ 32,582,668	\$ 36,262,688	\$ 38,932,383
0300 Purchased Services	\$ 17,899,093	\$ 21,022,166	\$ 22,302,730	\$ 22,275,384	\$ 24,954,892
0400 Supplies and Materials	\$ 4,178,235	\$ 4,263,818	\$ 3,677,570	\$ 5,170,922	\$ 5,183,038
0500 Captial Outlay	\$ 2,490,474	\$ 2,186,333	\$ 3,294,824	\$ 1,962,000	\$ 1,542,300
0600 Other Objects	\$ 752,217	\$ 1,043,423	\$ 1,172,228	\$ 1,726,300	\$ 1,611,919
0700 Transfers	\$ 1,785,538	\$ 1,640,038	\$ 2,042,470	\$ 1,643,588	\$ 1,415,000
0800 Other Uses	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,620,145
Total Expenditures	\$ 117,685,761	\$ 119,432,051	\$ 122,221,325	\$ 130,765,893	\$ 139,231,915
Ending Fund Balance	\$ 8,007,599	\$ 9,493,757	\$ 13,620,763	\$ 4,970,966	\$ 4,970,966
Beginning Fund Balance	\$ 8,738,268	\$ 8,007,597	\$ 8,105,779	\$ 9,894,588	\$ 9,894,588
Change in Fund Balance	\$ (730,669)	\$ 1,486,160	\$ 5,514,984	\$ (4,923,622)	\$ (4,923,622)
Ending Fund Balance	\$ 8,007,599	\$ 9,493,757	\$ 13,620,763	\$ 4,970,966	\$ 4,970,966

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

FUNCTION	DESCRIPTION	SUPPORT SERVICES								NUMBER OF STUDENTS	ADOPTED BUDGET	% OF BUDGET	COST PER STUDENT
		CERTIFIED		CLASSIFIED		NON-REPRESENTED		ADMINISTRATIVE					
		2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20				
1111	Elementary Programs	199.94	208.95	8.59	11.47	-	-	-	-	4,787	\$ 25,408,865	17.62%	\$ 5,308
1113	Elem Extra Curricular	-	-	-	-	-	-	-	-	4,787	\$ 6,910	0.00%	\$ 1
1121	Middle School Programs	80.13	85.46	-	-	-	-	-	-	2,374	\$ 10,789,223	7.48%	\$ 4,545
1122	Middle School Extracurricular	-	-	-	-	-	-	-	-	2,374	\$ 71,570	0.05%	\$ 30
1131	High School Programs	81.50	83.00	2.00	2.00	-	-	-	-	2,809	\$ 11,448,648	7.94%	\$ 4,076
1132	High School Athletics	-	-	1.00	1.00	-	-	-	-	2,809	\$ 511,136	0.35%	\$ 182
1133	High School Activities	-	-	-	-	-	-	-	-	2,809	\$ 321,207	0.22%	\$ 114
1210	Talented & Gifted Programs	0.50	0.50	-	-	-	-	-	-	642	\$ 105,389	0.07%	\$ 164
	Restrictive Programs for												
1220	Students with Disabilities	17.00	13.00	18.88	18.00	-	-	-	-	172	\$ 4,739,654	3.29%	\$ 27,556
1223	Transition Program	1.00	1.00	4.06	5.00	-	-	-	-	30	\$ 360,400	0.25%	\$ 12,013
1224	Special Education Life Skills	12.00	12.00	18.88	21.25	-	-	-	-	149	\$ 2,521,962	1.75%	\$ 16,926
1225	Out of District Programs	-	-	-	-	-	-	-	-	512	\$ 994,325	0.69%	\$ 1,942
1227	Extended School Year Programs	-	-	-	-	-	-	-	-	12	\$ 25,711	0.02%	\$ 2,143
1229	Functional Living Skills	5.00	5.00	11.28	11.72	-	-	-	-	45	\$ 1,233,421	0.86%	\$ 27,409
1250	Less Restrictive Programs	29.90	32.90	27.22	29.94	-	-	-	-	758	\$ 5,412,286	3.75%	\$ 7,140
1251	Less Restrictive - Charter School	3.10	3.10	0.75	0.78	-	-	-	-	78	\$ 395,702	0.27%	\$ 5,073
1271	Remediation	-	-	-	-	-	-	-	-	10,859	\$ 310,000	0.21%	\$ 29
1280	Alternative Education	13.75	13.75	1.60	1.60	-	-	-	-	195	\$ 1,783,954	1.24%	\$ 9,148
1288	Charter Schools	-	-	-	-	-	-	-	-	889	\$ 9,898,985	6.86%	\$ 11,135
1291	English Language Learner	45.15	47.20	2.00	2.00	-	-	1.00	1.00	2,843	\$ 5,686,429	3.94%	\$ 2,000
	TOTAL INSTRUCTION	488.97	505.86	96.26	104.76	-	-	1.00	1.00	\$ 82,025,777	56.88%		
	Attendance & Social Work												
2110	Services	2.50	2.50	-	-	-	-	-	-	9,970	\$ 375,890	0.26%	\$ 38
2115	Student Safety	-	-	16.16	16.16	-	-	-	-	9,970	\$ 1,511,725	1.05%	\$ 152
2120	Guidance Services	24.50	24.50	1.00	1.00	-	-	-	-	9,970	\$ 2,795,180	1.94%	\$ 280
2122	Positive Behavior Supports	-	-	-	-	-	-	-	-	9,970	\$ 84,992	0.06%	\$ 9
2130	Health Services	-	-	3.16	2.16	-	-	-	-	9,970	\$ 663,362	0.46%	\$ 67
2140	Psychological Services	10.00	11.00	-	-	-	-	-	-	10,859	\$ 1,195,384	0.83%	\$ 110
2150	Speech Pathologist	17.00	18.00	2.25	2.25	-	-	-	-	2,252	\$ 2,232,244	1.55%	\$ 991
	Other Student Treatment												
2160	Services	3.00	3.80	3.60	3.60	-	-	-	-	221	\$ 711,062	0.49%	\$ 3,217
	Service Direction, Student												
2190	Support Services	-	-	5.42	5.42	-	-	3.00	3.00	10,859	\$ 1,125,009	0.78%	\$ 104
2211	Teaching and Learning	-	-	-	-	1.00	1.00	3.50	3.50	9,970	\$ 1,175,380	0.82%	\$ 118
2220	Educational Media Services	4.50	4.50	9.19	9.56	-	-	-	-	9,970	\$ 1,091,884	0.76%	\$ 110
2230	Assessment & Testing	0.50	-	1.00	1.00	-	-	1.00	1.00	9,970	\$ 267,667	0.19%	\$ 27
2240	Instructional Staff Development	-	1.00	-	-	-	-	-	-	9,970	\$ 376,409	0.26%	\$ 38
2310	Board of Education	-	-	-	-	0.50	0.50	-	-	10,859	\$ 326,472	0.23%	\$ 30
2321	Office of the Superintendent	-	-	0.25	0.25	0.50	0.50	1.00	1.00	10,859	\$ 535,671	0.37%	\$ 49
2410	Building Administration	-	-	61.98	60.98	-	-	27.00	28.00	9,970	\$ 8,993,230	6.24%	\$ 902
2520	Fiscal Services	-	-	6.20	6.20	2.00	3.00	1.20	1.20	10,859	\$ 1,591,239	1.10%	\$ 147
2528	Risk Management	-	-	-	-	1.00	1.00	-	-	9,970	\$ 179,943	0.12%	\$ 18
2541	Facilities Direction	-	-	1.00	-	1.00	1.00	0.89	0.89	9,970	\$ 466,658	0.32%	\$ 47
2542	Facilities Upkeep	-	-	51.00	53.75	1.00	1.00	-	-	9,970	\$ 5,394,922	3.74%	\$ 541
2543	Grounds Services	-	-	4.00	4.25	-	-	-	-	9,970	\$ 566,296	0.39%	\$ 57
2544	Maintenance Services	-	-	5.00	6.00	-	2.00	-	-	9,970	\$ 1,298,505	0.90%	\$ 130
2545	Building Fixed Costs	-	-	-	-	-	-	-	-	9,970	\$ 3,380,407	2.34%	\$ 339
2546	Safety Program	-	-	-	-	-	-	-	-	10,859	\$ 144,850	0.10%	\$ 13
2549	Other Facility Programs	-	-	-	-	-	-	-	-	9,970	\$ 37,418	0.03%	\$ 4
2550	Student Transportation	-	-	71.22	75.23	1.00	1.00	1.52	1.52	5,742	\$ 9,660,850	6.70%	\$ 1,682
	Transportation - Special												
2558	Education	-	-	11.51	10.57	-	-	-	-	508	\$ 854,294	0.59%	\$ 1,682
2573	Distribution Services	-	-	1.00	1.00	-	-	-	-	10,859	\$ 89,081	0.06%	\$ 8
2574	Print Services	-	-	1.00	1.00	-	-	-	-	10,859	\$ 143,531	0.10%	\$ 13
2620	Grant/Development Services	-	-	-	-	-	-	1.00	1.00	10,859	\$ 192,523	0.13%	\$ 18
2630	Communications	-	-	0.50	0.25	1.00	1.00	1.00	1.00	10,859	\$ 414,531	0.29%	\$ 38
2640	Staff Services	-	-	-	-	5.00	5.00	1.00	1.00	10,859	\$ 1,064,730	0.74%	\$ 98
2642	Recruitment Services	-	-	-	-	-	-	-	-	10,859	\$ 23,770	0.02%	\$ 2
2649	Other Staff Services	-	-	-	-	-	-	-	-	10,859	\$ 2,021,550	1.40%	\$ 186

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

FUNCTION	DESCRIPTION	SUPPORT SERVICES								NUMBER OF STUDENTS	ADOPTED BUDGET	% OF BUDGET	COST PER STUDENT
		CERTIFIED		CLASSIFIED		NON-REPRESENTED		ADMINISTRATIVE					
		2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20				
2660	Technology Services	-	-	7.00	8.00	3.00	3.00	1.20	1.20	10,859	\$ 1,964,577	1.36%	\$ 181
2680	Interpretation & Translation	-	-	4.63	6.00	-	-	-	-	10,859	\$ 771,013	0.53%	\$ 71
2690	Other Support Services - Central	-	-	-	-	-	-	-	-	10,859	\$ -	0.00%	\$ -
TOTAL SUPPORT SERVICES		62.00	65.30	268.05	274.62	17.00	20.00	43.30	44.30		\$ 53,722,249	37.25%	
3500	Child Care	-	-	2.50	2.50	-	-	-	-	9,970	\$ 163,029	0.11%	\$ 16
TOTAL ENTERPRISE & COMMUNITY SERVICES		-	-	2.50	2.50	-	-	-	-		\$ 163,029	0.11%	
5110	Long-Term Debt Service	-	-	-	-	-	-	-	-	10,859	\$ 285,715	0.20%	\$ 26
5200	Transfer of Funds	-	-	-	-	-	-	-	-	10,859	\$ 1,415,000	0.98%	\$ 130
6110	Operating Contingencies	-	-	-	-	-	-	-	-	10,859	\$ 1,620,145	1.12%	\$ 149
	Unappropriated Ending Fund	-	-	-	-	-	-	-	-				
7000	Balance	-	-	-	-	-	-	-	-	10,859	\$ 4,970,966	3.45%	\$ 458
TOTAL FUND		550.97	571.16	366.80	381.88	17.00	20.00	44.30	45.30		\$ 144,202,881	100.00%	

**REYNOLDS SCHOOL DISTRICT
2019-20 ADOPTED BUDGET
GENERAL FUND 2-YEAR ANALYSIS**

Adopted Budget 2019-20 Function - Description	Working		Adopted		Difference		Comments
	Amount	FTE	Amount	FTE	Amount	FTE	
100 - General Fund	135,736,859	988.5471	144,202,881	1,018.3389	8,466,022	29.7918	
1111 - Primary Programs K-5	23,870,539	217.6568	25,408,865	220.4189	1,538,326	2.7621	Addition of 2 FTE Licensed Music/PE Sections for Schedule Relief, Covers PE FTE Licensed Cost Match for PEEK Grant & Classified EA Extension of .25 Hours Daily *NOTE* Includes 3.68 FTE Licensed Funded through Art Tax
1113 - Elem Extra-Curricular	8,279		6,910		(1,369)	-	
1121 - Middle School Programs	10,027,939	81.3000	10,789,223	85.4600	761,284	4.1600	3 FTE Licensed Class Load Relief & 1.16 FTE Licensed Music Schedule Balancing
1122 - Middle School Extra-Curricular	87,666		71,570		(16,096)	-	
1131 - High School Programs	11,158,104	82.0000	11,448,648	85.0000	290,544	3.0000	2 FTE Licensed Social Studies & 1 FTE Licensed Science/Core Class Load Relief
1132 - High School Athletics	595,034	1.0000	511,136	1.0000	(83,898)	-	
1133 - High School Activities	237,113		321,207		84,094	-	
1210 - Talented & Gifted	91,117	.5000	105,389	.5000	14,272	-	
1220 - Restrictive Programs	4,411,659	30.3134	4,739,654	31.0002	327,995	.6868	Classified EA Extension of .25 Hours Daily
1223 - Transition Program	374,637	5.0627	360,400	6.0000	(14,237)	.9373	1 FTE Licensed for Post High Program & Classified EA Extension of .25 Hours Daily
1224 - Life Skills	2,515,638	34.4386	2,521,962	33.2502	6,324	(1.1884)	Reassign 2 FTE Licensed to Resource & Classified EA Extension of .25 Hours Daily
1225 - Out of District Programs	731,781		994,325		262,544	-	Increase in Students Requiring Outside Placement Services
1227 - Extended School Year	21,186		25,711		4,525	-	
1229 - Functional Living Skills	1,103,755	16.2814	1,233,421	16.7193	129,666	.4379	Classified EA Extension of .25 Hours Daily
1250 - Less Restrictive Programs	4,989,059	59.5255	5,412,286	62.8388	423,227	3.3133	Add 2 Licensed FTE Formerly in Life Skills, Add 1 FTE Licensed for Additional Classroom & Classified EA Extension of .25 Hours Daily
1251 - Less Restrictive - Charter School	383,747	3.8500	395,702	3.8813	11,955	.0313	Classified EA Extension of .25 Hours Daily
1271 - Remediation	325,474		310,000		(15,474)	-	
1280 - Alternative Ed	1,799,973	15.3500	1,783,954	15.3500	(16,019)	-	
1288 - Charter School	8,774,000		9,898,985		1,124,985	-	Net Increase in Pass through Based on Projected Enrollment & Increased SSF Charter Rate
1291 - English Language Learners Instruction	5,389,981	46.9500	5,686,429	50.2000	296,448	3.2500	2 FTE Licensed ELD at High School to Improve Student:Teacher Ratios, .75 FTE Licensed Position Continuation at Alder & .5 FTE Licensed Position at HB Lee
2110 - Attendance / Social Work	380,265	2.5000	375,890	2.5000	(4,375)	-	
2115 - Student Safety	1,478,968	16.1563	1,511,725	16.1563	32,757	-	
2120 - Guidance Services	2,793,891	25.5000	2,795,180	25.5000	1,289	-	
2122 - Positive Behavior Supports	58,081		84,992		26,911	-	
2130 - Health Services	573,948	2.1251	663,362	2.1563	89,414	.0312	Classified EA Extension of .25 Hours Daily
2140 - Psychological Services	1,083,491	9.6000	1,195,384	11.0000	111,893	1.4000	Add .4 FTE Licensed Elementary & Expand 1.0 FTE Licensed Charter Enrollment Increases
2150 - Speech Pathologist	2,142,112	19.0500	2,232,244	20.2500	90,132	1.2000	Add .2 FTE Licensed District & Expand 1.0 FTE Licensed Charter Enrollment Increases
2160 - OTH STDNT Treatment	647,641	6.3803	711,062	7.4000	63,421	1.0197	Absorb .8 FTE Licensed OT Previously Grant Funded & Expand Classified FTE Support for OT Services

**REYNOLDS SCHOOL DISTRICT
2019-20 ADOPTED BUDGET
GENERAL FUND 2-YEAR ANALYSIS**

Adopted Budget 2019-20 Function - Description	Working		Adopted		Difference		Comments
	Amount	FTE	Amount	FTE	Amount	FTE	
100 - General Fund	135,736,859	988.5471	144,202,881	1,018.3389	8,466,022	29.7918	
2190 - Service Direction	1,167,983	8.4200	1,125,009	8.4200	(42,974)	-	
2211 - Teaching & Learning	1,252,939	4.5000	1,175,380	4.5000	(77,559)	-	
2220 - Educational Media Services	1,071,846	13.6875	1,091,884	14.0631	20,038	.3756	Classified Library Media Assistant Extension of .25 Hours Daily
2230 - Assessment & Testing	310,547	2.5000	267,667	2.0000	(42,880)	(.5000)	Reassign .50 FTE Licensed Instructional Technology Coach to Function 2240
2240 - Instructional Staff Development	170,748		376,409	1.0000	205,661	1.0000	Assign .50 FTE Licensed Instructional Technology Coach from Assessment & Absorb .50 FTE Licensed Instructional Technology Coach from MHCRC Grant Ending
2310 - Board of Education	307,460	.5000	326,472	.5000	19,012	-	
2321 - Office of The Superintendent	580,184	1.7500	535,671	1.7500	(44,513)	-	
2410 - Building Administration	8,738,616	87.9765	8,993,230	88.9765	254,614	1.0000	Absorb RHS Admin Previously ELD Grant Funded
2520 - Fiscal Services	1,445,567	9.4000	1,591,239	10.4000	145,672	1.0000	1 FTE Specialist for Grant Accounting Funded by Federal Indirect Revenues
2528 - Risk Management	173,344	1.0000	179,943	1.0000	6,599	-	
2541 - Facilities Direction	736,373	2.8850	466,658	1.8850	(269,715)	(1.0000)	Reassign Supervisor Position to Proper Function
2542 - Custodial Services	5,339,783	52.7500	5,394,922	54.7500	55,139	2.0000	Fund 2 FTE Classified Custodians as District Substitutes from Substitute Budget Reduction
2543 - Grounds Maintenance	592,005	4.2500	566,296	4.2500	(25,709)	-	
2544 - Maintenance Services	1,007,734	5.0000	1,298,505	8.0000	290,771	3.0000	Relocate Supervisor from Function 2541 & Add 2 FTE Skilled Positions from Contract Service Budget Reduction
2545 - Building Fixed Costs	3,206,913		3,380,407		173,494	-	Annual Increases in Utilities, Property Insurance & Security Monitoring
2546 - Safety Program	144,850		144,850		-	-	
2549 - Other Operations & Maintenance	35,919		37,418		1,499	-	
2550 - Transportation	9,153,291	77.7431	9,660,850	77.7431	507,559	-	Roll Up Costs of Fully Staffed Department & Adjustments from SPED Transportation
2558 - Transportation - Special Ed	958,604	10.5693	854,294	10.5693	(104,310)	-	Adjust for Calculated Costs of SPED Transportation Net of Transportation Grant
2559 - Transportation - Foster Care					-	-	
2573 - Distribution Services	87,025	1.0000	89,081	1.0000	2,056	-	
2574 - Print Services	128,101	1.0000	143,531	1.0000	15,430	-	
2620 - Grant Development	196,117	1.0000	192,523	1.0000	(3,594)	-	
2630 - Communications	377,389	2.7500	414,531	2.2500	37,142	(.5000)	Adjust for Eliminated Position
2640 - Staff Services	1,891,725	6.0000	1,064,730	6.0000	(826,995)	-	Reassign Employee Tuition Benefits to Other Staff Services Function
2642 - Recruitment Services	14,800		23,770		8,970	-	
2649 - Other Staff Services			2,021,550		2,021,550	-	Budget for Employee Tuition Benefits, District Contribution to Licensed Insurance Pool & Employee Leave Benefit Costs of Substitutes
2660 - Technology Services	1,937,678	11.2000	1,964,577	12.2000	26,899	1.0000	1 FTE Classified Specialist for Expanded Device and System Management from Technology Grant Initiatives
2680 - Interpretation & Translation Services	473,375	4.6250	771,013	6.0000	297,638	1.3750	1.375 FTE Classified Language Liaisons, 1 New & 1 Extended Position

**REYNOLDS SCHOOL DISTRICT
2019-20 ADOPTED BUDGET
GENERAL FUND 2-YEAR ANALYSIS**

Adopted Budget 2019-20	Working		Adopted		Difference		
Function - Description	Amount	FTE	Amount	FTE	Amount	FTE	Comments
100 - General Fund	135,736,859	988.5471	144,202,881	1,018.3389	8,466,022	29.7918	
3500 - Child Care	158,288	2.5006	163,029	2.5006	4,741	-	
5110 - Long-Term Debt Service	408,025		285,715		(122,310)	-	Payoff of QZAB Technology Loan
5200 - Transfer of Funds	1,643,588		1,415,000		(228,588)	-	Reduction in Transfer Due to Proceeds from 4 Corners Building Lease & Reduction of Retiree Insurance Benefit Needs
6110 - Operating Contingencies	1,000,000		1,620,145		620,145	-	Expanded Due to Anticipated Increases in High Cost Disability Grant and Interest Earnings Revenues & Meets Board Goal for Fund Balance
7000 - Unappropriated Ending Fund Bal	4,970,966		4,970,966		-	-	Maintains 2018-19 Adopted Level

**REYNOLDS SCHOOL DISTRICT
2019-20 ADOPTED BUDGET
GENERAL FUND VARIANCE ANALYSIS BY OBJECT**

Adopted Budget 2019-20 Object - Description	Working Budget		Adopted Budget		Difference	
	Amount	FTE	Amount	FTE	Amount	FTE
0111 - Licensed Salaries	38,323,089	550.53	40,303,017	568.16	1,979,928	17.635
Elementary: 2 FTE Music/PE Sections for Schedule Relief, Match for PEEK PE Grant, Special Education Adjustments; Middle: 3 FTE Class Load Relief & 1.16 FTE Music Schedule Balancing, ELD Adjustments; High: 3 FTE Social Studies & Core, 2 FTE ELD, 2 FTE SPED; Charter: 2 FTE Contracted Special Education Services; District Level: 1 FTE SPED from Grant Fund, .5 FTE Instructional Technology Coach from Grant Fund						
0112 - Classified Salaries	12,433,442	373.72	13,384,270	381.88	950,828	8.157
2 FTE Custodial Substitutes, 2 FTE Skilled Facilities Labor, 1 FTE Technology Services Specialist, 1.375 FTE Lanugage Liaisons & Classified EA & Library Media Assistant Extension of .25 Hours Daily						
0113 - Administrators Salaries	5,265,931	44.30	5,460,827	45.30	194,896	1.000
Absorb Reynolds High School Admin Previously ELD Grant Funded						
0114 - Administrative Prof. / Confidential Salaries	1,219,894	17.00	1,462,356	20.00	242,462	3.000
1 FTE Specialist for Grant Accounting Funded by Federal Indirect Revenues, 1 FTE Specialist for Work Order / Service Analyst Funded in Part by Elimination of Classified FTE, 1 FTE Specialist for Construction/Maintenance Project Management Funded through Reduction of Contracted Project Management Contract Service Budget						
01XX - Other Salaries	4,157,927	3.00	3,361,768	3.00	(796,159)	0.000
Funding for JROTC Licensed FTE at Reynolds High School, Proposed Increases in Interpretation & Translation Services, Decrease in Time Card Hour Budgets within Human Resources, Removal of One-Time Licensed Stipend Payment within 2018-19 Budget						
02XX - Associated Payroll Costs	35,748,166		38,932,383		3,184,217	
Increase From the Following Areas: PERS Employer Contributions \$1,188,259, PERS Bond \$363,339, Social Security \$180,446, Workers' Compensation \$81,141, Unemployment \$15,641, Health Insurance Benefits \$976,546, Life & Long Term Disability Insurance Benefits \$16,845, Licensed Insurance Pool Contractual Contribution \$350,000, and Tuition Reimbursement Benefits \$12,000						
03XX - Purchased Services	22,316,825		24,954,892		2,638,067	
Increase From the Following Areas: Charter School Pass Through Payments \$1,124,985, Estimated Substitute Cost Increase Plus Benefit Based Leave Formerly Charged to Grants \$1,238,344, Increases in Out of District Contracted Placements and Direct Services to Students for Special Education \$691,877, Offset by Contract Service Decreases in Facilities						
04XX - Supplies & Materials	5,167,352		5,183,038		15,686	
Increases in Investments for Computer Software and Hardware are Offset by Decreases in Consumable Supplies, Textbooks and Non-Consumable Supplies						
05XX - Capital Outlay	1,783,931		1,542,300		(241,631)	
Increases in Investments for Equipment Replacement and Playground Improvements Offset by Decreases in Capital Bus Purchases and Site Improvements in Transportation - Returning to Standard Replacement Cycle without an EPA Grant in the 2018-19 Budget						
06XX - Other Objects	1,705,749		1,611,919		(93,830)	
Increases in Costs for Liability Insurance Offset by the Savings from the 2018-19 Payoff of the Technology QZAB Loan						
07XX - Interfund Transfers	1,643,588		1,415,000		(228,588)	
Reduction in Transfer Due to Proceeds from 4 Corners Building Lease in the Capital Projects Fund & Reduction of Retiree Insurance Benefit Needs in the Early Retirement Fund						
08XX - Contingencies	1,000,000		1,620,145		620,145	
Expanded Due to Anticipated Increases in High Cost Disability Grant and Interest Earnings Revenues & Meets Board Policy for Fund Balance						
09XX - Unappropriated Ending Fund Balance	4,970,966		4,970,966		-	
Maintains 2018-19 Budget Level & Combined with Proposed Contingencies Meets Board Policy for Fund Balance						
Total	135,736,859	988.55	144,202,881	1,018.34	8,466,022	29.79



Wilkes Elementary School

FEDERAL PROGRAMS FUND

ADOPTED BUDGET
2019-2020

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

REYNOLDS SCHOOL DISTRICT FEDERAL PROGRAM DESCRIPTIONS

Title IA

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

Comprehensive Achievement Plan

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

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

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

Title III – English Language Acquisition

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

SIG Cohort 5 Grant

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

Immigrant 17-19

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

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

Title IC – Perkins Act Career Technical Education

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

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

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

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

Extended Assessment

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

School Based Mental Health Program

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 DESCRIPTIONS

Student Support & Academic Enrichment

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

SPR&I – System Performance Review and Improvement

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

Foster Care Transportation

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

McKinney-Vento

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

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.

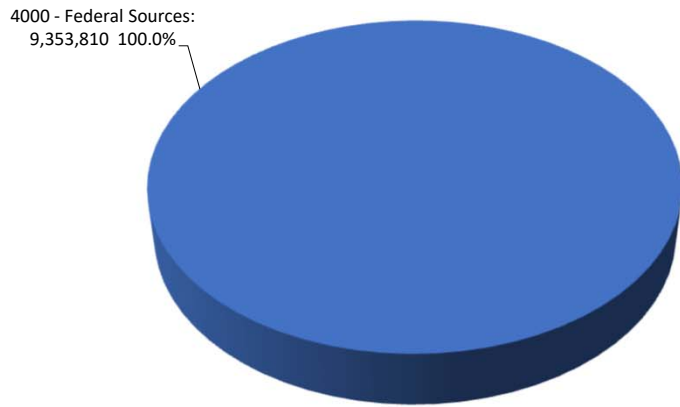
SLP-NOVA Cohort V-2015

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

EBISS – Effective Behavioral and Instructional Support Systems

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 and behavioral data to monitor and adjust classroom instruction.

**REYNOLDS SCHOOL DISTRICT
201-249 - FEDERAL PROGRAMS FUND SUMMARY
RESOURCES BY SOURCE**



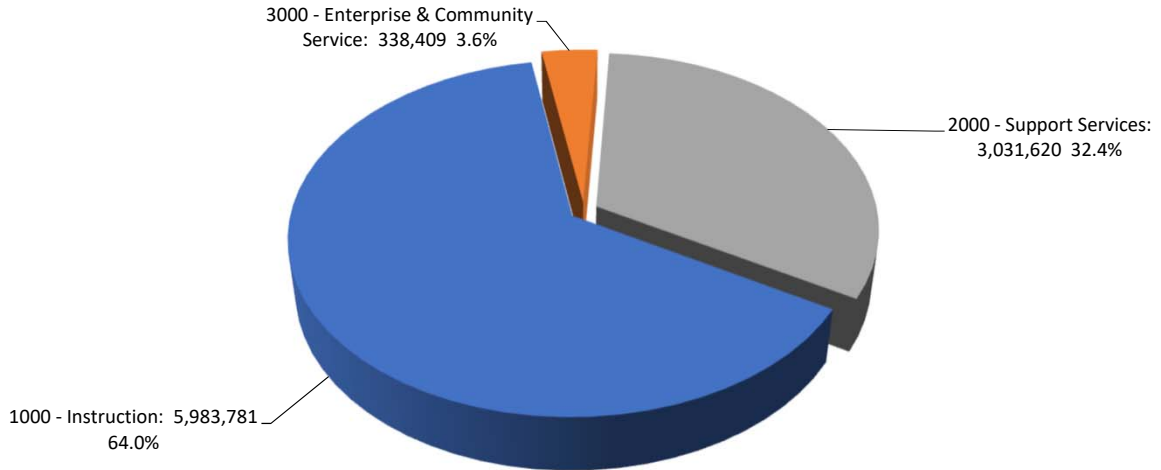
2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	201-249 - FEDERAL PROGRAMS FUND SUMMARY RESOURCES BY SOURCE	2019/20 Adopted	2020/21 Projected	2021/22 Projected	2022/23 Projected
8,777,030	7,570,071	8,433,881	10,260,168	4000 - Federal Sources	9,353,810	9,728,215	9,324,606	9,371,229
-	-	-	-	5400 - Beginning Fund Balance	-	-	-	-
8,777,030	7,570,071	8,433,881	10,260,168	Total:	9,353,810	9,728,215	9,324,606	9,371,229

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

**REYNOLDS SCHOOL DISTRICT
 201-249 - FEDERAL PROGRAMS FUND
 RESOURCES BY SOURCE**

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	201-249 - FEDERAL PROGRAMS FUND RESOURCES BY SOURCE	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
8,777,030	7,570,071	8,433,881	10,260,168	4580 - Restrct Fed Rev Thru State	9,353,810	9,353,810	9,353,810
8,777,030	7,570,071	8,433,881	10,260,168	Total:	9,353,810	9,353,810	9,353,810

**REYNOLDS SCHOOL DISTRICT
201-249 - FEDERAL PROGRAMS FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**

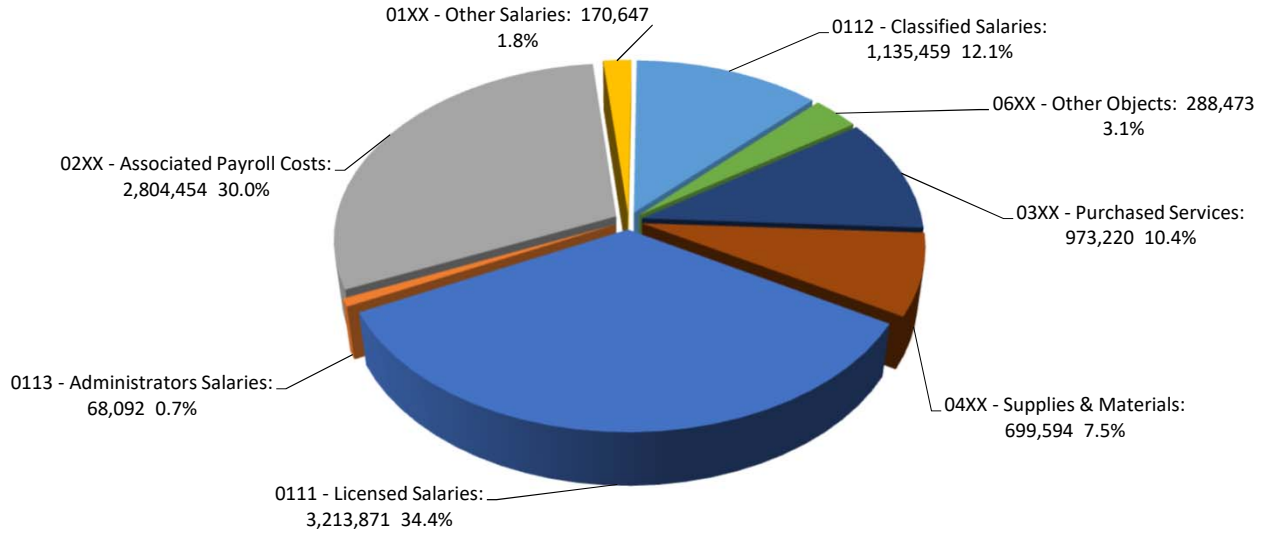


2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2019/20 Adopted	2019/20 FTE
5,593,939	4,581,211	5,262,290	6,051,915	58.33	1000 - Instruction	5,983,781	60.30
3,098,855	2,853,091	2,944,514	3,921,891	21.16	2000 - Support Services	3,031,620	17.69
84,236	135,769	227,077	286,362	4.00	3000 - Enterprise & Community Service	338,409	4.00
8,777,030	7,570,071	8,433,881	10,260,168	83.49	Total:	9,353,810	82.00

201-249 - FEDERAL PROGRAMS FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2020/21 Projected	2021/22 Projected	2021/22 Projected
1000 - Instruction	5,984,649	6,014,572	6,044,645
2000 - Support Services	2,966,725	2,981,559	2,996,467
3000 - Enterprise & Community Service	326,841	328,475	330,117
Total:	9,278,215	9,324,606	9,371,229

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

**REYNOLDS SCHOOL DISTRICT
201-249 - FEDERAL PROGRAMS FUND SUMMARY
REQUIREMENTS BY MAJOR OBJECT**



2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	SUMMARY REQUIREMENTS BY MAJOR OBJECT	2019/20 Adopted	2019/20 FTE
3,225,505	3,270,580	3,167,044	4,021,654	44.60	0111 - Licensed Salaries	3,213,871	41.82
727,184	672,564	763,470	1,001,019	38.39	0112 - Classified Salaries	1,135,459	39.68
148,214	172,014	93,106	96,264	0.50	0113 - Administrators Salaries	68,092	0.50
769,736	223,971	358,857	434,632		01XX - Other Salaries	170,647	
2,204,763	1,994,914	2,430,515	2,596,920		02XX - Associated Payroll Costs	2,804,454	
1,147,788	800,300	977,395	1,337,479		03XX - Purchased Services	973,220	
236,768	188,812	393,032	500,149		04XX - Supplies & Materials	699,594	
317,072	246,915	250,462	272,051		06XX - Other Objects	288,473	
8,777,030	7,570,071	8,433,881	10,260,168	83.49	Total:	9,353,810	82.00

201-249 - FEDERAL PROGRAMS FUND SUMMARY REQUIREMENTS BY MAJOR OBJECT	2020/21 Projected	2021/22 Projected	2022/23 Projected
0111 - Licensed Salaries	3,164,724	3,234,207	3,250,378
0112 - Classified Salaries	1,123,710	1,151,803	1,157,562
0113 - Administrators Salaries	69,794	71,539	71,897
01XX - Other Salaries	175,959	180,358	181,260
02XX - Associated Payroll Costs	2,827,938	2,884,497	2,898,919
03XX - Purchased Services	773,606	696,245	699,726
04XX - Supplies & Materials	848,242	805,830	809,859
06XX - Other Objects	294,242	300,127	301,628
Total:	9,278,215	9,324,606	9,371,229

Note: Accounted for using the modified accrual of accounting.

**REYNOLDS SCHOOL DISTRICT
201-249 - FEDERAL PROGRAMS FUND
REQUIREMENTS**

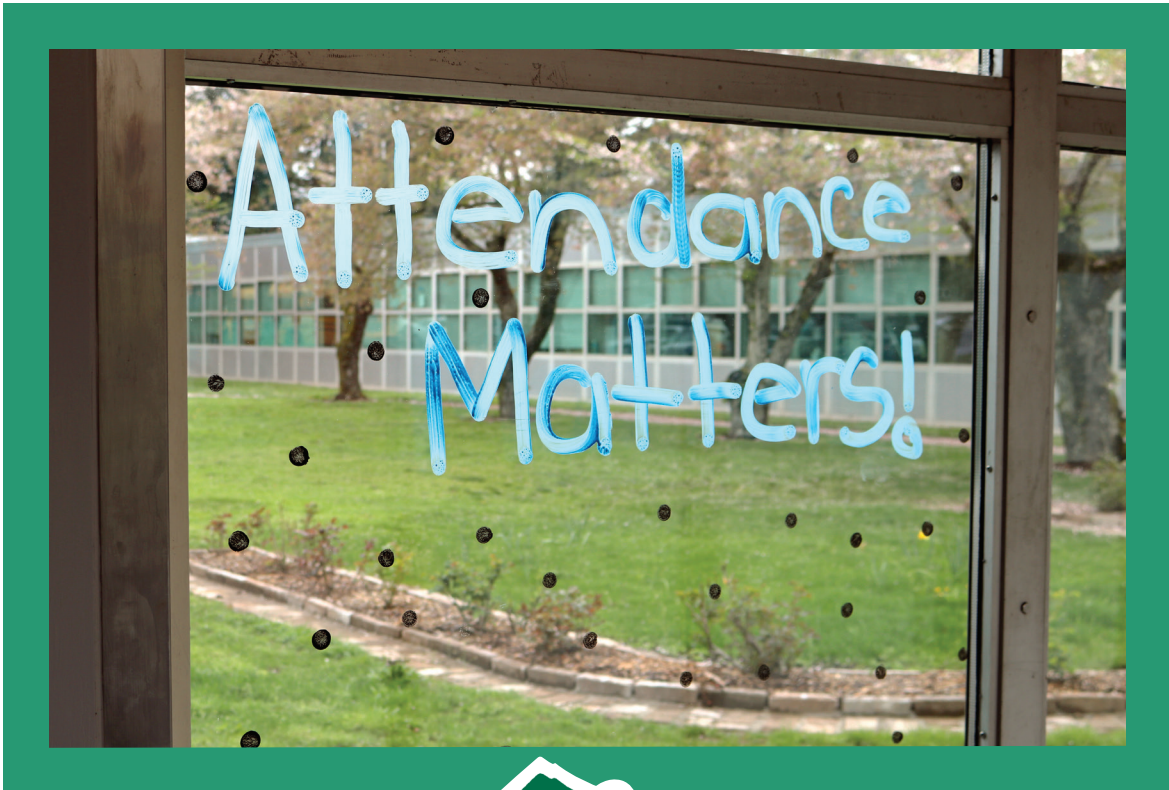
2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	201-249 - FEDERAL PROGRAMS FUND REQUIREMENTS	2019/20 Proposed	2019/20 Approved	2019/20 Adopted	2019/20 FTE
1000 Instruction									
1220 - Restrictive Programs									
63,696	-	-	11,664		0111 - Licensed Salaries	-	-	-	
253,218	47,799	16,866	57,368	2.34	0112 - Classified Salaries	64,691	64,691	64,691	2.44
129,096	13,341	38,629	10,874		01XX - Other Salaries	44,459	44,459	44,459	
221,791	42,293	28,486	44,810		02XX - Associated Payroll Costs	68,673	68,673	68,673	
346,002	132,281	134,665	46,103		03XX - Purchased Services	-	-	-	
12,976	60	7,774	43,293		04XX - Supplies & Materials	12,000	12,000	12,000	
1,063	183	165	-		06XX - Other Objects	-	-	-	
1,027,842	235,957	226,585	214,113	2.34	Total Function:	189,823	189,823	189,823	2.44
1223 - Transition Program									
2,987	-	-	-		01XX - Other Salaries	-	-	-	
556	-	-	-		02XX - Associated Payroll Costs	-	-	-	
-	-	-	800		04XX - Supplies & Materials	-	-	-	
3,543	-	-	800		Total Function:	-	-	-	
1224 - Life Skills									
75,593	144,135	100,676	204,350	9.47	0112 - Classified Salaries	253,338	253,338	253,338	9.84
23,210	4,716	9,530	8,905		01XX - Other Salaries	5,506	5,506	5,506	
45,586	95,197	77,750	126,841		02XX - Associated Payroll Costs	225,392	225,392	225,392	
-	6,057	-	10,826		03XX - Purchased Services	48,000	48,000	48,000	
-	-	70	6,000		04XX - Supplies & Materials	-	-	-	
144,389	250,105	188,026	356,921	9.47	Total Function:	532,236	532,236	532,236	9.84
1229 - Functional Living Skills									
59,927	54,496	64,978	68,634	3.19	0112 - Classified Salaries	78,808	78,808	78,808	3.31
41,499	2,311	2,248	3,222		01XX - Other Salaries	119	119	119	
40,185	40,995	51,926	56,430		02XX - Associated Payroll Costs	72,963	72,963	72,963	
-	4,130	1,173	7,202		03XX - Purchased Services	-	-	-	
-	-	480	-		04XX - Supplies & Materials	-	-	-	
141,611	101,932	120,804	135,488	3.19	Total Function:	151,890	151,890	151,890	3.31
1250 - Less Restrictive Programs									
214,147	195,492	239,498	141,196	6.25	0112 - Classified Salaries	163,778	163,778	163,778	6.50
58,103	4,416	7,310	9,900		01XX - Other Salaries	4,688	4,688	4,688	
173,750	138,487	207,968	109,309		02XX - Associated Payroll Costs	150,511	150,511	150,511	
68,710	8,917	14,964	124,354		03XX - Purchased Services	99,000	99,000	99,000	
-	-	-	594		04XX - Supplies & Materials	-	-	-	
514,710	347,311	469,739	385,354	6.25	Total Function:	417,977	417,977	417,977	6.50
1251 - Less Restrictive - Charter School									
-	-	5,469	-		0112 - Classified Salaries	-	-	-	
-	-	933	46		01XX - Other Salaries	-	-	-	
-	-	4,415	16		02XX - Associated Payroll Costs	-	-	-	
-	-	10,816	61		Total Function:	-	-	-	
1271 - Remediation									
-	41,632	211	-		0111 - Licensed Salaries	-	-	-	
3,785	4,737	5,606	6,626		01XX - Other Salaries	6,626	6,626	6,626	
705	20,489	1,751	1,636		02XX - Associated Payroll Costs	1,636	1,636	1,636	
-	-	-	490		03XX - Purchased Services	490	490	490	
-	27	-	159		04XX - Supplies & Materials	159	159	159	
-	2,256	13	312		06XX - Other Objects	-	-	-	
4,490	69,142	7,581	9,223		Total Function:	8,911	8,911	8,911	
1272 - Title IA/D									
2,089,333	2,022,169	2,103,853	2,334,982	29.30	0111 - Licensed Salaries	2,269,513	2,269,513	2,269,513	29.30
56,078	82,219	87,126	229,918	7.78	0112 - Classified Salaries	258,295	258,295	258,295	8.91
89,921	73,841	149,168	148,381		01XX - Other Salaries	19,437	19,437	19,437	
1,001,169	947,884	1,220,238	1,351,220		02XX - Associated Payroll Costs	1,463,752	1,463,752	1,463,752	
300,971	197,392	305,080	369,289		03XX - Purchased Services	98,550	98,550	98,550	
130,015	53,159	219,758	168,260		04XX - Supplies & Materials	426,925	426,925	426,925	
3,667,487	3,376,664	4,085,224	4,602,050	37.08	Total Function:	4,536,472	4,536,472	4,536,472	38.21

**REYNOLDS SCHOOL DISTRICT
201-249 - FEDERAL PROGRAMS FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	201-249 - FEDERAL PROGRAMS FUND REQUIREMENTS	2019/20 Proposed	2019/20 Approved	2019/20 Adopted	2019/20 FTE
1291 - English Language Learners Instruction									
-	25,342	-	-		0112 - Classified Salaries	-	-	-	
58,070	29,168	6,003	110,804		01XX - Other Salaries	16,148	16,148	16,148	
11,827	22,057	2,617	14,992		02XX - Associated Payroll Costs	3,989	3,989	3,989	
5,216	63,506	123,865	180,606		03XX - Purchased Services	100,000	100,000	100,000	
14,756	59,244	21,029	41,502		04XX - Supplies & Materials	26,335	26,335	26,335	
-	783	-	-		06XX - Other Objects	-	-	-	
89,868	200,100	153,515	347,904		Total Function:	146,472	146,472	146,472	
5,593,939	4,581,211	5,262,290	6,051,915	58.33	Total 1000 Major Function:	5,983,781	5,983,781	5,983,781	60.30
2000 Support Services									
2110 - Attendance / Social Work									
51,642	63,413	54,490	63,948	0.50	0111 - Licensed Salaries	40,388	40,388	40,388	0.50
17,282	4,334	-	-		0112 - Classified Salaries	33,323	33,323	33,323	
93,756	26,270	-	-		0113 - Administrators Salaries	-	-	-	
11,176	4,625	1,526	540		01XX - Other Salaries	325	325	325	
95,418	41,382	26,957	37,968		02XX - Associated Payroll Costs	41,566	41,566	41,566	
27,981	460	-	1,540		03XX - Purchased Services	4,983	4,983	4,983	
2,594	4,959	-	14,076		04XX - Supplies & Materials	12,768	12,768	12,768	
13,505	1,405	793	1,879		06XX - Other Objects	2,749	2,749	2,749	
313,352	146,846	83,766	119,951	0.50	Total Function:	136,102	136,102	136,102	0.50
2122 - Positive Behavior Supports									
-	79,416	77,367	44,291	1.00	0111 - Licensed Salaries	-	-	-	
-	1,749	1,538	1,511		01XX - Other Salaries	1,511	1,511	1,511	
-	32,789	38,183	30,782		02XX - Associated Payroll Costs	373	373	373	
-	-	-	2,261		03XX - Purchased Services	-	-	-	
-	-	-	10,698		04XX - Supplies & Materials	-	-	-	
-	113,954	117,088	89,544	1.00	Total Function:	1,884	1,884	1,884	
2140 - Psychological Services									
-	855	-	-		01XX - Other Salaries	-	-	-	
-	295	-	-		02XX - Associated Payroll Costs	-	-	-	
-	-	5,547	2,168		04XX - Supplies & Materials	4,646	4,646	4,646	
-	1,150	5,547	2,168		Total Function:	4,646	4,646	4,646	
2150 - Speech Pathologist									
333	-	4,839	-		01XX - Other Salaries	-	-	-	
3,913	-	2,364	-		02XX - Associated Payroll Costs	-	-	-	
-	-	4,130	4,130		04XX - Supplies & Materials	4,130	4,130	4,130	
183	-	-	-		06XX - Other Objects	-	-	-	
4,429	-	11,333	4,130		Total Function:	4,130	4,130	4,130	
2160 - Oth Stdnt Treatment									
-	-	-	63,209	0.80	0111 - Licensed Salaries	-	-	-	
1,820	-	1,716	1,137		01XX - Other Salaries	-	-	-	
450	-	984	42,061		02XX - Associated Payroll Costs	-	-	-	
2,270	-	2,701	106,407	0.80	Total Function:	-	-	-	
2190 - Service Direction									
176,091	302,776	280,767	279,474	4.00	0111 - Licensed Salaries	287,040	287,040	287,040	4.00
5,076	-	-	-		0112 - Classified Salaries	-	-	-	
17,376	10,518	27,204	11,443		01XX - Other Salaries	12,522	12,522	12,522	
89,094	140,094	160,312	154,535		02XX - Associated Payroll Costs	160,842	160,842	160,842	
-	-	14,107	31,816		03XX - Purchased Services	18,957	18,957	18,957	
-	9,291	67,332	79,229		04XX - Supplies & Materials	31,105	31,105	31,105	
444	22	891	1,090		06XX - Other Objects	675	675	675	
288,081	462,701	550,612	557,586	4.00	Total Function:	511,141	511,141	511,141	4.00
2191 - Service Direction									
81,595	54,825	59,399	63,787		06XX - Other Objects	81,198	81,198	81,198	
81,595	54,825	59,399	63,787		Total Function:	81,198	81,198	81,198	
2210 - Improvement of Instructional Services									
844,742	728,865	611,904	657,611	8.50	0111 - Licensed Salaries	572,996	572,996	572,996	7.52
-	39,299	113,632	99,039	4.03	0112 - Classified Salaries	83,304	83,304	83,304	3.34
-	88,809	14,563	-		0113 - Administrators Salaries	-	-	-	
105,475	44,265	42,687	65,829		01XX - Other Salaries	10,262	10,262	10,262	
422,143	388,045	436,772	408,666		02XX - Associated Payroll Costs	393,618	393,618	393,618	
75,554	84,575	72,474	267,796		03XX - Purchased Services	236,666	236,666	236,666	
42,004	11,522	20,855	72,257		04XX - Supplies & Materials	95,914	95,914	95,914	
5,400	4,978	376	385		06XX - Other Objects	438	438	438	
1,495,318	1,390,359	1,313,264	1,571,583	12.53	Total Function:	1,393,198	1,393,198	1,393,198	10.86

**REYNOLDS SCHOOL DISTRICT
201-249 - FEDERAL PROGRAMS FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	201-249 - FEDERAL PROGRAMS FUND REQUIREMENTS	2019/20 Proposed	2019/20 Approved	2019/20 Adopted	2019/20 FTE
2230 - Assessment & Testing									
3,053	-	-	-		01XX - Other Salaries	-	-	-	
422	-	-	-		02XX - Associated Payroll Costs	-	-	-	
-	2,805	2,204	2,127		03XX - Purchased Services	2,127	2,127	2,127	
125	102	77	71		06XX - Other Objects	71	71	71	
3,600	2,907	2,281	2,198		Total Function:	2,198	2,198	2,198	
2240 - Instructional Staff Development									
-	32,311	-	522,979		0111 - Licensed Salaries	-	-	-	
215,784	24,142	38,529	30,177		01XX - Other Salaries	28,000	28,000	28,000	
44,014	16,195	12,301	9,617		02XX - Associated Payroll Costs	6,919	6,919	6,919	
275,632	235,047	203,095	225,045		03XX - Purchased Services	322,673	322,673	322,673	
3,244	8,319	4,040	5,202		04XX - Supplies & Materials	4,184	4,184	4,184	
244	4,325	-	-		06XX - Other Objects	-	-	-	
538,918	320,338	257,965	793,019		Total Function:	361,776	361,776	361,776	
2410 - Building Administration									
-	-	10,000	-		0113 - Administrators Salaries	-	-	-	
-	-	140	-		01XX - Other Salaries	-	-	-	
-	-	3,490	-		02XX - Associated Payroll Costs	-	-	-	
-	-	13,631	-		Total Function:	-	-	-	
2490 - Oth Sch Admn Supp Svcs									
-	-	38,451	43,495	0.50	0111 - Licensed Salaries	43,934	43,934	43,934	0.50
45,864	57,910	53,931	75,505	1.33	0112 - Classified Salaries	69,462	69,462	69,462	1.33
54,459	56,935	68,543	96,264	0.50	0113 - Administrators Salaries	68,092	68,092	68,092	0.50
3,506	3,453	4,802	5,092		01XX - Other Salaries	4,304	4,304	4,304	
52,766	56,477	93,811	119,357		02XX - Associated Payroll Costs	109,337	109,337	109,337	
13	6,136	7,324	-		03XX - Purchased Services	-	-	-	
1,171	1,066	139	-		04XX - Supplies & Materials	5,528	5,528	5,528	
213,515	178,034	188,749	204,528		06XX - Other Objects	203,342	203,342	203,342	
371,293	360,010	455,751	544,240	2.33	Total Function:	503,999	503,999	503,999	2.33
2550 - Transportation									
-	-	37,991	39,813		03XX - Purchased Services	31,348	31,348	31,348	
2680 - Interpretation & Translation Services									
-	-	13,510	15,359		0112 - Classified Salaries	-	-	-	
-	-	8,407	-		01XX - Other Salaries	-	-	-	
-	-	11,269	12,106		02XX - Associated Payroll Costs	-	-	-	
-	-	33,186	27,465		Total Function:	-	-	-	
3,098,855	2,853,091	2,944,514	3,921,891	21.16	Total 2000 Major Function	3,031,620	3,031,620	3,031,620	17.69
3000 Enterprise & Community Service									
3390 - Oth Community Services									
-	21,538	67,784	109,650	4.00	0112 - Classified Salaries	130,460	130,460	130,460	4.00
4,544	1,835	8,041	20,146		01XX - Other Salaries	16,740	16,740	16,740	
974	12,235	48,921	76,574		02XX - Associated Payroll Costs	104,883	104,883	104,883	
47,710	58,995	60,453	28,211		03XX - Purchased Services	10,426	10,426	10,426	
30,008	41,165	41,877	51,781		04XX - Supplies & Materials	75,900	75,900	75,900	
1,000	-	-	-		06XX - Other Objects	-	-	-	
84,236	135,769	227,077	286,362	4.00	Total Function:	338,409	338,409	338,409	4.00
84,236	135,769	227,077	286,362	4.00	Total 3000 Major Function:	338,409	338,409	338,409	4.00
8,777,030	7,570,071	8,433,881	10,260,168	83.49	Total:	9,353,810	9,353,810	9,353,810	82.00



Reynolds Middle School showing support for strong attendance.

STATE & LOCAL PROGRAMS FUNDS

ADOPTED BUDGET
2019-2020

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

REYNOLDS SCHOOL DISTRICT

STATE AND LOCAL PROGRAMS DESCRIPTIONS

Driver's Education

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

Accounts for revenues and expenditures from the Schools and Libraries Program related to telecommunications and internet access.

Energy Efficient Schools - SB 1149

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

Formerly, the I Have a Dream – 2017 Alder Montessori Fund. The organization had a name change in 2018. Provides funding for Alder Montessori. (Funding no longer received from this award but remains for history purposes.)

Mt Hood Cable Regulatory Commission Grant

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

Other Contracts & Grants

Accounts for various grants received throughout the district.

Contract Fuel Sales

Accounts for revenues received from local city governments for fuel provided at an average monthly cost plus an administration fee.

Student Activities

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

Accounts for revenues and expenditures generated by fees at the school level, including donations, early childhood department, graphics department, etc.

Reynolds Education Foundation

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

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

Accounts for revenue and expenditures received from other school districts as tuition payment for students attending Treatment Program. (Funding no longer received from this award but remains for history purposes.)

Seismic Rehab Grant

Accounts for revenues and expenditures for reinforcing the structure within RMS to better withstand seismic activity. (Funding no longer received from this award but remains for history purposes.)

REYNOLDS SCHOOL DISTRICT STATE AND LOCAL PROGRAMS DESCRIPTIONS

Multnomah County Agreement

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.)

PPS / Columbia Regional Autism

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

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)

Accounts for the revenue and expenditures to provide outdoor school.

CTE Pathways

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

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)

Accounts for revenues and expenditures dedicated to improving graduation rates through Career and Technical Education (CTE).

PEEK-8 Physical Education Expansion K-8

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

Accounts for the revenues and expenditures related to facility upgrades to meet seismic standards. State of Oregon competitive grant through Oregon Department of Education. (Funding no longer received from this award but remains for history purposes.)

Closing the Achievement Gap

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)

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

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.)

REYNOLDS SCHOOL DISTRICT STATE AND LOCAL PROGRAMS DESCRIPTIONS

Summative Assessment

Accounts for revenues and expenditures to successfully transition from the state test (OAKS) to the Smarter Balanced summative assessment system for students in Grades K-9.

Miller Family Grant

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

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

Summer Works Grant

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

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

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

Accounts for revenues and expenditures to improve outcomes for English Language Learners (ELLs). This is an implementation grant. (Funding no longer received from this award but remains for history purposes.)

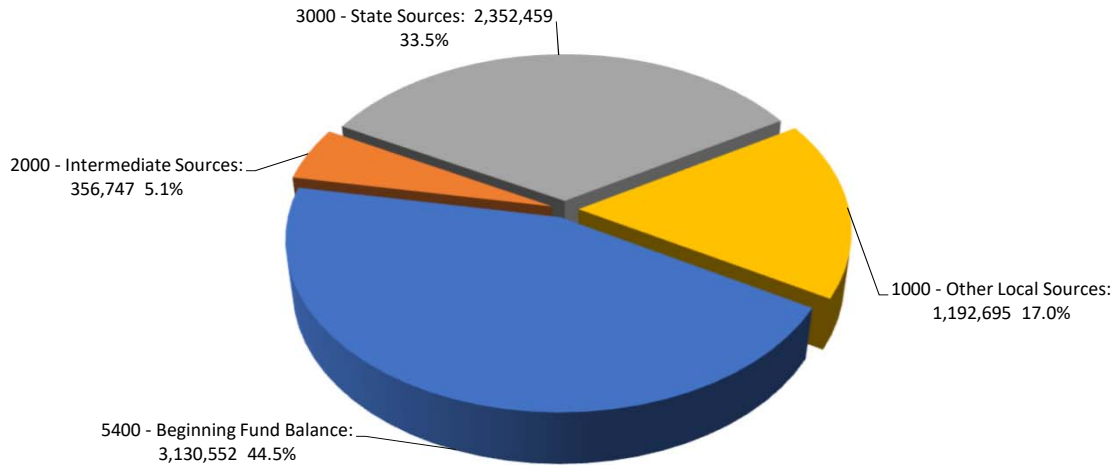
MHCC – Early Head Start

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

Verizon Innovative Learning

Accounts for revenues and expenditures as part of a grant awarded to select US middle schools to create innovative learning environments and document the process so others can learn from the experiences of the schools awarded the grant. The grant provides a device for every middle school student and teacher, professional development and coaching to enhance the learning environment.

**REYNOLDS SCHOOL DISTRICT
251-296 - STATE AND LOCAL FUNDS SUMMARY
RESOURCES BY SOURCE**



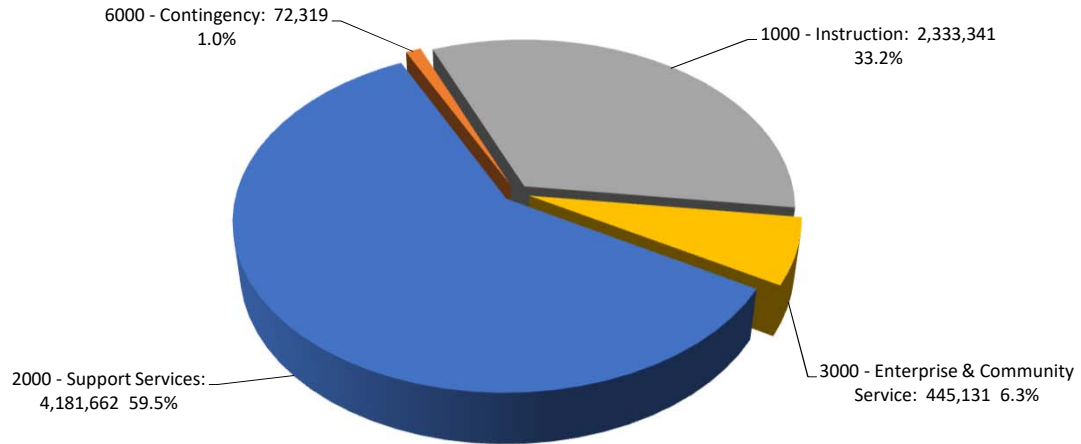
2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	251-296 - STATE AND LOCAL FUNDS SUMMARY RESOURCES BY SOURCE	2019/20 Adopted	2020/21 Projected	2021/22 Projected	2022/23 Projected
2,035,555	1,929,220	1,524,896	1,346,859	1000 - Other Local Sources	1,192,695	1,210,585	1,228,744	1,241,031
812,227	1,441,951	2,126,020	2,259,223	2000 - Intermediate Sources	356,747	362,098	367,529	371,204
242,537	150,683	673,457	3,036,358	3000 - State Sources	2,352,459	2,494,972	2,471,382	2,496,096
-	-	-	-	4000 - Federal Sources	-	-	-	-
-	18,454	7,208	1,554	5200 - Interfund Transfers	-	-	-	-
-	6,019	-	-	5300 - Sale of Asset	-	-	-	-
1,998,185	2,507,693	3,217,426	2,819,495	5400 - Beginning Fund Balance	3,130,552	2,800,000	2,800,000	2,828,000
5,088,504	6,054,020	7,549,005	9,463,489	Total:	7,032,453	6,867,655	6,867,655	6,936,331

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

**REYNOLDS SCHOOL DISTRICT
251-296 - STATE AND LOCAL FUNDS
RESOURCES BY SOURCE**

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	251-296 - STATE AND LOCAL FUNDS RESOURCES BY SOURCE	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
				1312 - Tuition From Other Districts			
126,900	-	-	-	1312 - Tuition From Other Districts	-	-	-
				1412 - Fuel Fees			
215,075	201,048	148,984	172,727	1412 - Fuel Fees	225,000	225,000	225,000
				1415 - Transportation - Foster Care			
69,616	94,028	-	-	1415 - Transportation - Foster Care	-	-	-
				1914 - Donations			
71,341	38,735	57,402	-	1914 - Donations	2,006	2,006	2,006
				1920 - Private Source Donations			
-	-	413	49,191	1920 - Private Source Donations	10,880	10,880	10,880
				1990 - Miscellaneous Revenue			
1,333,214	1,347,571	1,099,684	924,940	1990 - Miscellaneous Revenue	824,809	824,809	824,809
				1993 - SB1149			
219,408	247,839	218,412	200,000	1993 - SB1149	130,000	130,000	130,000
				2199 - Other Intermediate Sources			
604,856	724,978	470,989	953,496	2199 - Other Intermediate Sources	194,521	194,521	194,521
				2199 - Other Intermediate Sources			
207,371	716,973	1,655,031	1,305,728	2200 - Restricted Revenue	162,226	162,226	162,226
				2200 - Restricted Revenue			
41,475	50,895	53,865	52,000	3204 - Drivers Education	60,000	60,000	60,000
				3299 - Other Restricted Grants			
201,062	99,788	619,592	2,984,358	3299 - Other Restricted Grants	2,292,459	2,292,459	2,292,459
				5200 - Interfund Transfers			
-	18,454	7,208	1,554	5200 - Interfund Transfers	-	-	-
				5300 - Sale of Asset			
-	6,019	-	-	5300 - Sale of Asset	-	-	-
				5400 - Beginning Fund Balance			
1,998,185	2,507,693	3,217,426	2,819,495	5400 - Beginning Fund Balance	3,130,552	3,130,552	3,130,552
5,088,504	6,054,020	7,549,005	9,463,489	Total:	7,032,453	7,032,453	7,032,453

**REYNOLDS SCHOOL DISTRICT
251-296 - STATE AND LOCAL FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**

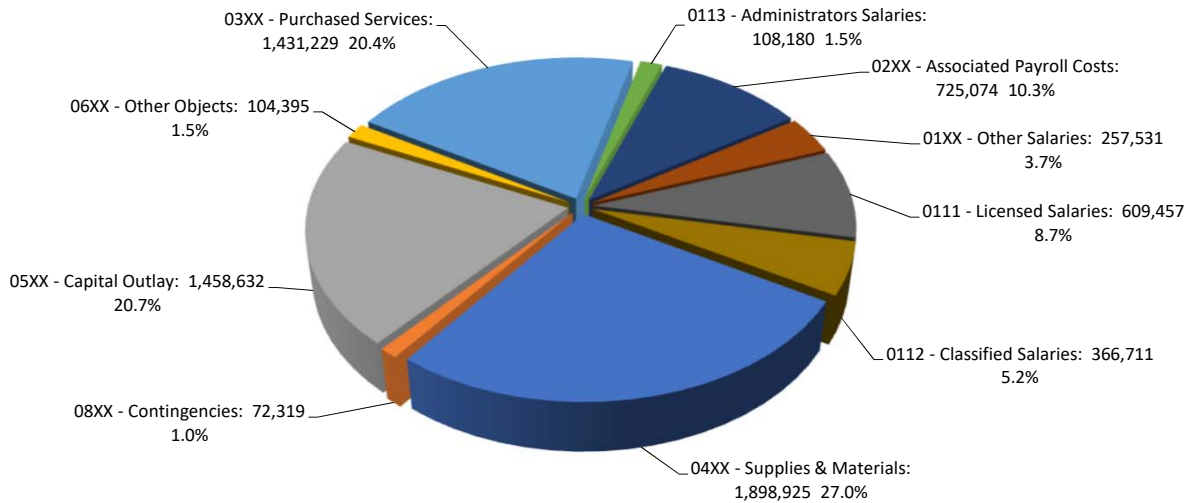


2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	251-296 - STATE AND LOCAL FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2019/20 Adopted	2019/20 FTE
1,466,228	1,258,586	1,821,249	3,615,173	12.97	1000 - Instruction	2,333,341	11.77
812,926	1,187,745	2,327,992	4,862,658	8.50	2000 - Support Services	4,181,662	8.98
301,656	390,263	221,200	440,637	0.06	3000 - Enterprise & Community Service	445,131	0.06
-	-	-	545,021		6000 - Contingency	72,319	
2,507,693	3,217,426	1,378,564	-		7000 - Unappropriated Ending Fund Balance	-	
5,088,504	6,054,020	5,749,005	9,463,489	21.53	Total:	7,032,453	20.81

251-296 - STATE AND LOCAL FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2020/21 Projected	2021/22 Projected	2022/23 Projected
1000 - Instruction	2,710,952	2,726,616	2,753,882
2000 - Support Services	3,731,149	3,707,891	3,744,970
3000 - Enterprise & Community Service	371,064	377,841	381,619
6000 - Contingency	54,490	55,307	55,860
7000 - Unappropriated Ending Fund Balance	-	-	-
Total:	6,867,655	6,867,655	6,936,331

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

**REYNOLDS SCHOOL DISTRICT
251-296 - STATE AND LOCAL FUND SUMMARY
REQUIREMENTS BY MAJOR OBJECT**



2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	251-296 - STATE AND LOCAL FUND SUMMARY REQUIREMENTS BY MAJOR OBJECT	2019/20 Adopted	2019/20 FTE
212,176	222,974	311,044	661,868	8.58	0111 - Licensed Salaries	609,457	8.73
76,009	146,900	244,880	432,116	10.96	0112 - Classified Salaries	366,711	11.08
-	42,629	111,221	211,681	2.00	0113 - Administrators Salaries	108,180	1.00
-	-	32,686	-	-	0114 - Administrative Prof. / Confidential Salaries	-	-
153,067	83,713	141,396	323,430	-	01XX - Other Salaries	257,531	-
143,434	197,229	381,537	777,105	-	02XX - Associated Payroll Costs	725,074	-
474,704	493,725	618,866	1,159,272	-	03XX - Purchased Services	1,431,229	-
1,412,872	1,288,515	866,908	2,062,723	-	04XX - Supplies & Materials	1,898,925	-
18,083	295,840	1,562,484	3,083,402	-	05XX - Capital Outlay	1,458,632	-
90,466	65,071	99,419	206,871	-	06XX - Other Objects	104,395	-
-	-	-	545,021	-	08XX - Contingencies	72,319	-
2,507,693	3,217,426	3,178,564	-	-	09XX - Unappropriated Ending Fund Balance	-	-
5,088,504	6,054,020	7,549,005	9,463,489	21.53	Total:	7,032,453	20.81

251-296 - STATE AND LOCAL FUND SUMMARY REQUIREMENTS BY MAJOR OBJECT	2020/21 Projected	2021/22 Projected	2022/23 Projected
0111 - Licensed Salaries	630,963	640,427	646,831
0112 - Classified Salaries	368,767	374,299	378,042
0113 - Administrators Salaries	109,803	111,450	112,565
0114 - Administrative Prof. / Confidential Salaries	-	-	-
01XX - Other Salaries	261,359	265,279	267,932
02XX - Associated Payroll Costs	766,095	792,908	800,837
03XX - Purchased Services	927,268	941,177	950,589
04XX - Supplies & Materials	1,879,432	1,887,245	1,906,117
05XX - Capital Outlay	1,763,998	1,692,501	1,709,426
06XX - Other Objects	105,480	107,062	108,133
08XX - Contingencies	54,490	55,307	55,859
09XX - Unappropriated Ending Fund Balance	-	-	-
Total:	6,867,655	6,867,655	6,936,331

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

**REYNOLDS SCHOOL DISTRICT
251-296 - STATE AND LOCAL FUNDS
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	251-296 - STATE AND LOCAL FUNDS REQUIREMENTS	2019/20 Proposed	2019/20 Approved	2019/20 Adopted	2019/20 FTE
1000 Instruction									
1111 - Primary Programs K-5									
69,227	64,415	47,776	43,098	1.08	0111 - Licensed Salaries	44,513	44,513	44,513	0.75
-	72	-	72		01XX - Other Salaries	72	72	72	
27,288	28,230	25,954	23,772		02XX - Associated Payroll Costs	25,691	25,691	25,691	
609	1,170	180	2,188		03XX - Purchased Services	-	-	-	
54,170	45,964	25,909	76,207		04XX - Supplies & Materials	42,066	42,066	42,066	
3,484	3,372	-	4,690		06XX - Other Objects	3,544	3,544	3,544	
154,779	143,223	99,819	150,027	1.08	Total Function:	115,886	115,886	115,886	0.75
1113 - Elem Extra-Curricular									
2,350	5,222	1,312	3,000		03XX - Purchased Services	3,000	3,000	3,000	
49,933	46,634	53,771	126,864		04XX - Supplies & Materials	126,864	126,864	126,864	
84	1,855	858	-		06XX - Other Objects	-	-	-	
52,367	53,711	55,941	129,864		Total Function:	129,864	129,864	129,864	
1121 - Middle School Programs									
18,239	-	15,929	52,625		01XX - Other Salaries	54,203	54,203	54,203	
4,097	-	4,995	12,919		02XX - Associated Payroll Costs	13,389	13,389	13,389	
3,481	1,426	-	489		03XX - Purchased Services	-	-	-	
9,839	4,841	8,149	29,827		04XX - Supplies & Materials	20,844	20,844	20,844	
-	-	6,400	6,301		06XX - Other Objects	-	-	-	
35,655	6,267	35,473	102,161		Total Function:	88,436	88,436	88,436	
1122 - Middle School Extra-Curricular									
21,055	-	-	-		0111 - Licensed Salaries	-	-	-	
8,785	-	-	-		02XX - Associated Payroll Costs	-	-	-	
5,862	3,829	12,399	-		03XX - Purchased Services	-	-	-	
79,897	77,133	44,538	108,108		04XX - Supplies & Materials	108,108	108,108	108,108	
4,937	1,420	335	-		06XX - Other Objects	-	-	-	
120,536	82,382	57,271	108,108		Total Function:	108,108	108,108	108,108	
1131 - High School Programs									
-	-	-	160,598	2.00	0111 - Licensed Salaries	147,966	147,966	147,966	2.00
-	-	46,036	23,841	1.00	0112 - Classified Salaries	36,340	36,340	36,340	1.00
69,696	65,144	99,712	113,380		01XX - Other Salaries	100,778	100,778	100,778	
10,152	10,868	40,728	127,110		02XX - Associated Payroll Costs	130,266	130,266	130,266	
3,102	2,348	3,420	31,746		03XX - Purchased Services	4,764	4,764	4,764	
41,188	55,949	36,509	183,043		04XX - Supplies & Materials	101,249	101,249	101,249	
18,083	-	170,155	463,632		05XX - Capital Outlay	13,632	13,632	13,632	
300	-	16,940	92,495		06XX - Other Objects	92,495	92,495	92,495	
142,521	134,310	413,500	1,195,845	3.00	Total Function:	627,490	627,490	627,490	3.00
1132 - High School Athletics									
1,279	-	-	-		01XX - Other Salaries	-	-	-	
277	-	-	-		02XX - Associated Payroll Costs	-	-	-	
2,083	-	-	-		03XX - Purchased Services	-	-	-	
1,654	-	-	-		04XX - Supplies & Materials	-	-	-	
5,292	-	-	-		Total Function:	-	-	-	
1133 - High School Activities									
154,532	56,629	60,827	12,075		03XX - Purchased Services	12,075	12,075	12,075	
321,102	272,881	297,398	302,023		04XX - Supplies & Materials	392,646	392,646	392,646	
72,186	41,540	35,837	3,280		06XX - Other Objects	3,280	3,280	3,280	
547,820	371,050	394,062	317,378		Total Function:	408,001	408,001	408,001	
1220 - Restrictive Programs									
3,708	-	-	-		01XX - Other Salaries	-	-	-	
435	-	-	-		02XX - Associated Payroll Costs	-	-	-	
15,038	423	-	-		03XX - Purchased Services	-	-	-	
10,844	-	-	-		04XX - Supplies & Materials	-	-	-	
30,025	423	-	-		Total Function:	-	-	-	
1223 - Transition Program									
65,091	-	-	-		0112 - Classified Salaries	-	-	-	
3,553	-	-	-		01XX - Other Salaries	-	-	-	
29,911	-	-	-		02XX - Associated Payroll Costs	-	-	-	
3,749	3,733	4,057	4,100		03XX - Purchased Services	4,100	4,100	4,100	
1,164	9,482	7,614	12,450		04XX - Supplies & Materials	11,379	11,379	11,379	
-	600	-	5,076		06XX - Other Objects	5,076	5,076	5,076	
103,467	13,815	11,671	21,626		Total Function:	20,555	20,555	20,555	

**REYNOLDS SCHOOL DISTRICT
251-296 - STATE AND LOCAL FUNDS
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	251-296 - STATE AND LOCAL FUNDS REQUIREMENTS	2019/20 Proposed	2019/20 Approved	2019/20 Adopted	2019/20 FTE
1224 - Life Skills									
-	-	-	49,075	1.56	0112 - Classified Salaries	44,125	44,125	44,125	1.63
-	-	-	33,433		02XX - Associated Payroll Costs	37,926	37,926	37,926	
-	-	-	82,507	1.56	Total Function:	82,051	82,051	82,051	1.63
1250 - Less Restrictive Programs									
-	72,173	103,775	108,090	2.53	0112 - Classified Salaries	112,098	112,098	112,098	2.56
-	3,384	2,697	4,774		01XX - Other Salaries	6,227	6,227	6,227	
-	37,499	62,628	63,820		02XX - Associated Payroll Costs	82,329	82,329	82,329	
-	-	20,867	34,728		03XX - Purchased Services	35,933	35,933	35,933	
-	113,056	189,967	211,412	2.53	Total Function:	236,587	236,587	236,587	2.56
1280 - Alternative ed									
-	-	-	55,429	1.00	0111 - Licensed Salaries	68,207	68,207	68,207	1.00
9,266	7,877	37,394	67,749	1.80	0112 - Classified Salaries	49,787	49,787	49,787	1.83
21,201	-	-	49,487		01XX - Other Salaries	51,381	51,381	51,381	
5,402	3,957	19,261	103,851		02XX - Associated Payroll Costs	86,432	86,432	86,432	
8,696	7,638	22,464	30,033		03XX - Purchased Services	6,002	6,002	6,002	
8,108	9,865	1,805	131,372		04XX - Supplies & Materials	75,367	75,367	75,367	
-	44,990	-	376,950		05XX - Capital Outlay	-	-	-	
52,674	74,326	80,924	814,871	2.80	Total Function:	337,176	337,176	337,176	2.83
1288 - Charter School									
-	-	14,044	45,000		03XX - Purchased Services	45,000	45,000	45,000	
-	-	14,044	45,000		Total Function:	45,000	45,000	45,000	
1291 - English Language Learners Instruction									
-	21,516	50,437	54,438		0112 - Classified Salaries	-	-	-	
-	42,629	111,221	114,775	1.00	0113 - Administrators Salaries	-	-	-	
-	1,460	7,020	7,140		01XX - Other Salaries	-	-	-	
-	18,853	97,460	120,952		02XX - Associated Payroll Costs	-	-	-	
-	3,074	9,687	10,121		06XX - Other Objects	-	-	-	
-	87,532	275,825	307,426	1.00	Total Function:	-	-	-	
1299 - Other Programs									
113,183	111,459	109,272	76,504	1.00	0111 - Licensed Salaries	77,275	77,275	77,275	1.00
-	7,603	-	-		0112 - Classified Salaries	-	-	-	
2,479	3,645	4,247	3,060		01XX - Other Salaries	3,008	3,008	3,008	
47,096	54,765	64,288	44,181		02XX - Associated Payroll Costs	45,382	45,382	45,382	
57,695	1,019	11,253	570		03XX - Purchased Services	1,300	1,300	1,300	
-	-	3,692	4,633		04XX - Supplies & Materials	7,222	7,222	7,222	
640	-	-	-		06XX - Other Objects	-	-	-	
221,092	178,491	192,751	128,948	1.00	Total Function:	134,187	134,187	134,187	1.00
1,466,228	1,258,586	1,821,249	3,615,173	12.97	Total 1000 Major Function:	2,333,341	2,333,341	2,333,341	11.77
2000 Support Services									
2110 - Attendance / Social Work									
8,711	47,100	-	-		0111 - Licensed Salaries	-	-	-	
-	-	-	126,959	4.00	0112 - Classified Salaries	122,359	122,359	122,359	4.00
622	1,611	-	12,084		01XX - Other Salaries	9,829	9,829	9,829	
2,112	20,413	-	71,661		02XX - Associated Payroll Costs	93,953	93,953	93,953	
-	69	-	9,360		03XX - Purchased Services	13,834	13,834	13,834	
-	754	-	59,500		04XX - Supplies & Materials	24,690	24,690	24,690	
-	33	-	-		06XX - Other Objects	-	-	-	
11,445	69,981	-	279,564	4.00	Total Function:	264,665	264,665	264,665	4.00
2120 - Guidance Services									
-	-	123,220	172,090	3.00	0111 - Licensed Salaries	196,917	196,917	196,917	3.00
-	-	891	32		01XX - Other Salaries	-	-	-	
-	-	22,215	86,156		02XX - Associated Payroll Costs	101,136	101,136	101,136	
-	-	345	24,817		03XX - Purchased Services	11,000	11,000	11,000	
-	-	29,831	178,471		04XX - Supplies & Materials	71,803	71,803	71,803	
-	-	-	3,000		06XX - Other Objects	-	-	-	
-	-	176,502	464,566	3.00	Total Function:	380,856	380,856	380,856	3.00
2160 - Oth Stdnt Treatment									
384	-	-	-		04XX - Supplies & Materials	-	-	-	
384	-	-	-		Total Function:	-	-	-	

**REYNOLDS SCHOOL DISTRICT
251-296 - STATE AND LOCAL FUNDS
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	251-296 - STATE AND LOCAL FUNDS REQUIREMENTS	2019/20 Proposed	2019/20 Approved	2019/20 Adopted	2019/20 FTE
					2210 - Improvement of Instructional Services				
-	-	-	113,999		0111 - Licensed Salaries	74,579	74,579	74,579	0.98
608	-	-	-		01XX - Other Salaries	-	-	-	
72	-	-	-		02XX - Associated Payroll Costs	38,757	38,757	38,757	
-	-	-	1		03XX - Purchased Services	664	664	664	
15,532	3,788	-	-		04XX - Supplies & Materials	-	-	-	
-	6,019	1,015	-		06XX - Other Objects	-	-	-	
16,212	9,806	1,015	114,000		Total Function:	114,000	114,000	114,000	0.98
					2219 - Other Imp Of Instruction				
-	-	30,776	40,150	0.50	0111 - Licensed Salaries	-	-	-	
3,823	-	789	4,506		01XX - Other Salaries	-	-	-	
942	-	10,975	22,416		02XX - Associated Payroll Costs	-	-	-	
7,158	1,435	4,109	7,240		03XX - Purchased Services	-	-	-	
570,284	525,136	52,435	292,867		04XX - Supplies & Materials	-	-	-	
-	-	-	27,483		06XX - Other Objects	-	-	-	
582,206	526,571	99,085	394,662	0.50	Total Function:	-	-	-	
					2230 - Assessment & Testing				
-	-	-	8,165		04XX - Supplies & Materials	8,165	8,165	8,165	
-	-	-	8,165		Total Function:	8,165	8,165	8,165	
					2240 - Instructional Staff Development				
23,115	6,184	6,791	52,506		01XX - Other Salaries	7,959	7,959	7,959	
4,455	758	1,790	11,522		02XX - Associated Payroll Costs	1,968	1,968	1,968	
51,161	24,810	43,323	119,335		03XX - Purchased Services	468,070	468,070	468,070	
25,561	2,076	2,076	12,155		04XX - Supplies & Materials	19,548	19,548	19,548	
2,737	2,325	2,429	-		06XX - Other Objects	-	-	-	
107,029	36,153	56,410	195,518		Total Function:	497,545	497,545	497,545	
					2320 - Executive Administration				
-	-	30	3,351		04XX - Supplies & Materials	-	-	-	
-	-	30	3,351		Total Function:	-	-	-	
					2410 - Building Administration				
-	-	-	96,906	1.00	0113 - Administrators Salaries	108,180	108,180	108,180	1.00
-	-	-	6,764		01XX - Other Salaries	7,074	7,074	7,074	
-	-	-	49,223		02XX - Associated Payroll Costs	61,690	61,690	61,690	
-	-	-	152,893	1.00	Total Function:	176,944	176,944	176,944	1.00
					2490 - Oth Sch Admn Supp Svcs				
-	-	-	4,425		06XX - Other Objects	-	-	-	
-	-	-	4,425		Total Function:	-	-	-	
					2540 - Maintenance & Operations				
-	2,185	94,019	150,000		03XX - Purchased Services	150,000	150,000	150,000	
-	2,185	94,019	150,000		Total Function:	150,000	150,000	150,000	
					2544 - Maintenance Services				
57,024	259,709	143,366	374,500		03XX - Purchased Services	332,000	332,000	332,000	
-	250,850	1,392,329	2,242,820		05XX - Capital Outlay	1,445,000	1,445,000	1,445,000	
6,098	4,832	25,893	50,000		06XX - Other Objects	-	-	-	
63,123	515,391	1,561,588	2,667,320		Total Function:	1,777,000	1,777,000	1,777,000	
					2545 - Building Fixed Costs				
-	-	16,619	-		03XX - Purchased Services	-	-	-	
-	-	16,619	-		Total Function:	-	-	-	
					2550 - Transportation				
-	1,163	4,208	3,477		03XX - Purchased Services	2,487	2,487	2,487	
-	1,163	4,208	3,477		Total Function:	2,487	2,487	2,487	
					2660 - Technology Services				
-	-	32,686	-		0114 - Administrative Prof. / Confidential Salaries	-	-	-	
-	-	1,200	-		01XX - Other Salaries	-	-	-	
-	-	22,133	-		02XX - Associated Payroll Costs	-	-	-	
32,527	26,494	147,054	149,717		03XX - Purchased Services	250,000	250,000	250,000	
-	-	115,445	275,000		04XX - Supplies & Materials	560,000	560,000	560,000	
32,527	26,494	318,518	424,717		Total Function:	810,000	810,000	810,000	
812,926	1,187,745	2,327,993	4,862,658	8.50	Total 2000 Major Function:	4,181,662	4,181,662	4,181,662	8.98
					3000 Enterprise & Community Service				
					3210 - Fuel / DHS Reimb Expense				
-	-	-	93,751		03XX - Purchased Services	56,000	56,000	56,000	
208,305	195,093	144,199	172,727		04XX - Supplies & Materials	225,000	225,000	225,000	
208,305	195,093	144,199	266,478		Total Function:	281,000	281,000	281,000	

**REYNOLDS SCHOOL DISTRICT
251-296 - STATE AND LOCAL FUNDS
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	251-296 - STATE AND LOCAL FUNDS REQUIREMENTS	2019/20 Proposed	2019/20 Approved	2019/20 Adopted	2019/20 FTE
3231 - DHS Foster Kids									
69,616	94,028	-	-		03XX - Purchased Services	-	-	-	
69,616	94,028	-	-		Total Function:	-	-	-	
3300 - Community Services									
2,078	-	-	-		01XX - Other Salaries	-	-	-	
417	-	-	-		02XX - Associated Payroll Costs	-	-	-	
-	-	15,000	58,000		03XX - Purchased Services	30,000	30,000	30,000	
250	12,706	3,291	13,846		04XX - Supplies & Materials	11,368	11,368	11,368	
2,745	12,706	18,291	71,846		Total Function:	41,368	41,368	41,368	
3320 - Community Recreation Services									
-	-	13,556	1,444		04XX - Supplies & Materials	-	-	-	
-	-	13,556	1,444		Total Function:	-	-	-	
3390 - Oth Community Services									
-	-	-	38,110		04XX - Supplies & Materials	47,810	47,810	47,810	
-	-	-	38,110		Total Function:	47,810	47,810	47,810	
3500 - Child Care									
1,652	37,731	7,237	1,964	0.06	0112 - Classified Salaries	2,002	2,002	2,002	0.06
2,665	2,213	2,120	17,000		01XX - Other Salaries	17,000	17,000	17,000	
1,996	21,885	9,110	6,090		02XX - Associated Payroll Costs	6,155	6,155	6,155	
22	395	-	5,145		03XX - Purchased Services	5,000	5,000	5,000	
14,656	26,213	26,661	32,560		04XX - Supplies & Materials	44,796	44,796	44,796	
-	-	25	-		06XX - Other Objects	-	-	-	
20,990	88,437	45,153	62,759	0.06	Total Function:	74,953	74,953	74,953	0.06
301,656	39,263	221,200	440,637	0.06	Total 3000 Major Function:	445,131	445,131	445,131	0.06
6000 Operating Contingencies									
6110 - Operating Contingencies									
-	-	-	545,021		08XX - Contingencies	72,319	72,319	72,319	
-	-	-	545,021		Total Function:	72,319	72,319	72,319	
-	-	-	545,021		Total 6000 Major Function:	72,319	72,319	72,319	
7000 - Unappropriated Ending Fund Balance									
2,507,693	3,217,426	3,178,564	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
2,507,693	3,217,426	3,178,564	-		Total Function:	-	-	-	
2,507,693	3,217,426	3,178,564	-		Total 7000 Major Function:	-	-	-	
5,088,504	6,054,020	7,549,005	9,463,489	21.53	Total:	7,032,453	7,032,453	7,032,453	20.81



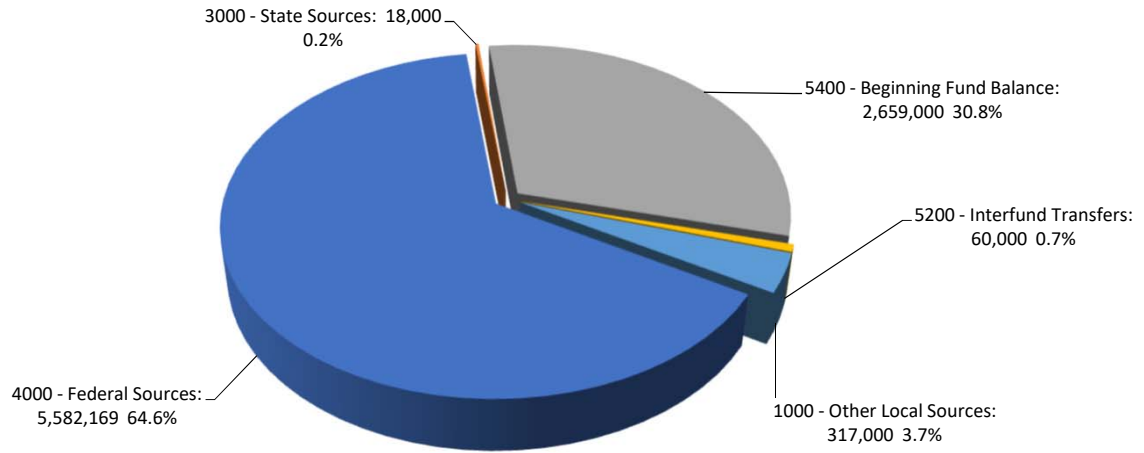
Nutrition Services staff attending training.

NUTRITION SERVICES FUND

ADOPTED BUDGET
2019-2020

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**



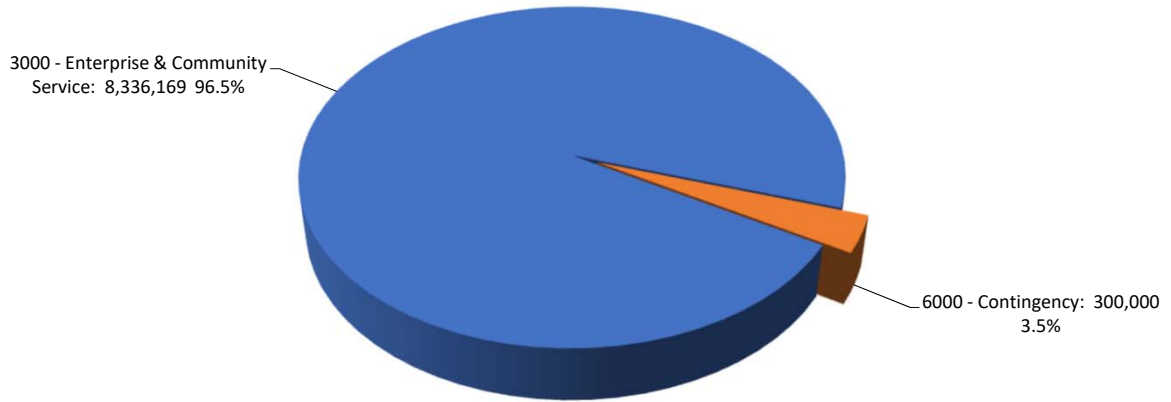
2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	297 - NUTRITION SERVICES FUND SUMMARY RESOURCES BY SOURCE	2019/20 Adopted	2020/21 Projected	2021/22 Projected	2022/23 Projected
295,096	450,483	368,342	317,000	1000 - Other Local Sources	317,000	321,755	326,581	329,847
5,000	-	-	55,850	2000 - Intermediate Sources	-	-	-	-
22,817	28,026	59,250	28,640	3000 - State Sources	18,000	18,270	18,544	18,729
5,996,275	5,820,202	5,636,624	5,204,829	4000 - Federal Sources	5,582,169	5,665,902	5,750,891	5,808,400
55,000	53,528	52,974	60,000	5200 - Interfund Transfers	60,000	60,900	61,814	62,432
1,865,109	2,451,452	2,996,717	2,995,000	5400 - Beginning Fund Balance	2,659,000	2,300,000	2,000,000	2,017,000
8,239,298	8,803,691	9,113,907	8,661,319	Total:	8,636,169	8,366,827	8,157,830	8,236,408

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 Actual	2018/19 Working	297 - NUTRITION SERVICES FUND RESOURCES BY SOURCE	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
1000 - Other Local Sources							
-	53,204	77,108	10,000	1510 - Interest On Investments	10,000	10,000	10,000
229,636	318,498	264,173	250,000	1610 - Food Service Meal Sales	250,000	250,000	250,000
54,457	36,364	-	27,000	1690 - Food Services - Other Sales	27,000	27,000	27,000
11,003	42,417	27,061	30,000	1990 - Miscellaneous Revenue	30,000	30,000	30,000
295,096	450,483	368,342	317,000	Total Object:	317,000	317,000	317,000
2000 - Intermediate Sources							
5,000	-	-	55,850	2200 - Restricted Revenue	-	-	-
3000 - State Sources							
22,817	28,026	59,250	28,640	3299 - Other Restricted Grants	18,000	18,000	18,000
4000 - Federal Sources							
356,648	330,659	388,577	385,000	4100 - USDA Commodities	363,000	363,000	363,000
-	256,793	-	-	4500 - Restricted Revenue Thru State	-	-	-
147,315	117,999	115,882	133,560	4502 - Summer Seamless Waiver	101,452	101,452	101,452
1,286,645	1,267,784	1,254,318	1,147,469	4503 - National Breakfast Program	1,227,736	1,227,736	1,227,736
3,709,181	3,612,506	3,433,095	3,000,000	4505 - National School Nutrition Prog	3,428,361	3,428,361	3,428,361
-	-	1,753	-	4508 - ODE Usda Food Distribution Program	-	-	-
496,487	234,461	442,998	538,800	4580 - Restr Fed Rev Thru State	461,620	461,620	461,620
5,996,275	5,820,202	5,636,624	5,204,829	Total Object:	5,582,169	5,582,169	5,582,169
5200 - Interfund Transfers							
55,000	53,528	52,974	60,000	5200 - Interfund Transfers	60,000	60,000	60,000
5400 - Beginning Fund Balance							
1,865,109	2,451,452	2,996,717	2,995,000	5400 - Beginning Fund Balance	2,659,000	2,659,000	2,659,000
8,239,298	8,803,691	9,113,907	8,661,319	Total:	8,636,169	8,636,169	8,636,169

**REYNOLDS SCHOOL DISTRICT
297 - NUTRITION SERVICES FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**

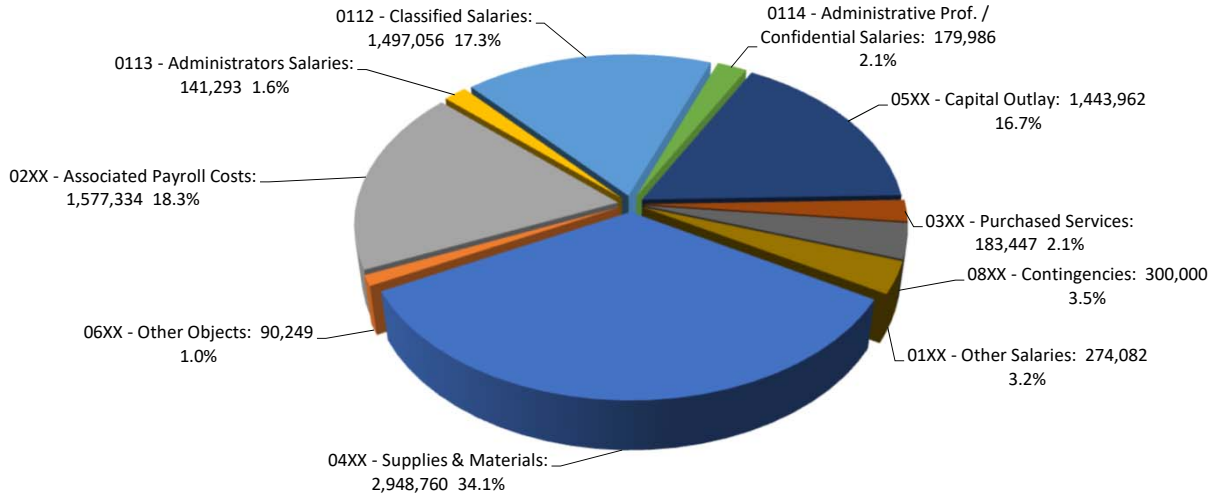


2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	297 - NUTRITION SERVICES FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2019/20 Adopted	2019/20 FTE
5,787,845	5,806,974	5,728,333	8,361,319	58.01	3000 - Enterprise & Community Service	8,336,169	58.01
-	-	-	300,000		6000 - Contingency	300,000	
2,451,453	2,996,717	3,385,574	-		7000 - Unappropriated Ending Fund Balance	-	
8,239,298	8,803,691	9,113,907	8,661,319	58.01	Total:	8,636,169	58.01

297 - NUTRITION SERVICES FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2020/21 Projected	2021/22 Projected	2022/23 Projected
3000 - Enterprise & Community Service	8,066,827	7,857,830	7,936,408
6000 - Contingency	300,000	300,000	300,000
7000 - Unappropriated Ending Fund Balance	-	-	-
Total:	8,366,827	8,157,830	8,236,408

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 Actual	2018/19 Working	2018/19 FTE	297 - NUTRITION SERVICES FUND SUMMARY REQUIREMENTS BY MAJOR OBJECT	2019/20 Adopted	2019/20 FTE
1,234,837	1,279,278	1,288,090	1,448,727	54.31	0112 - Classified Salaries	1,497,056	54.31
32,621	59,394	32,269	121,834	1.20	0113 - Administrators Salaries	141,293	1.20
-	22,934	195,061	162,179	2.50	0114 - Administrative Prof. / Confidential Salaries	179,986	2.50
296,780	282,193	269,181	254,085		01XX - Other Salaries	274,082	
1,034,118	1,102,406	1,270,686	1,456,220		02XX - Associated Payroll Costs	1,577,334	
2,181,131	2,316,657	2,01,082	183,495		03XX - Purchased Services	183,447	
622,607	665,208	2,286,982	2,993,636		04XX - Supplies & Materials	2,948,760	
333,839	9,529	115,453	1,650,000		05XX - Capital Outlay	1,443,962	
51,912	69,375	69,530	91,143		06XX - Other Objects	90,249	
-	-	-	300,000		08XX - Contingencies	300,000	
2,451,453	2,996,717	3,385,574	-		09XX - Unappropriated Ending Fund Balance	-	
8,239,298	8,803,691	9,113,907	8,661,319	58.01	Total:	8,636,169	58.01

297 - NUTRITION SERVICES FUND SUMMARY REQUIREMENTS BY MAJOR OBJECT	2020/21 Projected	2021/22 Projected	2022/23 Projected
0112 - Classified Salaries	1,556,938	1,619,216	1,635,408
0113 - Administrators Salaries	146,945	152,823	154,351
0114 - Administrative Prof. / Confidential Salaries	187,185	194,672	196,619
01XX - Other Salaries	280,949	286,568	289,434
02XX - Associated Payroll Costs	1,618,082	1,642,353	1,658,777
03XX - Purchased Services	157,779	160,146	161,747
04XX - Supplies & Materials	2,971,461	3,016,033	3,046,193
05XX - Capital Outlay	1,055,885	693,042	699,972
06XX - Other Objects	91,603	92,977	93,907
08XX - Contingencies	300,000	300,000	300,000
09XX - Unappropriated Ending Fund Balance	-	-	-
Total:	8,366,827	8,157,830	8,236,408

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 Actual	2018/19 Working	2018/19 FTE	297 - NUTRITION SERVICES FUND REQUIREMENTS	2019/20 Proposed	2019/20 Approved	2019/20 Adopted	2019/20 FTE
3100 - Food Services									
3100 - Food Services									
1,234,837	1,279,278	1,288,090	1,448,727	54.31	0112 - Classified Salaries	1,497,056	1,497,056	1,497,056	54.31
32,621	59,394	32,269	121,834	1.20	0113 - Administrators Salaries	141,293	141,293	141,293	1.20
-	22,934	195,061	162,179	2.50	0114 - Administrative Prof. / Confidential Salaries	179,986	179,986	179,986	2.50
203,422	184,490	168,126	132,016		01XX - Other Salaries	152,013	152,013	152,013	
1,014,137	1,076,976	1,238,886	1,426,070		02XX - Associated Payroll Costs	1,547,184	1,547,184	1,547,184	
1,872,661	2,259,002	198,837	165,025		03XX - Purchased Services	164,977	164,977	164,977	
419,759	443,411	1,819,266	2,667,926		04XX - Supplies & Materials	2,670,260	2,670,260	2,670,260	
333,839	9,529	115,453	1,650,000		05XX - Capital Outlay	1,443,962	1,443,962	1,443,962	
32,733	65,697	65,704	82,900		06XX - Other Objects	82,006	82,006	82,006	
5,144,009	5,400,711	5,121,690	7,856,677	58.01	Total Function:	7,878,737	7,878,737	7,878,737	58.01
3101 - Summer Seamless Waiver									
3101 - Summer Seamless Waiver									
44,090	46,498	46,789	48,000		01XX - Other Salaries	48,000	48,000	48,000	
8,953	11,987	14,864	11,856		02XX - Associated Payroll Costs	11,856	11,856	11,856	
89,596	57,655	2,245	18,470		03XX - Purchased Services	18,470	18,470	18,470	
195	-	57,187	86,000		04XX - Supplies & Materials	86,000	86,000	86,000	
4,515	3,678	3,826	8,043		06XX - Other Objects	8,043	8,043	8,043	
147,349	119,819	124,912	172,369		Total Function:	172,369	172,369	172,369	
3102 - Nutrition Services Grant									
3102 - Nutrition Services Grant									
11,482	12,661	12,131	20,000		01XX - Other Salaries	20,000	20,000	20,000	
2,792	3,448	4,091	4,940		02XX - Associated Payroll Costs	4,940	4,940	4,940	
202,654	218,352	183,514	183,860		04XX - Supplies & Materials	192,500	192,500	192,500	
216,927	234,461	199,736	208,800		Total Function:	217,440	217,440	217,440	
3103 - CACFP - Supper									
3103 - CACFP - Supper									
37,786	38,545	42,135	54,069		01XX - Other Salaries	54,069	54,069	54,069	
8,235	9,994	12,845	13,354		02XX - Associated Payroll Costs	13,354	13,354	13,354	
218,873	-	-	-		03XX - Purchased Services	-	-	-	
-	-	188,283	-		04XX - Supplies & Materials	-	-	-	
14,665	-	-	200		06XX - Other Objects	200	200	200	
279,560	48,539	243,262	67,623		Total Function:	67,623	67,623	67,623	
3104 - Summer Feeding - Hunger Free Oregon									
3104 - Summer Feeding - Hunger Free Oregon									
-	3,445	-	-		04XX - Supplies & Materials	-	-	-	
-	3,445	-	-		Total Function:	-	-	-	
3106 - Farm to School Grant									
3106 - Farm to School Grant									
-	-	38,732	55,850		04XX - Supplies & Materials	-	-	-	
-	-	38,732	55,850		Total Function:	-	-	-	
6110 - Operating Contingencies									
6110 - Operating Contingencies									
-	-	-	300,000		08XX - Contingencies	300,000	300,000	300,000	
-	-	-	300,000		Total Function:	300,000	300,000	300,000	
7000 - Unappropriated Ending Fund Balance									
7000 - Unappropriated Ending Fund Balance									
2,451,453	2,996,717	3,385,574	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
2,451,453	2,996,717	3,385,574	-		Total Function:	-	-	-	
8,239,298	8,803,691	9,113,907	8,661,319	58.01	Total:	8,636,169	8,636,169	8,636,169	58.01



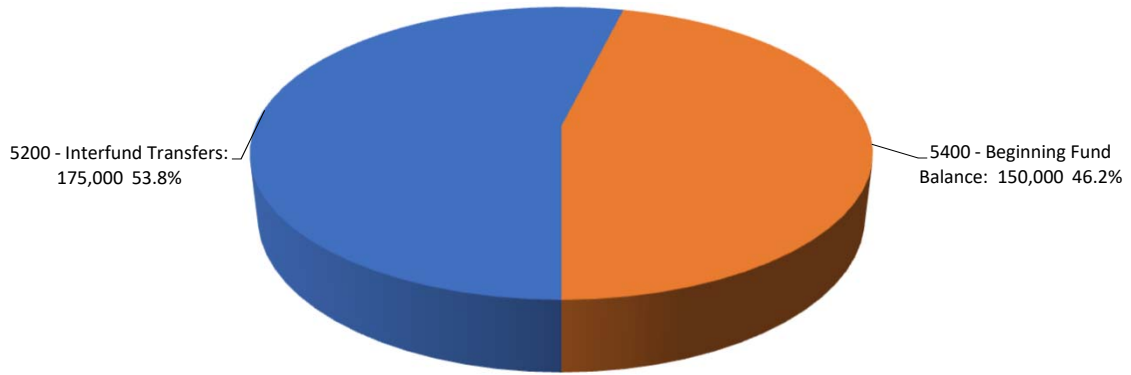
Licensed and Classified staff attending
2018-19 Welcome Back.

EARLY RETIREMENT FUND

ADOPTED BUDGET
2019-2020

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.

**REYNOLDS SCHOOL DISTRICT
298 - EARLY RETIREMENT FUND SUMMARY
RESOURCES BY SOURCE**



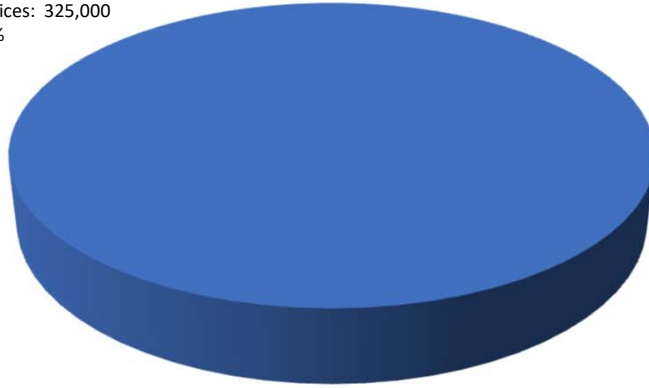
2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	298 - EARLY RETIREMENT FUND SUMMARY RESOURCES BY SOURCE		2019/20 Adopted	2020/21 Projected	2021/22 Projected	2022/23 Projected
630,000	255,388	540,000	280,000	5200 - Interfund Transfers		175,000	325,000	325,000	325,000
282,662	263,428	-	170,000	5400 - Beginning Fund Balance		150,000	-	-	-
912,662	518,816	540,000	450,000		Total:	325,000	325,000	325,000	325,000

**REYNOLDS SCHOOL DISTRICT
298 - EARLY RETIREMENT FUND
RESOURCES BY SOURCE**

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	298 - EARLY RETIREMENT FUND RESOURCES BY SOURCE	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
				5200 - Interfund Transfers			
630,000	255,388	540,000	280,000	5200 - Interfund Transfers	175,000	175,000	175,000
				5400 - Beginning Fund Balance			
282,662	263,428	-	170,000	5400 - Beginning Fund Balance	150,000	150,000	150,000
912,662	518,816	540,000	450,000	Total:	325,000	325,000	325,000

**REYNOLDS SCHOOL DISTRICT
298 - EARLY RETIREMENT FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**

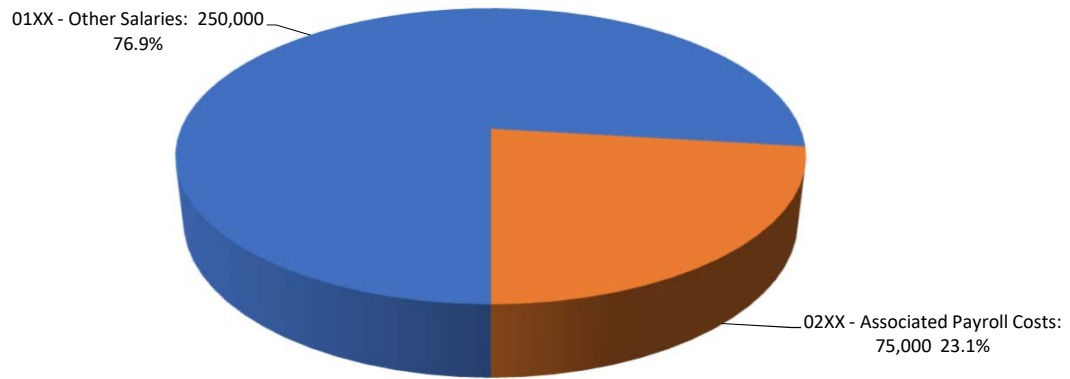
2000 - Support Services: 325,000
100.0%



2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	298 - EARLY RETIREMENT FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2019/20 Adopted	2019/20 FTE
649,233	518,816	364,928	450,000		2000 - Support Services	325,000	
263,429	-	175,072	-		7000 - Unappropriated Ending Fund Balance	-	
912,662	518,816	540,000	450,000		Total:	325,000	

298 - EARLY RETIREMENT FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2020/21 Projected	2021/22 Projected	2022/23 Projected
2000 - Support Services	325,000	325,000	325,000
7000 - Unappropriated Ending Fund Balance	-	-	-
Total:	-	-	325,000

**REYNOLDS SCHOOL DISTRICT
298 - EARLY RETIREMENT SUMMARY
REQUIREMENTS BY MAJOR OBJECT**



2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	298 - EARLY RETIREMENT SUMMARY REQUIREMENTS BY MAJOR OBJECT	2019/20 Adopted	2019/20 FTE
238,927	246,899	241,162	275,000		01XX - Other Salaries	250,000	
410,306	271,917	123,766	175,000		02XX - Associated Payroll Costs	75,000	
263,429	-	175,072	-		09XX - Unappropriated Ending Fund Balance	-	
912,662	518,816	540,000	450,000		Total:	325,000	

298 - EARLY RETIREMENT SUMMARY REQUIREMENTS BY MAJOR OBJECT	2020/21 Projected	2021/22 Projected	2022/23 Projected
01XX - Other Salaries	250,000	250,000	250,000
02XX - Associated Payroll Costs	75,000	75,000	75,000
09XX - Unappropriated Ending Fund Balance	-	-	-
Total:	325,000	325,000	325,000

**REYNOLDS SCHOOL DISTRICT
298 - EARLY RETIREMENT FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	298 - EARLY RETIREMENT FUND REQUIREMENTS	2019/20 Proposed	2019/20 Approved	2019/20 Adopted	2019/20 FTE
2700 - Early Retirement									
238,927	246,899	241,162	275,000		01XX - Other Salaries	250,000	250,000	250,000	
410,306	271,917	123,766	175,000		02XX - Associated Payroll Costs	75,000	75,000	75,000	
649,233	518,816	364,928	450,000		Total Function:	325,000	325,000	325,000	
7000 - Unappropriated Ending Fund Balance									
263,429	-	175,072	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
263,429	-	175,072	-		Total Function:	-	-	-	
912,662	518,816	540,000	450,000		Total:	325,000	325,000	325,000	

REYNOLDS SCHOOL DISTRICT PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS) AND POST EMPLOYMENT BENEFITS

PUBLIC EMPLOYEE RETIREMENT SYSTEM (PERS)

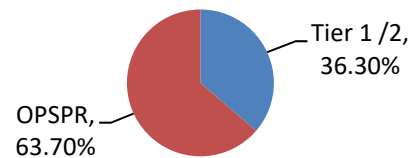
Reynolds School District is a **Public Employee Retirement System (PERS)** employer and all employees who work in PERS qualifying positions at Reynolds School District become PERS members. Employees hired after August 29, 2013 are members of a new plan created by the Legislature to reduce cost: The Oregon 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%
2019-21	15.44%	9.99%

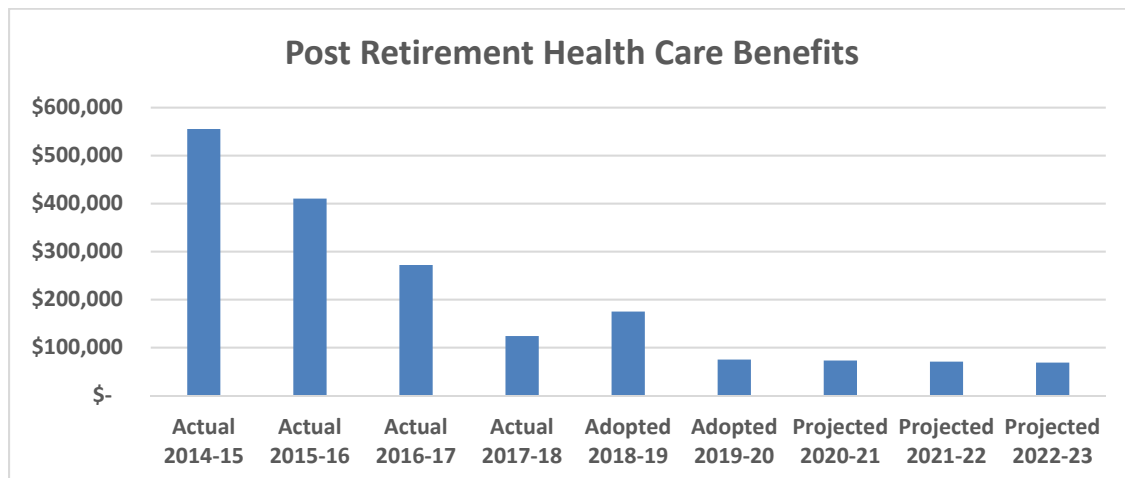
Employees in PERS



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 2018 was \$123,766 and budgeted at \$175,000 in 2018-19. The 2019-20 budget is \$75,000. 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%



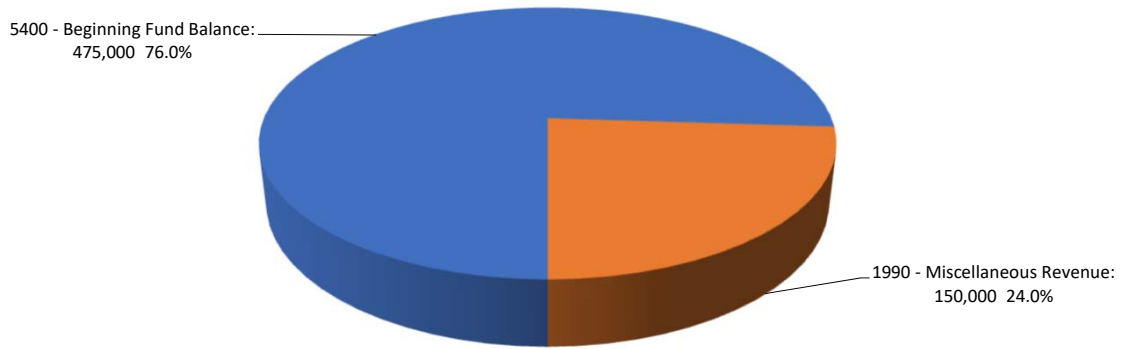
School Board Member, Ricki Ruiz, talking with Reynolds Middle School students on Career Day.

INSURANCE RESERVE FUND

ADOPTED BUDGET
2019-2020

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. Primary source of revenue are insurance claim payments and rebates.

**REYNOLDS SCHOOL DISTRICT
299 - INSURANCE RESERVE FUND SUMMARY
RESOURCES BY SOURCE**



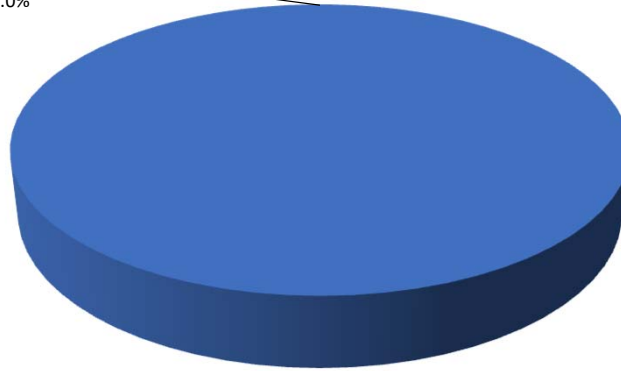
2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	299 - INSURANCE RESERVE FUND SUMMARY RESOURCES BY SOURCE	2019/20 Adopted	2020/21 Projected	2021/22 Projected	2022/23 Projected
140,355	1,285,587	8,962	356,518	1990 - Miscellaneous Revenue	150,000	150,000	150,000	150,000
-	46,603	-	-	4538 - Federal Revenue	-	-	-	-
61,189	(1,122,766)	170,958	140,000	5400 - Beginning Fund Balance	475,000	525,000	575,000	575,000
201,545	209,423	179,920	496,518	Total:	625,000	675,000	725,000	725,000

**REYNOLDS SCHOOL DISTRICT
299 - INSURANCE RESERVE FUND
RESOURCES BY SOURCE**

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	299 - INSURANCE RESERVE FUND RESOURCES BY SOURCE	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
1990 - Miscellaneous Revenue							
140,355	1,285,587	8,962	356,518	1990 - Miscellaneous Revenue	150,000	150,000	150,000
140,355	1,285,587	8,962	356,518	Total Object:	150,000	150,000	150,000
4538 - Federal Revenue							
-	46,603	-	-	4538 - Federal Revenue	-	-	-
-	46,603	-	-	Total Object:	-	-	-
5400 - Beginning Fund Balance							
61,189	(1,122,766)	170,958	140,000	5400 - Beginning Fund Balance	475,000	475,000	475,000
61,189	(1,122,766)	170,958	140,000	Total Object:	475,000	475,000	475,000
201,545	209,423	179,920	496,518	Total:	625,000	625,000	625,000

**REYNOLDS SCHOOL DISTRICT
299 - INSURANCE RESERVE FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**

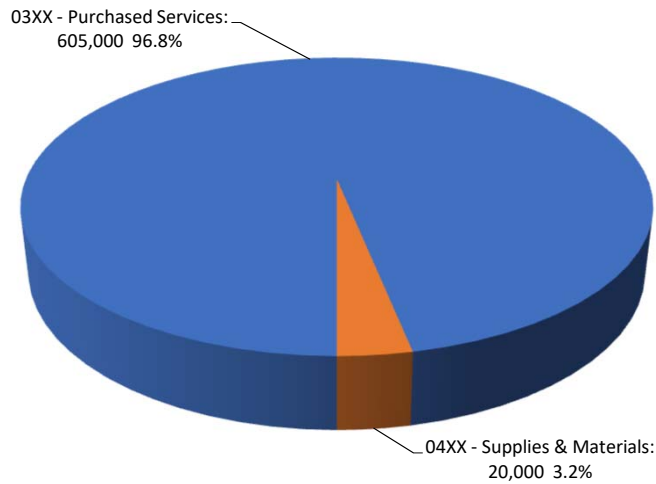
2000 - Support Services: 625,000
100.0%



2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	299 - INSURANCE RESERVE FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2019/20 Adopted	2019/20 FTE
1,324,311	38,465	22,012	496,518		2000 - Support Services	625,000	
(1,122,766)	170,958	157,908	-		7000 - Unappropriated Ending Fund Balance	-	
201,545	209,423	179,920	496,518		Total:	625,000	

299 - INSURANCE RESERVE FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2020/21 Projected	2021/22 Projected	2022/23 Projected
2000 - Support Services	675,000	725,000	725,000
7000 - Unappropriated Ending Fund Balance	-	-	-
Total:	675,000	725,000	725,000

**REYNOLDS SCHOOL DISTRICT
299 - INSURANCE RESERVE SUMMARY
REQUIREMENTS BY MAJOR OBJECT**



2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	299 - INSURANCE RESERVE SUMMARY REQUIREMENTS BY MAJOR OBJECT	2019/20 Adopted	2019/20 FTE
381	-	-	-	-	01XX - Other Salaries	-	-
76	-	-	-	-	02XX - Associated Payroll Costs	-	-
571,117	34,888	3,280	476,518	-	03XX - Purchased Services	605,000	-
6,771	2,363	18,732	20,000	-	04XX - Supplies & Materials	20,000	-
579,840	-	-	-	-	05XX - Capital Outlay	-	-
166,126	1,214	-	-	-	06XX - Other Objects	-	-
(1,122,766)	170,958	157,908	-	-	09XX - Unappropriated Ending Fund Balance	-	-
201,545	209,423	179,920	496,518		Total:	625,000	

299 - INSURANCE RESERVE SUMMARY REQUIREMENTS BY MAJOR OBJECT	2020/21 Projected	2021/22 Projected	2022/23 Projected
01XX - Other Salaries	-	-	-
02XX - Associated Payroll Costs	-	-	-
03XX - Purchased Services	655,000	705,000	705,000
04XX - Supplies & Materials	20,000	20,000	20,000
05XX - Capital Outlay	-	-	-
06XX - Other Objects	-	-	-
09XX - Unappropriated Ending Fund Balance	-	-	-
Total:	675,000	725,000	725,000

**REYNOLDS SCHOOL DISTRICT
299 - INSURANCE RESERVE FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	299 - INSURANCE RESERVE FUND REQUIREMENTS	2019/20 Proposed	2019/20 Approved	2019/20 Adopted	2019/20 FTE
					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	18,732	2,000		04XX - Supplies & Materials	-	-	-	
579,840	-	-	-		05XX - Capital Outlay	-	-	-	
166,126	-	-	-		06XX - Other Objects	-	-	-	
1,316,837	569	18,732	2,000		Total Function:	-	-	-	
					2544 - Maintenance Services				
7,474	35,268	3,280	476,518		03XX - Purchased Services	605,000	605,000	605,000	
-	1,414	-	18,000		04XX - Supplies & Materials	20,000	20,000	20,000	
-	1,214	-	-		06XX - Other Objects	-	-	-	
7,474	37,896	3,280	494,518		Total Function:	625,000	625,000	625,000	
1,324,311	38,465	22,012	496,518		Total 2000 Major Function:	625,000	625,000	625,000	
					7000 - Unappropriated Ending Fund Balance				
(1,122,766)	170,958	157,908	-		09XX - Unappropriated Ending Fund Balance	-	-	-	
(1,122,766)	170,958	157,908	-		Total 7000 Major Function:	-	-	-	
201,545	209,423	179,920	496,518		Total:	625,000	625,000	625,000	



Superintendent Diaz visiting students during lunch at Salish Elementary School.

DEBT SERVICE FUND

ADOPTED BUDGET
2019-2020

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.

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.

PERS UAL Fund Fund 350

Provides for the payment of principal and interest on PERS UAL pension obligation bonds. Revenue sources are charged to other funds.

**REYNOLDS SCHOOL DISTRICT
DEBT SUMMARY
2019-20**

Reynolds School District Debt Service Overview

Reynolds School District debt service payments are funded by voter approved taxes imposed on local property, payments made directly from the District's General Fund, Construction Excise Tax revenues, and through a deduction in the monthly State School Fund payment from the State of Oregon.

The bulk of the District's debt service consists of General Obligation (GO) bonds paid with revenues generated through voter approved tax measures. ORS 328.245 establishes a parameter of bonded indebtedness for school districts. The 2015 Capital Bond program funded security improvements at all District sites, three replacement elementary schools and an addition and remodel to the comprehensive high school. The second largest portion of the District's debt service consists of the District's Unfunded Actuarial Liability (UAL) Bonds. In 2003 the District participated in a state sponsored funding of the District's UAL under Oregon's Public Employee Retirement System (PERS). Funding to meet the 2003 UAL Bonds debt service requirements is deducted from the State School Fund payments made to the District. The net impact of the bonded debt is a reduction in the funding available in all funds as the debt is paid through a payroll calculation, or a cost to payroll. However, the District would have to pay a higher PERS rate on its payroll expenses in lieu of participating in the UAL Bonds.

The District also has debt service for Full Faith and Credit Obligations (FFCO). In 2010, the District refunded the FFCO with a maturity date of 2035. Funding from this financing was utilized for the purchase of land and for building and site improvements in the District.

**Debt Service
Summary 2019-20**

	Date of Issue	Amount of Original Issue	Principal		2019-20 Interest Due	Outstanding 6/30/2020	Impacted Fund	True Interest Cost %
			Outstanding 6/30/2019	2019-20 Principal Due				
SPECIFIC AUTHORITY								
General Obligation Bonds:								
School Facilities, Refunding Series 2005	3/1/2005	\$ 32,500,000	\$ 4,985,000	\$ 4,985,000	\$ 249,250	\$ -	Debt - 300	3.0-5.0
Capital Construction Bonds, Series 2015	8/20/2015	\$ 122,945,047	\$ 122,325,047	\$ 200,000	\$ 3,983,050	\$ 122,125,047	Debt - 315	2.0-5.0
Total General Obligation Bonds		\$ 155,445,047	\$ 127,310,047	\$ 5,185,000	\$ 4,232,300	\$ 122,125,047		
FULL FAITH AND CREDIT and FINANCING								
Full Faith & Credit Obligations:								
Land & Imp-Refunding Series 2010	5/19/2010	\$ 23,850,000	\$ 17,930,000	\$ 780,000	\$ 859,588	\$ 17,150,000	Capital - 400*	2.0-5.0
Transp Yard Improvements - Fin Agmt US Bank	6/29/2017	\$ 2,000,000	\$ 2,000,000	\$ 285,714	\$ 56,719	\$ 1,714,286	General - 100	2.5-3.038
Total FFCO and Financing Agreement		\$ 25,850,000	\$ 19,930,000	\$ 1,065,714	\$ 916,306	\$ 18,864,286		
PERS Bonds:								
PERS Bonds, 2003	4/30/2003	\$ 80,978,772	\$ 51,064,881	\$ 2,147,822	\$ 6,347,667	\$ 48,917,059	Debt - 350	5.72
		\$ 80,978,772	\$ 51,064,881	\$ 2,147,822	\$ 6,347,667	\$ 48,917,059		
Long Term Loans - State & Other:								
QZAB - Facility Improvements	4/29/2026	\$ 4,000,000	\$ 3,428,572	\$ 285,714	\$ -	\$ 3,142,857	General - 100	0.00
Total Long Term Loans		\$ 4,000,000	\$ 3,428,572	\$ 285,714	\$ -	\$ 3,142,857		
Total Debt		\$ 266,273,819	\$ 201,733,500	\$ 8,684,251	\$ 11,496,273	\$ 193,049,249		

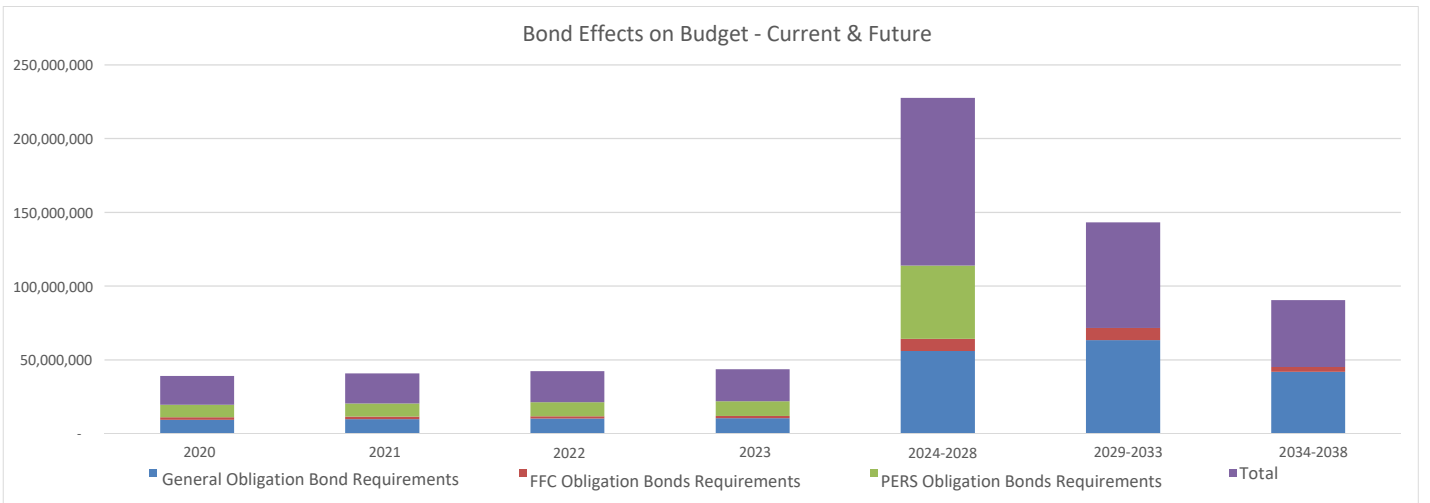
* Funded through a transfer from the General Fund for any amounts not covered by construction excise tax revenues and facility lease revenues.

Payments of general obligation bonds are made from the Debt Service Fund from property taxes and earnings on investments. Payments of pension bonds are made from the Debt Service Fund from revenue charged as a payroll cost to all funds with payroll expenses. Payments for refunding bonds are made from Capital Projects Fund with General Fund transfers for any amounts not covered by construction excise tax and facility lease revenues. Payments on Qualified Zone Academy Bonds (QZAB) are paid from the General Fund.

**Reynolds School District
Debt Service Summary
2019-20**

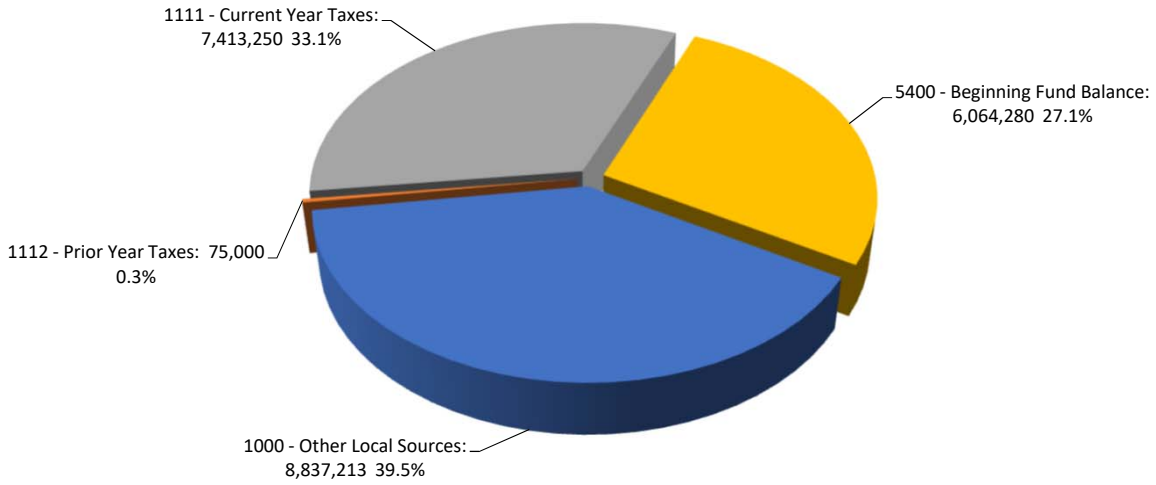
Bond Effects on Budget - Current and Future

Fiscal Year Ending June 30,	General Obligation Bond Requirements	FFC Obligation Bonds Requirements	PERS Obligation Bonds Requirements	Total
2020	9,417,300	1,639,588	8,495,490	8,495,490
2021	9,900,050	1,638,388	8,910,490	8,910,490
2022	10,146,500	1,695,988	9,345,490	9,345,490
2023	10,396,250	1,639,988	9,800,490	9,800,490
2024-2028	56,027,250	8,206,926	49,590,026	49,590,026
2029-2033	63,384,250	8,201,000	-	-
2034-2038	41,965,000	3,286,000	-	-
	<u>\$ 201,236,600</u>	<u>\$ 26,307,878</u>	<u>\$ 86,141,986</u>	<u>\$ 86,141,986</u>



PERS Pension Bond Debt matures in 2028.

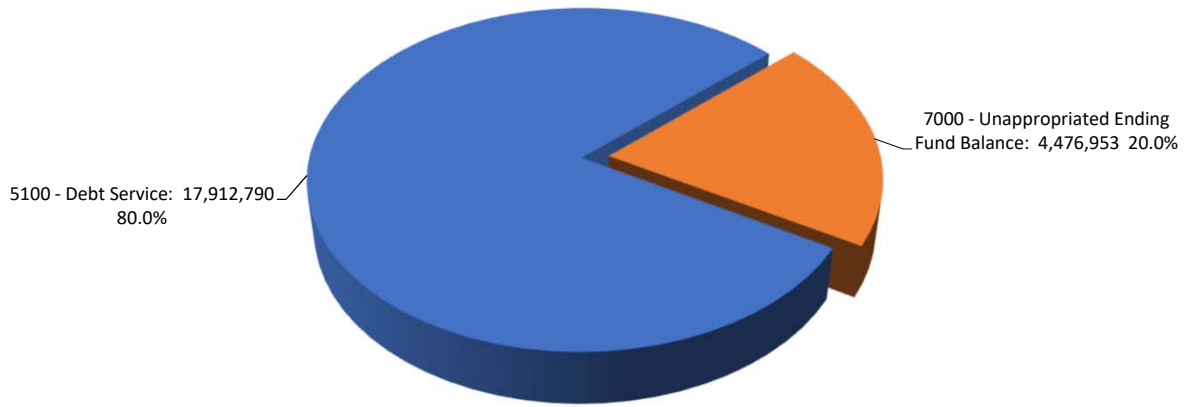
**REYNOLDS SCHOOL DISTRICT
300-350 - DEBT SERVICE FUNDS SUMMARY
RESOURCES BY SOURCE**



2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	300-350 - DEBT SERVICE FUNDS SUMMARY RESOURCES BY SOURCE		2019/20 Adopted	2020/21 Projected	2021/22 Projected	2022/23 Projected
7,898,339	7,951,130	7,911,874	8,171,490	1000 - Other Local Sources		8,837,213	8,575,000	8,975,000	9,244,250
8,002,198	8,840,614	10,637,298	7,266,582	1111 - Current Year Taxes		7,413,250	76,125	77,267	79,585
151,323	139,478	132,842	70,200	1112 - Prior Year Taxes		75,000	9,900,050	10,146,500	10,450,895
2,391,853	3,045,880	2,629,897	3,984,843	5400 - Beginning Fund Balance		6,064,280	4,500,000	4,500,000	4,635,000
18,443,713	19,977,102	21,311,912	19,493,115		Total:	22,389,743	23,051,175	23,698,767	24,409,730

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

**REYNOLDS SCHOOL DISTRICT
300-350 - DEBT SERVICE FUNDS SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**

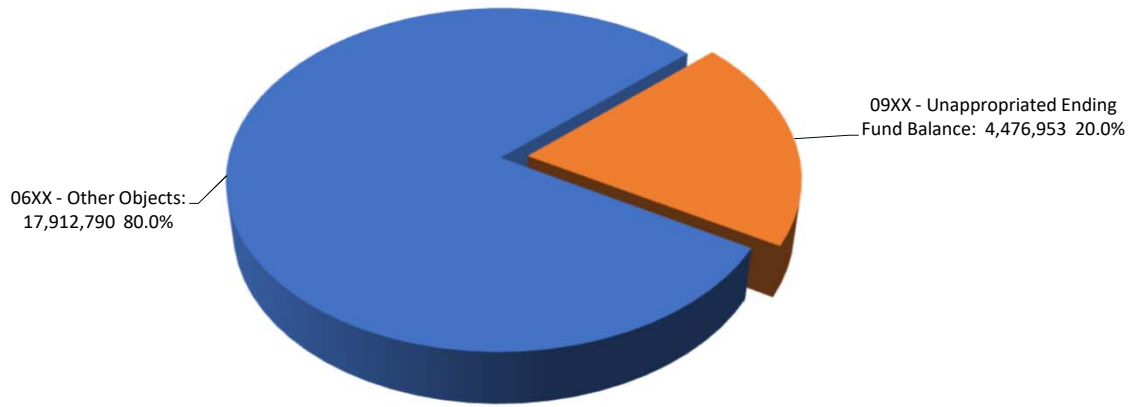


2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	300-350 - DEBT SERVICE FUNDS SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2019/20 Adopted	2019/20 FTE
15,397,833	16,115,890	16,680,558	17,261,840		5100 - Debt Service	17,912,790	
3,045,880	3,861,212	4,631,354	2,231,275		7000 - Unappropriated Ending Fund Balance	4,476,953	
18,443,713	19,977,102	21,311,912	19,493,115		Total:	22,389,743	

300-350 - DEBT SERVICE FUNDS SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2020/21 Projected	2021/22 Projected	2021/22 Projected
5100 - Debt Service	18,395,540	19,056,990	19,628,700
7000 - Unappropriated Ending Fund Balance	4,655,635	4,641,777	4,781,030
Total:	23,051,175	23,698,767	24,409,730

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 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	300-350 - DEBT SERVICE FUNDS SUMMARY REQUIREMENTS BY MAJOR OBJECT	2019/20 Adopted	2019/20 FTE
15,397,833	16,115,890	16,680,558	17,261,840		06XX - Other Objects	17,912,790	
3,045,880	3,861,212	4,631,354	2,231,275		09XX - Unappropriated Ending Fund Balance	4,476,953	
18,443,713	19,977,102	21,311,912	19,493,115		Total:	22,389,743	

300-350 - DEBT SERVICE FUNDS SUMMARY REQUIREMENTS BY MAJOR OBJECT	2020/21 Projected	2021/22 Projected	2022/23 Projected
06XX - Other Objects	18,395,540	19,056,990	19,628,700
09XX - Unappropriated Ending Fund Balance	4,655,635	4,641,777	4,781,030
Total:	23,051,175	23,698,767	24,409,730

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



Reynolds
School District

Troutdale Elementary students enjoying
and assembly with Do Jump!

2005 G.O. BOND DEBT SERVICE FUND

ADOPTED BUDGET
2019-2020

Provides for the payment of principal and interest on long-term general obligation debt of governmental funds. Principal revenue source are property taxes.

**REYNOLDS SCHOOL DISTRICT
300 - DEBT SERVICE/2005 G.O. BOND FUND
RESOURCES BY SOURCE**

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	300 - DEBT SERVICE/2005 G.O. BOND FUND RESOURCES BY SOURCE	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
1000 - Other Local Sources							
1,559	2,689	6,371	6,000	1190 - Tax Penalties & Interest	6,000	6,000	6,000
40,369	62,077	167,439	120,000	1510 - Interest On Investments	75,000	75,000	75,000
41,929	64,766	173,810	126,000	Total Object:	81,000	81,000	81,000
1111 - Current Year Taxes							
4,401,209	4,772,881	4,893,157	2,839,750	1111 - Current Year Taxes	2,413,250	2,413,250	2,413,250
1112 - Prior Year Taxes							
151,323	109,095	80,866	58,500	1112 - Prior Year Taxes	40,000	40,000	40,000
4,552,532	4,881,976	4,974,023	2,898,250	Total Object:	2,453,250	2,453,250	2,453,250
5400 - Beginning Fund Balance							
2,295,228	2,238,689	2,398,681	2,300,000	5400 - Beginning Fund Balance	2,700,000	2,700,000	2,700,000
2,295,228	2,238,689	2,398,681	2,300,000	Total Object:	2,700,000	2,700,000	2,700,000
6,889,689	7,185,431	7,546,514	5,324,250	Total:	5,234,250	5,234,250	5,234,250

**REYNOLDS SCHOOL DISTRICT
300 - DEBT SERVICE/2005 G.O. BOND FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	300 - DEBT SERVICE/2005 G.O. BOND FUND REQUIREMENTS	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
06XX - Other Objects							
3,585,000	3,900,000	4,245,000	4,605,000	0610 - Redemption of Principal	4,985,000	4,985,000	4,985,000
1,066,000	886,750	691,419	479,500	0620 - Interest	249,250	249,250	249,250
4,651,000	4,786,750	4,936,419	5,084,500	Total:	5,234,250	5,234,250	5,234,250
09XX - Unappropriated Ending Fund Balance							
2,238,689	2,398,681	2,610,095	239,750	09XX - Unappropriated Ending Fund Balance	-	-	-
6,889,689	7,185,431	7,546,514	5,324,250	Total:	5,234,250	5,234,250	5,234,250



District family liaisons and interpreters.

2015 G.O. BOND DEBT SERVICE FUND

ADOPTED BUDGET
2019-2020

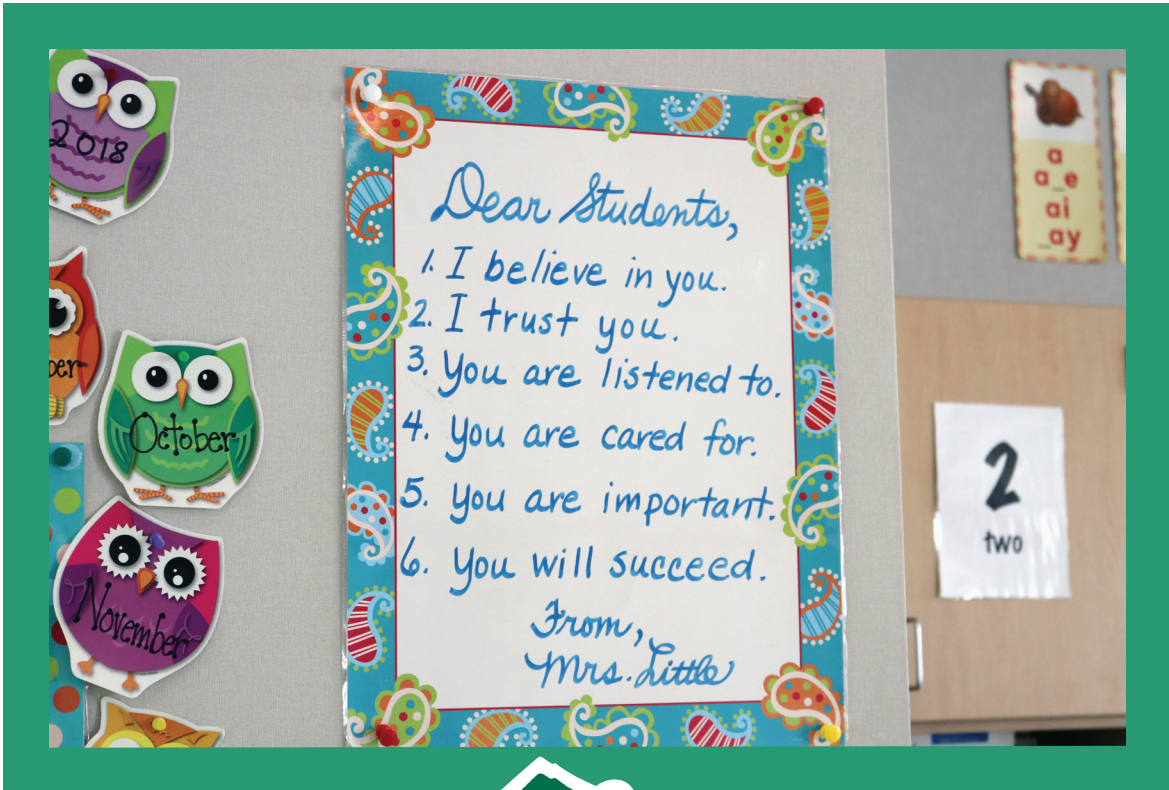
Provides for the payment of principal and interest on long-term general obligation debt of governmental funds. Principal revenue source are property taxes. This fund supports school building improvements.

REYNOLDS SCHOOL DISTRICT
315 - DEBT SERVICE/2015 G.O. BOND FUND
RESOURCES BY SOURCE

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	315 - DEBT SERVICE/2015 G.O. BOND FUND RESOURCES BY SOURCE	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
1000 - Other Local Sources							
990,028	1,406,275	306	75,000	1510 - Interest On Investments	25,000	25,000	25,000
-	(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	306	75,000	Total Object:	25,000	25,000	25,000
1111 - Current Year Taxes							
3,600,989	4,067,733	5,744,141	4,426,832	1111 - Current Year Taxes	5,000,000	5,000,000	5,000,000
3,600,989	4,067,733	5,744,141	4,426,832	Total Object:	5,000,000	5,000,000	5,000,000
1112 - Prior Year Taxes							
-	30,383	51,976	11,700	1112 - Prior Year Taxes	35,000	35,000	35,000
-	30,383	51,976	11,700	Total Object:	35,000	35,000	35,000
5400 - Beginning Fund Balance							
-	704,516	109,465	1,559,843	5400 - Beginning Fund Balance	3,224,280	3,224,280	3,224,280
4,460,860	5,329,430	5,905,889	6,073,375	Total:	8,284,280	8,284,280	8,284,280

**REYNOLDS SCHOOL DISTRICT
 315 - DEBT SERVICE/2015 G.O. BOND FUND
 REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	315 - DEBT SERVICE/2015 G.O. BOND FUND REQUIREMENTS	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
				5110 - Long-Term Debt Service			
3,756,344	3,988,650	4,033,650	4,081,850	06XX - Other Objects	4,183,050	4,183,050	4,183,050
				7000 - Unappropriated Ending Fund Balance			
704,516	1,340,780	1,872,239	1,991,525	09XX - Unappropriated Ending Fund Balance	4,101,230	4,101,230	4,101,230
4,460,860	5,329,430	5,905,889	6,073,375	Total:	8,284,280	8,284,280	8,284,280



Notes of encouragement
at the start of school.

PERS BOND DEBT SERVICE FUND

ADOPTED BUDGET
2019-2020

Provides for the payment of principal and interest on PERS UAL pension obligation bonds.
Revenue sources are charges to other funds.

**REYNOLDS SCHOOL DISTRICT
350 - DEBT SERVICE/PERS UAL BOND FUND
RESOURCES BY SOURCE**

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	350 - DEBT SERVICE/PERS UAL BOND FUND RESOURCES BY SOURCE	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
1000 - Other Local Sources							
23,397	42,473	69,742	30,000	1510 - Interest On Investments	75,000	75,000	75,000
6,973,143	7,317,093	7,668,016	7,940,490	1970 - Services Provided Other Funds	8,656,213	8,656,213	8,656,213
6,996,540	7,359,566	7,737,758	7,970,490	Total Object:	8,731,213	8,731,213	8,731,213
5400 - Beginning Fund Balance							
96,625	102,675	121,751	125,000	5400 - Beginning Fund Balance	140,000	140,000	140,000
7,093,165	7,462,241	7,859,509	8,095,490	Total:	8,871,213	8,871,213	8,871,213

**REYNOLDS SCHOOL DISTRICT
350 - DEBT SERVICE/PERS UAL BOND FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	350 - DEBT SERVICE/PERS UAL BOND FUND REQUIREMENTS	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
				5110 - Long-Term Debt Service			
6,990,490	7,340,490	7,710,490	8,095,490	06XX - Other Objects	8,495,490	8,495,490	8,495,490
				7000 - Unappropriated Ending Fund Balance			
102,674	121,751	149,020	-	09XX - Unappropriated Ending Fund Balance	375,723	375,723	375,723
7,093,164	7,462,241	7,859,509	8,095,490	Total:	8,871,213	8,871,213	8,871,213

**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)
2017-2018	\$132,010,047	\$ 53,223,817	\$ 18,680,000	\$ 203,913,864	\$ 4,720,920	\$ 149,020	\$ 199,043,924	3.17%	2.05%
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%

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 LIMIT
2017-2018	11.03%	\$ 2,687	\$ 2,629	\$ 774,519,291	\$ 575,025,367	74.24%
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%

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 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



Margaret Scott Elementary students
enjoying gym takeover by the
Portland Trail Blazers.

CAPITAL PROJECTS FUND

ADOPTED BUDGET
2019-2020

Capital Project Fund – Full Faith and Credit Refunding Obligations, Series 2010

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

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

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.

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

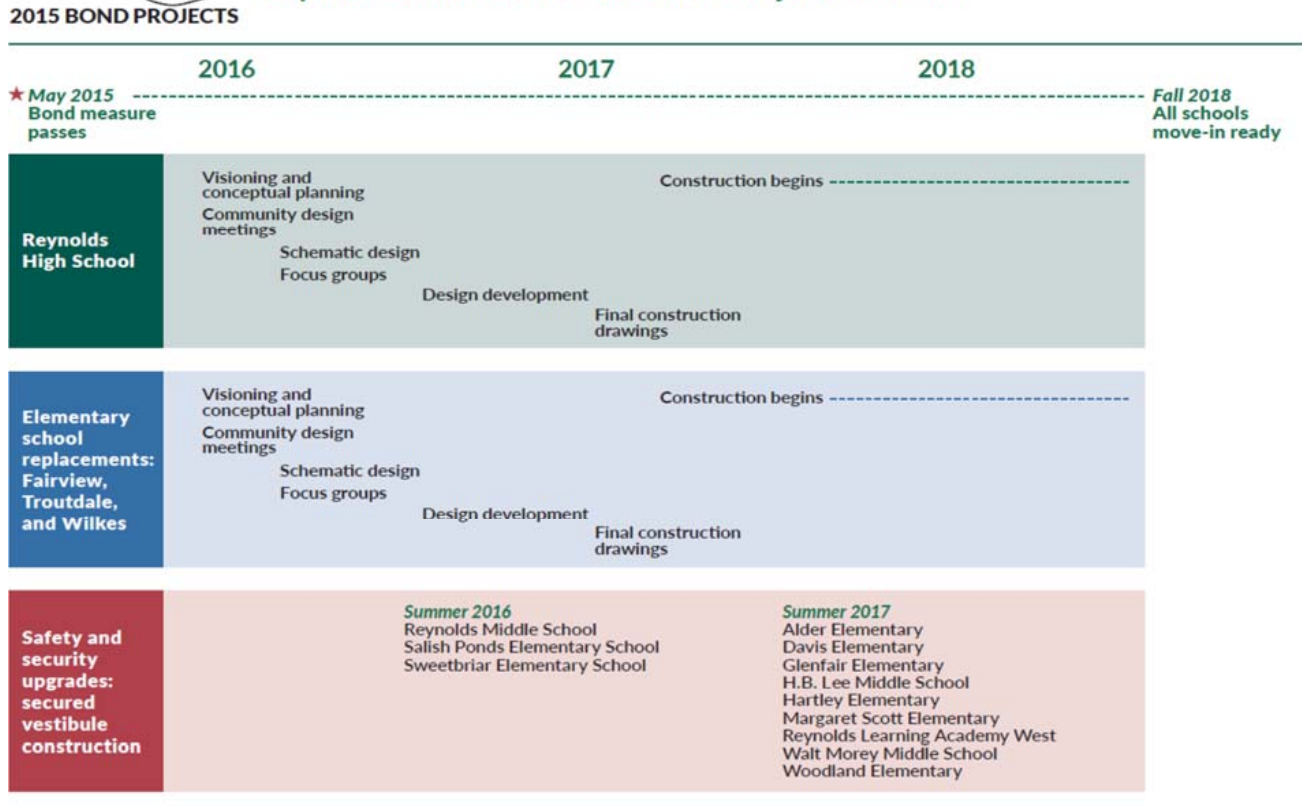
The chart on the left shows the 2015 GO Bond Proposed Projects, as submitted to voters. On May 19, 2015, the Reynolds School District successfully passed a \$125 million general obligation bond thanks to the votes of devoted citizens. A bond premium was realized during the bond sale that increased the project budget by another \$14 million. Additional project resources include energy efficiency incentives and rebates and interest on investments.

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.

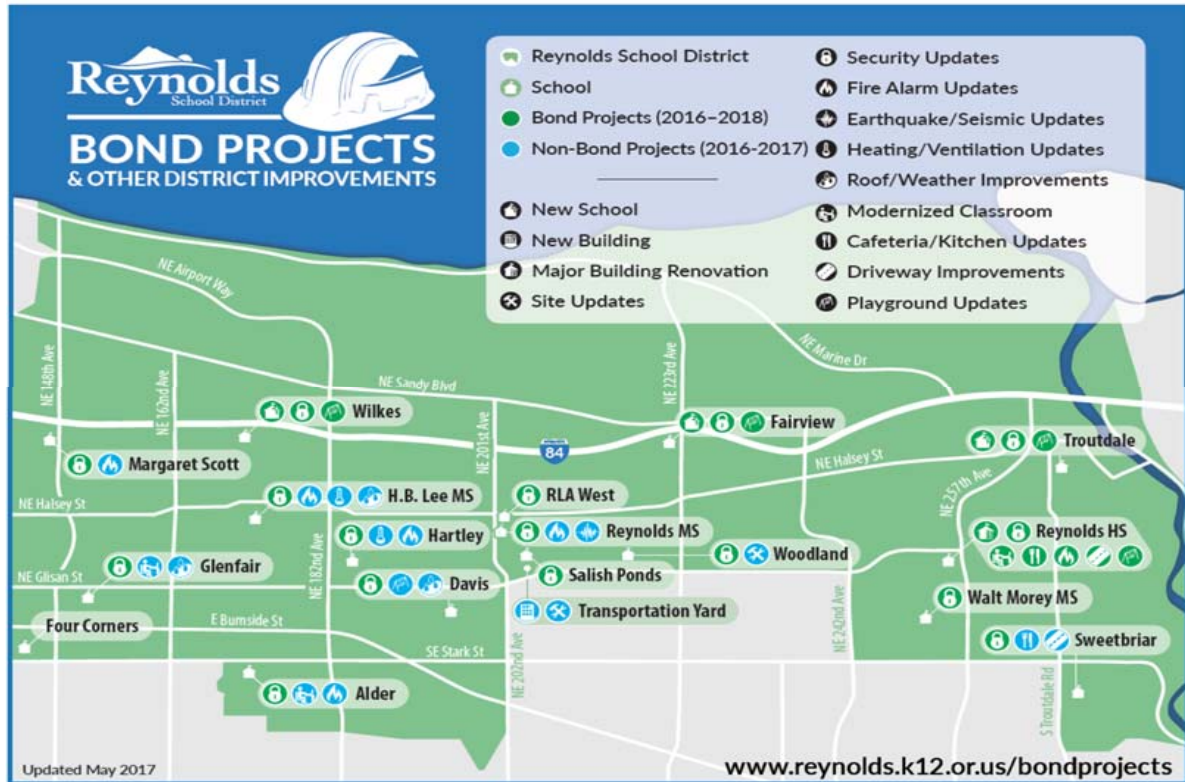
Included within the section are the bond project timeline, district project map and bond amortization schedule.



Reynolds School District 2015 Bond Projects Timeline



REYNOLDS SCHOOL DISTRICT 2015 CAPITAL BOND PROJECTS



2015 Capital Bond Projects Master Schedule & Budget

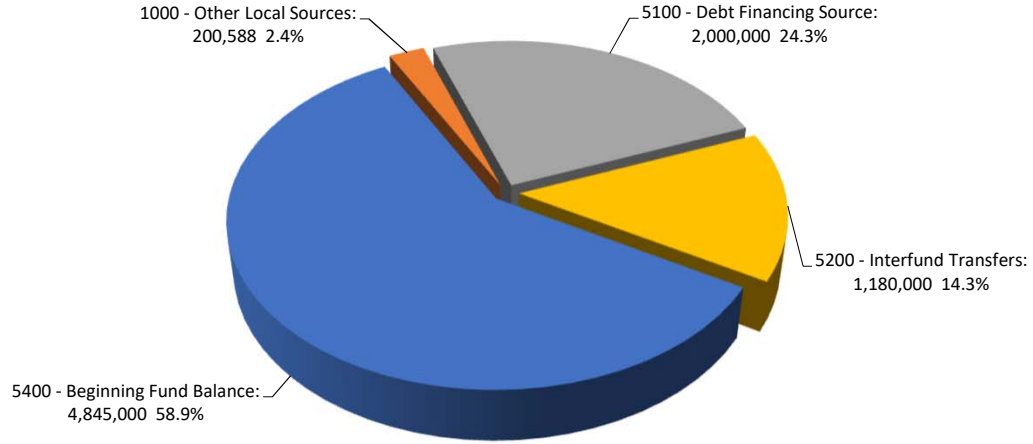
Project	Est Completion Date	Project Budgeted	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Estimated 2018-19	Projected 2019-20
Secure Vestibules & Security Improvements		\$ 12,290,310	\$ 338,299	\$ 3,096,274	\$ 2,906,456	\$ 803,000	\$ 5,146,281
Design	3/6/2017						
Construction	9/1/2017						
Reynolds High School		\$ 36,865,575	\$ 527,386	\$ 5,511,256	\$ 26,015,921	\$ 4,711,012	\$ 100,000
Design	3/6/2017						
Construction	9/11/2018						
Wilkes Elementary		\$ 30,723,596	\$ 457,757	\$ 2,765,162	\$ 21,274,522	\$ 6,126,155	\$ 100,000
Design	4/4/2017						
Construction	8/31/2018						
Fairview Elementary		\$ 30,751,837	\$ 335,593	\$ 2,465,162	\$ 21,395,936	\$ 6,455,146	\$ 100,000
Design	5/1/2017						
Construction	8/31/2018						
Troutdale Elementary		\$ 30,100,569	\$ 316,722	\$ 2,087,637	\$ 20,670,917	\$ 6,925,293	\$ 100,000
Design	4/3/2017						
Construction	8/31/2018						
District Wide		\$ 1,473,816	\$ 932,390	\$ 262,833	\$ 159,874	\$ 90,000	\$ 28,719
District Costs							
Grand Total		\$ 142,205,703	\$ 2,908,147	\$ 16,188,324	\$ 92,423,626	\$ 25,110,606	\$ 5,575,000

**REYNOLDS SCHOOL DISTRICT
GENERAL OBLIGATION BONDS, SERIES 2015
AMORTIZATION SCHEDULE**

Period Ending	Principal	Coupon	Interest	Compound 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: 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.

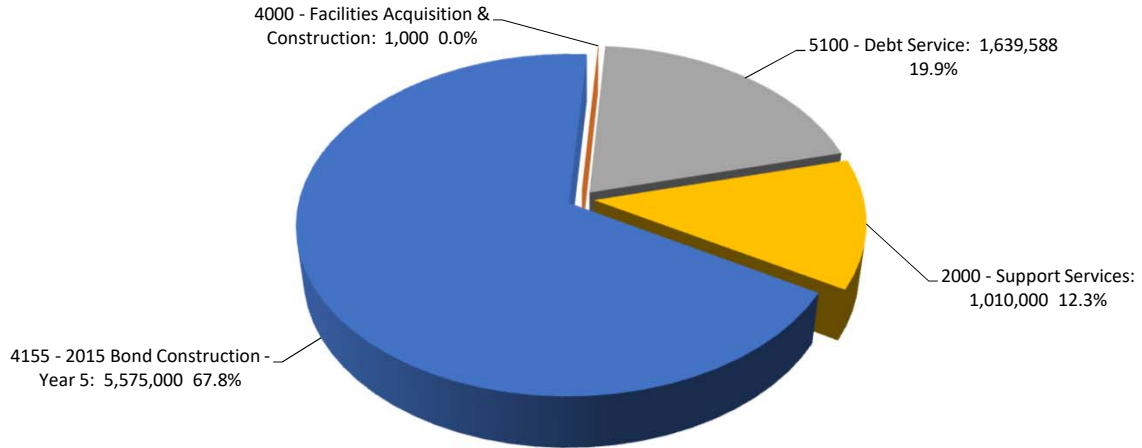
**REYNOLDS SCHOOL DISTRICT
400-417 - CAPITAL PROJECTS FUNDS SUMMARY
RESOURCES BY SOURCE**



2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	400-417 - CAPITAL PROJECTS FUNDS SUMMARY RESOURCES BY SOURCE	2019/20 Adopted	2020/21 Projected	2021/22 Projected	2022/23 Projected
143,750	116,381	1,486,080	563,500	1000 - Other Local Sources	200,588	270,000	270,000	270,000
95,827	146,775	-	-	2000 - Intermediate Sources	-	-	-	-
137,706,332	4,000,000	-	2,000,000	5100 - Debt Financing Source	2,000,000	-	-	-
1,100,538	1,312,668	1,442,288	1,303,588	5200 - Interfund Transfers	1,180,000	1,219,000	1,369,000	1,369,000
686,061	135,181,703	121,467,591	34,080,000	5400 - Beginning Fund Balance	4,845,000	300,000	150,000	150,000
139,732,507	140,757,527	124,395,959	37,947,088	Total:	8,225,588	1,789,000	1,789,000	1,789,000

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

**REYNOLDS SCHOOL DISTRICT
400-417 - CAPITAL PROJECTS FUNDS SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**

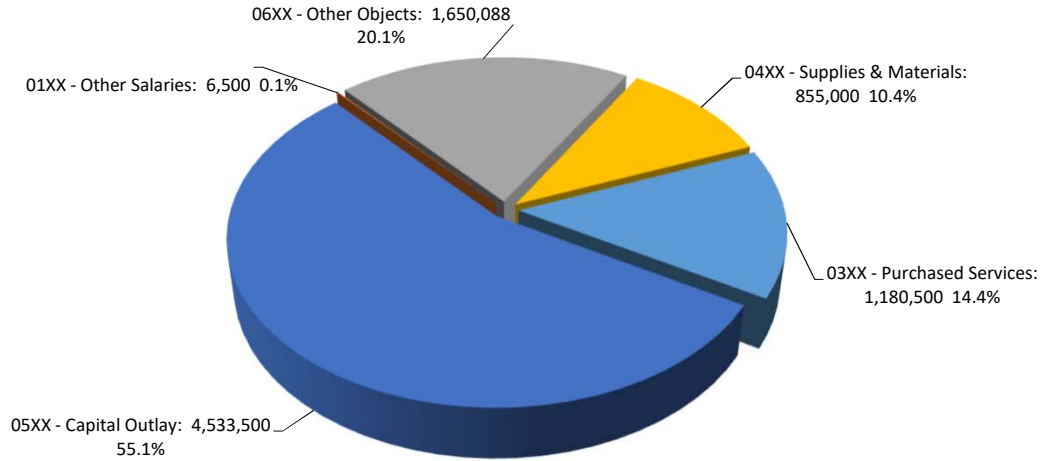


2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	400-417 - CAPITAL PROJECTS FUNDS SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2019/20 Adopted	2019/20 FTE
-	2,689,896	-	1,010,000		2000 - Support Services	1,010,000	
120	592	276	1,000		4000 - Facilities Acquisition & Construction	1,000	
2,908,147	-	-	-		4151 - 2015 Bond Construction - Year 1	-	
-	16,188,325	-	-		4152 - 2016 Bond Construction - Year 2	-	
-	-	92,423,628	-		4153 - 2015 Bond Construction - Year 3	-	
-	-	-	35,296,500		4154 - 2015 Bond Construction - Year 4	-	
-	-	-	-		4155 - 2015 Bond Construction - Year 5	5,575,000	
1,642,538	1,642,438	1,638,388	1,639,588		5100 - Debt Service	1,639,588	
135,181,702	120,236,276	30,333,668	-		7000 - Unappropriated Ending Fund Balance	-	
139,732,507	140,757,527	124,395,959	37,947,088		Total:	8,225,588	

400-417 - CAPITAL PROJECTS FUNDS SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2020/21 Projected	2021/22 Projected	2022/23 Projected
2000 - Support Services	-	-	-
4000 - Facilities Acquisition & Construction	-	-	-
4151 - 2015 Bond Construction - Year 1	-	-	-
4152 - 2016 Bond Construction - Year 2	-	-	-
4153 - 2015 Bond Construction - Year 3	-	-	-
4154 - 2015 Bond Construction - Year 4	-	-	-
4155 - 2015 Bond Construction - Year 5	1,639,588	1,639,000	1,639,000
5100 - Debt Service	-	-	-
7000 - Unappropriated Ending Fund Balance	-	-	-
Total:	1,639,588	1,639,000	1,639,000

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 Actual	2018/19 Working	2018/19 FTE	400-417 - CAPITAL PROJECTS FUNDS SUMMARY REQUIREMENTS BY MAJOR OBJECT	2019/20 Adopted	2019/20 FTE
-	6,446	16,317	49,000		01XX - Other Salaries	6,500	
-	1,407	4,507	12,105		02XX - Associated Payroll Costs	-	
2,095,423	6,595,882	4,556,909	1,622,395		03XX - Purchased Services	1,180,500	
82,076	72,221	1,098,582	5,314,500		04XX - Supplies & Materials	855,000	
-	11,487,433	85,979,180	28,872,000		05XX - Capital Outlay	4,533,500	
2,373,305	2,357,861	2,406,796	2,077,088		06XX - Other Objects	1,650,088	
135,181,702	120,236,276	30,333,668	-		09XX - Unappropriated Ending Fund Balance	-	
139,732,507	140,757,527	124,395,959	37,947,088		Total:	8,225,588	

400-417 - CAPITAL PROJECTS FUNDS SUMMARY REQUIREMENTS BY MAJOR OBJECT	2020/21 Projected	2021/22 Projected	2022/23 Projected
01XX - Other Salaries	-	-	-
02XX - Associated Payroll Costs	-	-	-
03XX - Purchased Services	-	-	-
04XX - Supplies & Materials	-	-	-
05XX - Capital Outlay	-	-	-
06XX - Other Objects	1,639,000	1,639,000	1,639,000
09XX - Unappropriated Ending Fund Balance	-	-	-
Total:	1,639,000	1,639,000	1,639,000

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



District teaching staff starting
the new school year with
professional development.

2010 CAPITAL PROJECTS FUND

ADOPTED BUDGET
2019-2020

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.

**REYNOLDS SCHOOL DISTRICT
400 - CAPITAL PROJECTS FUND
RESOURCES BY SOURCE**

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	400 - CAPITAL PROJECTS FUND RESOURCES BY SOURCE	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
1000 - Other Local Sources							
-	-	445,397	140,000	1130 - Construction Excise Tax	125,000	125,000	125,000
9,598	854	1,875	2,000	1510 - Interest On Investments	588	588	588
9,598	854	447,272	142,000	Total Object:	125,588	125,588	125,588
2000 - Intermediate Sources							
95,826	146,775	-	-	2199 - Other Intermediate Sources	-	-	-
95,826	146,775	-	-	Total Object:	-	-	-
5200 - Interfund Transfers							
1,100,538	1,312,668	1,442,288	1,303,588	5200 - Interfund Transfers	1,180,000	1,180,000	1,180,000
5400 - Beginning Fund Balance							
686,061	249,366	66,634	195,000	5400 - Beginning Fund Balance	335,000	335,000	335,000
1,892,023	1,709,663	1,956,194	1,640,588	Total:	1,640,588	1,640,588	1,640,588

**REYNOLDS SCHOOL DISTRICT
400 - CAPITAL PROJECTS FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	400 - CAPITAL PROJECTS FUND REQUIREMENTS	2019/20 Proposed	2019/20 Approved	2019/20 Adopted	2019/20 FTE
4000 - Facilities Acquisition & Construction									
4150 - Building Acquisition/Develop									
120	592	276	1,000		0640 - Dues & Fees	1,000	1,000	1,000	
120	592	276	1,000		Total Function:	1,000	1,000	1,000	
5110 - Long-Term Debt Service									
5110 - Long-Term Debt Service									
690,000	690,000	720,000	750,000		0610 - Redemption Of Principal	780,000	780,000	780,000	
952,538	952,438	918,388	889,588		0620 - Interest	859,588	859,588	859,588	
1,642,538	1,642,438	1,638,388	1,639,588		Total Function:	1,639,588	1,639,588	1,639,588	
7000 - Unappropriated Ending Fund Balance									
7000 - Unappropriated Ending Fund Balance									
249,365	66,634	317,530	-		0820 - Reserved For Next Year	-	-	-	
1,892,023	1,709,663	1,956,194	1,640,588		Total:	1,640,588	1,640,588	1,640,588	



Anti-bullying campaign at
Walt Morey Middle School.

2015 G.O. BOND CAPITAL PROJECTS FUND

ADOPTED BUDGET
2019-2020

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 the 2015 General Obligation bonds.

**REYNOLDS SCHOOL DISTRICT
415 - 2015 CAPITAL PROJECTS FUND
RESOURCES BY SOURCE**

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	415 - 2015 CAPITAL PROJECTS FUND RESOURCES BY SOURCE	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
1000 - Other Local Sources							
131,152	69,497	1,168,708	75,000	1510 - Interest On Investments	75,000	75,000	75,000
-	-	(715,946)	-	1530 - Realized Gain / Loss on Sale of Investments	-	-	-
-	-	497,903	-	1531 - Un-Realized Gain / Loss of Investment	-	-	-
3,000	26,230	88,143	346,500	1990 - Miscellaneous Revenue	-	-	-
134,152	95,727	1,038,808	421,500	Total Object:	75,000	75,000	75,000
5100 - Debt Financing Source							
122,770,047	-	-	2,000,000	5110 - Bond Proceeds	2,000,000	2,000,000	2,000,000
14,936,285	-	-	-	5120 - Bond Premium	-	-	-
5400 - Beginning Fund Balance							
-	134,932,337	120,071,054	32,875,000	5400 - Beginning Fund Balance	3,500,000	3,500,000	3,500,000
137,840,484	135,028,064	121,109,862	35,296,500	Total:	5,575,000	5,575,000	5,575,000

**REYNOLDS SCHOOL DISTRICT
415 - 2015 CAPITAL PROJECTS FUND
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	415 - 2015 CAPITAL PROJECTS FUND REQUIREMENTS	2019/20 Proposed	2019/20 Approved	2019/20 Adopted	2019/20 FTE
4151 - 2016 Bond Construction - Year 1									
-	-	-	-	-	01XX - Other Salaries	-	-	-	-
-	-	-	-	-	02XX - Associated Payroll Costs	-	-	-	-
2,095,423	-	-	-	-	03XX - Purchased Services	-	-	-	-
82,076	-	-	-	-	04XX - Supplies & Materials	-	-	-	-
-	-	-	-	-	05XX - Capital Outlay	-	-	-	-
730,648	-	-	-	-	06XX - Other Objects	-	-	-	-
2,908,147	-	-	-	-	Total Function:	-	-	-	-
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:	-	-	-	-
4153 - 2015 Bond Construction - Year 3									
-	-	16,317	-	-	01XX - Other Salaries	-	-	-	-
-	-	4,507	-	-	02XX - Associated Payroll Costs	-	-	-	-
-	-	4,556,909	-	-	03XX - Purchased Services	-	-	-	-
-	-	1,098,582	-	-	04XX - Supplies & Materials	-	-	-	-
-	-	85,979,180	-	-	05XX - Capital Outlay	-	-	-	-
-	-	768,133	-	-	06XX - Other Objects	-	-	-	-
-	-	92,423,628	-	-	Total Function:	-	-	-	-
4154 - 2015 Bond Construction - Year 4									
-	-	-	49,000	-	01XX - Other Salaries	-	-	-	-
-	-	-	12,105	-	02XX - Associated Payroll Costs	-	-	-	-
-	-	-	1,584,395	-	03XX - Purchased Services	-	-	-	-
-	-	-	5,314,500	-	04XX - Supplies & Materials	-	-	-	-
-	-	-	27,910,000	-	05XX - Capital Outlay	-	-	-	-
-	-	-	426,500	-	06XX - Other Objects	-	-	-	-
-	-	-	35,296,500	-	Total Function:	-	-	-	-
4155 - 2015 Bond Construction - Year 5									
-	-	-	-	-	01XX - Other Salaries	6,500	6,500	6,500	-
-	-	-	-	-	03XX - Purchased Services	1,130,000	1,130,000	1,130,000	-
-	-	-	-	-	04XX - Supplies & Materials	855,000	855,000	855,000	-
-	-	-	-	-	05XX - Capital Outlay	3,583,500	3,583,500	3,583,500	-
-	-	-	-	-	Total Function:	5,575,000	5,575,000	5,575,000	-
7000 - Unappropriated Ending Fund Balance									
134,932,337	118,839,739	28,686,234	-	-	09XX - Unappropriated Ending Fund Balance	-	-	-	-
137,840,484	135,028,064	121,109,862	35,296,500	-	Total:	5,575,000	5,575,000	5,575,000	-



A new classroom in
Fairview Elementary School.

2016 SCHOOL IMPROVEMENT PROJECTS FUND

ADOPTED BUDGET
2019-2020

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.

**REYNOLDS SCHOOL DISTRICT
 417 - SCHOOL IMPROVEMENT PROJECTS - QZAB FUND
 RESOURCES BY SOURCE**

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	417 - SCHOOL IMPROVEMENT PROJECTS - QZAB FUND RESOURCES BY SOURCE	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
1990 - Miscellaneous Revenue							
-	19,800	-	-	1990 - Miscellaneous Revenue	-	-	-
-	19,800	-	-	Total 1000:	-	-	-
5110 - Bond Proceeds							
-	4,000,000	-	-	5110 - Bond Proceeds	-	-	-
-	4,000,000	-	-	Total 5100:	-	-	-
5400 - Beginning Fund Balance							
-	-	1,329,904	1,010,000	5400 - Beginning Fund Balance	1,010,000	1,010,000	1,010,000
-	-	1,329,904	1,010,000	Total 5400:	1,010,000	1,010,000	1,010,000
-	4,019,800	1,329,904	1,010,000	Total:	1,010,000	1,010,000	1,010,000

**REYNOLDS SCHOOL DISTRICT
417 - SCHOOL IMPROVEMENT PROJECTS - QZAB FUND
REQUIREMENTS**

417 - SCHOOL IMPROVEMENT PROJECTS - QZAB									
2015/16	2016/17	2017/18	2018/19	2018/19	FUND	2019/20	2019/20	2019/20	2019/20
Actual	Actual	Actual	Working	FTE	REQUIREMENTS	Proposed	Approved	Adopted	FTE
2000 - Support Services									
2544 - Maintenance Services									
-	92,983	-	37,500		0318 - Non - Inst Staff Prof, Tech Impr	50,000	50,000	50,000	
-	217	-	500		0354 - Advertising	500	500	500	
-	2,515,052	-	962,000		0590 - Building Improvements	950,000	950,000	950,000	
-	81,644	-	10,000		0640 - Dues & Fees	9,500	9,500	9,500	
-	2,689,896	-	1,010,000		Total Function:	1,010,000	1,010,000	1,010,000	
7000 - Unappropriated Ending Fund Balance									
7000 - Unappropriated Ending Fund Balance									
-	1,329,904	1,329,904	-		0820 - Reserved For Next Year	-	-	-	
-	4,019,800	1,329,904	1,010,000		Total:	1,010,000	1,010,000	1,010,000	



A Davis Elementary School student with sibling.

TRUST FUNDS

ADOPTED BUDGET
2019-2020

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. As of 2019-20, the district no longer has trust funds. This section is for historical purposes only.

**REYNOLDS SCHOOL DISTRICT
718-730 - TRUST FUNDS
RESOURCES BY SOURCE**

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	718-730 - TRUST FUNDS RESOURCES BY SOURCE	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
				1920 - Private Source Donations			
3,387	1,449	1,817	-	1920 - Private Source Donations	-	-	
3,387	1,449	1,817	-	Total Object:	-	-	
				5400 - Beginning Fund Balance			
15,285	18,033	12,018	1,554	5400 - Beginning Fund Balance	-	-	
15,285	18,033	12,018	1,554	Total Object:	-	-	
				9770 - Fund Balance			
-	12,054	-	-	9770 - Fund Balance	-	-	
-	12,054	-	-	Total Object:	-	-	
18,672	31,537	13,834	1,554	Total:	-	-	

**REYNOLDS SCHOOL DISTRICT
718-730 - TRUST FUNDS
REQUIREMENTS**

2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Working	2018/19 FTE	718-730 - TRUST FUNDS REQUIREMENTS	2019/20 Proposed	2019/20 Approved	2019/20 Adopted	2019/20 FTE
					1000 - Instruction				
					1131 - High School Programs				
-	1,500	1,500	-		04XX - Supplies & Materials	-	-		
-	1,500	1,500	-		Total Function:	-	-		
					2000 - Support Services				
					2320 - Executive Administration				
-	5,866	7,900	-		03XX - Purchased Services	-	-		
639	62	4,434	-		04XX - Supplies & Materials	-	-		
639	5,928	12,334	-		Total Function:	-	-		
					5200 - Interfund Transfers				
-	-	-	1,554		07XX - Interfund Transfers	-	-		
-	-	-	1,554		Total Function:	-	-		
					7000 - Unappropriated Ending Fund Balance				
18,033	12,054	-	-		09XX - Unappropriated Ending Fund Balance	-	-		
18,033	12,054	-	-		Total Function:	-	-		
18,672	19,482	13,834	1,554		Total:	-	-		





Alder Elementary School students having fun with Evan Turner with the Portland Trail Blazers



INFORMATIONAL SECTION

ADOPTED BUDGET
2019-2020



REYNOLDS SCHOOL DISTRICT SPECIAL EDUCATION CONTINUUM OF SERVICES

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

REYNOLDS SCHOOL DISTRICT SPECIAL EDUCATION CONTINUUM OF SERVICES

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

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

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
2019-20 BUDGET PROPOSAL**

Schools:								Formerly Forms B and C					
State School ID	Group	School Name (Color Coded by Group)	Current Student Enrollment	Low Grade (K and PK = 0)	High Grade	# of Schools per Group	Title I Status	State and Locally Funded Instructional Staff (FTE)	Student per Instructional Staff Ratio	Average for 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?
951	1	Troutdale Elem	444	0	5	11	SWP	28.6	15.51	14.35	12.91	15.78	Comparable
945	1	Fairview Elem	340	0	5	11	SWP	26.1	13.01	14.35	12.91	15.78	Comparable
950	1	Sweetbriar Elem	343	0	5	11	SWP	24.6	13.95	14.35	12.91	15.78	Comparable
948	1	Margaret Scott El	410	0	5	11	SWP	30.1	13.63	14.35	12.91	15.78	Comparable
949	1	Davis Elem	449	0	5	11	SWP	30.0	14.95	14.35	12.91	15.78	Comparable
952	1	Wilkes Elem	495	0	5	11	SWP	31.5	15.71	14.35	12.91	15.78	Comparable
1365	1	Woodland Elem	463	0	5	11	SWP	30.0	15.43	14.35	12.91	15.78	Comparable
946	1	Glenfair Elem	478	0	5	11	SWP	35.1	13.62	14.35	12.91	15.78	Comparable
943	1	Alder Elem	487	0	5	11	SWP	36.8	13.23	14.35	12.91	15.78	Comparable
3989	1	Salish Ponds Elem	431	0	5	11	SWP	28.7	15.01	14.35	12.91	15.78	Comparable
947	1	Hartley Elem	469	0	5	11	SWP	33.6	13.96	14.35	12.91	15.78	Comparable
4216	2	Reynolds Arthur		0	6	2	NF						Group Not Funded
3490	2	Multisensory Lea		0	6	2	NF						Group Not Funded
4822	3	KNOVA Reynolds		0	8	1	NF						Group Not Funded
2263	4	Walt Morey Midd	604	6	8	3	NF	38.0	15.89	15.89	N/A	17.48	School Not Funded
954	4	Hauton B Lee Mic	741	6	8	3	SWP	44.3	16.74	N/A	N/A	N/A	Comparable
1254	4	Reynolds Middle	972	6	8	3	SWP	56.8	17.12	N/A	N/A	N/A	Comparable
1343	5	Reynolds Learnin	198	7	12	1	TAS	21.1	9.41				Only One School in Group
957	6	Reynolds High		9	12	1	NF						Group Not Funded
4648	7	ACE Academy		11	12	1	NF						Group Not Funded
		New Schools?											

**REYNOLDS SCHOOL DISTRICT
TITLE I COMPARABILITY REPORT
2019-20 BUDGET PROPOSAL**

Formerly Forms E and D					
State and Local Funds Allocated	\$ per Student Ratio	Average for Group and Funding Status	90% of Non-Funded Average, if any, Otherwise 90% of Funded Average	110% of Funded Average	Comparable by \$ / Student Ratio?
					Comparable by Staff Ratio
					Comparable by Staff Ratio
					Comparable by Staff Ratio
					Comparable by Staff Ratio
					Comparable by Staff Ratio
					Comparable by Staff Ratio
					Comparable by Staff Ratio
					Comparable by Staff Ratio
					Comparable by Staff Ratio
					Comparable by Staff Ratio
					Comparable by Staff Ratio
					Group Not Funded
					Group Not Funded
					Group Not Funded
				N/A	School Not Funded
		N/A	N/A	N/A	Comparable by Staff Ratio
		N/A	N/A	N/A	Comparable by Staff Ratio
					Only One School in Group
					Group Not Funded
					Group Not Funded

REYNOLDS SCHOOL DISTRICT STATE SCHOOL FUNDING FORMULA

State School Fund Grants and Property Tax Revenues

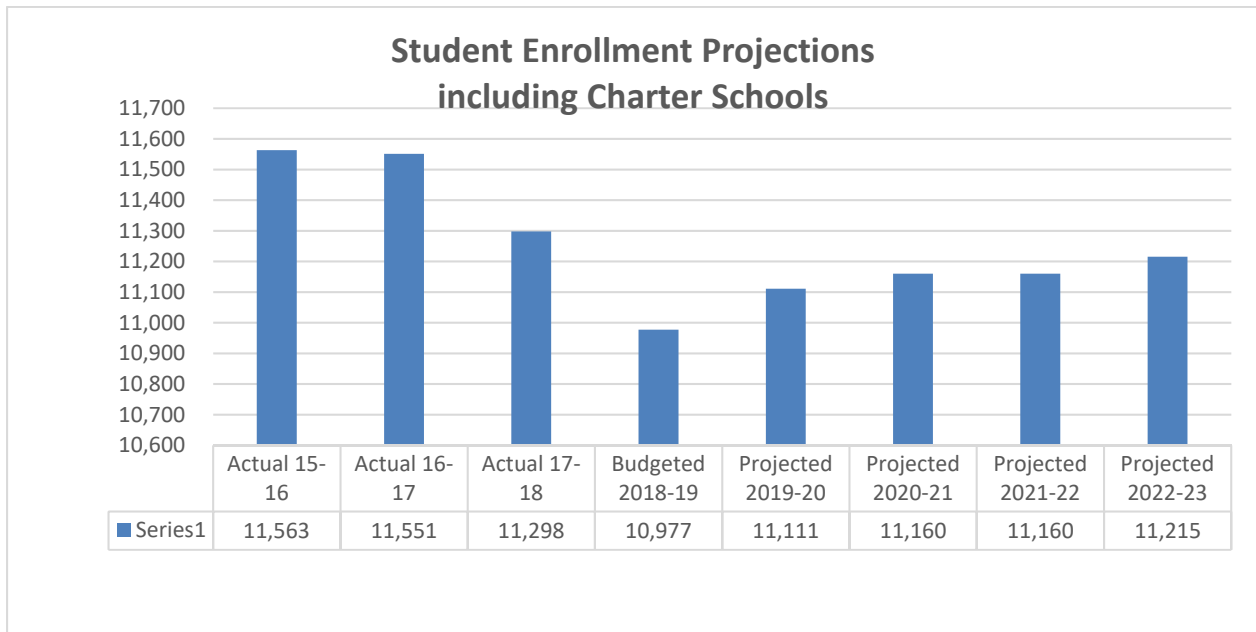
(Funding Per Student)

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 (ADMr) and average daily membership, weighted (ADMw). The ADMr number represents the average number of students enrolled in at Reynolds School District on a daily basis. The ADMw 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.

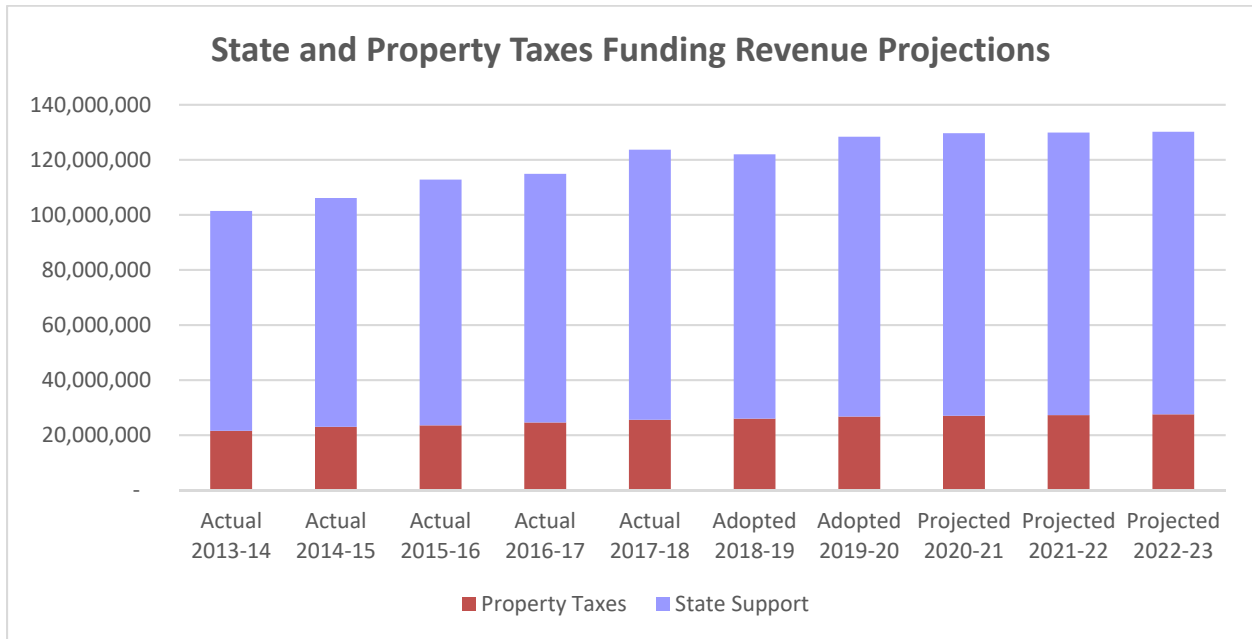


REYNOLDS SCHOOL DISTRICT STATE SCHOOL FUNDING FORMULA

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.

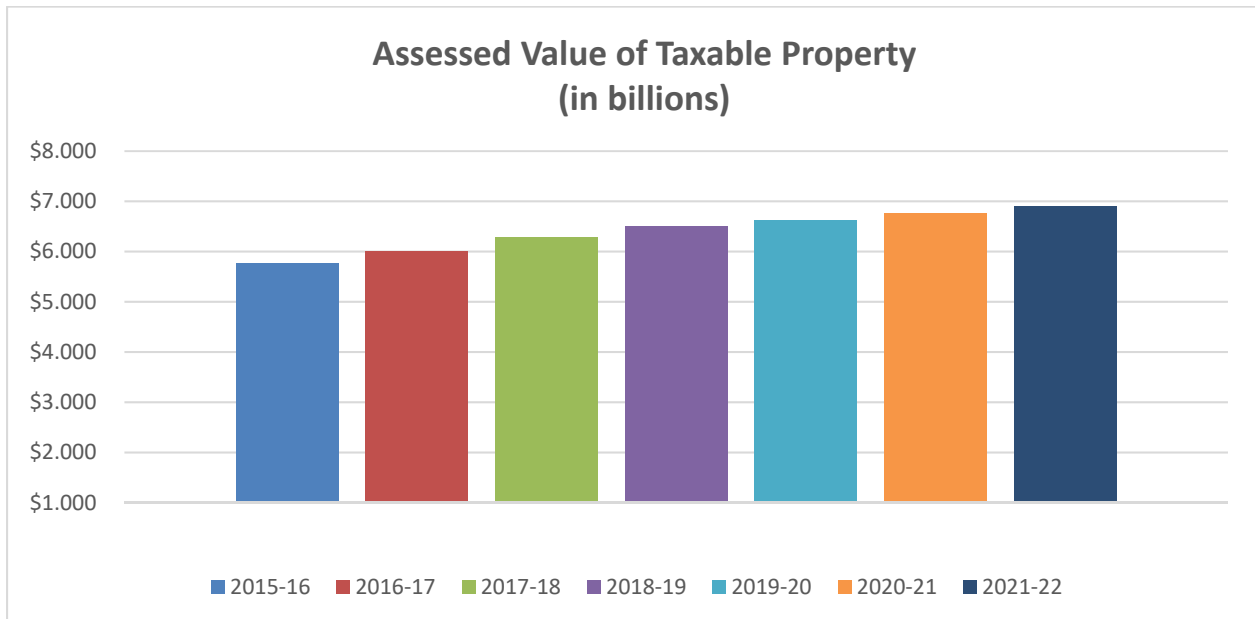


Property owners are taxed on the combined rates of education and debt service to repay bonds exempt from Measure 5. The Permanent Property Tax Rate for Reynolds School District is \$4.4626 per \$1,000 per assessed value.

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

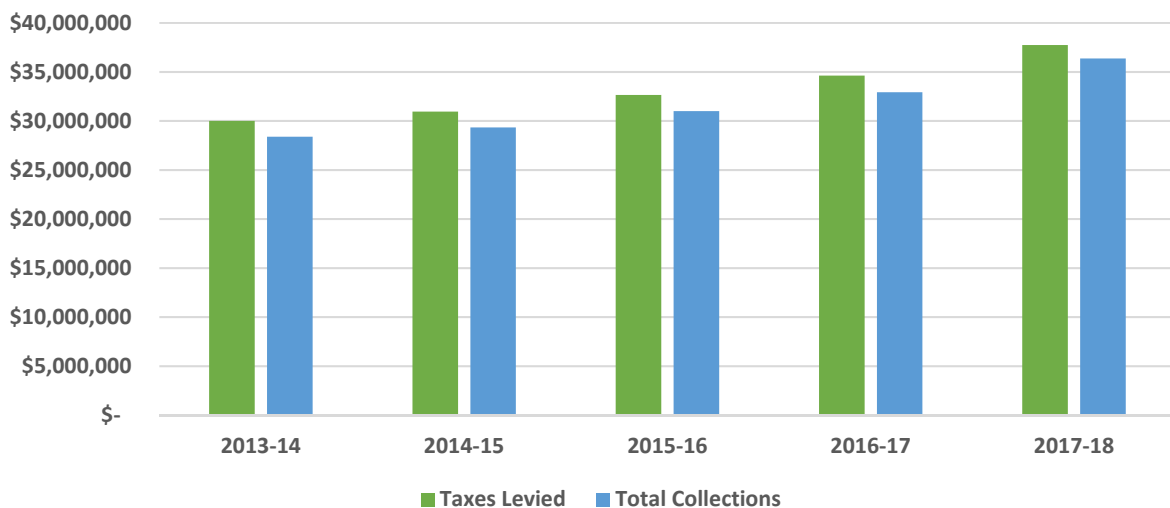


Projected assessed values are estimated at 2% increase based upon historical data.

Statutes. Existing districts cannot increase their permanent rate authority. Rates for debt services are set based on each year's requirements.

The permanent tax rates are determined by the State of Oregon Constitution and State

Property Tax Levies and Collections



The taxes levied amounts are based upon the tax collection year July 1 to June 30.

STATE SCHOOL FUND GRANT

2019-2020

Based on \$8.9 Billion Budget with 49/51 split as of 3/4/2019

Multnomah County, Reynolds SD 7

District ID: 2182

2019-2020 Local Revenue		2019-2020 Transportation Grant	
Property Taxes and in-lieu of property taxes from local sources =	\$26,737,273.00	Salaries =	N/A
Federal Forest Fees =	\$0.00	Payroll =	N/A
Common School Fund =	\$1,038,319.44	Purchased Services =	N/A
County School Fund =	\$1,800.00	Supplies =	N/A
State Managed Timber =	\$0.00	Other =	N/A
ESD Equalization =	\$0.00	Garage Depreciation =	N/A
In-Lieu of Property Taxes(non-local sources) =	\$0.00	Bus Depreciation =	N/A
Revenue Adjustments =	\$0.00	Fees Collected =	N/A
Local Revenue =	\$27,777,392.44	Non-Reimbursable =	N/A
2019-2020 Experience Adjustment		Net Eligible Trans. Expend. =	\$7,600,000.00
District Average Teacher Experience =	12.64	Trans per ADMr Rank. 58%	Transportation Reimburs. Rate 70.00%
State Average Teacher Experience =	12.09	Grant (Rate* Net Eligible Expend) =	\$5,320,000.00
Experience Adjustment (Difference in District and State Teacher Experience) =	0.55		

2019-2020 Extended ADMw

2019-2020 ADMw	2018-2019 ADMw	Extended ADMw
14,397.38	14,639.40	14,639.40

2019-2020 General Purpose Grant

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

(14,639.40 x [\$4500 + (\$25 x 0.55)]) X 1.842857404270 = \$121,773,443

2019-2020 Total Formula Revenue

General Purpose Grant + Transportation Grant

= \$121,773,443 + \$5,320,000 = \$127,093,443

2019-2020 State School Fund Grant

Total Formula Revenue - Local Revenue

= \$127,093,443 - \$27,777,392 = **\$99,316,050**

General Purpose Grant per Extended ADMw= \$8,318

Total Formula Revenue per Extended ADMw= \$8,682

Charter Schools Rate(ORS 338.155)= \$8,458

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

The State School Fund (SSF) is the major source of funding for the general operations of School Districts and Educational Service Districts (ESDs) for grades K through 12. SSF resources and local school revenues (e.g., property taxes) are combined and form the basis for the distribution of the combined school formula revenues based on a statutorily defined allocation formula. The SSF amount represents roughly 2/3s of the total school formula revenues. Allocations to school districts include a transportation grant and a general-purpose grant. The general-purpose grant follows a legislatively prescribed distribution formula based on number of students, additional weighting reflecting specific education costs (e.g., poverty, special education, and remote schools), teacher experience, and local tax resources. This formula was designed to equalize allocations to schools based on need. Districts may also have local option levies, but only approximately 20 districts out of the 197 K-12 districts take advantage of this option. If one of these districts qualifies, the state may provide further assistance through the Local Option Equalization Grant. While the formula distribution provides the largest share of resources for school districts and ESDs, ODE distributes over \$2.3 billion of federal and state funding through the grant-in-aid programs for purposes such as child nutrition, special education, various education initiatives, Ballot Measure 98, professional development, and compensatory education.

REYNOLDS SCHOOL DISTRICT MULTNOMAH EDUCATION SERVICE DISTRICT (MESD) 2019-20 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:

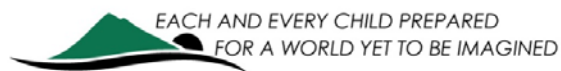
- School Health Services
- Special Education
- Alternative Education
- Technology
- Outdoor School
- School Improvement

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 Draft Service Plan Selections for 2019-20 fiscal year.



Multnomah Education Service District
2018-2019 LOCAL SERVICE PLAN SELECTIONS

REYNOLDS SCHOOL DISTRICT			
as of:	4/12/2019	ODE Extended ADMw	14,397.38
		CTA ADMw Ext.	14,639.40
		CTA ADMr	10,859.00

ROW	MOE	Unit	Unit Cost 7/1/2019	Resolution		Contract		Total		
				Units	Amount	Units	Amount	Units	Amount	
INSTRUCTIONAL SERVICES										
5		Curriculum Services								
6		Classroom Law Project (CLP)	All/None	\$ 26,072	N	\$ -	N	\$ -	N	\$ -
7		School Improvement								
8		Current Program (with 1.05 Math and 1.0 Literac	All/None	\$ 566,215	A	\$ 72,243	N	\$ -	A	\$ 72,243
9		add 1.0 English Language Learner TOSA	All/None	\$ 113,570	N	\$ -	N	\$ -	N	\$ -
10		add 1.0 Teacher Prek-3	All/None	\$ 103,653	N	\$ -	N	\$ -	N	\$ -
11		add 0.5 Science Facilitator	All/None	\$ 61,507	N	\$ -	N	\$ -	N	\$ -
12		add 1.0 Student Assessment Specialist	All/None	\$ 113,570	N	\$ -	N	\$ -	N	\$ -
13		College/Career Learning Facilitator	All/None	\$ -	N	\$ -	N	\$ -	N	\$ -
14		Helensview School								
15		General Ed (1.0x) slot	1 Student	\$ 12,586	0	\$ -	0	\$ -	0	\$ -
16	Y	SPED slot (1.0x plus Special Ed Teachers)	1 Student	\$ 19,686	0	\$ -	0	\$ -	0	\$ -
17		ELL Slot (1.5x slot)	1 Student	\$ 18,879	0	\$ -	0	\$ -	0	\$ -
18		Helensview Phoenix (2.0x slot)	1 Student	\$ 25,172	0	\$ -	0	\$ -	0	\$ -
19		Home School Notification								
20		Service	ALL	\$ 65,704	A	\$ 8,383	N	\$ -	A	\$ 8,383
21		Educational Programs in Adult Correction Facilities (Incarcerated Youth)								
22		Service	All/None	\$ 357,163	N	\$ -	N	\$ -	N	\$ -
23		Outdoor Schools								
24		6th Grade Offering Level 1: Outdoor School - Full We	1 Student	\$ 443	841	\$ 372,513	0	\$ -	841	\$ 372,513
25		6th Grade Offering Level 4: FSE	1 Student	\$ 261	0	\$ -	0	\$ -	0	\$ -
26		6th Grade Outdoor School Credits								
27		<i>Pending Legis Confirmation: M99 Reimb</i>	1 Student	(443) / (261)	841	\$ (372,513)	0	\$ -	841	\$ (372,513)
28		Outdoor School/FSE credit (METRO)	1 Student	\$ -	0	\$ -	0	\$ -	0	\$ -
29		ECSWC Credit	1 Student	\$ -	0	\$ -	0	\$ -	0	\$ -
30		4th Grade Offering: Oregon Trail Overnight	1 Student	\$ 127	0	\$ -	0	\$ -	0	\$ -
STUDENT SERVICES										
Special Education Services										
31	Y	The Creeks: Social Emotional Skills (SESP)	1 Student	\$ 55,702	18	\$ 1,002,636	26.49	\$ 1,475,546	44.49	\$ 2,478,182
32	Y	The Creeks: Behavioral Health (BH)	1 Student	\$ 55,702	9	\$ 501,318	3.87	\$ 215,567	12.87	\$ 716,885
33	Y	The Creeks: Therapeutic Classroom (TC)	1 Student	\$ 55,702	0	\$ -	1.44	\$ 80,211	1.44	\$ 80,211
34	Y	<i>Helensview Middle High Therapeutic Classroom</i>	1 Student	\$ 55,702	0	\$ -	0	\$ -	0	\$ -
35	Y	Functional Living Skills (FLS)								
36	Y	FLS: K-12 and Transition	1 Student	\$ 82,151	5	\$ 410,755	0	\$ -	5	\$ 410,755
37	Y	FLS: Alternative Behavior Program (Wheatley)	1 Student	\$ 118,465	9	\$ 1,066,185	0.74	\$ 87,664	9.74	\$ 1,153,849
38	Y	Related Services								
39	Y	Individually Purchased Option								
40	Y	Speech Pathologist	1 FTE	\$ 139,502	0	\$ -	0	\$ -	0	\$ -
41	Y	Occupational Therapist	1 FTE	\$ 121,588	0	\$ -	0	\$ -	0	\$ -
42	Y	Physical Therapist	1 FTE	\$ 151,792	0	\$ -	0	\$ -	0	\$ -
43	Y	Psychological Services	1 FTE	\$ 127,093	0	\$ -	0	\$ -	0	\$ -
44	Y	Educational Assistants	0.875 FTE	\$ 51,200	0	\$ -	5.22	\$ 305,448	5.22	\$ 305,448
45	Y	Assistive Technology (AT)	1 FTE	\$ 134,417	0	\$ -	0	\$ -	0	\$ -
46	Y	Speech Pathology Assistant (SLPA)	1 FTE	\$ 97,917	0	\$ -	0	\$ -	0	\$ -
47	Y	Certified Occupational Therapy Assistant (COTA)	1 FTE	\$ 97,917	0	\$ -	0	\$ -	0	\$ -
48	Y	Licensed Physical Therapy Assistant (LPTA)	1 FTE	\$ 97,917	0	\$ -	0	\$ -	0	\$ -
49	Y	Behavior Consultant	1 FTE	\$ 116,382	0	\$ -	0	\$ -	0	\$ -
School Health Services										
50		Hearing and Vision Screening	All/None	\$ 192,775	A	\$ 24,596	N	\$ -	A	\$ 24,596
51		Immunization	All/None	\$ 152,594	A	\$ 19,470	N	\$ -	A	\$ 19,470
52		School Nurse Services								
53		Registered Nurses	1 FTE	\$ 126,601	4	\$ 506,405	0	\$ -	4	\$ 506,405
54		School Health Assistants	Hour	\$ 37.19	0	\$ -	0	\$ -	0	\$ -
55		Special Needs Nursing	All/None	\$ 497,115	A	\$ 63,427	N	\$ -	A	\$ 63,427
56		1:1 Nurses	1 FTE	\$ 126,601	0	\$ -	5	\$ 633,006	5	\$ 633,006

Multnomah Education Service District
2018-2019 LOCAL SERVICE PLAN SELECTIONS

REYNOLDS SCHOOL DISTRICT			
as of:	4/12/2019	ODE Extended ADMw	14,397.38
		CTA ADMw Ext.	14,639.40
		CTA ADMr	10,859.00

ROW	MOE	Unit	Unit Cost 7/1/2019	Resolution		Contract		Total		
				Units	Amount	Units	Amount	Units	Amount	
TECHNOLOGY SERVICES (via the "CTA")**										
Application and Development Services										
57		Business Systems ("IFAS") - Corbett SD only	per memo	\$ 22,174	N	\$ -	N	\$ -	N	\$ -
58		Data Warehouse Services - Level 1 (Database)	A/N (ADMw)	\$ 2.63	A	\$ 38,502	N	\$ -	A	\$ 38,502
59		Data Warehouse Services - Level 2 (add'l cost)	A/N (ADMw)	\$ 2.13	A	\$ 31,182	N	\$ -	A	\$ 31,182
60		Student Info Sys - Level 1B (SIS Admin)	A/N (ADMw)	\$ 5.26	N	\$ -	N	\$ -	N	\$ -
61		Student Info Sys - Level 1A (SIS Admin + add'l cost)	A/N (ADMw)	\$ 2.73	N	\$ -	N	\$ -	N	\$ -
62		Student Info Sys - Level 2 (includes 1B + 1A)	A/N (ADMw)	\$ 13.97	A	\$ 204,512	N	\$ -	A	\$ 204,512
63		Forecast5 Analytics	A/N (ADMw)	\$ 1.00	A	\$ 14,700	N	\$ -	A	\$ 14,700
64		District Office Services								
65		School Messenger	A/N (ADMr)	\$ 1.30	A	\$ 14,117	N	\$ -	A	\$ 14,117
66		add Messenger App w/ InfoCenter Prem (NEW)	A/N (ADMr)	\$ 1.00	N	\$ -	N	\$ -	N	\$ -
67		Substitute Services ("AESOP")	A/N (ADMw)	\$ 2.60	N	\$ -	N	\$ -	N	\$ -
68		add Substitute Calling Service (NEW)	A/N (ADMw)	\$ 1.30	N	\$ -	N	\$ -	N	\$ -
69		Infrastructure Services								
70		Network/Internet Services								
71		Internet Connectivity - Portland SD only	All/None	\$ 131,105	N	\$ -	N	\$ -	N	\$ -
72		Last Mile Connection & Network Monitoring	All/None	\$ 1,298,245	A	\$ 342,638	N	\$ -	A	\$ 342,638
73		Network services - Portland SD only	All/None	\$ 249,523	N	\$ -	N	\$ -	N	\$ -
74		PSTN Services	All/None	\$ -	N	\$ -	N	\$ -	N	\$ -
75		Engineering Support	Hour	\$ 86	0	\$ -	0	\$ -	0	\$ -
76		On-Site Help Desk Technician	Day	\$ 540	0	\$ -	0	\$ -	0	\$ -
77		Instructional Services								
78		Follett Destiny Library and Textbook Mgmt.	A/N (ADMr)	\$ 4.53	N	\$ -	N	\$ -	N	\$ -
79		** CTA offers many services not listed on the MESD DSP								
80		ADMINISTRATIVE SUPPORT SERVICES								
81		Inter-District Delivery System (PONY)	All/None	\$ 37,434	A	\$ 4,945	N	\$ -	A	\$ 4,945
82		School Announce Closure Network	ALL (div by 8)	\$ 2,480	A	\$ 310	N	\$ -	A	\$ 310
83		Government Affairs	A/N (ADMw)	\$ 141,039	N	\$ -	A	\$ 37,360	A	\$ 37,360
84		Other Business Administrative Services	per memo	memo	N	\$ -	N	\$ -	N	\$ -
85		SUBTOTAL MESD SERVICES			\$ 4,326,324	\$ 2,834,801	\$ 7,161,126			
TRANSIT REQUESTED BY DISTRICT					\$ -					
GRAND TOTAL MESD SERVICES AND TRANSITS					\$ 4,326,324					
RESOURCES AVAILABLE FOR RESOLUTION SERVICES										
Balance Forward from Prior Year District Service Plan					\$ -					
Apportionment of Current Year SSF Revenue					\$ 4,967,490					
Apportionment of Prior Year SSF Revenue Adjustment (May 2017 Warrant)					\$ -					
TOTAL RESOURCES FOR RESOLUTION SERVICES					\$ 4,967,490					
ENDING CONTINGENCY BALANCE					\$ 641,166					
Maintenance of Effort (MOE) Total ----- sum of services with "Y" in MOE column					\$ 2,980,894					
Instructional Services					\$ 80,627	\$ -	\$ 80,627			
Student Services - Special Education					\$ 2,980,894	\$ 2,164,435	\$ 5,145,329			
Student Services - School Health Services					\$ 613,898	\$ 633,006	\$ 1,246,904			
Technology Services (CTA)					\$ 645,651	\$ -	\$ 645,651			
Administrative Support Services					\$ 5,255	\$ 37,360	\$ 42,615			
subtotal MESD Services					\$ 4,326,324	\$ 2,834,801	\$ 7,161,126			
Transits direct to district					\$ -	\$ -	\$ -			
Total MESD Services & Transits					\$ 4,326,324	\$ 2,834,801	\$ 7,161,126			

**REYNOLDS SCHOOL DISTRICT
STUDENT ENROLLMENT HISTORY AND PROJECTIONS
BY SCHOOL**

Enrollment Projection Methodology:

The District develops annual enrollment projections for grades 1-12 using three types of information: cohort history, current and projected housing development, and overall economic picture. Cohort history 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 history 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 RSD "capture" rates of eligible births in Multnomah County as well as site based projections and estimates gained from existing families being served.

School	Enrollment	Enrollment	Enrollment	Enrollment	Enrollment	Enrollment	Enrollment	Enrollment
	15-16 9/30/2015	16-17 9/30/2016	17-18 9/30/2017	18-19 9/30/2018	19-20 Projected	20-21 Projected	21-22 Projected	22-23 Projected
ACE Academy								
Alder Elem	492	510	508	490	482	494	491	494
Davis Elem	490	460	467	426	428	433	440	437
Fairview Elem	395	388	382	349	309	305	299	285
Glenfair Elem	513	546	519	485	484	500	514	521
Hartley Elem	517	483	480	463	458	450	445	453
Hauton B Lee Middle	758	758	745	738	818	846	866	830
Margaret Scott Elem	483	472	426	408	383	370	352	351
Reynolds High	2,679	2,615	2,711	2,544	2,619	2,692	2,693	2,814
Reynolds Learning Academy	259	220	209	196	198	198	200	200
Reynolds Middle	908	944	926	970	1,010	1,040	1,054	1,010
Reynolds SD 7 (Cornerstone)	135	160	98	41	41	41	41	41
Salish Ponds Elem	467	479	463	441	411	397	397	395
Sweetbriar Elem	421	408	385	344	339	332	324	322
Troutdale Elem	423	425	427	442	441	436	418	415
Walt Morey Middle	633	616	589	604	610	588	591	605
Wilkes Elem	464	453	450	490	484	466	457	451
Woodland Elem	514	507	465	468	455	429	435	448
Total Reynolds Schools	10,551	10,444	10,250	9,899	9,970	10,017	10,017	10,072
Multisensory Learning Academy	463	491	534	539	558	558	558	558
Reynolds Arthur Academy	191	194	203	195	210	210	210	210
Rockwood Preparatory Academy	358	422	311	344	373	375	375	375
Total Charter Schools	1,012	1,107	1,048	1,078	1,141	1,143	1,143	1,143
District Grand Total	11,563	11,551	11,298	10,977	11,111	11,160	11,160	11,215

**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
2017-2018	\$ 26,418,350	\$ 11,203,284	\$ 37,621,635	\$ 35,880,975	95%	\$ 453,816	\$ 36,334,791	97%
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%

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	
2017-2018	\$ 5,626,909,630	\$ 393,593,720	\$ 235,732,253	\$ 32,406,050	\$ 6,288,641,653	6.05
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

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	
2017-2018	\$ 9,012,880,030	\$ 405,731,152	\$ 266,741,142	\$ 57,028,690	\$ 9,742,381,014	64.55%
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%

(1) Source: Multnomah County.

(2) per \$1,000 of assessed value.

**REYNOLDS SCHOOL DISTRICT
PRINCIPAL PROPERTY TAXPAYERS
CURRENT AND TEN YEARS PRIOR**

	2017		2007	
	Assessed Valuation	% of Total District's Assessed Valuation	Assessed Valuation	% of Total District's Assessed Valuation
Private Enterprises				
ABS OR-O DC LLC	864,038	0.01%	-	0.00%
Albertson's Inc	245,228	0.00%	-	0.00%
American Honda Motor Co. Inc	292,158	0.00%	268,799	0.01%
Austell Columbia Gorge	424,305	0.01%	-	0.00%
Boeing Co	3,093,220	0.05%	2,940,063	0.06%
Boyd Coffee Co	-	0.00%	262,910	0.01%
Boyd Future Associates LLC	291,614	0.00%	-	0.00%
Cascade Corporation	488,083	0.01%	489,459	0.01%
Catellus Development Corp	-	0.00%	338,568	0.01%
Chelsea Financing Partnership LP	-	0.00%	303,929	0.01%
Comcast Corporations	1,431,063	0.02%	-	0.00%
Fedex Ground Package System Inc	1,692,714	0.03%	-	0.00%
Henningsen Cold Storage Co	488,612	0.01%	-	0.00%
Icon Owner Pool 1 West LLC	460,314	0.01%	-	0.00%
Interstate Crossroads LLC	-	0.00%	194,428	0.00%
IP Eat One LLC	423,995	0.01%	-	0.00%
Merix Corp	-	0.00%	319,356	0.01%
MIREF Gateway LLC	492,585	0.01%	-	0.00%
NAACO Materials Handling	247,279	0.00%	241,553	0.01%
New Albertson's Inc	-	0.00%	755,504	0.02%
Owens Corning Foam	370,839	0.01%	-	0.00%
PLDAB LLC	529,292	0.01%	-	0.00%
Prologis Trust	-	0.00%	321,799	0.01%
PSB Realty Holdings LLC	-	0.00%	173,587	0.00%
QPM Aerospace Inc	-	0.00%	211,317	0.00%
Reynolds Metals Co	-	0.00%	211,639	0.00%
RR Donnelley Norwest Inc	-	0.00%	489,584	0.01%
Salish Lake LLC	-	0.00%	171,967	0.00%
Sandy Cascade LLC	297,256	0.00%	-	0.00%
Teeny Foods Corp	250,343	0.00%	-	0.00%
The Boeing Company	782,390	0.01%	526,001	0.01%
The Harris Group	339,295	0.01%	229,138	0.00%
Townsend Farms Inc	572,824	0.01%	354,740	0.01%
Townsend Distribution LP	378,650	0.01%	-	0.00%
Toyo Tanso USA Inc	258,091	0.00%	285,058	0.01%
US Nat'l Bank of Oregon	750,453	0.01%	730,624	0.02%
US Bankcorp	819,095	0.01%	420,269	0.01%
Walton CWOR Commerce	-	0.00%	335,362	0.01%
Western B Northwest OR LLC	453,376	0.00%	-	0.00%
Weyerhaeuser Co Inc	-	0.00%	373,053	0.01%
Wilcal Wood LLC	-	0.00%	208,172	0.00%
Wood Village GARP LLC	254,267	0.00%	-	0.00%
Public Utilities				
Portland General Electric Co	1,141,855	0.02%	708,104	0.02%
Northwest Natural Gas Co	-	0.00%	246,967	0.01%
Verizon Northwest Inc	-	0.00%	219,928	0.00%
Sub Total	18,133,234		12,331,878	
All Other Taxpayers	6,270,508,419	99.71%	4,585,117,393	99.73%
Total	6,288,641,653	100.00%	4,597,449,271	100.00%

Source: Multnomah County Dept of Assessment and Taxation

**REYNOLDS SCHOOL DISTRICT
BUDGET'S EFFECT ON TAXPAYERS
TAXES PAID BY AVERAGE HOMEOWNERS**

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Projected 2018-19
Tax Rates							
Permanent Tax Rate per \$1,000 of AV	4.4626	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	1.80
Average Assessed Value	\$ 187,678	\$ 192,356	\$ 203,518	\$ 206,479	\$ 212,934	\$ 225,248	\$ 251,737
Tax Burden	\$ 1,135	\$ 1,167	\$ 1,183	\$ 1,233	\$ 1,289	\$ 1,417	\$ 1,524

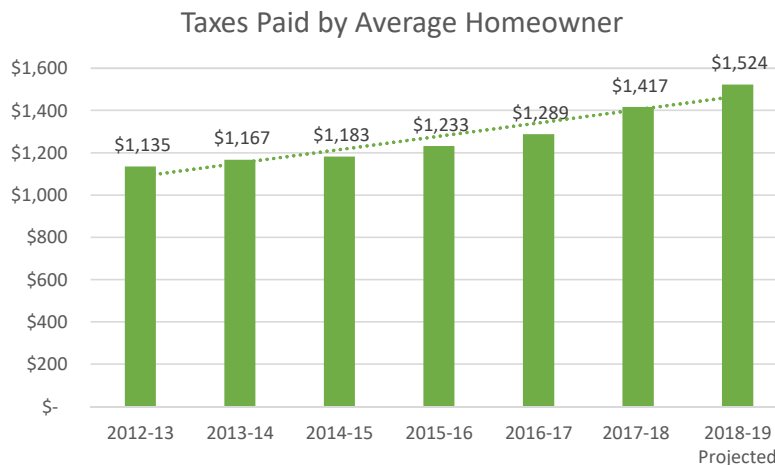
Measure 5, which introduced property tax rate limits, was passed in 1990 and became effective starting in the 1991-92 tax year. When fully implemented in 1995-96, Measure 5 cut property tax rates an average of 51 percent from their 1990-91 levels. Measure 50 was passed in 1997 and cut property taxes, 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**

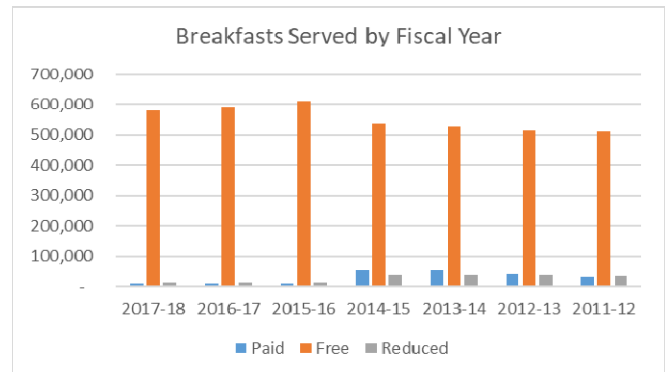
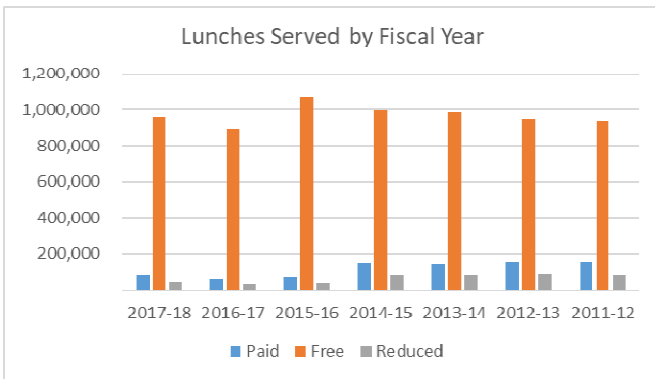
<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2017-2018	75,888	\$ 1,848,479,904	\$ 24,358	2.80%
2016-2017	70,506	\$ 1,892,733,570	\$ 26,845	6.30%
2015-2016	76,277	\$ 1,617,072,400	\$ 21,200	6.70%
2014-2015	75,257	\$ 1,707,470,487	\$ 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%

Source: U.S. Census Bureau, American Community Survey Proximity One 2016-17 Data provided by the Oregon Economic Development Research Center
 NA = not available

**REYNOLDS SCHOOL DISTRICT
OPERATING STATISTICS
LAST TEN FISCAL YEARS**

FISCAL YEAR	NUMBER OF TYPE A LUNCHES SERVED		
	PAID	FREE	REDUCED PRICE
2017-2018	79,675	959,572	44,360
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

FISCAL YEAR	NUMBER OF BREAKFASTS SERVED		
	PAID	FREE	REDUCED PRICE
2017-2018	12,059	578,691	13,076
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



FISCAL YEAR	STUDENT ENROLLMENT(1)	COST PER PUPIL(1)	LICENSED STAFF	PUPIL-TEACHER RATIO	Number of students graduated	
					Reynolds High School	Reynolds Learning Academy
2017-2018	10,250	13,683	617.60	16.60	436	32
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

(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. Sources: Reynolds School District, Nutrition Services Department

**REYNOLDS SCHOOL DISTRICT
FTE COMPARISON - ALL FUNDS
10 YEAR HISTORY AND PROJECTED**

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
Licensed	583.00	563.90	564.18	587.83	623.95	659.50	674.10
Classified	539.00	479.06	441.69	413.17	441.46	450.83	458.54
Administrators/Supervisors	43.90	48.20	50.00	52.00	52.00	56.00	67.50
TOTAL	1,165.90	1,091.16	1,055.87	1,053.00	1,117.41	1,166.33	1,200.14




Student Population	10,800	10,591	10,770	10,735	11,002	11,722	11,563
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	2016-2017	2017-2018	2018-2019 Adopted	2019-2020 Adopted	2020-2021 Projected	2021-2022 Projected	2022-2023 Projected
Licensed	647.70	636.97	608.54	621.71	621.71	621.71	621.71
Classified	460.88	474.53	469.86	486.95	486.95	486.95	486.95
Administrator/Supervisor	63.50	67.00	67.00	70.50	70.50	70.50	70.50
TOTAL	1,172.08	1,178.50	1,145.40	1,179.16	1,179.16	1,179.16	1,179.16

Student Population (Including Charters)	11,551	11,298	10,977	11,111	11,160	11,160	11,215
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2019-20 Classified FTE by Position	
Educational Assistants/Media Assistants	142.40
Transportation Drivers/Mechanic/Dispatchers	85.80
Nutrition Services Cooks/Assistants	54.31
Maintenance/Facilities/Grounds	64.00
Campus Monitors	16.16
Liaisons	13.00
Secretaries/Bookkeepers/Receptionists/Registrars	54.51
Other Classified Positions	56.77
Total Classified FTE by Position	486.95

2019-20 Administrator/Supervisor FTE by Position	
Licensed Administrators	48.00
Confidential, Specialists, Admin Support, Supervisors	22.50
Total Administrators/Supervisors FTE by Position	70.50

-  Enrollment includes charter schools
-  The District's 2019-20 budget projection includes a slight decrease in students from the prior year adopted budget and projects flat enrollment or minimal growth for the next three years.
-  The District projects no increase in staffing to coincide with projected flat enrollment.

**REYNOLDS SCHOOL DISTRICT
STUDENT ENROLLMENT & PROJECTIONS
BY GRADE LEVEL**

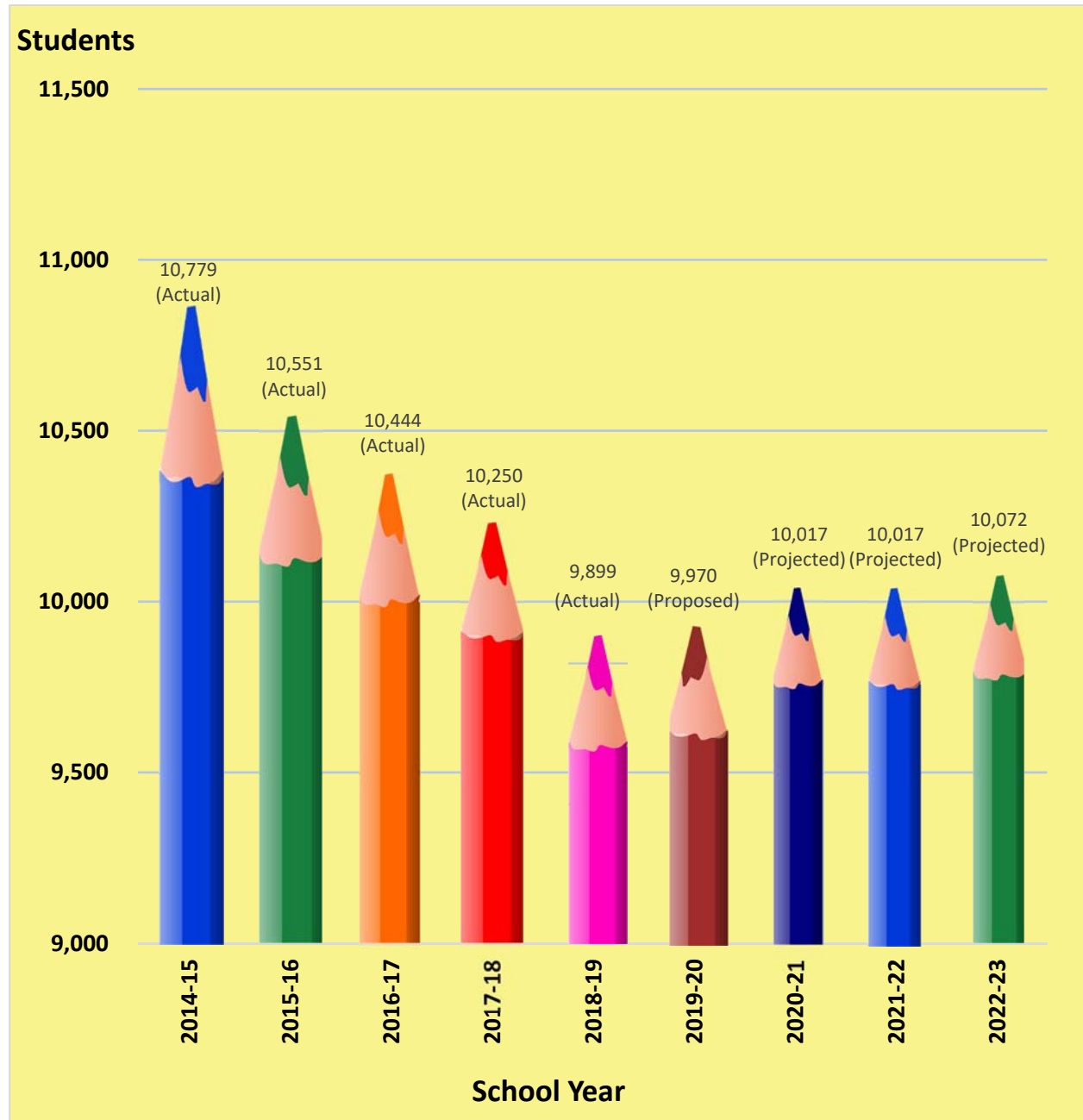
Student Enrollment - Historical and Projected
Enrollment Count at October 1 Annually & Excludes Charter Schools

Grade	History						Projected			
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Kindergarten	910	917	842	782	774	741	742	742	731	731
1	861	936	866	863	765	751	742	742	742	731
2	863	868	927	851	824	741	757	742	742	742
3	854	856	836	922	825	791	732	757	742	742
4	759	814	824	811	900	791	772	732	757	742
5	850	738	794	832	804	867	804	772	732	757
6	777	836	739	793	773	778	836	804	772	732
7	846	772	799	708	774	768	748	836	804	772
8	835	832	732	792	670	747	790	748	836	804
9	805	781	774	736	801	636	707	790	748	836
10	803	755	754	753	725	736	676	707	790	748
11	732	740	687	693	682	666	731	676	707	790
12	746	783	786	722	771	696	695	731	676	707
SPED SC	147	151	191	186	162	190	238	238	238	238
Total K-12	10,788	10,779	10,551	10,444	10,250	9,899	9,970	10,017	10,017	10,072
Annual Change		(9)	(228)	(107)	(194)	(351)	71	47	-	55
Annual Change %		-0.1%	-2.1%	-1.0%	-1.9%	-3.4%	0.7%	0.5%	0.0%	0.5%

The District has experienced a decline in enrollment since the highest enrollment in 2013-14. Enrollment in kindergarten declined significantly when the entire State moved to full day kindergarten. Reynolds schools implemented full day kindergarten ahead of the State mandated timeline and received an influx of kindergarten students from neighboring districts. When the requirement to offer full day kindergarten was implemented, families returned to their neighborhood schools. Additional enrollment declines have also been noted and families have reported raised rent rates as a reason for relocation out of the District.

Despite high levels of residential development within the District, flexible student transfer regulations established by the State have made it very difficult to predict increased enrollment based on additional residential housing units. The decline began to slow during 2018-19 and projections for the upcoming years remain flat.

REYNOLDS SCHOOL DISTRICT STUDENT ENROLLMENT AND PROJECTIONS



**REYNOLDS SCHOOL DISTRICT
DEBT SUMMARY
2019-20**

Reynolds School District Debt Service Overview

Reynolds School District debt service payments are funded by voter approved taxes imposed on local property, payments made directly from the District's General Fund, Construction Excise Tax revenues, and through a deduction in the monthly State School Fund payment from the State of Oregon.

The bulk of the District's debt service consists of General Obligation (GO) bonds paid with revenues generated through voter approved tax measures. ORS 328.245 establishes a parameter of bonded indebtedness for school districts. The 2015 Capital Bond program funded security improvements at all District sites, three replacement elementary schools and an addition and remodel to the comprehensive high school. The second largest portion of the District's debt service consists of the District's Unfunded Actuarial Liability (UAL) Bonds. In 2003 the District participated in a state sponsored funding of the District's UAL under Oregon's Public Employee Retirement System (PERS). Funding to meet the 2003 UAL Bonds debt service requirements is deducted from the State School Fund payments made to the District. The net impact of the bonded debt is a reduction in the funding available in all funds as the debt is paid through a payroll calculation, or a cost to payroll. However, the District would have to pay a higher PERS rate on its payroll expenses in lieu of participating in the UAL Bonds.

The District also has debt service for Full Faith and Credit Obligations (FFCO). In 2010, the District refunded the FFCO with a maturity date of 2035. Funding from this financing was utilized for the purchase of land and for building and site improvements in the District.

**Debt Service Summary
2019-20**

	Date of Issue	Amount of Original Issue	Principal		2019-20 Interest Due	Outstanding 6/30/2020	Impacted Fund	True Interest Cost %
			Outstanding 6/30/2019	2019-20 Principal Due				
SPECIFIC AUTHORITY								
General Obligation Bonds:								
School Facilities, Refunding Series 2005	3/1/2005	\$ 32,500,000	\$ 4,985,000	\$ 4,985,000	\$ 249,250	\$ -	Debt - 300	3.0-5.0
Capital Construction Bonds, Series 2015	8/20/2015	\$ 122,945,047	\$ 122,325,047	\$ 200,000	\$ 3,983,050	\$ 122,125,047	Debt - 315	2.0-5.0
Total General Obligation Bonds		\$ 155,445,047	\$ 127,310,047	\$ 5,185,000	\$ 4,232,300	\$ 122,125,047		
FULL FAITH AND CREDIT and FINANCING								
Full Faith & Credit Obligations:								
Land & Imp-Refunding Series 2010	5/19/2010	\$ 23,850,000	\$ 17,930,000	\$ 780,000	\$ 859,588	\$ 17,150,000	Capital - 400*	2.0-5.0
Transp Yard Improvements - Fin Agmt US Bank	6/29/2017	\$ 2,000,000	\$ 2,000,000	\$ 285,714	\$ 56,719	\$ 1,714,286	General - 100	2.5-3.038
Total FFCO and Financing Agreement		\$ 25,850,000	\$ 19,930,000	\$ 1,065,714	\$ 916,306	\$ 18,864,286		
PERS Bonds:								
PERS Bonds, 2003	4/30/2003	\$ 80,978,772	\$ 51,064,881	\$ 2,147,822	\$ 6,347,667	\$ 48,917,059	Debt - 350	5.72
		\$ 80,978,772	\$ 51,064,881	\$ 2,147,822	\$ 6,347,667	\$ 48,917,059		
Long Term Loans - State & Other:								
QZAB - Facility Improvements	4/29/2026	\$ 4,000,000	\$ 3,428,572	\$ 285,714	\$ -	\$ 3,142,857	General - 100	0.00
Total Long Term Loans		\$ 4,000,000	\$ 3,428,572	\$ 285,714	\$ -	\$ 3,142,857		
Total Debt		\$ 266,273,819	\$ 201,733,500	\$ 8,684,251	\$ 11,496,273	\$ 193,049,249		

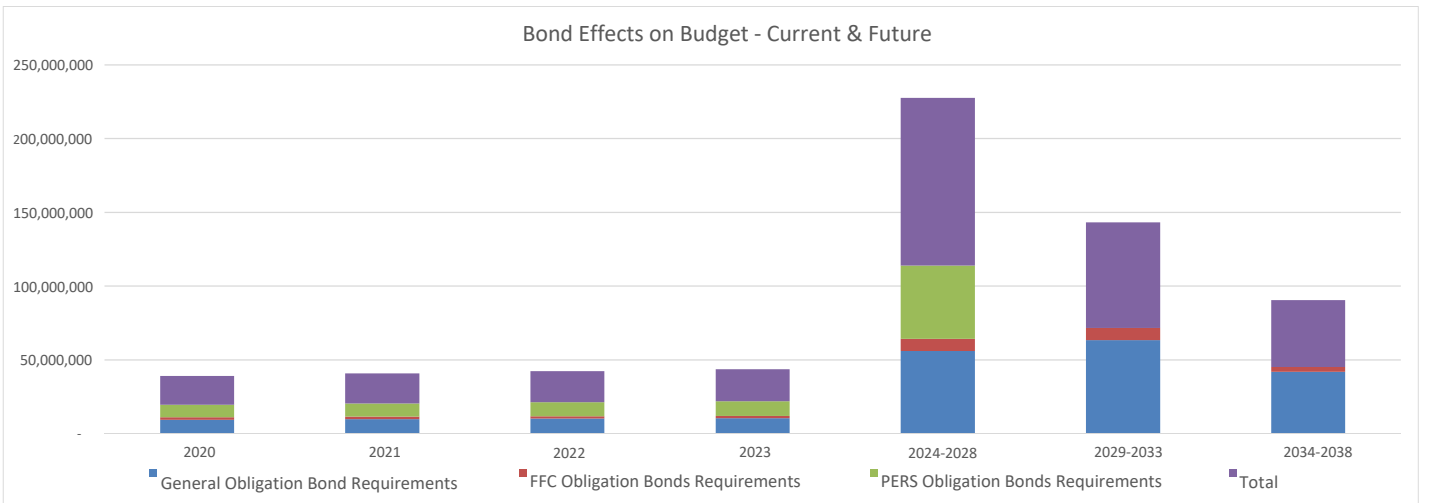
* Funded through a transfer from the General Fund for any amounts not covered by construction excise tax revenues and facility lease revenues.

Payments of general obligation bonds are made from the Debt Service Fund from property taxes and earnings on investments. Payments of pension bonds are made from the Debt Service Fund from revenue charged as a payroll cost to all funds with payroll expenses. Payments for refunding bonds are made from Capital Projects Fund with General Fund transfers for any amounts not covered by construction excise tax and facility lease revenues. Payments on Qualified Zone Academy Bonds (QZAB) are paid from the General Fund.

**Reynolds School District
Debt Service Summary
2019-20**

Bond Effects on Budget - Current and Future

Fiscal Year Ending June 30,	General Obligation Bond Requirements	FFC Obligation Bonds Requirements	PERS Obligation Bonds Requirements	Total
2020	9,417,300	1,639,588	8,495,490	8,495,490
2021	9,900,050	1,638,388	8,910,490	8,910,490
2022	10,146,500	1,695,988	9,345,490	9,345,490
2023	10,396,250	1,639,988	9,800,490	9,800,490
2024-2028	56,027,250	8,206,926	49,590,026	49,590,026
2029-2033	63,384,250	8,201,000	-	-
2034-2038	41,965,000	3,286,000	-	-
	<u>\$ 201,236,600</u>	<u>\$ 26,307,878</u>	<u>\$ 86,141,986</u>	<u>\$ 86,141,986</u>



PERS Pension Bond Debt matures in 2028.

**REYNOLDS SCHOOL DISTRICT
FINANCIAL AGREEMENT**

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**

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
2005 REFUNDING OF G.O. BONDS**

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. Provides for the payment of principal and interest on long-term general obligation debt of governmental funds. Principal revenue source are property taxes.

**REYNOLDS SCHOOL DISTRICT
GENERAL OBLIGATION BONDS, SERIES 2015
AMORTIZATION SCHEDULE**

Period Ending	Principal	Coupon	Interest	Compound 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: 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.

**REYNOLDS SCHOOL DISTRICT
SERIES 2013 PENSION BOND**

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 lower Districts' PERS employer rates. Provides for the principal and interest on PERS UAL pension obligation bonds. Revenue sources are charged to other funds.

**REYNOLDS SCHOOL DISTRICT
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. Provides for the payment of interest on the 2010 FFCRO Series. Accounts for activities related to the acquisition, construction, and equipping of facilities.

Students We Serve

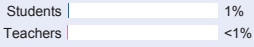


10,757

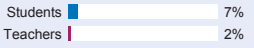
Student Enrollment

DEMOGRAPHICS

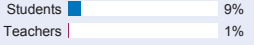
American Indian/Alaska Native



Asian



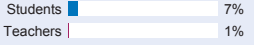
Black/African American



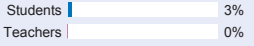
Hispanic/Latino



Multiracial



Native Hawaiian/Pacific Islander



White



45%

Ever English Learners



71

Languages Spoken

16%

Students with Disabilities

17%

Mobile Students

79%

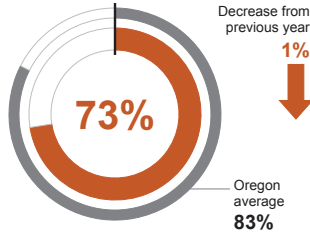
Free/Reduced Price Lunch

*<10 students or data unavailable

Start Strong

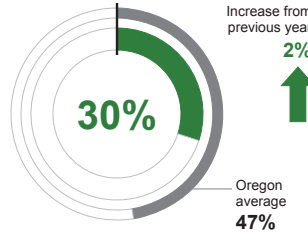
Grades K-2 REGULAR ATTENDERS

Students who attended more than 90% of their enrolled school days.



Grade 3 ENGLISH LANGUAGE ARTS

Students meeting state grade-level expectations.



Academic Progress

Grades 3-8 INDIVIDUAL STUDENT PROGRESS

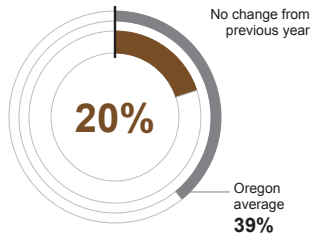
Year-to-year progress in English language arts and mathematics.



High School Success

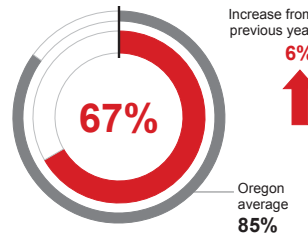
Grade 8 MATHEMATICS

Students meeting state grade-level expectations.



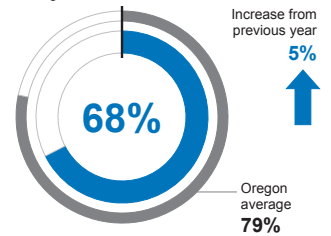
Grade 9 ON-TRACK TO GRADUATE

Students earning one-quarter of graduation credits in their 9th grade year.



Grade 12 ON-TIME GRADUATION

Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2014-15.



District Goals

Our district strives to promote equity and to provide a quality education for each student that we serve. By focusing on equity and student achievement, our district aims to reduce the opportunity gap between student groups and ensure that all of our students graduate. To reach this goal we are committed to providing student centered, culturally relevant instruction and to maintain high expectations for all students. Our vision: Each and every child prepared for a world yet to be imagined.

State Goals

The Oregon Department of Education is partnering with school districts and local communities to ensure a 90% on-time, four year graduation rate by 2025. To progress toward this goal, the state will prioritize efforts to improve attendance, provide a well-rounded education, invest in implementing culturally responsive practices, and promote continuous improvement to close opportunity and achievement gaps for historically and currently underserved students.

Our Staff (rounded FTE)



39
Administrators



552
Teachers



115
Educational assistants



30
Counselors



5
Licensed Librarians

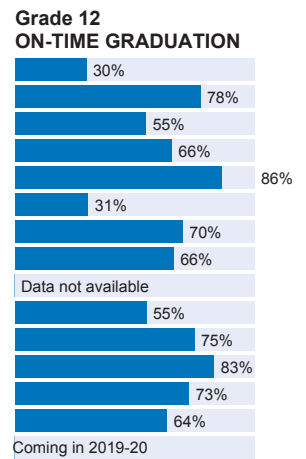
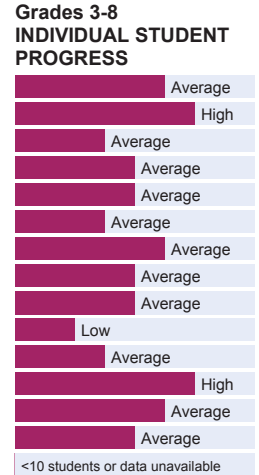
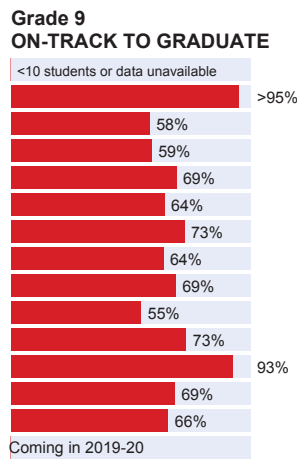
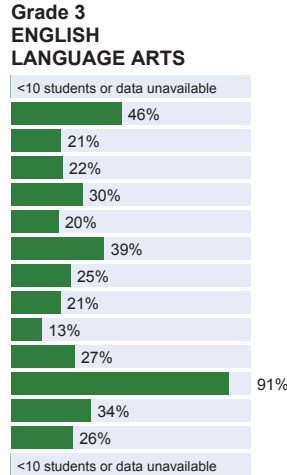
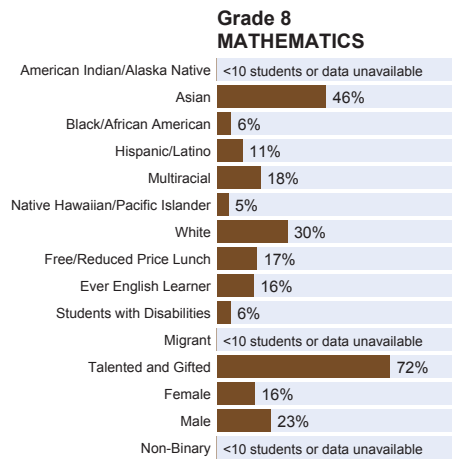
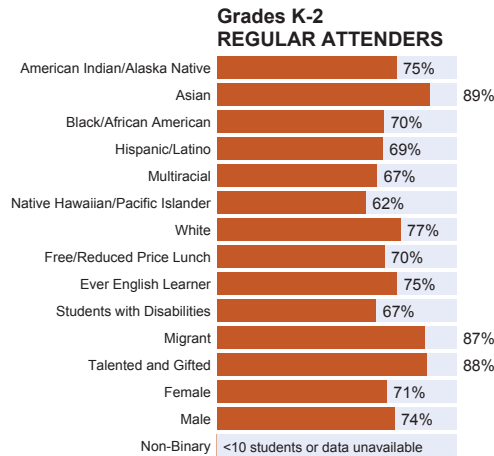


9
Psychologists



88%
% of licensed teachers with more than 3 years of experience

Outcomes



Data are suppressed to protect confidential student information.

Seismic Safety: <http://www.oregongeology.org/sub/projects/rvs/activity-updates/status.html>

Students We Serve

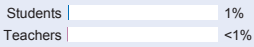


10,952

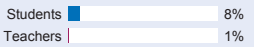
Student Enrollment

DEMOGRAPHICS

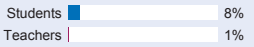
American Indian/Alaska Native



Asian



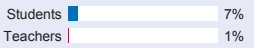
Black/African American



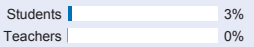
Hispanic/Latino



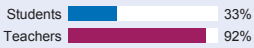
Multiracial



Native Hawaiian/Pacific Islander



White



46%

Ever English Learners



61

Languages Spoken

16%

Students with Disabilities

94%

Required Vaccinations

86%

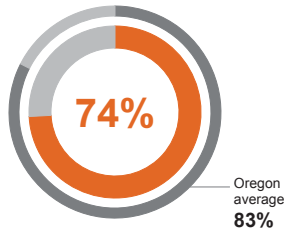
Free/Reduced Price Lunch

*Not enough students

Start Strong

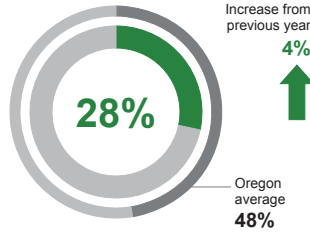
Grades K-2 REGULAR ATTENDERS

Students who attended more than 90% of their enrolled school days.



Grade 3 ENGLISH LANGUAGE ARTS

Students meeting state grade-level expectations.



Academic Progress

Grades 3-8 INDIVIDUAL STUDENT PROGRESS

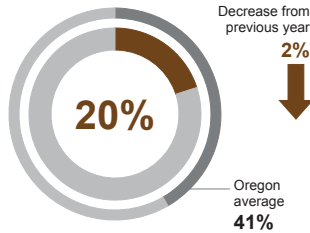
Year-to-year progress in English language arts and mathematics.



High School Success

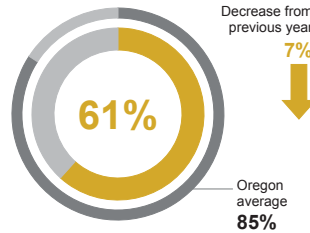
Grade 8 MATHEMATICS

Students meeting state grade-level expectations.



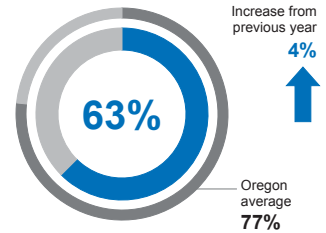
Grade 9 ON-TRACK TO GRADUATE

Students earning one-quarter of graduation credits in their 9th grade year.



Grade 12 ON-TIME GRADUATION

Students earning a diploma within four years.



District Goals

Our district strives to promote equity and to provide a quality education for each student that we serve. By focusing on equity and student achievement, our district aims to reduce the achievement gap between student groups and ensure that all of our students graduate. To reach this goal we are committed to providing student centered, culturally relevant instruction and to maintain high expectations for all students.

State Goals

The Oregon Department of Education is working in partnership with school districts and local communities to ensure a 90% on-time, four year graduation rate by 2025. To progress toward this goal, the state will prioritize efforts to improve attendance, invest in implementing culturally responsive practices, and promote continuous improvement to close opportunity and achievement gaps for historically and currently underserved students.

Our Staff



38
Administrators



576
Teachers



117
Educational assistants



28
Counselors



15
Librarians

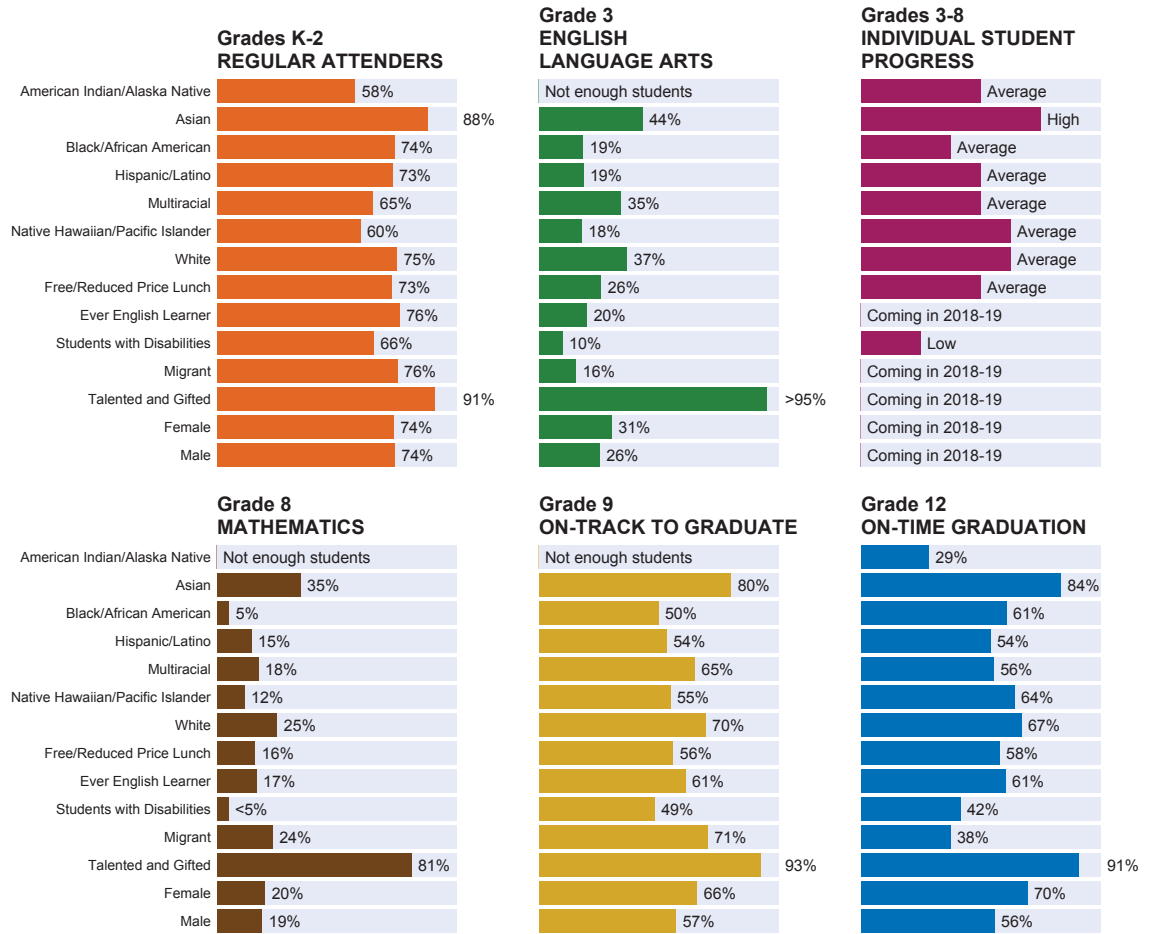


\$11,621
Average per pupil spending



Teacher Experience
Coming in 2018-19

Outcomes



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

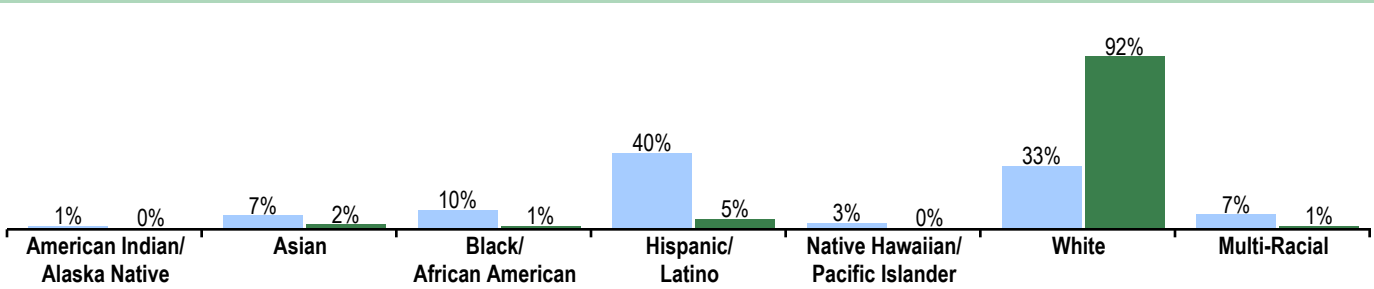
For a detailed report for each school, please visit:

<http://www.oregongeology.org/sub/projects/rvs/activity-updates/status.html>

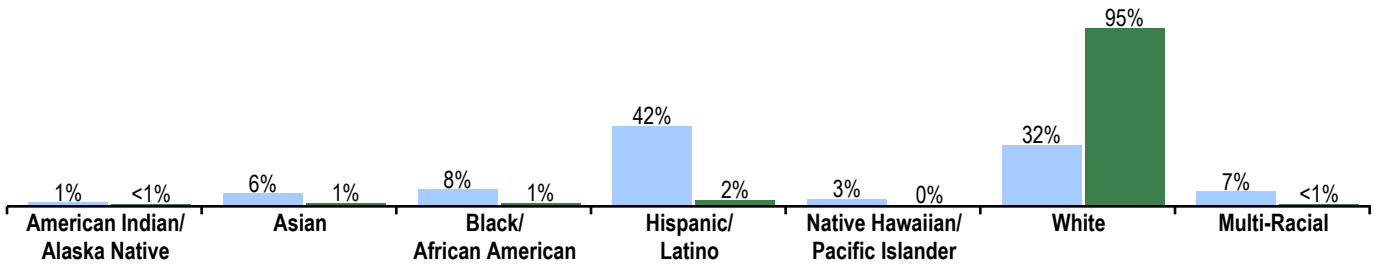
RACE/ETHNICITY OF STUDENTS AND STAFF 2016-17

Students Staff

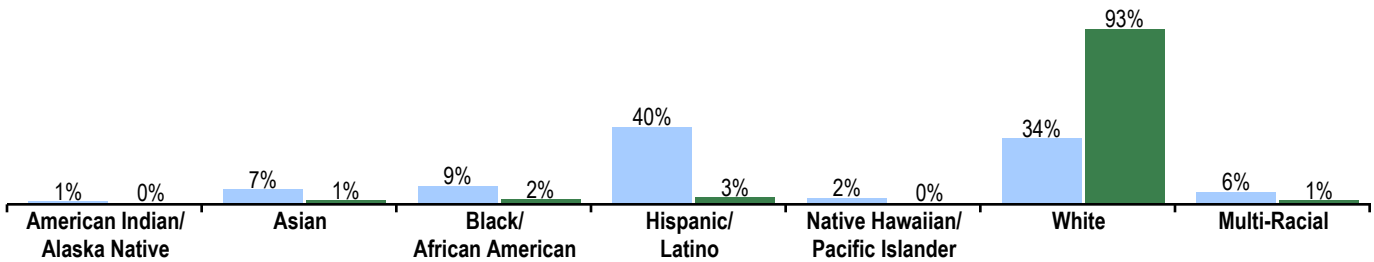
Grades K-3



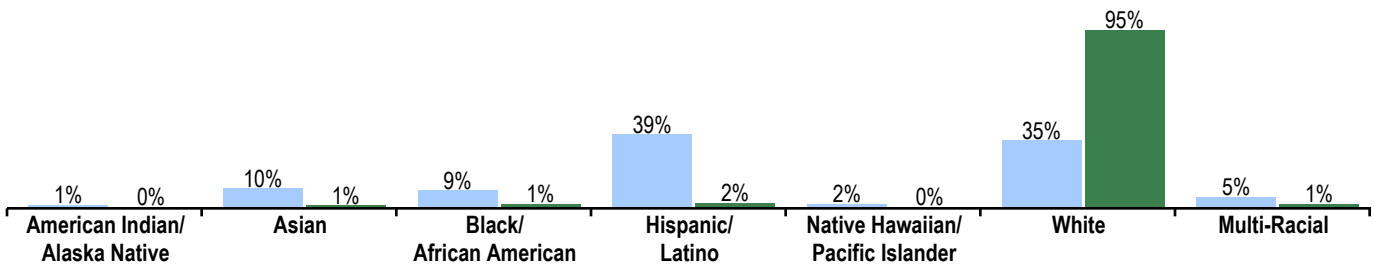
Grades 4-5



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.

266 <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

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.

REYNOLDS SCHOOL DISTRICT

GLOSSARY OF TERMS AND ACRONYMS

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.

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 (ADM_w):

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.

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 proposed means of financing them.

REYNOLDS SCHOOL DISTRICT

GLOSSARY OF TERMS AND ACRONYMS

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.

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.

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.

DELINQUENT TAXES:

Taxes that remain unpaid after the date on which a penalty for nonpayment is attached.

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

REYNOLDS SCHOOL DISTRICT

GLOSSARY OF TERMS AND ACRONYMS

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.

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.

GO Bond:

General Obligation Bond

GOVERNING BODY:

County court, board of commissioners, city council, 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.

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.

IT:

Information & Technology

LEVY:

Amount or rate of ad valorem tax certified by a local government for the support of governmental activities.

REYNOLDS SCHOOL DISTRICT

GLOSSARY OF TERMS AND ACRONYMS

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.

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

OPSRP:

Oregon Public Service Retirement Plan

ORS:

Oregon Revised Statute. Oregon laws established by the legislature.

OSBA:

Oregon School Boards Association

OSEA:

Oregon School Employees Association

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

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.

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

REYNOLDS SCHOOL DISTRICT

GLOSSARY OF TERMS AND ACRONYMS

REQUIREMENT:

The sum of all appropriated and unappropriated items in a fund. Total requirements must always equal total resources in a fund.

RESOLUTION:

A formal order of a governing body.

RESOURCE:

Estimated beginning funds on hand plus anticipated receipts.

RMV:

Real Market Value

RSD:

Reynolds School District

SAT:

SAT Reasoning Test, formerly Scholastic Aptitude Test

SB:

Senate Bill

SIG:

School Improvement Grant

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

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.



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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
Notice of Budget Committee Meeting
Ad#: 103935**

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):
04/12/2019, 04/19/2019

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 04/19/2019.

[Signature]

NOTARY PUBLIC FOR OREGON

Acct #: 125803
Attn: **Becky Nino**
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, 2019 to June 30, 2020 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 **2nd 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.

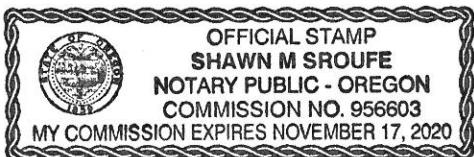
A copy of the budget document will be available at the meeting and on the Reynolds School District website. Hard copies can be picked up at the District Office, 1204 NE 201st Avenue, Fairview, OR, after May 2, 2019, between the hours of 7:30 a.m. and 4:00 p.m.

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 9, 2019, 6:00 p.m., Reynolds High School – Multi-Purpose Room at 1698 SW Cherry Park Road, Troutdale, Oregon.
May 16, 2019 (if needed), 6:00 p.m., Reynolds High School – Multi-Purpose Room at 1698 SW Cherry Park Road, Troutdale, Oregon.

Budget Officer
 Rachel Hopper Voice: 503-661-7200
 1204 NE 201st Ave. Fax: 503-667-6932
 Fairview, OR 97024
 Published 04/12/2019 and 04/19/2019


GO103935





May 2, 2019

Budget Committee Meeting – Reynolds High School

Budget Committee Attendees: April Curtis, Joe Teeny, Catherine Nicewood, Yesenia Delgado, Gene Bendt Jr., Valerie Tewksbury, Nicole Couture Dandrea, Ricki Ruiz (6:06pm), John Lindenthal, Dane Nickerson (6:26pm), Diego Hernandez (6:47pm) and Secretary Connie Philibert.

Absent: none

Elect budget committee chair:

- Joe nominates April Curtis for budget committee chair. John seconds. April accepts. Budget Committee votes and unanimously approves with 8 ayes and 0 nays.

Chair April Curtis asks for nominations for Vice Chair.

- Valerie nominates Yesenia Delgado for Vice Chair. John seconds. Yesenia accepts. Budget Committee votes and unanimously approves with 8 ayes and 0 nays.

Ricki arrives at 6:06pm.

Budget Committee Meeting Norms and Agreements

- End before 10:00 pm
- Questions wait until the end of presentations
- Suggest providing the best of our undivided attention – cell phones, etc.

Budget Message – Dr. Danna Diaz

- Questions

Public Comment – none

Presentation:

- All budget committee meetings subject to public meeting laws
- Board Goals
 - Student Achievement
 - Equity
 - Fiscal Responsibility
 - Communications
- Focus Goals: Student Achievement and Equity
- Budget Process – Stakeholders Input
 - 6 live sessions
 - 1 virtual session
 - For budget prep – what are current unmet needs

- What focus should be made on a cut budget
- What if additional funds were available
- What if budget stays the same
- Board Reviewed key considerations by stakeholders
 - Impact on Student Achievement
 - Equity
 - Health & Welfare
 - Customer Service/Efficiency
- Budget Process
 - Aligned with four directions outlined by the board
 - Decision making criteria
 - Financial plan based on good faith estimates
 - Collaboration with stakeholders
 - Timeline
- Budget Financial Assumptions
 - Revenues based on Governors proposed budget \$8.9B with 49/51 split
 - \$100M proposal for School Improvement Fund
 - Requires vote
 - Funding would be in 2020-2021
 - Fully funding Measure 98
 - Currently funding at 50%
 - Current budget does not include School Improvement Fund or fully funded Measure 98
- Revenue Projections
 - Based on Governor's Proposed Budget
 - Projected ending fund balance – adding one-time dollars to ending fund balance
 - Base Roll Up Impact of Unfunded SPED Services

Dane arrives at 6:28pm

- Scenario A
 - Maintain status quo spending
 - Base rollup
 - Contract and fixed costs
 - Classified relief
 - Considered base
- Scenario B – extended base
 - Include fte for section and prep time at Elementary schools
 - Currently being covered by guidance counselors
 - Increase in time for EAs – time to plan with teachers
 - Increase time for library media assistants
 - Reynolds high School administrator fte – for expiring ELD grant
 - Central office transformation
 - Grant account to budget
 - Technology support to manage Verizon Grant
- Scenario C – extended base plus fixes

- Expand additional fte for Library and TAG programs
 - Playgrounds
- Scenario D – extended base, plus fixes, plus fully funding Measure 98
 - Block schedules at Secondary Schools
- Scenario E –
 - Focus on smaller class sizes
- Budget based on Scenario B
 - Includes
- Budget Development – needed savings of \$3-5M
 - Non-negotiables agreed upon
 - Existing staff levels
 - Maintain grants
 - Funding for outside placements
 - Cuts
 - Building discretionary budgets cut by 10%
 - Increased end fund balance remaining with \$1.2M
 - Outlined \$1.8M savings
- Proposed 2019-20 Budget Revenues
 - General Fund Revenue
 - \$101.6M
 - \$86.56M Enrollment District
 - \$7.44M Enrollment Charters
 - \$5.32M Transportation Grant
- State School Fund Projected ADMw
 - Receiving funding for current year – based on higher of two years
 - Declining enrollment
 - Estimates based on December enrollment counts
 - Steady flattening of declining enrollment
 - Funding pyramid
- Projected enrollment for 2019-20
 - 16% receiving Special Education services
 - English learners
- Additional weights for services
 - Projected revenue on 14,4
- Expenditure Assumptions
 - Fixed Costs refined and updated
 - All labor agreements in place
- Licensed Target FTE by average student ratio
 - K – 2, 1:22
- All Funds Resources
 - \$200,790,644, decrease of \$21,719,466 or 9.76%
- All Funds by Major Objects
- All Funds Expenditures by Major Object
 - Salaries and Payroll costs

Diego arrives at 6:47pm

- General Fund Major Changes in 2019-20
 - Licensed Subs
 - Moving from general and grant funds to HR Staffing Account: Insurance Pools Cap 5% - tracking
 - Tuition Reimbursement will be move and tracked to HR staffing services function
 - Budget code practice for charging Elementary classroom teacher percentage – eliminates the practice and puts to general instruction area
 - Overhaul in facilities
 - Increasing fte for Highly Skilled and Licensed/Certified specialists and trades
 - Future program – CTE students intern with staff in District
 - Addition Classroom Teachers
 - 2 fte Music or PE at Elementary
 - 3 fte Health, Science
 - Addition of Support Teachers
 - 2 fte ELD at Reynolds High School
 - .5 fte Instructional Tech Coach
 - Addition to Support Services
 - Extending 2 10-month Liaisons to 12-month
 - Remaining 8 positions extended from 10 months to 11 months
 - MANDT Training and substitute costs
 - Additional .25 hours to Educational Assistants
 - Additional .25 hours to Media Assistants
 - Addition and Shift of Facilities Services
 - 2 fte custodial substitutes
 - 2 fte specialists' positions
 - 2 fte classified positions
 - Addition of Financial Services
 - 1 fte specialist, Grant accountant
 - Addition to technology services
 - 1 fte classified technology support services
 - Addition of Building Administration
 - 1 fte at RHS – expiring grant
- Proposed Budget One-Time Expenses – Capital Expenditure Budget
- Proposed Budget One Time Expenses – Non-Capital Expenditures \$1.4M
- Proposed spend down of reserves
 - \$12.2M beginning Fund balance
 - \$5.9M spend down
 - End Fund Balance projected at \$6.6M and meets the board policy of 5% ending fund balance
- Proposed Budget – Other Funds
 - Trust Funds will be closed and there is \$0 in next year's budget
 - Debt Funds
 - GEO Bonds change by \$90K

- GE Bond
- Proposed Budget Capital Project Funds
 - 2015 bond due to completion
- Proposed Budget Next Steps
 - Meeting on May 9
 - Review agenda
- 2019-20 Proposed Budget Next Steps
 - Budget resolution
 - Approval of Levying Taxes Resolution
- Sample Letter to write to Legislation
- Copy of poster used in the district

Questions:

- Gene – pg 20 and 26: List of Capital Projects. Pg 17 – Capital Projects Bond – underbudget and on-time, suggest anything underbudget could be used to on items outlined on pg 63. Can we not use the savings from the bond
 - The Bond proceeds are tied to the resolution language and the qualified schools and projects
 - The remainder of the bonds dollars are brought in front of the citizen oversight committee
 - All safety projects are being reviewed
- Gene - On the 11% cap establishments for all districts in state>
 - Confirmed
 - Theoretically, all districts are in need of the 11% cap. If districts are under, can that money be utilized by other districts?
 - Will get some more information to answer that question
- John, pg 84, \$29M, and would like a breakdown of what those funds are
 - Can provide a summary at next meeting
- John, individual schools, 488 students with 51 staff and comparing to other schools (Hartley) = difference of 30 students and difference in staff, Woodland has similar question.
 - We can do research
 - Both Wilkes and Woodland house special education programs, where Hartley does not have those programs.

Closing remarks – Superintendent Dr. Danna Diaz

- Savings from capital funds – addressed
- 11% cap
- Breakdown
- Will come back on responses
- Thanks to the staff and community members here tonight, presenters for doing a great job

Chair Curtis recessed the May 2, 2019 Budget Committee meeting at 7:21pm until May 9 at 6:00pm

Respectfully submitted,



April Curtis, Budget Committee Chair



May 9, 2019

Budget Committee Meeting

Budget Committee Attendees: Chair April Curtis, Vice Chair Yesenia Delgado, Joe Teeny, Nicole Couture Dandrea, Valerie Tewksbury, Gene Bendt, Catherine Nicewood, John Lindenthal, Ricki Ruiz (6:10pm), Dane Nickerson (6:24pm). Absent: Diego Hernandez.

Chair called to order at 6:08pm

Public Comment

1. Joyce Rosenau – Employee - Portland
 - Historical of the budget
 - Scenarios – if we get money, this is what we are bringing back
 - 27 years in the district
 - Full-time PE, Library, Strings, Band and other things we used to give them
 - Nowhere near what we used to provide to our students
 - Projected 70 admin to over 600 teachers (1 admin for every 10 teachers)
 - Classrooms would like a 1:10 ratio
2. Jeff Fuller – employee, Portland
 - Student success act = \$9M/year and \$10M shy of what the state should be providing
 - Successes are not meeting the needs
 - Student success act funds – earmarked like Measure 98
 - Paying debt of \$17.8M
 - Appreciates the districts support yesterday and the board members support
 - Republicans in Senate have been walking out – student success act not a guarantee
 - We hope to count on the district and the board if we continue to move forward.
3. Evan Selby – employee, Troutdale
 - REA President
 - Thank you to district for support in the process
 - Input from the community
 - Board priorities set
 - Much more inclusive – hear the voice of the community building the budget and hope this is setting up for future budget work
 - Follow-up with OSEA and REA to discuss the budget – appreciative
 - Consider \$3.5M carryover – with carryover, why were the block schedules cut this last year.
 - The cut worsened conditions – fights, discipline, referrals
 - Why did we eliminate block schedules and eliminate fte at those middle schools?
 - Consider the block schedule when you're finalizing and approving the budget
 - A lot more work to do with the legislator – encourage to communicate and email the Senators to do their job.

- Appreciate the steps and being more inclusive of the community.
- 4. Alejandra Barragan – educator, Alder elementary
- Portland March and join educators in Salem
- Wearing the I love Reynolds school’s t-shirt
- Met another educator that was talking about the Immersion programs at Reynolds
- Remember Reynolds as the up-and-coming School District with the immersion program
- Budget should reflect what we are doing, what our goals are and it’s not reflective on the immersion program
- Invest the immersion program, 2-way model, through grade 12
- Understand there has been cuts, but don’t see we are recognizing current programs
- Curriculum in Spanish – Instructional Coach spread very thin
- Immersion program – Lacking support from the budget and we don’t want to fail the students on something we promised them.

Prior Meeting Minutes

May 2, 2019 reviewed for approval

John moved to approve the May 2, 2019 Budget Committee Meeting Minutes as presented. Joe seconds. Committee votes and unanimously approve with 9 ayes and 0 nays.

Old Business

- Beginning Fund Balance:
- Questions
 - Debt Service Fund – why is the debt service on beginning fund balance and not in the general fund budget –
 - Carry forward to pay for debt in current year
 - School Improvement QZAB
 - Balance for 2019-20
- 11% Cap for SPED
 - Is the Graphic accurate in equal distribution?
 - For enrollment that exceeds 11%
 - Distributed equally

Budget Committee Deliberation

- Ricki: \$3.5M for the middle school and block schedule, reason why there were cuts and block schedule was removed and there is held over from prior year.
 - Early estimates and reconciliation of year-end
 - Gap was identified during the reconciliation
 - This time last year and anticipated revenues, indicated that the level of decrease in spending was an amount of dollars
 - Comcast settlement for property tax – increased revenues for high cost disability
 - Enrollment look-back was a higher number
 - A number of factors brought the carry forward dollars

- Identifying and back-filling the shortfall - \$3M out comparing revenues, work to cut \$1.8M with non-negotiables
- Discussion on cutting days or people had happened
- Manager end of year closeout budgets submitted
- Remaining balance based on the various budget scenarios
- Settled on Budget Scenario model B – extended Base
- Cover costs identified to cover programs in that base
- Gene: 09-10-year enrollment projection and fte, any reason why we need more admin than front-line instructors?
 - No one at the table was there in 2009-2010
 - Increase in all levels of staffing, including classified
 - There are some positions that were classified in the confidential schedule, so some of those numbers in the administrators may not reflect administrators, but part of that labor group
 - Nutrition Manager is not contracted out
- Gene: if we maintain the classification, it allows the history to be built. Changing the classification makes the information moot
- Joe: In 2009, cutting positions, closing the pool, budget was in shambles, and he doesn't want to look back to then and how it would affect today.
- Valerie: Looking at the data, doing things the right way or just doing things. State changes that does make the data not usable. Better to have the data reflected in the budget document, even though we are not always looking at apples to apples.
- Catherine: Past year in Charter schools, increase to one or all
 - Charter rate reflects the enrollment of the students and the pass thru dollars
 - No change to charter contracts, only enrollment

Dane moves to approve the 2019-20 proposed budget in the total sum of \$200,790,644 now on file in the District Administration office. John seconds. Chair calls for discussion.

Valerie – it is not a big win; the State is not getting where we want to be to support our students. This is a status-quo budget. Pleased the budget is not full of cuts.

Ricki – Student Success Act is a start, but not an end or solution. Need more dollars to support the students. Seen the stress in the teachers. Administrators and teachers and looking at the numbers from a couple years ago to present and numbers didn't increase the same way. Looking at the more teachers we have to better support the students. Look into the process of how the administrators are titled or reclassified and we need to make sure its equitable. For everyone that walked out yesterday, didn't get paid. Appreciate the support. Still trying to figure out how to read this document but getting better.

Joe – We've given up so many things over the years. This one act doesn't bring it back. Legislators are not prioritizing a flat budget. Disappointed, but a little less than year before. Optimistic. Would like to see the State Legislators make some calculated and intentional decisions to put some things back where they belong.

John – If the legislature does its job and shows up, it could take care of this. Great budget process this year. Priorities listened to and included in the decision. Spending money where our priorities are for the district.

Yesenia – Reviewing the budget, not anywhere near the funding needed to support our kids. Intentional job of supporting and listening to our community members this year. Would like to see a feedback loop and let them know how their feedback was used in the budget. Close the loop on our intentional use of community engagement.

Request roll call voting

- Joe – Aye
- Nicole – Aye
- Yesenia – Aye
- Gene – Aye
- Valerie – Aye
- April – Aye
- Dane – Aye
- Ricki – Aye
- Catherine – Aye
- John - Aye

The Budget Committee Unanimously approves with 10 ayes and 0 nays.

Dane reads entire resolution into the record: Reynolds School District 7 Motion to Approve Budget and Appropriation of Funds.

Joe moves that the Budget Committee of Multnomah County School District (Reynolds School District) #7 hereby approves the 2019-20 proposed budget in the total sum of \$200,790,644 and that the permanent tax rate of \$4.4626 per \$1,000 of assessed value be levied upon all taxable property within the District and be it further moved, that the tax of \$8,287,300 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. John seconds. Chair calls for other discussion. None

Request for Roll call voting:

- Joe – Aye
- Nicole – Aye
- Yesenia – Aye
- Gene – Aye
- Valerie – Aye
- April – Aye
- Dane – Aye
- Ricki – Aye
- Catherine – Aye
- John - Aye

The budget committee unanimously approves with 10 ayes and 0 nays.

Closing remarks

Thanks everyone for the work they put into this year's process

April – thank you for a great budget process this year and the transparency.

Danna – Give teachers' appreciation for their work and their involvement in the budget process. Appreciation to all community and staff involved. Teachers are the heart of our schools and we need to make sure we support them and our schools. Gives thanks to her team for their work during the budget process.

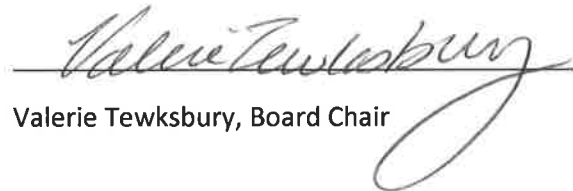
Valerie moves to adjourn the budget committee meeting. Yesenia seconds. Committee votes and unanimously approves with 10 ayes and 0 nays.

Chair adjourned the May 9, 2019 budget committee meeting at 7:02pm.

Respectfully submitted,



Yesenia Delgado, Budget Committee Vice Chair



Valerie Tewksbury, Board Chair



Board Budget Hearing and Business Meeting

The Reynolds School Board met on Wednesday, June 12, 2019, for a Budget Hearing and Business Meeting beginning at 7:00 PM in the Fairview City Hall, 1300 NE Village St., Fairview.

Attendees: Chair Valerie Tewksbury, Board Members Diego Hernandez, Yesenia Delgado, Joe Teeny, John Lindenthal. Absent: Vice Chair Dane Nickerson and Ricki Ruiz.

I. 6:00pm Executive Session

The Reynolds School Board recessed into Executive Session under ORS 192.660(2)(a) Personnel, ORS 192.660(2)(e) Real Estate and ORS 192.660(2)(h) Legal Counsel at 6:00pm. Executive Session is closed to the public. Others in attendance, Dr. Danna Diaz, Rachel Hopper, Stephanie Field, and Jennifer Ellis. Executive Session adjourned at 7:05pm.

II. 7:10PM Chair called to Order: Budget Hearing

- A. Public Comment on 2019-20 budget - none
- B. Board - Budget Discussion – none
- C. Adjourn Budget Hearing at 7:13pm

III. 7:13PM Call to Order: Regular Business Meeting

- A. Appreciation to Attendees
- B. *Pledge of Allegiance*
- C. Consider Approval of the June 12, 2019 Business meeting Agenda
Board Member Teeny moved to approve the agenda, as presented. Board Member Lindenthal seconds. Board votes and unanimously approves with 5 ayes and 0 nays.
Dr. Diaz and Connie request that we move the All Hands Raised presentation up on the agenda, from Superintendent's reports to Presentation to the Board.

IV. 7:35PM Board Recognition

- A. Student Spotlight – recognition to students that have participated in school board meetings, leadership panels, conference panels and other advocacy speaking events for the District.
- B. Volunteer/Community Partner Recognition- Every Child a Reader from Multnomah County Library – Annie Lewis and Mary Childs from Multnomah County Library are here to accept this award.
 - Ensure the kids at Davis and Head Start have books to bring home from the classroom. Giving kids access to the books.

V. 7:55PM Public to be Heard – None this evening

VI. 8:16PM Presentation to the Board

- A. Legislative Update - Stacy Michaelson



- Legislative Session is nearing the end. Speaker quoted to go towards end of month. Target deadline is June 21.
- ODE budget came out of Ways and Means subcommittee
- State School Fund has budget already out
- Oregon Health Authority Budget is normally last
- Christmas Tree bill and Lottery Bill still open
- Revenue forecast higher than anticipated
- HB2266 OEBC passed out of Senate Rules today – double coverage
- Student Success Fund revenue fund have been referred to the ballot
- Updated bill spreadsheet – both chambers on 1-hour notice

B. Field Trip Presentation - Wade Bakley

- Football Camp – Linfield College. Fundraised or compensated for needs
- Cheer Program – Pacific University. Cost offsites will be done through ASB account
- HS basketball overnight – Camp Riley. All costs accounted for. Ratios are good.

VII. 8:25PM Board Reports

A. Board Member Announcements

I. Board Reports/Announcements

Joe – Dane didn't want recognition and he couldn't be here tonight. No one can bring me back on track quicker than Dane. Thank him for his sacrifices for our kids. Thank you, Dane.

Valerie – Dane had the most reasoned arguments and we appreciated his reason and logic. Happy getting more time to himself after 10-years on the board. Thank you, Dane. Attended the RLA graduation last night. Smaller group and heard a lot of student's stories.

a. Board meetings scheduled:

- July 10, 2019 Business Meeting
- July 12 – 13, 2019 Work Session – possibly moving date to accommodate all board members. Sept 6-7, 2019.

b. Superintendent Evaluation Public Report

- Public report read into the record by Chair Valerie Tewksbury
- Joe - Thank you for a great first year
- Diego – I think we made the right choice
- Yesenia – thank you for the commitment to the district and the meaningful first year
- John – I think we chose the right superintendent. It's okay to do something for the first time. Demonstrates every day and extremely happy you're here. Looking forward to working with you next year.
- Valerie – being out in the community, parents give her affirmation and it gives her comfort to know that others see what we see.
- Dr. Diaz – appreciates and knows it's a team effort. Gives thanks to staff.



VIII. 8:40PM Superintendent's Reports

A. Announcements/Reports - Dr. Danna Diaz

- RLA graduation
- Pre-k graduation ceremony
- Field day at schools
- Fairview early childhood creating paper caps for getting promoted – preparing our young people for a world yet to be imagined
- Retiree celebration – appreciation to the HR staff for putting on a great event
- Student Achievement – CAO applicant process: staff, students and parents and in July, same process for Executive Director of Schools
- June 18 – first ever systemwide professional development – Customer service re-energized. 198 scheduled to attend. Customer service to families, students and each other.

B. *Student Achievement*

I. ODE District Improvement Plan

- Identified Comprehensive and Targeted – continuous improvement plan submitted on May 13 to get access to funding needed for school improvement efforts – like an Assistant Principal at Davis
- Submitted District Improvement Plan – in board packet
- Funds available in 2020/21
- Current plan built on superintendent and board focus goals on student achievement and equity
- Chair would like to have the district revisit the mission and values of the Reynolds School District

C. *Equity*

I. All Hands Raised Chapter 04 - Dan Ryan & Erin Flanagan

- Dan Ryan has been attending school board meetings for about 10 years now. Happy to present Ch 04.
- Started in 2011 based on unsatisfactory graduation rates
- Portland and Equity – fulfill mission and serve entire city of Portland.
- Here on behalf of many partners – Talks about Weavers: Cradle to Career Impact Work by New York David
- Wonderful example of communities coming together
- Taxpayer investments put out into the community and no one put the dots together to see the impacts
- Six Sigma/Continuous Improvement from the non-profits – chase practice and not dollars
- Why it's important to include the entire county

- Gresham has a lot more poverty and Portland has gone down over the years
- Business leaders from Portland State – create a manageable dashboard that the public can review
- Haven't moved the goal posts - attendance down, graduation rates increased
- Call them chapters and report out for ease of understanding
- Class of 2011 data reviewed
- Reviewed Focus Areas
- Sites within the Reynolds School District
- Structure: keep building as we grow – engage people closest to the action, review the data
- Erin Flanagan – Manager at All Hands Raised
- Areas within Reynolds
- Review data from Davis Elementary: 3rd year working with Davis – Head Start in classroom
- Bringing Head Start and Ashley's team together
- Team Planning – Working on attendance. Review the data submitted by All Hands Raised and work on incentives for students with good attendance
- All Hands Raised working with DHS on getting a family coach in the school – to help with getting students from elementary to middle schools
- Book Buddies – contributes to Literacy Growth
- Focus on root causes: Sleep & Nighttime Routines: partnership with Kaiser Rockwood
- John Fograth, Program Manager
- Health & School Initiatives – non-profit health system
- Dan Ryan thanks the partnership with Kaiser Permanente
- Those that laugh together, stay together. Support this organization
- Fascinating School District and Rich with practices
- John – thanks for the partnerships with the district. If kids aren't there mentally and physically, they won't learn anything.
- Joe – so you're leaving. Love your events. Still in the area, need to keep him involved. You've been a constant. Thank you for the past 11 years. We're seeing how you are bringing partners together
- Valerie – excited to see an organization grow. Multiple organizations, inter-communications and this initiative at Davis is a great example. Having seen health organization involved specifically at a school. Thank you to all the work you've done, Dan.
- Dan wanted to acknowledge Dr. Diaz. There has been a lot of onboard normally, and there has been a smooth hand-off and acceptance.

- Yesenia – early childhood important, are there other avenues to do more of this work, other than the Mt Hood College?
- Working with Kaiser for support at our elementary schools – all about looking where there is assets and get them together. Team flat, sometimes you can't tell who the principle is. Great teamwork
- Kaiser – 95K school-aged students and another 25-30K students going into school. Part of this gives families opportunities to prepare children and families for school. We have learning to do and knowledge to share.
- Ashley notes that Hartley and Glenfair will be partnering with community partners for Head Start activities, ran in Spanish
- Healthcare and education – benchmarks to make a child ready for school

D. Fiscal Responsibility - Rachel Hopper & Christina Weinard

I. Enrollment Report

- June 4, 2019 – enrollment count, reduction 110 students – primarily secondary level
- Reduction of 143 students over the course of the school year
- October to June in prior year was 483 students
- Grade Level report review
- Enrollment level by school
- Total 9764 students
- Enrollment by classroom – Alder Information in red represents the bilingual classroom and an “x” represents blended classrooms
- Joe - The reduction in students – when does it stop? The students identified with 10-day drop are 16, which is less than prior months. It won't stop until we can identify where the students go.

II. Financial Report

- General Fund Resources and Expenditures
- High Cost Disability higher than anticipated and will be reconciled in May 2020
- Ending fund balance increase from projections
- State School Fund revenue was lower than projection
- Tighter payroll costs and benefits were tightened up
- The books won't be closed for 2018-19 until audited
- Summary for bond fund – interest earnings \$44K
- Expended \$292K – reduced because most projects are near completion
- System reports – function and object
- Timecard hours are for background checks on contracts
- Is there any financial information that was not provided to the board that the board should know? Not to her knowledge.

E. Communication - Stephanie Field



- Looking forward to summer – large projects to work on: website redevelopment. Dedicated time to project this summer. Working on designs for High School, Middle School, Elementary School, with a pilot school for each website. Will work and complete this summer, for a start in fall 2019
- I-Pad devices program for students – looking forward to providing events and supports to families
- Planning for 2019-20: cabinet has created a project solution report that will be shared with RTT next week. Asking
- Personally, and publicly thank Dane Nickerson for his service. Thank you, Dane.
- Valerie would like to hear on the outcome on the Reynolds Education Foundation. Raised about \$15K in a very short time. Many people support our students and looking forward to mini grants that directly impact the classrooms. Stephanie appreciates the patience and will look forward to moving the event to a larger location.
- Joe asked how we are involving our students in the plan of the website. Gather engagement feedback from the students when they come back in the fall. Easy access and easy to contribute to. Working with content managers throughout the year.

IX. 9:05PM Consent Agenda

A. Approval of Personnel Order

B. Approval of Prior Meeting Minutes

John moves to approve the consent agenda, as presented. Yesenia seconds. Board votes and unanimously approves with 5 ayes and 0 nays.

X. 9:10PM Action Items

A. IGA Centennial and Gresham-Barlow - Learning Specialists for OPEN/Rosemary Anderson – Michelle Murer

- Allow Centennial to provide Learning Specialist for Rosemary Anderson
- Allow Gresham-Barlow to provide Learning Specialist for OPEN school
- First time having an IGA for this process – review with legal has delayed bringing it to the board
- Do we get services from the other school districts at these schools? Not at this time
- John moves the board authorize staff to enter into the intergovernmental agreement between Reynolds School District and Centennial School District and Gresham Barlow School District to provide onsite learning specialists to serve Reynolds student with disabilities, as proposed. Yesenia seconds. Board votes and unanimously approve with 5 ayes and 0 nays.

B. RHS Science Curriculum – Tara Debois

- Background – Standards in March 2014. Committee met to align standards. 2016-17 reviewed materials for adoptions. May 2017 proposed and adopted Glencoe online Science Curriculum and books for high school.
- The delay in purchasing has the committee proposing purchasing the digital Glencoe Science Curriculum for 9-12 grades.
- Valerie had noted with the band-width availability for students and ask if technology is setup and confirmed that our infrastructure can handle this. Yes, they have been lock-step with technology on this process.
- Joe wants to acknowledge her participation and ask if this is the same committee? Confirmed, for the most part, it is the same people or grade level when changed positions.
- John appreciates the committee and reviewing the curriculum and moving towards updating to digital curriculum
- John moves the board adopt the Discovery Education Science textbook series – Oregon Chemistry, Oregon Biology and Oregon Earth/Science for implementation in high school courses and that the board authorize district personnel to spend over \$150,000 to purchase the Discovery Education Science techbook series for implementation in high school science courses. Yesenia seconds. Board votes and unanimously approve with 5 ayes and 0 nays

C. Approval of Meal Rate Schedule for 2019-20

- Weighted amount adjusted annually – biggest use in Elementary school
- Rates must be increased to maintain compliance
- It was necessary to get to the weighted with an increase of no more than \$.10/meal.
- Proposed Rates for 2019-20
- Generate \$541/month for paid lunches and help offset the costs of staff or materials
- Federal reimbursement covers costs
- John – on the adult rates, the next rate is 2019-20 (not 2018-19)
- Yesenia moves to approve the proposed 2019-20 meal rates. John seconds. Board votes and unanimously approve with 4 ayes and 0 nays (Board member Hernandez stepped away from the dais)

D. Approval of 2019 District Healthy & Safe Schools Plan

- Board received in 2016 the Healthy Schools Plan and submitted
- SB1062 impacted all School Districts – additional requirements outlined
- Revised and updated based on new construction
- Asking for consensus from the board
- Information includes the lead and water testing schedule
- Valerie would like clarification on the testing -window. Staggering testing cycle over 6 years. Criteria outlined and needs to be followed
- Joe asked if the lease at Four Creek makes the district responsible for lead testing. Confirmed

- Joe notes that she mentioned pest management and asked if the mice have been eliminated at the high school. Working on it. Have sealed exterior entrances and working to train staff on eliminating attracting environments.
- Valerie was reading about pest management on school grounds.
- Full consensus from the board for the proposed Healthy & Safe Schools Plan

E. Resolution #2018-2019-014 Authorizing Reallocation of Expenditures Appropriations Fiscal Year 2018-19

- Approved based on assumptions made in March 2018
- Reallocation funds – from 2000 to 3000 account. This requires a board resolution. Modification in scope – moved from direct support to community support
- John moves to approve resolution 2018-2019-014, a resolution authorizing the reallocation of expenditure appropriations within the federal programs fund based on updated projections to modify the 2018-2019 budget. Joe seconds. Board votes and unanimously approves with 5 ayes and 0 nays.

F. Resolution #2018-2019-015 Budget Adjustment and Grant Acceptance for Nutrition Equipment Grant

- \$53,638 to buy additional equipment for nutrition services in multiple schools
- John remembers we accept the grant a couple months ago
- John moves the board adopt resolution 2018-2019-015, a resolution authorizing the increase of expenditure appropriations within the nutrition services fund due to award of an Oregon department of education equipment grant to modify the 2018-2019 budget. Yesenia seconds. Board votes and unanimously approves with 5 ayes and 0 nays.

G. Resolution #2018-2019-016 Budget Adjustment and Grant Acceptance for Facilities Grant

- Due to award of ODE facility and equipment grant – spread across the four major construction projects
- Reallocation from general fund to bond fund
- John moves the board adopt resolution 2018-2019-016, a resolution authorizing the increase of expenditure appropriations within the State and Other programs fund due to award of an Oregon Department of Education facilities grant. Yesenia seconds. Board votes and unanimously approve with 5 ayes and 0 nays.

H. Resolution 2018-2019-017 Resolution Adopting the 2019-20 Budget and Appropriating Funds

- Budget committee approved at the May 9 budget committee meeting
- No recommendation for change from budget the committee approved

- The State School Fund would show a shortfall
 - The increase in carry over is more than the loss in revenue? Confirmed.
 - John moves the board approve resolution 2018-2019-017 a resolution adopting the 2019-20 budget and appropriating funds, as proposed. Joe seconds. Board votes and unanimously approve with 5 ayes and 0 nays.
- I. Resolution 2018-2019-018 Resolution Declaring Imposing and Categorizing Taxes for Fiscal Year 2019-20
- John moves the board adopt resolution 2018-2019-018 a resolution declaring imposing and categorizing taxes for fiscal year 2019-20. Yesenia seconds. Board votes and unanimously approve with 5 ayes and 0 nays.
- J. Approval of Fee Schedule for 2019-20
- The facility use charges are separate the fees schedule
 - Valerie outlines that she doesn't feel the families should be charged with families that are trying to identify early entrance. Gifted and Talented students should have the opportunity to look at income and setup a different fee schedule.
 - John asked if there is a case where the family submits an application and doesn't pay the fee of the evaluator. We will find that out for the board. Valerie notes that the evaluation language is in the policy.
 - Previous board action is none on the 2019-20 fee schedule.
 - Joe move to approve the 2019-20 fee schedule, as proposed. Yesenia seconds. Board votes and unanimously approve with 5 ayes and 0 nays.
- K. Authorization to Spend - Computer & Technology Equipment Purchases
- Replacement cycle and grant funded equipment replacement
 - OETC is the provided purchaser
 - Grant funds for 2019-20 is \$1.5M
 - District fund is \$607K and is included in the budget
 - This does not include any other grants we've applied for – Mt Hood Regulatory Grant is not identified in this amount
 - Yesenia moves that the board authorize an expenditure in excess of \$150,000 to OETC for 2019-20 computer and technology equipment not to exceed \$1,518,050, as budgeted. Joe seconds. Board votes and unanimously approve with 5 ayes and 0 nays.
- L. Authorization to Spend - Abatement Services
- Fire alarms must have voice activated to notify people
 - Recommendation to replace and install new fire alarm system
 - Abatement of ceiling tile in path of the fire alarm electrically
 - Addendum pushes the costs over \$150K
 - Safety and Security allocation with the bond fund for second phase of fire alarm installation at Alder Elementary by Signal Solutions
 - attachments

- John asked if we are taking a look at other buildings. Two schools identified, but system is still working. Recommending replacement with additional bond safety funds.
- Joe asked for clarity. This is the second phase of initial install of code requirement. Expanded scope, with the inclusion of abatement and having the classroom ready for school the next morning.
- New units that needed to be wired. The system was not consistent and had warning, original discovery included fire watch.
- John moves to authorize staff to expend more than \$150,000 for the completion of the fire alarm and voice notification system installation work as proposed for Alder Elementary School. Yesenia seconds. Board votes and unanimously approve with 5 ayes and 0 nays.

M. Authorization to Spend - Roofing Repair & Maintenance Services

- Roof at Reynolds High School – not new construction. Cost estimate for remaining school was \$2.1M. Low bid \$1.5M with two-year project.
- Contract with National IPA
- Rates have been locked in at \$1.5M over the two years of work
- Budget is \$858K using QZAB funding – last of the funds
- Includes legal and advertising costs, testing, and necessary project materials through state project pricing
- John asked where the balance of the funds are coming from for the \$1.5M. Right now we can't identify the additional costs, whether it be a loan or bond dollars discussed in the citizen oversight committee
- John moves that the board authorize staff to expend more than \$150,000 for the purchase of roofing materials and contracted installation work as proposed for the roof refurbishment project at Reynolds High School. Yesenia seconds.
- Joe would like to know if there are parts that can cost saving. Can't identify a pocket that may have more demands for replacement. The roof replacement is requested.
- John asked if bond dollars are available, could we get the project done in year 1? It would be a conflict in scheduling while students are in session.
- Board votes and unanimously approve with 5 ayes and 0 nays.

N. 2019-20 School Board Meeting Calendar

- Due to the deadlines for the board packet materials, we are requesting proposed calendar B
- Yesenia moves to approve the 2019-20 Board Meeting Calendar B, as presented. Joe seconds. Board votes and unanimously approves with 5 ayes and 0 nays.

O. Field Trips

- I. Reynolds High School - June 16-17, 2019 Football Team Camp at Linfield College, McMinnville, OR



II. Reynolds High School - June 24-27, 2019 Basketball Summer Camp

III. Reynolds High School - July 22-25, 2019 UCA Cheer Camp, Pacific University

- Valerie moves to approve the three field trips listed, RHS June 16-17 Football Camp, RHS June 24-27 Basketball Summer Camp and RHS July 22-25 UCA Cheer Camp, as presented. John seconds. Board votes and unanimously approves with 5 ayes and 0 nays

XI. 9:30PM Board Discussion

- Yesenia – La Hacienda first ever fundraiser, Thursday, June 30 – would like to have some Reynolds representation.

Chair Tewksbury adjourned the June 12, 2019 business meeting at 10:10pm.

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the **Reynolds School District #7** will be held on **June 12, 2019** at **7:00 pm** at **Fairview City Hall, 1300 NE Village St, Fairview, Oregon**. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 as approved by the Reynolds School District #7 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at **District Administration Office 2104 NE 201st Ave, Fairview, OR** between the hours of **8:00 a.m.** and **4:00 p.m.**, or online at **www.reynolds.k12.or.us**. This budget is for an annual a biennial budget period. This budget was prepared on a basis of accounting that is the same as different than the preceding year. If different, the major changes and their effect on the budget are:

Contact: Christina Weinard

Telephone: 503-661-7200

Email: cweinard@rsd7.net

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2017-18	Adopted Budget This Year 2018-19	Approved Budget Next Year 2019-20
Beginning Fund Balance	\$139,988,303	\$54,167,563	\$29,523,832
Current Year Property Taxes, other than Local Option Taxes	36,347,952	33,301,300	34,220,030
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	12,575,390	12,465,940	12,402,428
Revenue from Intermediate Sources	3,459,282	4,645,054	2,253,547
Revenue from State Sources	98,828,418	98,826,831	103,974,828
Revenue from Federal Sources	14,138,691	15,458,280	15,000,979
Interfund Transfers	2,042,470	1,645,142	1,415,000
All Other Budget Resources	0	2,000,000	2,000,000
Total Resources	\$307,380,506	\$222,510,110	\$200,790,644

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$64,414,616	\$69,811,002	\$72,251,103
Other Associated Payroll Costs	36,793,679	41,687,489	44,114,245
Purchased Services	28,668,163	26,750,422	29,328,288
Supplies & Materials	8,347,740	16,342,893	11,605,317
Capital Outlay	90,951,941	35,572,402	8,978,394
Other Objects (except debt service & interfund transfers)	20,678,994	21,653,498	21,657,914
Debt Service*	0	0	0
Interfund Transfers*	2,042,470	1,645,142	1,415,000
Operating Contingency		1,845,021	1,992,464
Unappropriated Ending Fund Balance & Reserves	55,482,903	7,202,241	9,447,919
Total Requirements	\$307,380,506	\$222,510,110	\$200,790,644

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

1000 Instruction	\$81,855,402	\$86,563,768	\$90,342,899
FTE	618.10	657.91	683.69
2000 Support Services	50,625,672	61,400,379	62,895,531
FTE	459.75	426.37	430.89
3000 Enterprise & Community Service	6,308,832	9,246,606	9,282,738
FTE	64.00	61.08	64.58
4000 Facility Acquisition & Construction	92,423,903	35,297,500	5,576,000
FTE	0	0	0
5000 Other Uses	0	0	0
5100 Debt Service*	18,641,324	19,309,453	19,838,093
5200 Interfund Transfers*	2,042,470	1,645,142	1,415,000
6000 Contingency	0	1,845,021	1,992,464
7000 Unappropriated Ending Fund Balance	55,482,903	7,202,241	9,447,919
Total Requirements	\$307,380,506	\$222,510,110	\$200,790,644
Total FTE	1141.85	1145.36	1179.16

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.4626 per \$1,000)	4.4626	4.4626	4.4626
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$8,287,300	
Other Bonds	\$8,871,213	
Other Borrowings		
Total	\$17,158,513	

** If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

**Notice of Property Tax and Certification of Intent to Impose a Tax
on Property for Education Districts**

**FORM ED-50
2019-2020**

To assessor of **Multnomah** County

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

Check here if this is an amended form.

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

1204 NE 201st Ave Mailing Address of District Fairview City OR State 97024 Zip 6/30/2019 Date Submitted

Christina Weinard Contact Person Director of Financial Services Title 503-661-7200 x3253 Daytime Telephone cweinard@rsd7.net Contact Person E-mail

CERTIFICATION - You must check one box.

- The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to <u>Education Limits</u> Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	4.4626	
2. Local option operating tax	2		Excluded from Measure 5 Limits Amount of Levy
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		\$3,681,118
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$8,287,300

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	4.4626
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

150-504-075-6 (Rev. 11-18)

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

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

Reynolds School District No. 7

Motion to Approve Budget and Appropriation of Funds

May 09, 2019

BE IT MOVED, that the Budget Committee of Multnomah County School District (Reynolds School District) #7 hereby approves the 2019-20 "Proposed" budget in the total sum of \$ **200,790,644** now on file in the District Administration Office.

BE IT MOVED, that the requirements for the fiscal year beginning July 1, 2019, 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	\$	82,025,777	82,025,777	-
2000	Support Services	\$	53,722,249	53,722,249	-
3000	Community Services	\$	163,029	163,029	-
5110	Long-Term Debt Service	\$	285,715	285,715	-
5200	Transfer of Funds	\$	1,415,000	1,415,000	-
6000	Contingencies	\$	1,620,145	1,620,145	-
7000	End Fund Balance	\$	4,970,966	4,970,966	-
	Total General Fund	\$	144,202,881	144,202,881	-

Federal Programs

			Proposed	Approved	Change
1000	Instruction	\$	5,983,781	5,983,781	-
2000	Support Services	\$	3,031,620	3,031,620	-
3000	Community Services	\$	338,409	338,409	-
	Total Federal Programs	\$	9,353,810	9,353,810	-

State and Other Programs

			Proposed	Approved	Change
1000	Instruction	\$	2,333,341	2,333,341	-
2000	Support Services	\$	4,181,662	4,181,662	-
3000	Community Services	\$	445,131	445,131	-
6000	Contingency	\$	72,319	72,319	-
7000	End Fund Balance	\$	-	-	-
	Total State and Other Programs	\$	7,032,453	7,032,453	-

Nutrition Services

			Proposed	Approved	Change
3000	Community Services	\$	8,336,169	8,336,169	-
6000	Contingency	\$	300,000	300,000	-
	Total Nutrition Services	\$	8,636,169	8,636,169	-

Early Retirement

			Proposed	Approved	Change
2000	Support Services	\$	325,000	325,000	-
	Total Early Retirement	\$	325,000	325,000	-

Insurance Reserve

			Proposed	Approved	Change
2000	Support Services	\$	625,000	625,000	-
	Total Insurance Reserve	\$	625,000	625,000	-

2005 Debt Service - G.O. Bonds

			Proposed	Approved	Change
5000	Long-Term Debt Service	\$	5,234,250	5,234,250	-
7000	End Fund Balance	\$	-	-	-
	Total G.O. Bonds	\$	5,234,250	5,234,250	-

2015 Debt Service - G.O. Bonds

			Proposed	Approved	Change
5000	Long-Term Debt Service	\$	4,183,050	4,183,050	-
7000	End Fund Balance	\$	4,101,230	4,101,230	-
	Total G.O. Bonds	\$	8,284,280	8,284,280	-

Debt Service - PERS Bonds

			Proposed	Approved	Change
5000	Long-Term Debt Service	\$	8,495,490	8,495,490	-
7000	End Fund Balance	\$	375,723	375,723	-
	Total PERS Bonds	\$	8,871,213	8,871,213	-

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	\$	5,575,000	5,575,000	-
6000	Contingency	\$	-	-	-
	Total Capital Projects Fund	\$	5,575,000	5,575,000	-

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	\$	-	-	-
	Total Trust Funds	\$	-	-	-

	Total All Funds	\$	200,790,644	200,790,644	-
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April Curtis, Budget Committee Chair

Attest:



Dr. Danna Diaz, Superintendent/Clerk

Reynolds School District No. 7

Motion Levying Taxes

May 09, 2019

BE IT MOVED, that the Budget Committee of Multnomah County School District (Reynolds School District) #7 hereby approves the 2019-20 "Proposed" budget in the total sum of **\$ 200,790,644** 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 **\$8,287,300** 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)	\$8,287,300



April Curtis, Budget Committee Chair

Attest:



Dr. Danna Diaz, Superintendent/Clerk

Resolution #2018-2019-017

A RESOLUTION ADOPTING THE 2019-20 BUDGET AND APPROPRIATING FUNDS

WHEREAS, Oregon Local Budget Law requires school districts to adopt a budget authorizing expenditures for each fiscal year, and

WHEREAS, the Budget Committee held a public hearing to gain public input on the proposed budget and subsequently approved the 2019-20 Budget, and

WHEREAS, the Board desires to adopt the 2019-20 Budget as presented and appropriate expenditures for the 2019-20 fiscal year, and

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of Reynolds School District 7 to adopt the 2019-20 Budget in the total sum of \$200,790,644, said budget being on file in the District’s Administrative Offices; and

BE IT FURTHER RESOLVED by the Board of Directors of the Reynolds School District #7 that the requirements for the fiscal year beginning July 1, 2019 are hereby appropriated as follows:

Major Function	Item Description	Approved Budget 2019-20	Recommended Amendment	Adopted Budget 2019-20
GENERAL FUND				
Requirements				
1000	Instruction	82,025,777	-	82,025,777
2000	Support Services	53,722,249	-	53,722,249
3000	Community Services	163,029	-	163,029
5110	Long-Term Debt Service	285,715	-	285,715
5200	Transfers	1,415,000	-	1,415,000
6000	Contingency	1,620,145	-	1,620,145
7000	Ending Fund Balance	4,970,966	-	4,970,966
TOTAL		144,202,881	-	144,202,881

FEDERAL PROGRAMS				
Requirements				
1000	Instruction	5,983,781	-	5,983,781
2000	Support Services	3,031,620	-	3,031,620
3000	Community Services	338,409	-	338,409
TOTAL		9,353,810	-	9,353,810
STATE & OTHER PROGRAMS FUND				
Requirements				
1000	Instruction	2,333,341	-	2,333,341
2000	Support Services	4,181,662	-	4,181,662
3000	Community Services	445,131	-	445,131
6000	Contingency	72,319	-	72,319
7000	Ending Fund Balance	-	-	-
TOTAL		7,032,453	-	7,032,453
NUTRITION SERVICES				
Requirements				
3000	Community Services	8,336,169	-	8,336,169
6000	Contingency	300,000	-	300,000
TOTAL		8,636,169	-	8,636,169
EARLY RETIREMENT FUND				
Requirements				
2000	Support Services	325,000	-	325,000
TOTAL		325,000	-	325,000
INSURANCE RESERVE FUND				
Requirements				
2000	Support Services	625,000	-	625,000
TOTAL		625,000	-	625,000

2005 DEBT SERVICE G.O. BONDS				
Requirements				
5000	Long-Term Debt Service	5,234,250	-	5,234,250
7000	End Fund Balance	-	-	-
TOTAL		5,234,250	-	5,234,250
2015 DEBT SERVICE G.O. BONDS				
Requirements				
5000	Long-Term Debt Service	4,183,050	-	4,183,050
7000	End Fund Balance	4,101,230	-	4,101,230
TOTAL		8,284,280	-	8,284,280
DEBT SERVICE PERS BONDS				
Requirements				
5000	Long-Term Debt Service	8,495,490	-	8,495,490
7000	End Fund Balance	375,723	-	375,723
TOTAL		8,871,213	-	8,871,213
CAPITAL PROJECTS FUND				
Requirements				
4000	Building Acquisition, Construction and Improvement Services	1,000	-	1,000
5000	Long-Term Debt Service	1,639,588	-	1,639,588
TOTAL		1,640,588	-	1,640,588
2015 CAPITAL PROJECTS FUND				
Requirements				
4000	Building Acquisition, Construction and Improvement Services	5,575,000	-	5,575,000
6000	Contingency	-	-	-
TOTAL		5,575,000	-	5,575,000

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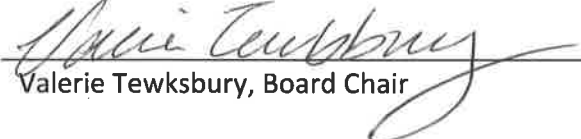
School Improvement Fund QZAB				
Requirements				
2000	Support Services	1,010,000	-	1,010,000
6000	Contingency	-	-	-
TOTAL		1,010,000	-	1,010,000
TRUST FUND				
Requirements				
1000	Instruction	-	-	-
5200	Transfer of Funds	-	-	-
TOTAL		-	-	-
TOTAL ALL FUNDS				
Requirements				
1000	Instruction	90,342,899	-	90,342,899
2000	Support Services	62,895,531	-	62,895,531
3000	Community Services	9,282,738	-	9,282,738
4000	Building Acquisition, Construction and Improvement Services	5,576,000	-	5,576,000
5110	Long-Term Debt Service	19,838,093	-	19,838,093
5200	Transfers	1,415,000	-	1,415,000
6000	Contingency	1,992,464	-	1,992,464
7000	Ending Fund Balance	9,447,919	-	9,447,919
TOTAL		200,790,644	-	200,790,644

Effective Date: Upon Adoption

Passed and adopted by the Reynolds School Board this 12th day of June 2019.



 Dr. Danna Diaz, Clerk


 Valerie Tewksbury, Board Chair

Resolution #2018-2019-018

**A RESOLUTION DECLARING, IMPOSING AND CATEGORIZING TAXES
FOR FISCAL YEAR 2019-2020**

WHEREAS, Oregon Law requires school districts to declare and categorize taxes annually, and

WHEREAS, the Board has adopted the 2019-20 Budget in the sum of \$200,790,644, including property tax revenues, and

WHEREAS, the Board desires to declare, impose and categorize taxes for Fiscal Year 2019-20 as allowed by law.

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of Reynolds School District #7 to declare the permanent tax rate to be \$4.4626 per \$1,000 of assessed valuation, to be levied upon all taxable property within the District; and

BE IT FURTHER RESOLVED by the Board of Directors of the Reynolds School District #7 that the tax of \$8,287,300 be levied upon all taxable property and categorized as education within the District to retire a portion of the District's long-term debt obligation, and amounts are declared as follows:


2018-19 Tax Rates	
Levy within Tax Base (Permanent Rate)	\$ 4.4626
Levy for Bonded Debt (excluded from all limitations)	\$ 8,287,300

Effective Date: July 1, 2019

Passed and adopted by the Reynolds School Board this 12th day of June 2019.



Dr. Danna Diaz, Clerk



Valerie Tewksbury, Board Chair



EACH AND EVERY CHILD PREPARED
FOR A WORLD YET TO BE IMAGINED



Reynolds

School District



① Reynolds High School student speaking at Welcome Back Ceremony.
 ② Performance at Newcomer's Fair.
 ③ Reynolds High School students.
 ④ Fairview Elementary Back-to-School Open House.
 ⑤ Latino Parent Leadership graduation ceremony.
 ⑥ Student picking up a free backpack from Reynolds Middle School.
 ⑦ Reynolds High School JROTC students on Living History Day.



EACH AND EVERY CHILD PREPARED
FOR A WORLD YET TO BE IMAGINED