

Resolution #2019-2020-004

**A RESOLUTION AUTHORIZING THE INCREASE OF EXPENDITURE APPROPRIATIONS
WITHIN THE FEDERAL PROGRAMS AND STATE & OTHER PROGRAMS FUND**

- WHEREAS,** the Board adopted the 2019-20 Budget through Resolution #2018-2019-017 based on assumptions and information known at that time, and
- WHEREAS,** Oregon Local Budget Law, ORS 294.480, allows budget changes after adoption under prescribed guidelines, and
- WHEREAS,** the district had 2018-19 grants that were not expended and need to be carryforward to the 2019-20 budget, and
- WHEREAS,** the State of Oregon has fully funded the Measure 98 High School Success grant which doubled the amount that was originally budgeted in the 2019-20 budget, and
- WHEREAS,** the Board desires to modify the 2019-20 Adopted Budget, increasing appropriations by \$839,028 in the Federal Programs Funds and \$2,195,700 in State & Other Programs Funds.

| Major Function | Item Description | Adopted Budget 2019-20 | This Amendment | Amended 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 | 536,739 | 6,520,520 |
| 2000 | Support Services | 3,031,620 | 271,934 | 3,303,554 |
| 3000 | Community Services | 338,409 | 30,355 | 368,764 |
| TOTAL | | 9,353,810 | 839,028 | 10,192,838 |

| STATE & OTHER PROGRAMS FUND | | | | |
|--|--------------------|------------------|------------------|------------------|
| Requirements | | | | |
| 1000 | Instruction | 2,333,341 | 1,213,185 | 3,546,526 |
| 2000 | Support Services | 4,181,662 | 820,935 | 5,002,597 |
| 3000 | Community Services | 445,131 | 139,000 | 584,131 |
| 6000 | Contingency | 72,319 | 22,580 | 94,899 |
| TOTAL | | 7,032,453 | 2,195,700 | 9,228,153 |

| 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 |
| 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 |
| TOTAL | | 5,575,000 | - | 5,575,000 |

| School Improvement Fund QZAB | | | | |
|-------------------------------------|------------------|------------------|---|------------------|
| Requirements | | | | |
| 2000 | Support Services | 1,010,000 | - | 1,010,000 |
| TOTAL | | 1,010,000 | - | 1,010,000 |

| TOTAL ALL FUNDS | | | | |
|------------------------|---|--------------------|------------------|--------------------|
| Requirements | | | | |
| 1000 | Instruction | 90,342,899 | 1,749,924 | 92,092,823 |
| 2000 | Support Services | 62,895,531 | 1,092,869 | 63,988,400 |
| 3000 | Community Services | 9,282,738 | 169,355 | 9,452,093 |
| 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 | 22,580 | 2,015,044 |
| 7000 | Ending Fund Balance | 9,447,919 | - | 9,447,919 |
| TOTAL | | 200,790,644 | 3,034,728 | 203,825,372 |

Effective Date: Upon Adoption

Passed and adopted by the Reynolds School Board this 25th day of September 2019.



Yesenia Delgado, Board Chair



Dr. Danna Diaz, Clerk