



PROPOSED BUDGET

2022-2023



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

**ADOPTED BUDGET
2022 - 2023**

Prepared by:

Danna Diaz, Ph.D.
Superintendent

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Chief Financial Officer

TBD
Director of Financial Services

Amy Ford
Senior Budget Specialist





ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

REYNOLDS SCHOOL DISTRICT #7

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2021-2022.

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



A handwritten signature in black ink, reading 'William A. Sutter'. The signature is written in a cursive style.

William A. Sutter
President

A handwritten signature in black ink, reading 'David J. Lewis'. The signature is written in a cursive style.

David J. Lewis
Executive Director



**REYNOLDS SCHOOL DISTRICT
2021-22 PROPOSED BUDGET DOCUMENT
TABLE OF CONTENTS**

EXECUTIVE SUMMARY

Executive Summary	1
Budget Document Format.....	2
Board of Directors & Budget Committee.....	3
Budget Message (English).....	4-6
Budget Message (Spanish).....	7-9
Budget Message (Russian).....	10-12
Budget Message (Vietnamese).....	13-15
Budget Message (Somali).....	16-18
Budget Message Summary.....	19-29
District Administration.....	30
Budget Calendar.....	31
Vision, Mission, Values and Goals.....	32
Board Goals.....	33
Budget Goals.....	34-35
State School Funding Formula.....	36-38
Budget Overview.....	39-45
Three Year Budget Forecast.....	46
All Funds Salaries & Benefits Five Year Comparison.....	47
Debt Summary.....	48-49
GASB #54 Fund Balance Reporting.....	50
Student Enrollment & Projections.....	51
State School Fund Resources.....	52

ORGANIZATIONAL SECTION

Financial Reporting and Budget Process.....	53-57
The Budget Process: Requirements of Oregon Budget Law.....	58
Vision, Mission, Values and Goals.....	59
Board Goals.....	60
Budget Goals.....	61-62
Budget Development and Management Process by Month.....	63-64
Measures and Levies.....	65-67
Board of Directors & Budget Committee.....	68
Organizational Chart.....	69
School Board Policies.....	70-75
Equity.....	76-79
School Based Community Partnerships.....	80-81
History of Reynolds School District.....	82-83

FINANCIAL SECTION

Financial Overview.....	84-85
Revenue Descriptions.....	86-88
All Funds Summary of Resources.....	89
All Funds Summary of Requirements by Major Function.....	90
All Funds Summary of Requirements by Major Object.....	91
All Funds Summary Revenue & Expenditures by Object.....	92-93
Fund Balances, Governmental Funds	94-95
Capital Expenditure Budgets.....	96
English Language Learner Revenues and Expenditures.....	97
Student Services Revenues and Expenditures.....	98
Special Education Revenues and Expenditures.....	99
Schedule of Transfers.....	100
School Reports.....	101-116
General Fund	117
General Fund Functions.....	118
General Fund Function Descriptions.....	119-125
General Fund Budget at a Glance.....	126-127
General Fund Summary - Resources by Source.....	128
General Fund - Resources.....	129
General Fund Summary - Requirements by Major Function.....	130
General Fund Summary - Requirements by Major Object.....	131
General Fund - Requirements.....	132-138
General Fund Summary Revenue & Expenditures by Object.....	140-141
Two Year Analysis by Function.....	142-143
Variance Analysis by Object.....	144
Federal Programs	145
Federal Programs Descriptions.....	146-147
Federal Programs Summary - Resources by Source.....	148
Federal Programs - Resources.....	149
Federal Programs Summary - Requirements by Major Function.....	150
Federal Programs Summary - Requirements by Major Object.....	151
Federal Programs - Requirements.....	152-155
State & Local Programs	157
State & Local Programs Descriptions.....	158-160
State & Local Programs Summary - Resources by Source.....	161
State & Local Programs - Resources.....	162
State & Local Programs Summary - Requirements by Major Function.....	163
State & Local Programs Summary - Requirements by Major Object.....	164
State & Local Programs - Requirements.....	165-167
Nutrition Services Fund - 297	168
Nutrition Services Fund Summary - Resources by Source.....	169
Nutrition Services Fund - Resources.....	170
Nutrition Services Fund Summary - Requirements by Major Function.....	171
Nutrition Services Fund Summary - Requirements by Major Object.....	172
Nutrition Services Fund - Requirements.....	173

Financial Section (Continued)

Early Retirement Fund - 298	174
Early Retirement Fund Summary - Resources by Source.....	175
Early Retirement Fund - Resources.....	176
Early Retirement Fund Summary - Requirements by Major Function.....	177
Early Retirement Fund Summary - Requirements by Major Object.....	178
Early Retirement Fund - Requirements.....	179
Public Employees Retirement System and Post Employment Benefits.....	180-181
Insurance Reserve Fund - 299	182
Insurance Fund Summary - Resources by Source.....	183
Insurance Fund - Resources.....	184
Insurance Fund Summary - Requirements by Major Function.....	185
Insurance Fund Summary - Requirements by Major Object.....	186
Insurance Fund - Requirements.....	187
Debt Service Fund	188
Debt Summary.....	189-190
Debt Service Summary - Resources by Source.....	191
Debt Service Summary - Requirements by Major Function.....	192
Debt Service Summary - Requirements by Major Object.....	193
Debt Service/2005 G.O. Bonds Fund - 300	194
Debt Service/2005 G.O. Bonds Fund - 300 - Resources.....	195
Debt Service/2005 G.O. Bonds Fund - 300 - Requirements.....	196
Debt Service/2015 G.O. Bonds Fund - 315	197
Debt Service/2015 G.O. Bonds Fund - 315 - Resources.....	198
Debt Service/2015 G.O. Bonds Fund - 315 - Requirements.....	199
Debt Service/PERS Bonds Fund - 350	200
Debt Service/PERS Bonds Fund - 350 - Resources.....	201
Debt Service/PERS Bonds Fund - 350 - Requirements.....	202
Ratios of General Bonded Debt Outstanding and Legal Debt Margin.....	203
Capital Projects Funds	204
2015 Capital Bond Projects.....	205-206
2015 Capital Bond Amortization Schedule.....	207
Capital Projects Funds Summary - Resources by Source.....	208
Capital Projects Funds Summary - Requirements by Major Function.....	209
Capital Projects Funds Summary - Requirements by Major Object.....	210
Capital Project Fund - 400	211
Capital Project Fund - 400 - Resources.....	212
Capital Project Fund - 400 - Requirements.....	213
2015 Capital Project Fund - 415	214
2015 Capital Project Fund - 415 - Resources.....	215
2015 Capital Project Fund - 415 - Requirements.....	216
School Improvement Projects Fund - 417	217
School Improvement Projects Fund - 417 - Resources.....	218
School Improvement Projects Fund - 417 - Requirements.....	219

INFORMATIONAL SECTION

Special Education Continuum of Services.....	220-221
Comparability Report Title IA.....	222
State School Funding Formula.....	223-226
Multnomah Education Service District Service Plan.....	227-229
Student Enrollment History and Projections by School.....	230
Property Tax Levies and Collection.....	231
Assessed Value and Actual Value to Taxable Property.....	232
Principal Property Taxpayers.....	233
Budget's Effect on Taxpayers.....	234
Demographic & Economic Statistics.....	235
Operating Statistics Last Ten Fiscal Years.....	236
Student Enrollment by Grade Level & Projections.....	237-238
Debt Summary.....	239-240
Debt Schedules.....	241-246
State of Oregon Report Card - Oregon Department of Education Standardized Test Scores.....	247-252
PERS Rate Sheet.....	253
Reynolds Educational Association Salary Schedule.....	254
Oregon School Employees Association Salary Schedule.....	255
OSEA Job Classifications.....	256-257
Budget Workshop 101.....	258-274
Budget Workshop 201.....	275-286
Legal Notices.....	287-288
Glossary of Terms and Acronyms.....	289-294



Comprehensive Distance Learning



EXECUTIVE SUMMARY

PROPOSED BUDGET
2022-2023

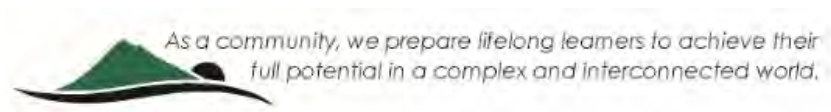


The Executive Summary presents a comprehensive summary of required information from each section of the budget and could be presented separately from the budget document and still present a complete representation of the entity.

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 2022-23 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.



REYNOLDS SCHOOL DISTRICT BUDGET DOCUMENT FORMAT

Welcome to the Reynolds School District’s 2022-23 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 2022-23 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 2022-23 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 2022-23 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.





BUDGET COMMITTEE MEMBERS

Budget Year 2022-2023

BOARD MEMBERS

Aaron Muñoz	Position 1	Term ends: June 30, 2025
Spencer Chao	Position 2	Term ends: June 30, 2025
Michael Reyes	Position 3	Term ends: June 30, 2025
Cayle Tern	Position 4	Term ends: June 30, 2025
Yesenia Delgado	Position 5	Term ends: June 30, 2023
Ana Gonzalez Muñoz	Position 6	Term ends: June 30, 2023
Francisco Ibarra	Position 7	Term ends: June 30, 2023

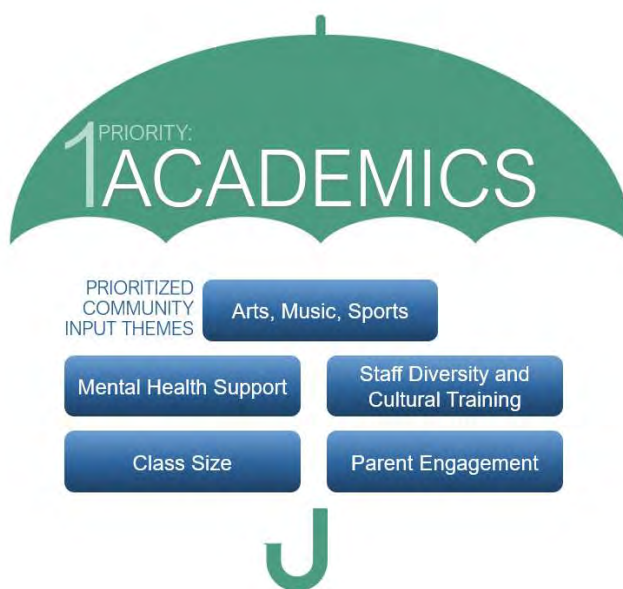
COMMUNITY MEMBERS

Marissa Clarke	Position 8	Term ends: June 30, 2023
Catherine Nicewood	Position 9	Term ends: June 30, 2023
Bill Peterson	Position 10	Term ends: June 30, 2023
Victoria Rizzo	Position 11	Term ends: June 30, 2024
Terry Allen	Position 12	Term ends: June 30, 2024
<i>Vacant</i>	Position 13	Term ends: June 30, 2022
April Curtis	Position 14	Term ends: June 30, 2022

2022-2023 Budget Message

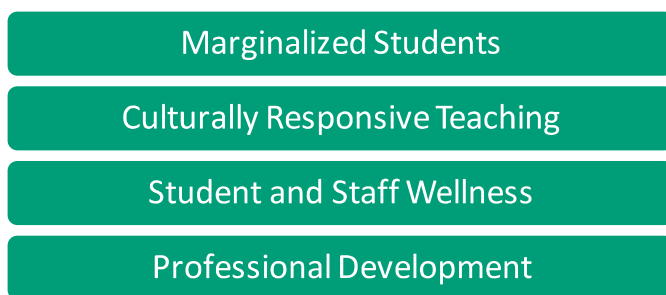
Dear Reynolds School District Budget Committee Members:

I would like to thank all staff, families, Board members, and community members who attended our budget priority input sessions in virtual meetings or through the online recording and survey last fall. Your participation provided valuable input and guidance for the School Board as they developed priorities for the 2022-2023 budget process. On December 8, 2021, the Board deliberated through the results of those input sessions to develop and approve their budget focus priorities for the coming school year. This process led to a 2022-2023 District Budget designed to meet the overall needs of the students in Reynold School District by focusing overall on **Academics** as the highest priority while focusing on the prioritized community input themes of: **Arts/Music/Sports, Mental Health Support, Staff Diversity and Cultural Training, Class Size, and Parent Engagement**. I would like to thank the Reynolds School District Board of Directors for providing administrative staff with direction on these budget focus themes, which are used to reach our student achievement and equity goals.



The **2021-2026 Reynolds School District Strategic Plan**, adopted by the Board in February 2021, continues to be our guide and provided the Board and administration with the four goal topics with which to focus budget decisions using the designated themes for the 2022-2023 school year. These four goal topics include:

Marginalized Students, Culturally Responsive Teaching, Student and Staff Wellness, and Professional Development. Moving further into the Strategic Plan, administration has a focus on the strategic priorities of **Literacy, Multi-Lingual Education, and Special Education**. These strategic priorities allow administration to focus budget decisions using the board-adopted prioritized community input themes in alignment with already-adopted strategic plan goals.



The intent of the Reynolds School District budget message is to provide a summary of the proposed budget and how this budget differs from the prior year. In developing this budget, our focus continues to be on the District's mission and vision.

Mission

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

Vision

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

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. An approved budget allows for the Superintendent of Schools and the School Board to move forward with all personnel decisions. It is ultimately our duty to verify excellence in programs and services to ensure every student receives a quality foundation in their academic development.

As this is the second year of the biennium where the Oregon legislature approved a \$9.3 billion with a 49/51 split, we are entering FY22-23 knowing the amount we will receive from the state. **Our initial roll-up expenses for the 2021-2022 school year exceed the State School Fund Budget and District reserves by approximately \$4 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. To develop a balanced budget with the understanding that it creates a funding gap, we propose utilizing extra savings reflected in our ending fund balance for 2021-2022 as a one-time source of funds. While these funds could and should be 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 by utilizing the board-approved budget focus priorities for 2022-2023 and include:

- All Funds:
 - Staffing Status Quo – no reductions in staffing
 - Increase Utility costs by 5%
 - Increase Property Casualty Insurance by 15%

- Students Investment Account (SIA)
 - Continue to support small Class Sizes
 - MTSS TOSAs (Multi-Tier Systems of Support Teachers on Special Assignment)
 - Culturally Responsive Curriculum
 - Elementary Media Specialists
 - Professional Development
 - Assistant Principals

- ESSER II (HEROES)
 - 2022-23 Balance of the Year Teachers (Middle School and High School)
 - 2022-23 Balance of the Year Technology
 - Move Licensed Subs from General Fund
 - Move Classified Subs from General Fund
 - Move Capital Projects from General Fund
 - Move General Education Teachers from Title

- Student Technology Replacement
- Staff Technology
- Classroom Technology

As we move forward now and with future fiscal development, we strive to maintain quality and excellence within our programs and services to ensure students graduating from Reynolds School District are prepared for a complex and interconnected world. I am continually appreciative of the support, participation, and viable solutions provided by the community, families, 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 2022-2023 school year.

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

Respectfully,

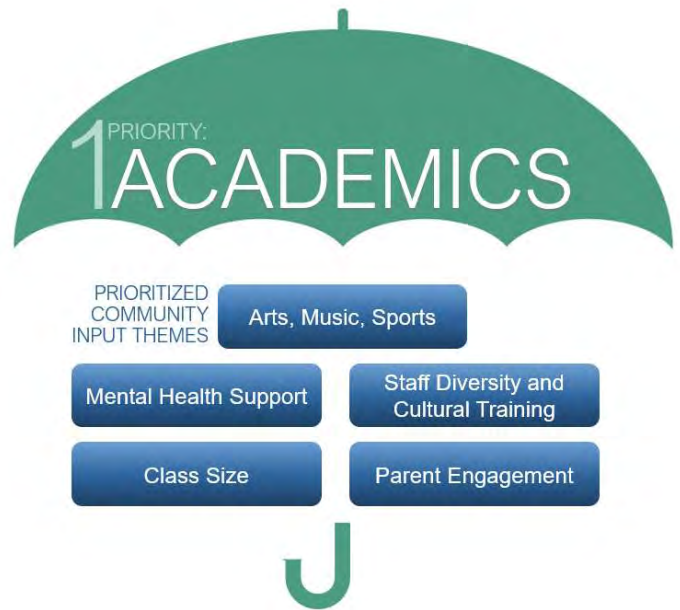
A handwritten signature in cursive script that reads "Danna Diaz". The signature is written in black ink and is positioned below the word "Respectfully,".

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

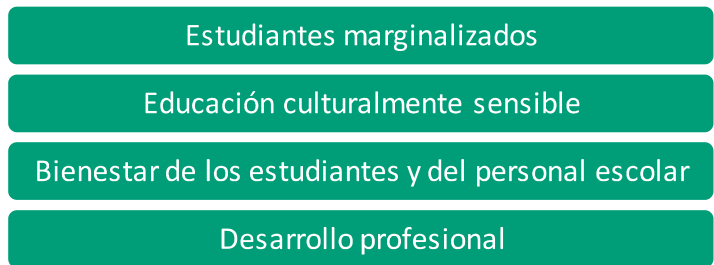
Mensaje de presupuesto del 2022-2023

Estimados miembros del Comité Presupuestario del Distrito Escolar de Reynolds:

Me gustaría agradecer a todo el personal, las familias, los miembros de la Junta, y a los miembros de la comunidad que estuvieron presentes en nuestras sesiones de información prioritarias sobre el presupuesto durante nuestras reuniones virtuales o a través de la grabación en internet y la encuesta el otoño pasado, su participación ofreció información de gran valor y guía para la Junta Escolar para desarrollar prioridades para el proceso presupuestario del 2022-2023. El 8 de diciembre del 2021, la Junta deliberó a través de los resultados de esas sesiones de recogida de información, desarrollar y aprobar sus prioridades enfocadas en el presupuesto para el año próximo. Este proceso llevó un Presupuesto del Distrito para el año 2022-2023 diseñado para alcanzar las necesidades generales de los estudiantes en el Distrito Escolar Reynolds enfocándose en general en las áreas **Académicas** como la mayor prioridad mientras se centra en los temas de información priorizados por la comunidad: **Artes/Música/Deportes, Apoyo a la salud mental, Diversidad del personal y entrenamiento cultural, tamaño de los salones de clases y participación de los padres.** Me gustaría agradecer a la Junta de Directores del Distrito de Reynolds por dar dirección al personal administrativo durante estos temas enfocados en el presupuesto, que se son usados para alcanzar los logros de los estudiantes y los objetivos de igualdad.



El Plan Estratégico de Distrito Escolar de Reynolds del 2021-2026, adoptado por la Junta en febrero 2021, continúa siendo nuestra guía y ofreció a la Junta y a la Administración los 4 temas objetivo en los que enfocar las decisiones sobre el presupuesto usando los temas designados para el año escolar 2022-2023. Estos 4 temas objetivo incluyen: **Estudiantes marginalizados, Educación culturalmente sensible, Bienestar de los estudiantes y maestros y Desarrollo profesional.** Avanzando sobre el Plan Estratégico, la administración tiene un enfoque en las prioridades estratégicas de **Alfabetización, Educación Multilingüística y Educación Especial.** Estas prioridades estratégicas permiten a la administración enfocar las decisiones presupuestarias usando los temas de información comunitaria priorizada adoptadas por la Junta alineadas con los objetivos del plan estratégico ya adoptados.



La intención del mensaje presupuestario del Distrito Escolar de Reynolds es ofrecer un resumen del presupuesto propuesto y de cómo este presupuesto se diferencia del del año anterior. Al desarrollar este presupuesto, nuestro enfoque continúa siendo en la misión y visión del Distrito.

La Misión

Lideramos con igualdad para educar y apoyar a todos los estudiantes para que se gradúen con las habilidades y la confianza para prosperar

La Visión

Como comunidad, hacemos que los aprendices para toda la vida alcancen su potencial completo en un mundo complejo e interconectado.

Espero trabajar con nuestro Comité Presupuestario para discutir y aprobar el presupuesto según ha sido entregado por el Director Financiero. Un presupuesto aprobado permite al Superintendente de las escuelas y de la Junta Escolar avanzar con todas las decisiones de personal, es finalmente nuestro deber verificar la excelencia en los programas y los servicios para asegurarnos de que todos los estudiantes reciben una base de calidad en su desarrollo académico.

Como este es el segundo año del bienio en el que la ley de Oregón ha aprobado una cantidad de \$9.300 millones con una partición de 49/51 estamos entrando en el año FY22-23 sabiendo la cantidad que recibiremos del estado. **Nuestros gastos iniciales acumulados para el año escolar 2021-2022 sobre pasaron los Fondos del Presupuesto Estatal Escolar y las reservas del Distrito en aproximadamente \$4 millones.** El Equipo Presupuestario ha pasado incontables horas reevaluando los costes, verificando los estimados y colaborando con los accionistas para reducir los costes en el presupuesto acumulado para proponer este presupuesto equilibrado. Para desarrollar un presupuesto equilibrado con el entendimiento de que crea un vacío de fondos, proponemos utilizar los ahorros extra reflejados en nuestros fondos de balance a término para el año 2021-2022 como recurso de fondos de una única utilización. Mientras que estos fondos podrían y deberían ser usados para expandir los servicios o para completar compras o mejoras únicas, nos encontramos en una situación para usar las reservas mientras todavía implementamos los servicios necesarios de apoyo al rendimiento de los estudiantes el próximo presupuesto anual.

Estos apoyos y servicios necesarios fueron determinados utilizando el presupuesto enfocado en las prioridades aprobado por la Junta para el año 2022-2023 e incluyen:

- Todos los fondos:
 - Status Quo en la dotación de personal – no reducciones en personal
 - Aumento en el coste de servicios 5%
 - Aumento en el Seguro de Baja de Propiedad en un 15%
- Cuenta de Inversión Estudiantil (Students Investment Account (SIA))
 - Continuidad en el apoyo al tamaño pequeño de los salones de clase
 - Sistemas multi-nivel de apoyo a los maestros en servicio especial MTSS TOSAs (Multi-Tier Systems of Support Teachers on Special Assignment)
 - Consejeros y trabajadores sociales
 - Currículo culturalmente sensible
 - Especialistas de medios en primaria
 - Desarrollo profesional
 - Directores Asistentes

- ESSER II (HEROES)
 - 2022-23 Balance del año, maestros (escuela secundaria y preparatoria)
 - 2022-23 Balance del año, tecnología
 - Mover substitutos licenciados de los fondos generales
 - Mover los substitutos clasificados de los fondos generales
 - Mover los proyectos de capital de los fondos generales
 - Mover los maestros de educación general de Título
 - Reemplazo de la tecnología para los estudiantes
 - Tecnología para el personal
 - Tecnología para el salón de clases

Según avanzamos ahora y con el desarrollo fiscal futuro, nos esforzamos en mantener la calidad y la excelencia dentro de nuestros programas y servicios para asegurar que los estudiantes que se gradúan del Distrito Escolar de Reynolds están preparados para un mundo complejo e interconectado. Estoy continuamente agradecido por el apoyo, la participación, y las soluciones viables ofrecidas por la comunidad, las familias, el personal del distrito, y los miembros de la junta escolar mientras compartimos esta visión en común. El presupuesto propuesto es tanto profundamente educativo como fiscalmente responsable, y les invito a que lo revisen, lo discutan y aprueben ese presupuesto para el año escolar 2022-2023.

Si tiene preguntas puede ponerse en contacto conmigo vía email o teléfono. Gracias por su apoyo continuado.

Respetuosamente,

A handwritten signature in cursive script, appearing to read "Danna Diaz".

Dr. Danna Diaz, Superintendente Escolar
Distrito Escolar de Reynolds #7

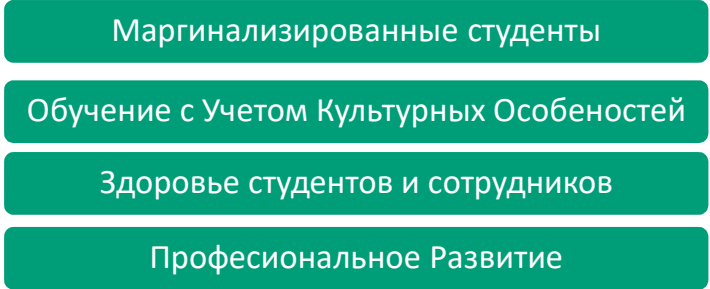
2022-2023 Сообщение о Бюджете

Уважаемые члены бюджетного комитета школьного округа Reynolds:

Я хотел бы поблагодарить всех сотрудников, семьи, членов совета и членов сообщества, которые присутствовали на наших сессиях по бюджетному приоритету на виртуальных встречах или через онлайн-запись и опрос прошлой осенью. Ваше участие внесло ценный вклад и послужило руководством для Членов Школьного совета при разработке приоритетов для бюджетного процесса на 2022–2023 года. 8 декабря 2021 года совет обсудил результаты этих входных сессий, чтобы разработать и утвердить свои приоритеты бюджетной направленности на предстоящий учебный год. Этот процесс привел к созданию Бюджета школьного Округа на 2022–2023 год, предназначенного для удовлетворения общих потребностей учащихся в школьном округе Рейнольд, сосредоточив внимание в целом на **академических кругах** в качестве наивысшего приоритета, уделяя особое внимание приоритетным темам вклада сообщества: **Искусство / музыка / спорт, поддержка психического здоровья, разнообразие персонала и культурная подготовка, размер класса и участие родителей**. Я хотел бы поблагодарить Совет директоров школьного округа Рейнольд за предоставление административному персоналу указаний по этим основным темам бюджета, которые используются для достижения наших целей успеваемости учащихся и справедливости.



Стратегический план школьного округа Рейнольд на 2021–2026 год, принятый советом директоров в феврале 2021 года, продолжает оставаться нашим руководством и предоставил совету и администрации четыре целевые темы, на которых можно сосредоточить бюджетные решения с использованием обозначенных тем на 2022-2023 учебный год. Эти четыре целевые темы включают в себя: **маргинализированные студенты, культурно отзывчивое обучение, благополучие студентов и сотрудников и профессиональное развитие**. Продвигаясь дальше в Стратегическом плане, администрация сосредоточилась на стратегических приоритетах **грамотности, многоязычного образования и специального образования**. Эти стратегические приоритеты позволяют администрации концентрироваться на бюджетные решения, используя утвержденные советом приоритетные темы вклада общин в соответствии с уже принятыми целями стратегического плана.



Миссия

Мы руководствуемся принципами справедливости, чтобы обучать и поддерживать всех студентов, чтобы они получили навыки и уверенность в своих силах, чтобы преуспеть.

Видения

Как сообщество, мы готовим учащихся на протяжении всей жизни к полной реализации своего потенциала в сложном и взаимосвязанном мире.

Цель бюджетного сообщения школьного округа Рейнольд состоит в том, чтобы представить резюме предлагаемого бюджета и то, чем этот бюджет отличается от предыдущего года. При разработке этого бюджета наше внимание по-прежнему сосредоточено на миссии и видении округа.

Я рассчитываю на сотрудничество с нашим Бюджетным комитетом в деле обсуждения и утверждения предлагаемого бюджета, представленного Главным сотрудником по финансовым вопросам. Утвержденный бюджет позволяет Директору школ и Школьному совету продвигаться вперед со всеми кадровыми решениями. В конечном счете наш долг - проверить превосходство в программах и услугах, чтобы каждый студент получил качественную основу в своем академическом развитии.

Поскольку это второй год двухлетнего периода, когда законодательный орган штата Орегон одобрил 9,3 миллиарда долларов с разделением 49/51, мы вступаем в 22–23 финансовый год, зная сумму, которую мы получим от штата. **Наши первоначальные сводные расходы на 2021–2022 учебный год превышают бюджет Государственного школьного фонда и резервы округа примерно на 4 миллиона долларов.** Группа по бюджету потратила бесчисленные часы на переоценку расходов, проверку смет и сотрудничество с заинтересованными сторонами в целях сокращения расходов в сводном бюджете, чтобы предложить этот сбалансированный бюджет. Для разработки сбалансированного бюджета с пониманием того, что он создает дефицит финансирования, мы предлагаем использовать дополнительную экономию, отраженную в нашем конечном остатке средств на 2021–2022 год, в качестве единовременного источника средств. Хотя эти средства могут и должны быть использованы для расширения услуг или завершения разовых покупок или улучшений, мы оказываемся в ситуации использования резервов, все еще внедряя необходимые услуги, которые поддерживают результаты студентов в предстоящем бюджетном году.

Эти необходимые поддержки и услуги были определены с использованием утвержденных Советом приоритетов бюджета на 2022–2023 годы и включают:

- Все фонды:
 - Кадровый статус-кво – никаких сокращений в штатном расписании
 - Увеличение расходов на коммунальные услуги на 5%
 - Увеличить страхование имущества от несчастных случаев на 15%
- Студенческий инвестиционный счет (SIA)
 - Продолжайте поддерживать небольшие размеры классов
 - ТОСА МТСС (Разнообразные системы поддержки учителей по специальному заданию)
 - Консультанты и социальные работники
 - Учебная программа, учитывающая культурные особенности

- Специалисты Библиотекари начальной школы
- Профессиональное развитие
- Помощники директора (заучи)

- ESSER II (ГЕРОИ)
 - 2022–23 Баланс учителей года (средняя и старшая школа)
 - 2022–23 Баланс года Технологии
 - Перемещение лицензированных подписчиков из общего фонда
 - Перемещение засекреченных подписчиков из Общего фонда
 - Перемещение капитальных проектов из общего фонда
 - Переместить учителей общего образования из названия
 - Замена студенческих технологий
 - Кадровые технологии
 - Технологии в классе

По мере того, как мы продвигаемся вперед сейчас и с будущим финансовым развитием, мы стремимся поддерживать качество и превосходство в наших программах и услугах, чтобы учащиеся, окончившие школьный округ Рейнольд, были готовы к сложному и взаимосвязанному миру. Я постоянно ценю поддержку, участие и жизнеспособные решения, предоставляемые сообществом, семьями, районным персоналом и членами школьного совета, поскольку мы все разделяем это общее видение. Предлагаемый бюджет является как образовательным, так и финансово ответственным, и я приглашаю вас рассмотреть, обсудить и утвердить этот бюджет на 2022–2023 учебный год.

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

С уважением,

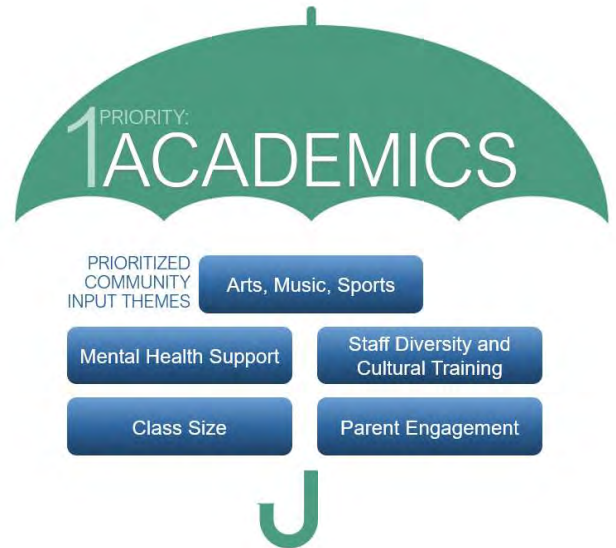


Dr. Danna Diaz, Superintendent of Schools
Reynolds School District #7

Thông Báo Ngân Sách 2022-2023

Kính gửi các Thành Viên Ủy Ban Ngân Sách Học Khu Reynolds:

Tôi muốn cảm ơn tất cả các nhân viên, các gia đình, các thành viên Hội Đồng Quản Trị và các thành viên cộng đồng đã tham dự các phiên thảo luận góp ý vào ưu tiên ngân sách của chúng tôi trong các cuộc họp qua mạng hoặc qua cuộc họp trực tuyến được ghi âm và cuộc khảo sát vào mùa thu năm ngoái. Sự tham gia của quý vị đã cung cấp ý kiến đóng góp và sự hướng dẫn có giá trị cho Ban Giám Hiệu khi họ phát triển các ưu tiên cho quy trình ngân sách 2022-2023. Vào ngày 8 tháng 12 năm 2021, Hội Đồng đã xem xét thông qua kết quả của các phiên thảo luận góp ý đó để phát triển và phê duyệt các ưu tiên tập trung ngân sách của họ cho năm học tới. Quá trình này dẫn đến Ngân Sách Học Khu 2022-2023 được thiết kế để đáp ứng những nhu cầu chung của các học sinh trong Học Khu Reynold bằng cách tập trung tổng thể vào Học Thuật như ưu tiên cao nhất trong khi tập trung vào các chủ đề góp ý ưu tiên của cộng đồng: **Nghệ Thuật/Âm Nhạc/Thể Thao, Hỗ Trợ Sức Khỏe Tâm Thần, Đào Tạo cho Nhân Viên về Đa Dạng và Văn Hóa, Kích Thúc Lớp, và sự Tham Gia của Phụ Huynh.** Tôi muốn cảm ơn Ban Giám Thị Học Khu Reynolds đã cung cấp cho nhân viên hành chính hướng dẫn về các chủ đề trọng tâm ngân sách này, được sử dụng để đạt được thành tích học cho sinh và các mục tiêu công bằng.



Kế hoạch Chiến lược của Học khu Reynolds 2021-2026, được Hội Đồng thông qua vào tháng 2 năm 2021, tiếp tục là sự hướng dẫn cho chúng tôi và cung cấp cho Hội Đồng Quản Trị và ban điều hành bốn chủ đề mục tiêu để tập trung vào các quyết định ngân sách sử dụng các chủ đề được chỉ định cho niên khóa 2022-2023. Bốn chủ đề mục tiêu này bao gồm: **các Học Sinh Bị Thiệt**

Thời, Giảng Dạy Đáp Ứng Theo Văn Hóa, Sự Lành Mạnh của Học Sinh và Nhân Viên, và Phát triển Chuyên Môn. Tiến xa hơn vào Kế Hoạch Chiến Lược, ban quản trị tập trung vào các ưu tiên chiến lược của **Trình Độ Học Vấn, Giáo Dục Đa Ngôn Ngữ, và Giáo Dục Đặc Biệt.** Những ưu tiên chiến lược này cho phép ban quản trị tập trung vào các quyết định ngân sách bằng cách sử dụng các chủ đề góp ý ưu tiên của cộng đồng do hội đồng quản trị thông qua phù hợp với các mục tiêu kế hoạch chiến lược đã được thông qua.

- Các Học Sinh Bị Thiệt Thời
- Giảng Dạy Đáp Ứng theo Văn Hóa
- Sự Lành Mạnh của Học Sinh và Nhân Viên
- Phát triển Chuyên Môn

Mục đích của thông điệp ngân sách của Học Khu Reynolds là cung cấp một bản tóm tắt về ngân sách được đề xuất và ngân sách này khác với năm trước như thế nào. Trong việc phát triển ngân sách này, chúng tôi tiếp tục tập trung vào sứ mệnh và tầm nhìn của Học Khu.

Sứ Mệnh

Chúng tôi dẫn đầu với sự công bằng để giáo dục và hỗ trợ tất cả các học sinh tốt nghiệp với các kỹ năng và sự tự tin để phát triển.

Tâm Nhìn

Là một cộng đồng, chúng tôi chuẩn bị cho những người suốt đời học hỏi đạt được tiềm năng đầy đủ của họ trong một thế giới phức tạp và liên kết.

Tôi mong muốn được làm việc với Ủy Ban Ngân Sách của chúng tôi để thảo luận và thông qua ngân sách đề xuất do Giám Đốc Tài Chính đệ trình. Một ngân sách được phê duyệt cho phép Tổng Giám Thị các Trường và Hội Đồng Quản Trị Trường tiếp tục với tất cả các quyết định về nhân sự. Nhiệm vụ thiết yếu của chúng tôi là xác minh sự xuất sắc trong các chương trình và các dịch vụ để đảm bảo mỗi học sinh nhận được nền tảng chất lượng trong quá trình phát triển học tập của các em.

Vì đây là năm thứ hai của hai-năm mà cơ quan lập pháp Oregon đã phê duyệt số tiền \$9.3 tỷ đô la với tỷ lệ chia 49/51, chúng ta sẽ bước vào năm tài chính 22-23 khi biết số tiền chúng ta sẽ nhận được từ tiểu bang. **Chi phí tổng hợp ban đầu của chúng tôi cho năm học 2021-2022 vượt quá Ngân Sách Quỹ Trường Học Tiểu Bang và dự trữ của Học Khu khoảng \$4 triệu đô la.** Nhóm Ngân Sách đã dành vô số giờ để đánh giá lại các chi phí, những ước tính xác minh và sự cộng tác với các bên liên quan để giảm chi phí trong ngân sách tổng hợp nhằm đề xuất ngân sách cân bằng này. Để phát triển một ngân sách cân đối với sự thông hiểu rằng nó tạo ra khoảng cách tài trợ, chúng tôi đề xuất sử dụng những tiết kiệm thặng dư được phản ánh trong số dư của quỹ cuối kỳ của chúng tôi cho giai đoạn 2021-2022 như một nguồn gộp chung các quỹ. Mặc dù những khoản tiền này có thể và nên được sử dụng để mở rộng các dịch vụ hoặc hoàn thành việc mua sắm hoặc cải tiến một lần, chúng tôi nhận thấy mình có tình huống phải sử dụng dự trữ trong khi vẫn triển khai các dịch vụ cần thiết để hỗ trợ kết quả của học sinh trong năm ngân sách tới.

Những hỗ trợ và các dịch vụ cần thiết này được xác định bằng cách sử dụng các ưu tiên tập trung ngân sách đã được hội đồng phê duyệt cho 2022-2023 và bao gồm:

- Tất Cả Các Quỹ:
 - Tình Trạng Nhân Sự - không cắt giảm nhân sự
 - Tăng các chi phí Tiện Ích thêm 5%
 - Tăng Bảo Hiểm Tai Nạn Tài Sản lên 15%
- Tài Khoản Đầu Tư cho Các Học Sinh (Students Investment Account (SIA))
 - Tiếp tục hỗ trợ sĩ số học sinh thấp cho lớp học
 - MTSS TOSAs (Hệ Thống Đa Cấp của Giáo Viên Hỗ Trợ cho Nhiệm Vụ Đặc Biệt)
 - Các Nhân Viên Tư Vấn và các Nhân Viên Xã Hội
 - Chương Trình Giảng Dạy Đáp Ứng Văn Hóa
 - Chuyên Gia Truyền Thông cho Tiểu Học
 - Phát Triển Chuyên Môn
 - Tr� Lý Hiệu Trưởng
- ESSER II (HEROES)
 - Cân Bằng các Giáo Viên của Năm 2022-23 (Trung Học Cấp Hai và Cấp Ba)

- Cân Bằng Kỹ Thuật của Năm 2022-23
- Chuyển Giáo Viên Dự Bị được Cấp Phép từ Quỹ Chung
- Chuyển Giáo Viên Dự Bị được Xếp Loại từ Quỹ Chung
- Chuyển các Dự Án Vốn từ Quỹ Chung
- Chuyển các Giáo Viên Giáo Dục Phổ Thông khỏi Chức Danh
- Thay Thế Công Nghệ cho Học Sinh
- Công Nghệ cho Nhân Viên
- Công Nghệ cho Lớp Học

Khi chúng ta tiến về phía trước và với sự phát triển tài khóa trong tương lai, chúng tôi cố gắng duy trì chất lượng và sự xuất sắc trong các chương trình và các dịch vụ của mình để đảm bảo các học sinh tốt nghiệp từ Học Khu Reynolds được chuẩn bị cho một thế giới phức tạp và liên kết. Tôi luôn tiếp tục đánh giá cao sự hỗ trợ, sự tham gia và các giải pháp khả thi được cung cấp bởi cộng đồng, các gia đình, các nhân viên học khu và các thành viên hội đồng nhà trường khi tất cả chúng ta cùng chia sẻ tầm nhìn chung này. Ngân sách đề xuất vừa phù hợp về mặt giáo dục vừa có trách nhiệm về mặt tài chính, và tôi mời các bạn xem xét, thảo luận và thông qua ngân sách này cho niên khoá 2022-2023

Nếu quý vị có bất kỳ câu hỏi nào, quý vị có thể liên hệ với tôi qua email hoặc điện thoại. Cảm ơn vì sự hỗ trợ liên tục của quý vị.

Trân Trọng,

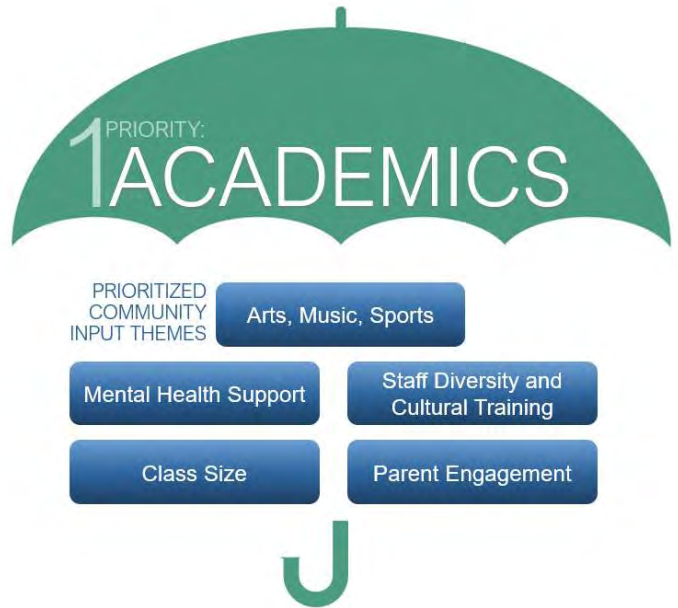


Dr. Danna Diaz, Tổng Giám Thị của Các Trường
Học Khu Reynolds #7

Fariinta Miisaaniyadda 2022-2023

Xubnaha Guddiga Miisaaniyadda Degmada Reynolds ee qaaliga ah:

Waxaan jeclaan lahaa inaan u mahadceliyo dhammaan shaqaalaha, qoysaska, xubnaha guddiga, iyo xubnaha bulshada ee ka soo qayb galay fadhiga ka-qaybgalka mudnaanta miisaaniyada ee shirarka farsamada ama duubista iyo sahaminta khadka ee dayrtii hore. Ka qaybqaadashada waxa ay siisay tallo qiimo leh iyo hagitaan Guddida Dugsiga markii ay horumariyeen mudnaanta nidaamka miisaaniyada 2022-2023. Diseembar 8, 2021, Guddigu waxay ka doodeen natiijooyinkii fadhigaas talo-bixinta si ay u horumariyaan oo ay u ansixiyaan mudnaanta diiradda saaraya miisaaniyadda sannad dugsiiyeedka soo socda. Nidaamkani waxa uu horseeday Miisaaniyadda Degmada 2022-2023 oo loogu talagalay in lagu haqabtiro baahiyaha guud ee ardayda Dugsiga Degmada Reynold iyada oo diiradda la saarayo guud ahaan tacliinta sida mudnaanta ugu sarreysa iyada oo diiradda la saarayo mawduucyada talada bulshada ee mudnaanta la siiyay side: **Farshaxanka/Muusiga/Ciyaaraha, Taageerada xanuunada dhimirka, Isku dhafka shaqaalaha iyo tababarka dhaqanka, Qiyaasta fasalka, iyo ka qabygelinta waalidka.** Waxaan jeclaan lahaa inaan u mahadceliyo Guddiga Agaasimayaasha Degmada Dugsiga Reynolds sida ay u siiyeen shaqaalaha maamulka jihaynta mawduucyadan diiradda lagu saarayo miisaaniyada, kuwaas oo loo isticmaalo si loo gaaro yoolalka iyo horumarka ardaydeena.



Qorshaha **Istaraatiijiyadda Degmada Dugsiga Reynolds 2021-2026**, Guddidu waxay ansixiyeen Febraayo 2021, waxay sii ahaanayaan hagidda waxayna siiyan guddiga iyo maamulka afarta mawduuc ee yoolka ah kuwaas oo diiradda lagu saarayo go'aannada miisaaniyadda iyadoo la adeegsanayo mawduucyada loo qoondeeyey sannad dugsiiyeedka 2022-2023. Afartan mowduuc ee yoolka waxaa ka mid ah: **Ardada la Haybsooco, Tacliin lagu saleeyay dhaqanka, badqabka ardada iyo shaqaalaha, iyo horumarinta xirfadaha.** Ku dhaqaaqista qorshaha istiraatiijiyadeed, maamulku wuxuu diiradda saarayaa mudnaanta istaraatiijiyadeed ee **Agris qoraalka Waxbarashada luuqadaha badan, iyo waxbarashada gaarka ah.** Mudnaantan istiraatiijiyadeed waxay u ogolaataa maamulka inuu diiradda saaro go'aamada miisaaniyada iyadoo la isticmaalayo guddi-kordhinta mudnaanta la siiyay mawduucyada talo bixinta bulshada iyadoo la waafajinayo yoolalka qorshaha istiraatiijiyadeed ee horay loo qaatay.

- Marginalized Students
- Culturally Responsive Teaching
- Student and Staff Wellness
- Professional Development

Ujeedada fariinta miisaaniyada degmada Reynolds waa in la soo koobo miisaaniyada la soo jeediyay iyo sida ay miisaaniyadani uga duwan tahay sanadkii hore. Samaynta miisaaniyadan, diiradayadu waxay sii socotaa inay ahaato hadafka iyo himilada Degmada.

Yoolkeena

Waxaan ku hoggaaminaa sinnaan si aan wax u barno una caawino ardadeena sidii ay ku qalin jebin lahaayeen iyagoo leh xirfadaha iyo kalsoonida ay ku kori lahaayeen.

Aragtideena

Bulsho ahaan, waxaanu u diyaarinaa bartayaasha nolasha oo dhan si ay u gaadhaan awooddooda buuxda ee adduunkan adag ee isku xidhan.

Waxaan rajeynayaa inaan la shaqeeyo Guddigayada Miisaaniyadda si aan uga doodno oo aan u ansixiyo miisaaniyadda la soo jeediyay sida uu soo gudbiyay Madaxa Maaliyadda. Miisaaniyadda la ansixiyay ayaa u oggolaanaysa Kormeeraha Guud ee Dugsiyada iyo Guddiga Dugsiga in ay horay u sii wadaan dhammaan go'aamada shaqaalaha. Ugu dambeyntii waa waajibaadkeena inaan xaqiijino heerka ugu sarreeya ee barnaamijyada iyo adeegyada si loo hubiyo in arday kasta uu helo aasaas tayo leh horumarkooda waxbarasho.

Maaddaama ay tani tahay sannadkii labaad ee biennium-ka halkaas oo sharci-dejinta Oregon ay ansixiyeen \$ 9.3 bilyan oo leh 49/51 kala qaybsanaan, waxaan galeyana SM22-23 annaga oo og qaddarka aan ka heli doono gobolka.. **Kharashyadayada bilowga ah ee diiwaangelinta sannad dugsiyeedka 2021-2022 waxay ka badan yihiin Miisaaniyadda Sanduuqa Dugsiga ee Gobolka iyo kaydka degmada qiyaastii \$4 milyan.** Kooxda Miisaaniyadu waxay ku qaadatay saacado aan la tirin karin inay dib u qiimeeyaan kharashaadka, xaqiijinta qiyaasaha, iyo la shaqaynta daneeyayaasha si loo dhimo kharashaadka ku jira miisaaniyada duubista si loo soo jeediyo miisaaniyadan dheellitiran. Si loo horumariyo miisaaniyad dheellitiran iyadoo la fahamsan yahay inay abuurayso faraqa maalgelinta, waxaanu soo jeedinaynaa ka faa'iidaydaha kaydinta dheeraadka ah ee ka tarjumaysa hadhaaga sanduuqa dhamaadka 2021-2022 oo ah il dhaqaale oo hal mar ah. In kasta oo lacagahan loo isticmaali karo oo ay tahay in loo isticmaalo balaadhinta adeegyada ama dhamaystirka iibsiyada hal mar ah ama hagaajinta, waxaan isku helnaa xaalad aan ku isticmaalno kayd inagoo wali fulinayna adeegyada loo baahan yahay ee taageeraya natijada ardayda sanadka miisaaniyada soo socda.

Taageerooyinkan iyo adeegyadan lagama maarmaanka ah waxaa lagu go'aamiyay iyadoo laga faa'ideysanayo guddiga ay ansixiyeen miisaaniyada mudnaanta leh ee 2022-2023 waxaana ka mid ah:

- Dhammaan lacagaha:
 - Heerka Xaaladda Shaqaalaha - lama dhimi doono shaqaalaha
 - Kharashaadka biilasha waxay kordhi doonaan 5%
 - Iyadoo uu kordhaayo Caymiska Khasaaraha Hantida 15%
- Koontada Maalgelinta Ardayda (SIA)
 - In aan sii wadno taageerada cabirka fasalka
 - MTSS TOSAs (Nidaamyada Multi-Tier ee Taageerada Macalimiinta ee Meelaynta Gaarka ah)
 - o La-taliyayaasha iyo Shaqaalaha Bulshada
 - o Manhaj Dhaqan ahaan ka jawaabaya
 - o Khabiirada Warbaahinta dugsiyada Hoose
 - o Horumarinta Xirfadda
 - Maamule ku xigeeno
- ESSER II (Geesiyaal)

- 2022-23 Isu dheelitirka Macalimiinta (Dugsiyada dhexe iyo Dugsiyada Sare)
- 2022-23 Isku-dheelitirka Tignoolajiyada Sannadka
- Ka wareejinta macalimiinta ku meelgaarka ah kharashka guud
- Ka wareejinta shaqaalaha caawiya macalimiinta kharash guud
- In laga wareejiyo mashaariicda Raasamaalka sanduuqa guud
- In laga wareejiyo macalimiinta waxbarashada guud kuwa kale
- o Beddelka Farsamada aaladaha Ardayga
- Aaladaha ay adeegsadaan shaqaalaha
- Aaladaha Tiknoolijoyadda fasalka

Sida aan horay ugu socono hadda iyo horumarinta maaliyadeed ee mustaqbalka, waxaan ku dadaaleynaa inaan ilaalino tayada iyo heerka sare ee barnaamijyadayada iyo adeegyadayada si aan u hubinno ardayda ka qalinjabisa Dugsiga Degmada Reynolds inay u diyaarsan yihiin adduun adag oo isku xiran. Waxaan si joogto ah ugu mahadcelinayaa taageerada, ka qaybgalka, iyo xalalka macquulka ah ee ay bixiyaan bulshada, qoysaska, shaqaalaha degmada, iyo xubnaha guddiga dugsiga anagoo dhammaanteen wadaagno aragtidan guud. Miisaaniyadda la soo jeediyay waa mid tacliineed fican iyo mid maaliyadeed labadaba, waxaan kugu martiqaadayaa inaad dib u eegto, ka hadasho, oo aad ansixiso miisaaniyadan sanad dugsiyeedka 2022-2023.

Haddii aad wax su'aalo ah qabtid, waxaad igala soo xiriiri kartaa iimayl ama taleefan. Waad ku mahadsan tahay taageeradaada joogtada ah.

Si Xushmad leh,



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



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

2022-2023 Budget Summary

The Proposed Budget for the Reynolds School District for fiscal year 2022-2023 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, totaling \$277,833,821.

This budget proposal includes ongoing allocations for investments aligned with District goals, and leverages grant funds for increasing labor, capital equipment and facility improvement costs.

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 2022-2023

The Proposed Budget is based on the \$9.3 Billion Biennial State School Fund Proposed Budget with a 49/51 split as submitted by the Governor for 2021-2023. For FY 2022-2023 we will receive the 51% of the biennium allocated dollars.

Unfortunately, with the current State School Fund funding level, **including the 11% cap on students receiving Special Education Services funded by the state** and the recent enrollment decline, the proposed budget includes a spend down of reserves for one-time expenses as well as supplements unfunded special education services in order to provide those necessary services for which students are entitled. The District is also using funding from the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act), providing an additional \$54.3 billion for the Elementary and Secondary School Emergency Relief Fund II & III (ESSER II & III), of which Oregon received \$499.1 million to help continue supporting students and families and to stabilize our General Fund as we attempt to recover from the pandemic.

2022-2023 Budget Outlook

Oregon K-12 funding is far from stable going into the 2022-2023 school year. As of the publication of this document we continue to deal with the pandemic aftermath. Our students and staff have been relearning and adjusting to life after COVID. Economic factors are more uncertain and complex than possibly ever before, inflation is a big factor in this budget. The budget shows how the District has to keep up with more expensive supplies, materials and services. In order to stay competitive and provide our staff with living wages, we have budgeted salaries and benefits increases to our staff. The impacts of the COVID-19 health crisis are only just beginning to be seen and the long-term effects remain a mystery to all.

Oregon's economic forecast was presented March 2022 and the following is a summary of the publication.

As the inflationary boom persists, all of Oregon's primary state revenue instruments continue to outperform pre-pandemic expectations. With the consensus of economic forecasters now expecting that there is more to come, the revenue outlook has been revised upward.

Tight labor markets are putting a considerable amount of upward pressure on wages, which is reflected in withholdings of personal income taxes. Withholdings of personal income taxes mostly result from the wages and salaries of workers, but also include some retirement and bonus income. Personal income tax withholdings are growing at roughly double the rate seen during the last expansion. The recent revenue boom, together with an improving outlook for labor earnings, have led to a significant upward revision to the outlook for Oregon's General Fund revenues.

Gross General Fund revenues have doubled since the Great Recession, and took a big step up after the pandemic hit. Revenue growth has continued, even as large kicker credits have been paid out. Although the baseline outlook calls for continued growth, overheating remains a real possibility. Inflationary booms of the sort we are experiencing today traditionally do not end well, putting recent revenue gains at risk going forward. Longer term, revenue growth in Oregon and other states will face considerable downward pressure over the 10- year extended forecast horizon. As the baby boom population cohort works less and spends less, traditional state tax instruments such as personal income taxes and general sales taxes will become less effective, and revenue growth will fail to match the pace seen in the past.

The 2021-2023 biennial budget and State School Fund distributions were appropriated at \$9.3 billion State appropriation; this amount has not yet been amended by the legislature as of the date of this document. There are certainly reasons to believe this funding level may change based upon the current economic factors as a result of the health crisis.

The district staff are proposing a budget that allows the District to continue services to students and move toward our continuous improvement plan based on existing estimates.

The district staff engaged stakeholders about how to best use our Student Investment Account (SIA) dollars to serve our most marginalized youth. For 2022-2023 we will be fully funded at \$9.5M for SIA allowing the district to fully implement the spending plan.

Federal funds, particularly Title I and II funds, and IDEA funds for students identified with disabilities will likely be impacted as well. For the Proposed budget, we are assuming flat funding in federal funds and will make the necessary adjustments if we don't realize that level of funding. The Federal

government fiscal year does not align with the district's, making it hard to get next year's funding estimate on time for the proposed budget.

The 2021-2023 biennium will include PERS employer cost decreases for the District at an average of 5.3% of the total payroll. This amounts to an estimated annual employer decrease of \$4.5 Million beginning next year. It has been a long time since there has been a PERS decrease but the rate is already projected to increase in the 2023-25 biennium.

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 \$ Million and realizing savings and leveraged resources throughout the coming year will be a critical step for the District when entering the 2021-2022 budget process.

Student Investment Account

The Student Investment Account (SIA) comes from the Student Success Act. Oregon Governor Kate Brown signed House Bill 3427, the Student Success Act, into law on May 2019. The purpose of the Student Success Act was to correct underinvestment in our schools and our children and includes sweeping provisions for new and improved services for children and families. The Act funds three accounts:

- The Early Learning Account (at least 20 percent)
- Student Investment Account (at least 50 percent)
- Statewide Education Initiatives (up to 30 percent)

There are two stated purposes for the funds distributed under the SIA:

- Meet students' mental or behavioral health needs, and
- Increase academic achievement for students, including reducing academic disparities for:
 - Economically disadvantaged students;
 - Students from racial or ethnic groups that have historically experienced academic disparities;
 - Students with disabilities;
 - Students who are English language learners;
 - Students who are foster children;
 - Students who are homeless; and
 - Any other student groups that have historically experienced academic disparities, as determined by the State Board of Education

The SIA spending plan had to be focused on any, some, or all of the allowable uses that were detailed in HB 3427. Reynolds explained the allowable uses as they engaged with their students and families from the priority populations and staff to discuss, inform and develop their SIA plan and application to ensure it meets the spirit and intent of the law.

How can we spend new money?



4 Categories for the Student Investment Account

As part of accepting the Student Investment Account money for our district, we must determine our local needs and priorities and develop a plan to spend the new resources in any or all of the four categories.

After engaging the students, community, and staff of Reynolds, these necessary supports and services were determined utilizing the board-approved budget plan for the SIA Funds:

2022-2023 Student Investment Account (SIA)

Social Workers
Counselors
Nurses
Culturally Responsive Curriculum

Assistant Principals
Class load relief- Teachers
MTSS TOSA's
Professional Development

Elementary Media Specialist
Student Services Program Administrators
Family and Parent Engagement Specialist

High School Success and Career & Technical Education (Measure 98)

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 Measure 98 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. During the 2019 legislative session it was voted to fully fund Measure 98 programs. The proposed 2022-2023 budget includes funding for Measure 98 which increased by 12% compared to 2021-2022, or fully funding amount per student approved by voters.

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 District held live sessions via zoom to gather staff and input while considering the 2022-2023 budget goals and priorities. There were two virtual sessions held in Fall of 2021 was only for staff. However, we had an online survey in multiple languages for our staff and community to gather input and feedback.

On December 8th, 2021, the Board met and discussed the District’s goals and priorities for the 2022-2023 budget. In January 22nd, 2022 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 2022-2023 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.



The District was engaged in developing a Strategic Plan which was approved by the Board in February of 2021. During the Strategic Planning process, the District gathered input from over 400 stakeholders through 18 focus groups, three community input sessions, six Strategic Planning Steering Committee meetings, and online feedback during the 2019-2020 and 2020-21 school years. Throughout the process, stakeholders were asked to view the District through the lens of the Board of Education’s Core Commitments and Beliefs: Equity, Safety, Instructional Practices, and Organizational Culture. This resulted in the Steering Committee and Cabinet identifying four major Goal Topic Areas vetted through the Board’s Core Commitments and Beliefs and are now the Four Pillars of the Strategic Plan. The four major Goal Topic areas are:

GOAL TOPICS

<p>MARGINALIZED STUDENTS 1</p> <p>In order to give voice to our marginalized populations, we will remove barriers, hold high academic expectations, and elicit and honor all voices.</p> <p>ACTION STEPS</p> <ol style="list-style-type: none"> 1 Give Voice 2 Remove Barriers 3 Communication 4 Listen 5 Future Pathways 6 High Academic Rigor 	<p>CULTURALLY RESPONSIVE TEACHING 2</p> <p>We will interrupt bias and microaggression in curriculum and instructional practices.</p> <p>ACTION STEPS</p> <ol style="list-style-type: none"> 1 Shared decision making with all stakeholders 2 Honor student ways of being and showing knowledge (i.e. movement, discover) Eliminate control/compliance as proof of learning 3 Curate current curriculum and instruction (adding and weeding) aimed at eliminating lenses of assimilation and oppression 	<p>STUDENT AND STAFF WELLNESS 3</p> <p>We will promote a healthy learning and working environment that provides students and staff with the skills, social support, and environmental reinforcement they need to adopt healthy long-term behaviors.</p> <p>ACTION STEPS</p> <ol style="list-style-type: none"> 1 Mental Health 2 Supportive Environment 3 Respect 4 Relationships 	<p>PROFESSIONAL DEVELOPMENT 4</p> <p>We will offer continuous learning opportunities from onboarding to retirement for all staff to develop the skills, knowledge, and confidence to accelerate student outcomes.</p> <p>ACTION STEPS</p> <ol style="list-style-type: none"> 1 Resources Time • Money • Limited/No Subs • Coaching 2 Structures and Systems PLCs • Coaching • Quality Control • Conferences • Book Studies • Data Review (Adult/Student) 3 Focused Professional Development Identified by District Team • PD Map by Position • Differentiation Based on Skill • All Positions Receive Professional Development
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BUDGET DEVELOPMENT

General Fund Resources

The District’s 2022-2023 service plan is based on several 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. This is the second year of the biennium for which the Oregon legislature approved based on \$9.3 Billion at 49/51 funding. Nationwide all school districts have experienced lower enrollment due to the pandemic. In Oregon, the Department of Education decided to hold school districts harmless by not reducing funding regardless of the lower enrollment. This decision is mostly based on unprecedented high revenue collections by the State of Oregon.

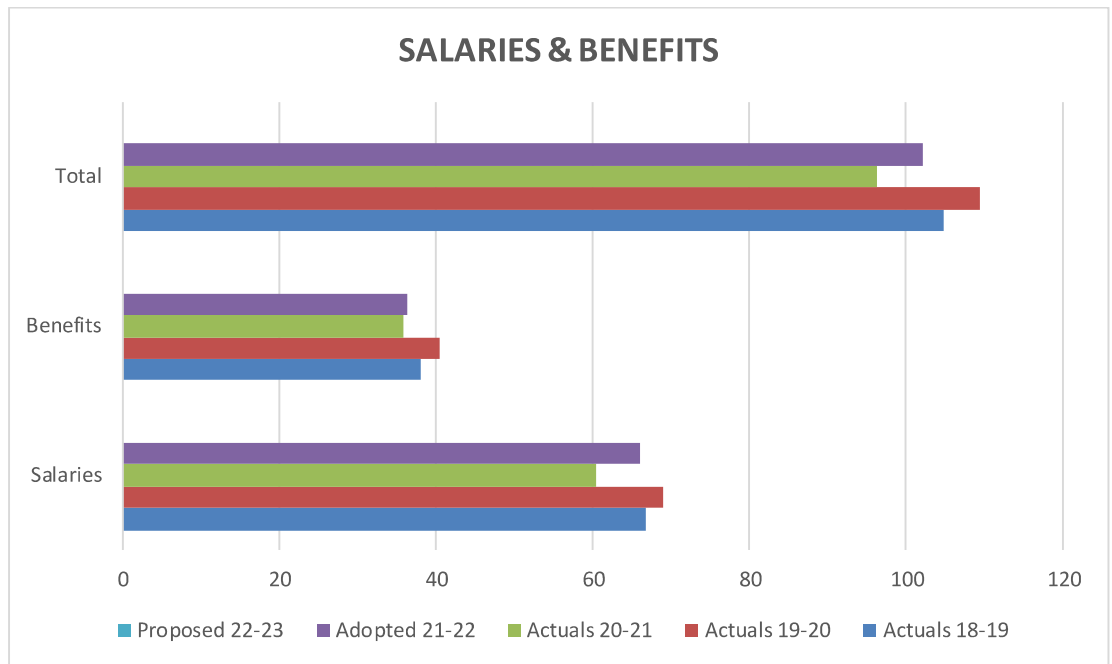
General Fund Expenditures & Requirements

The District's 2022-2023 service plan is based on several 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 2022-2023 plan with emphasis on the Board Budget Goals and Priorities. Because funding was not changed by the State, we planned to continue the same staffing levels and make no reductions in personnel for 2022-2023. Additionally, the expectation is that our enrollment will increase during the School Year 2022-2023 as we move towards an endemic.

The 2022-2023 Proposed Budget roll-up costs include adjustments according to labor agreements with REA in a negotiating year for Licensed staff, OSEA Classified staff in negotiating year, and RAA Administrative staff in negotiating year. Budget assumptions for labor costs are as follows:

- COLA for Employee Groups
 - REA: 5%
 - OSEA: 3.25%
 - RAA: 3%
- Decrease in PERS rates



The District’s proposed expenditures will exceed the projected 2022-2023 annual revenues and require a spend down of District resources.

General Fund									
Ending Fund Balance									
	FY 14/15	FY 15/16	FY 16/17	FY17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Projected	Proposed
Beginning Fund Balance	\$12,238,786	\$8,738,268	\$8,007,597	\$9,493,696	\$13,620,764	\$17,832,461	\$18,958,789	\$11,099,637	\$34,006,549
Budgeted Contingency								\$1,683,476	\$15,378,200
Budgeted Ending Fund Balance								\$5,050,428	\$8,345,572
Ending Fund Balance	\$8,738,268	\$8,007,597	\$9,493,696	\$13,620,764	\$17,832,461	\$18,651,520	\$11,099,637	\$34,006,549	\$23,723,772
(Spend Down)/Add Back	(\$3,500,518)	(\$730,671)	\$1,486,099	\$4,127,068	\$4,211,697	\$819,059	(\$7,859,152)	\$22,906,912	(\$10,282,777)

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

- 2021-2024 Cost of Living Adjustments and benefits negotiated with Unionized Employee Groups
- Carry-forward resources for the upcoming budget year; and
- Uncommitted amounts for unforeseen expenses.

Nutrition Service Fund

The budget represents the fourth year of District self-operation for management and food procurement. Budget estimates are based on three 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 2022-2023 Proposed budget for Federal funds, particularly Title I and II funds, and IDEA funds for students identified with disabilities will likely be impacted as well from the COVID-19 pandemic. For the Proposed budget, we are assuming flat funding in federal funds and will make the necessary adjustments if we don't realize that level of funding. The district also has added ESSER II to the proposed budget to help continue supporting students and families and to stabilize our General Fund as we attempt to recover from the pandemic.

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 \$8.3 Million and does conform to the 5% Board Policy.

General Fund Ending Fund Balance Policy 2022-2023	
Beginning Fund Balance	\$34,006,549
Budgeted Contingency	\$15,378,200
Budgeted Ending Fund Balance	\$8,345,572
Ending Fund Balance	23,723,772
Spend Down/ (Add Back)	\$10,282,777
Annual Revenue Budget <i>(Excludes Beginning Balance)</i>	\$171,256,997
Board Policy 5%	\$8,345,572

BUDGET CHANGES

The 2022-2023 Proposed Budget totals \$277,833,821 across all funds. This represents an \$8.62 million increase from the 2021-2022 budget. There is an increase budget for Student Investment Account since this year the State will fully fund the District at \$9.5 Million. Also, ESSER III and Measure 98 budget have a higher budget compared to last year.

Administrative Team

Dr. Danna Diaz, Superintendent

Dr. Koreen Barreras-Brown, Chief Academic Officer

Dr. Angela Freeman, Assistant Superintendent of Human Capital Management

Dr. Christopher Ortiz, Assistant Superintendent Student & Family Services and Operations

Dr. Sara Hahn-Huston, Executive Director of Schools

Anthony Lebron, Chief Financial Officer

Stephanie Field, Executive Director of Communications & Community Relations

Internal Budget Team

Amy Ford, Senior Budget Specialist

Chris Greenhalgh, Director of Instructional Technology

Rachel Aazzerah, Director of Assessment & System Improvement

Deb Miller, Interim Director of Special Education

Joel Rendon, Director of Technology Services

Rehana Nelson, Transportation Services Coordinator

Christy Foote, Nutrition Services Coordinator

Steve Padilla, Assistant Director of Public Relations & Partnerships

Debbie Nicolai, Director of Curriculum, Instruction & Innovation

Jennifer Hernandez, Director of Multilingual Education

April Olson, Director of Federal Programs

Lavell Wood, Alder Elementary Principal

Ashley Davis, Davis Elementary Principal

Lisa McDonald, Fairview Elementary Principal

Claudia Ramos-Tetz, Glenfair Elementary Principal

Jeff Pond, Hartley Elementary Principal

Natasha Jackson, Margaret Scott Elementary Principal

Shelley Walker, Salish Ponds Elementary Principal

Marie Marianiello, Sweetbriar Elementary Principal

Kirsten Letofsky, Troutdale Elementary Principal

Adam Swientek, Wilkes Elementary Principal

Rob Robinson, Woodland Elementary Principal

Danelle Heikkila, H.B. Lee Middle School Principal

Sara Idle, Reynolds Middle School Principal

Tanya Pruet, Walt Morey Middle School Principal

Wade Bakley, Reynolds High School Principal

Aaron Ferguson, Reynolds Learning Academy Principal

Leadership Budget Team

Dr. Danna Diaz, Superintendent

Dr. Koreen Barreras-Brown, Chief Academic Officer

Dr. Angela Freeman, Assistant Superintendent of Human Capital Management

Dr. Christopher Ortiz, Assistant Superintendent of Student & Family Services and Operations

Dr. Sara Hahn-Huston, Executive Director of Schools

Anthony Lebron, Chief Financial Officer

Stephanie Field, Director of Communications & Community Relations

Wade Bakley, Reynolds Administrative Association

Evan Selby, Reynolds Education Association

Jeffrey Fuller, Reynolds Education Association

Lisa Griffith, Reynolds Education Association

Amber Brune, Reynolds Education Association

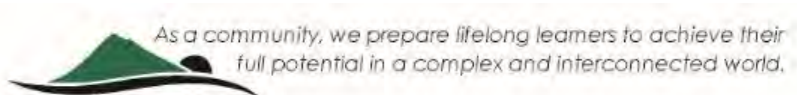
Alejandra Barragon, Reynolds Education Association

Bruce Marsh, Reynolds Education Association

Cindy Dominiak, OSEA

Suzi Mutschler, OSEA

Leslie Sykes, OSEA





Budget Calendar July 1, 2021 to June 30, 2022

Board of Directors Meeting **July 21, 2021**

- √ Board Appoints Budget Officer
- √ Board Considers 2021-2022 Budget Calendar for 2022-2023 Budget

Staff and Community Input Sessions **November 1, 2021 and November 10, 2021**

- √ Staff Input
- √ Community Input

Budget Priorities Discussion **December 8, 2021**

Adoption of 2022-2023 Budget Priorities **January 26, 2022**

Conduct 1st Budget Committee Work Session **April 7, 2022**

Publish 1st Notice of Budget Committee Meetings **April 8, 2022**

- √ 5 to 30 Days Before the 1st Meeting (Gresham Outlook)

Conduct 2nd Budget Committee Work Session **April 14, 2022**

Publish 2nd Notice of Budget Committee Meetings **April 15, 2022**

- √ 5 to 30 Days Before the 2nd Meeting (Gresham Outlook)

Proposed Budget Published **April 28, 2022**

1st Budget Committee Meeting **May 5, 2022**

- √ Appoint Presiding Officer
- √ Receive Budget Message
- √ Receive Proposed Budget Document and Discuss Relevant Changes
- √ Respond to Questions from Budget Committee

2nd Budget Committee Meeting **May 12, 2022**

- √ Receive Public Testimony
- √ Budget Committee Deliberations
- √ Respond to Questions from First Meeting

3rd Budget Committee Meeting (if needed) **May 19, 2022**

Publish Notice of Budget Hearing (only once) **May 27, 2022**

- √ 5 to 30 Days Before the Hearing (Gresham Outlook)
- √ Publish Financial Summaries

Board of Directors Meeting - Conduct Budget Hearing **June 22, 2022**

- √ Conducted by School Board
- √ Open to Public
- √ Run Budget Hearing Concurrent with Board Meeting

Board of Directors Meeting - Enact Resolutions **June 22, 2022**

- √ Adopt Budget, Authorize Appropriations & Impose and Categorize Taxes
- √ Amend 2021-2022 Appropriations (if necessary)

Submit Tax Certification Documents **July 15, 2022**

- √ To County Assessor Office by July 15, 2022
- √ File Budget Document with County Recorder and Designated Agencies

MISSION AND VISION STATEMENTS

MISSION:

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

VISION:

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

GOAL TOPIC 1: Marginalized Students



DESCRIPTION:

In order to give voice to our marginalized populations, we will remove barriers, hold high academic expectations, and elicit and honor all voices.

ACTION STEPS:



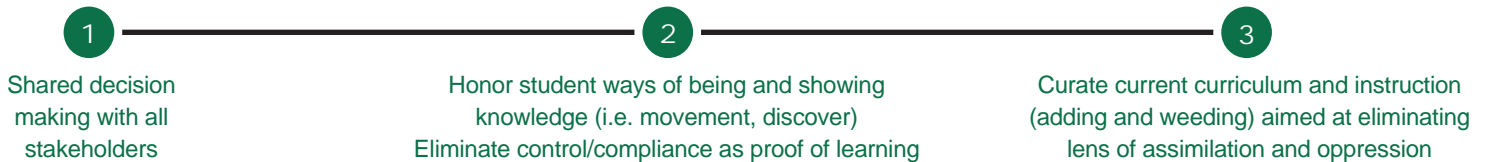
GOAL TOPIC 2: Culturally Responsive Teaching



DESCRIPTION:

We will interrupt bias and microaggression in curriculum and instructional practices.

ACTION STEPS:



GOAL TOPIC 3: Student and Staff Wellness



DESCRIPTION:

We will promote a healthy learning and working environment which provides students and staff with the skills, social support, and environmental reinforcement they need to adopt long-term, healthy behaviors.

ACTION STEPS:



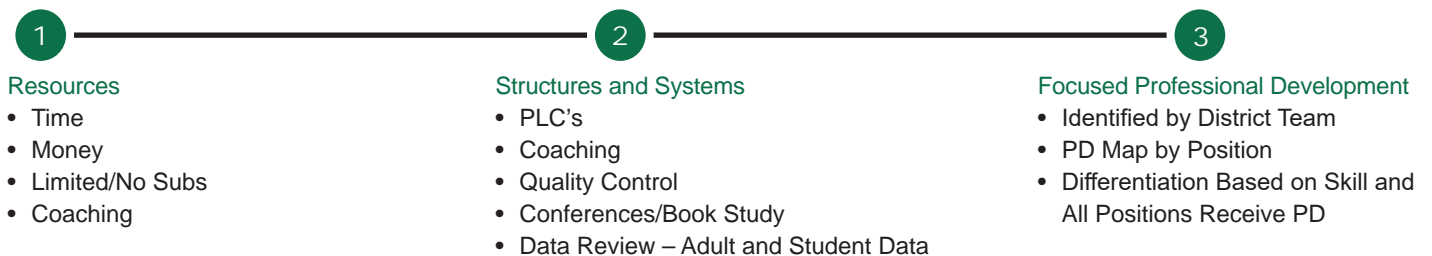
GOAL TOPIC 4: Professional Development



DESCRIPTION:

We will offer continuous learning opportunities from onboarding to retirement for all staff to develop skills, knowledge, and confidence to accelerate student outcomes.

ACTION STEPS:



School Board Work Session

Budget Priorities Adoption Summary

December 8th, 2021



BOARD PILLARS

- 1 EQUITY
- 2 ORGANIZATIONAL CULTURE
- 3 INSTRUCTIONAL PRACTICES
- 4 SAFETY

Reynolds School Board met for the regular work session on December 8, 2021 through a public virtual meeting. The agenda included a presentation from the Superintendent of Schools and the Chief Financial Officer to review the results from various community input sessions for Board discussion of budget priorities for the 2022-23 school year.

Summary results were presented to the Board and key themes from that input were determined. The Board deliberated all community and staff input themes and then prioritized the themes to give the administration guidance for development of the 2022-23 budget.

Presentation of Budget Theme Summaries:

Budget Goals & Priorities Input Sessions

2 Live Virtual Sessions (11/1/2021, 11/10/2021)
 Online Virtual Session (11/1/2021-11/15/2021)
 199 Total Participation

Summarized Themes from Staff and Community Input:

Arts, Music, Sports	Salaries and Wages
Mental Health Supports	Safety
Staff Diversity & Cultural Training	Literacy
Class Size	Curriculum
Parent Engagement	

Discussion:

Each summarized theme was categorized into one or more of the Strategic Plan Goal Topics to ensure prioritized themes are aligned with the Reynolds School District Strategic Plan.

During this discussion, key considerations for budget priorities based on community and staff input were evaluated. After careful discussion, the Board voted to add one category, Academics, to reflect the need to budget to focus on student outcomes.

Strategic Plan Goal Topics

- Goal Topic #1: Marginalized Students
- Goal Topic #2: Culturally Responsive Instruction
- Goal Topic #3: Student and Staff Wellness
- Goal Topic #4: Professional Development

Prioritization of Budget Themes:

Understanding that all the identified budget themes hold priority, the board was advised that it was important to identify the highest priority themes while in a constraint budget to give guidance in developing the budget.

Individual board members were asked to identify their top three priorities for funding for the 2022-2023 school year while in a constraint budget. Results were tabulated to determine which themes were identified the most. After careful review and discussion, the Board determined the following budget themes should be used by administration in developing the 2022-23 Reynolds School District budget.



Prioritized Themes: (in order of Board priority)



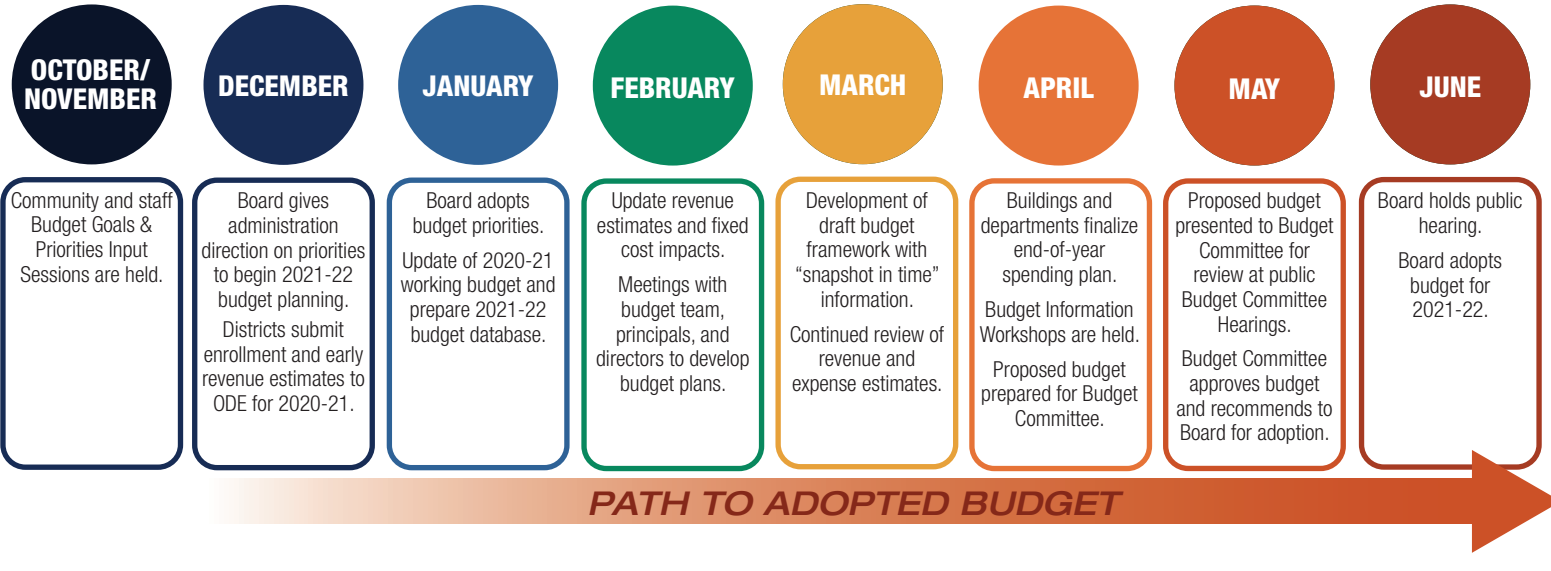
The Superintendent of Schools and administration will use the Board's prioritized themes as guidance to make recommendations to the Budget Committee and Board when developing the proposed 2022-23 budget.

Internal/External Input Sessions

(live) **November 1, 2021**
November 10, 2021
(online) **Nov. 1-15, 2021**

1st Budget Committee Meeting **May 5, 2022**
2nd Budget Committee Meeting **May 12, 2022**
3rd Budget Committee Meeting (if needed) **May 19, 2022**
Board of Directors Meeting **June 22, 2022**
Conduct Budget Hearing
Enact Resolutions: Adopt Budget
Impose and Categorize Taxes

Budget Workshop Information Session #1 **April 7, 2022**
Budget Workshop Information Session #2 **April 14, 2022**
Proposed Budget Published **April 28, 2022**



Budget Workshops

Please join us for one or more of these information sessions to learn more about how the school district budget process works in Oregon!
Public welcome.

April 7, 2022 -or- April 14, 2022
6:00pm

For virtual meeting information, please visit:
www.reynolds.k12.or.us/district/2022-23-budget

REYNOLDS SCHOOL DISTRICT STATE SCHOOL FUNDING FORMULA

State School Fund Grants and Property Tax Revenues

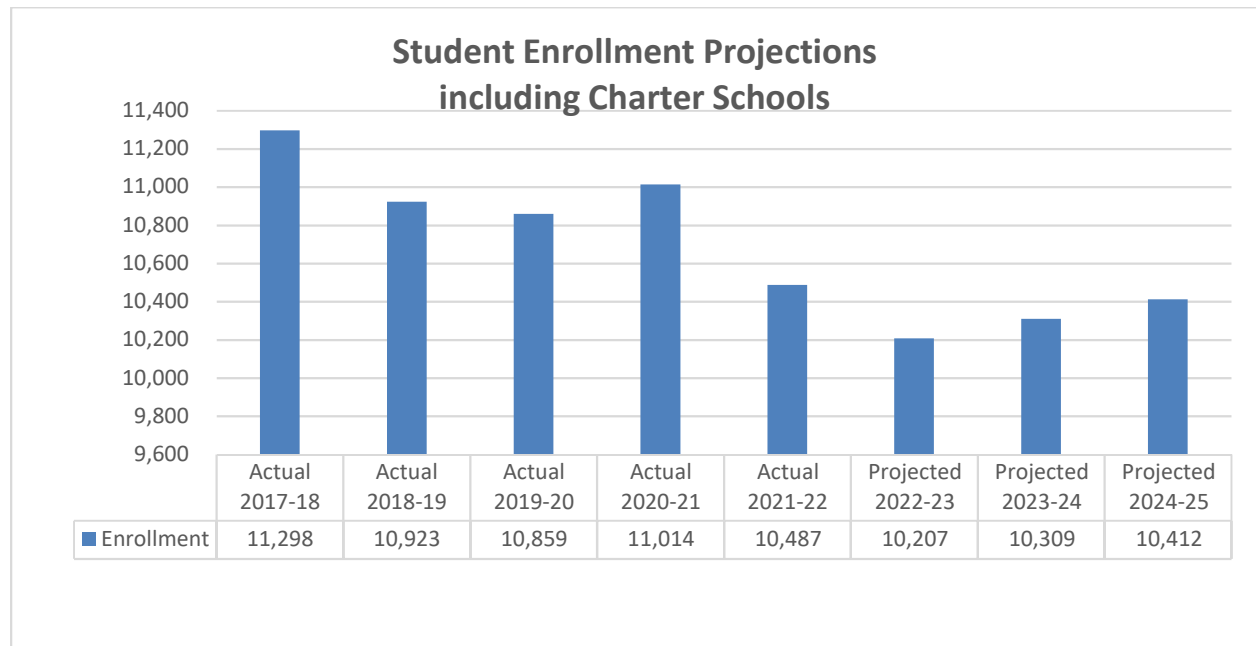
(Funding Per Student)

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.

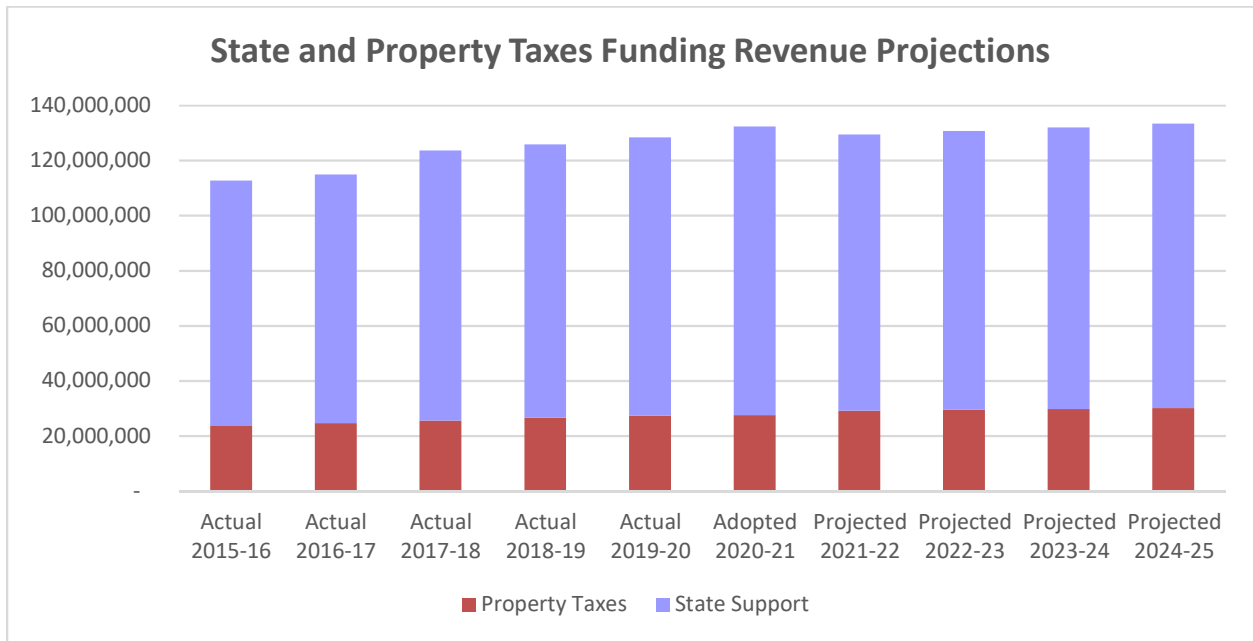


REYNOLDS SCHOOL DISTRICT STATE SCHOOL FUNDING FORMULA

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.

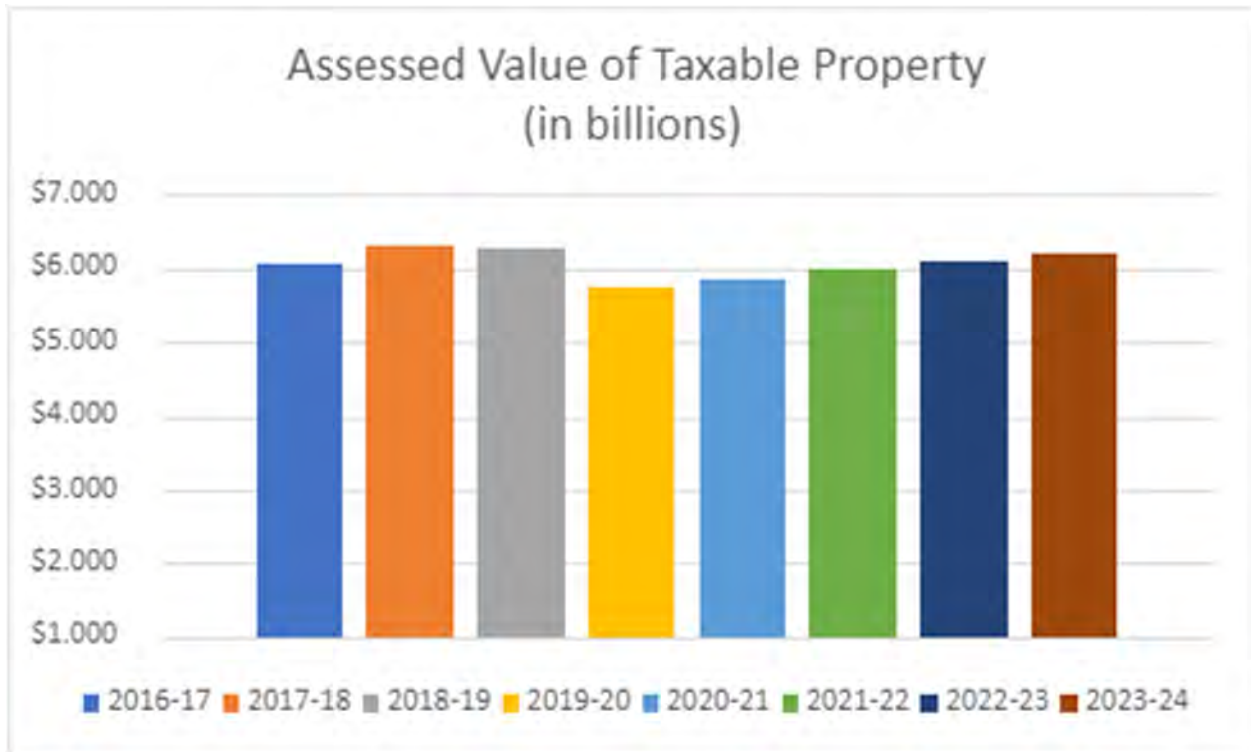


Property owners are taxed on the combined rates of education and debt service to repay bonds exempt from Measure 5. The Permanent Property Tax Rate for Reynolds School District is \$4.4626 per \$1,000 per assessed value.

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**



The permanent tax rates are determined by the State of Oregon Constitution and State Statutes. Existing districts cannot increase

their permanent rate authority. Rates for debt services are set based on each year's requirements.



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

REYNOLDS SCHOOL DISTRICT

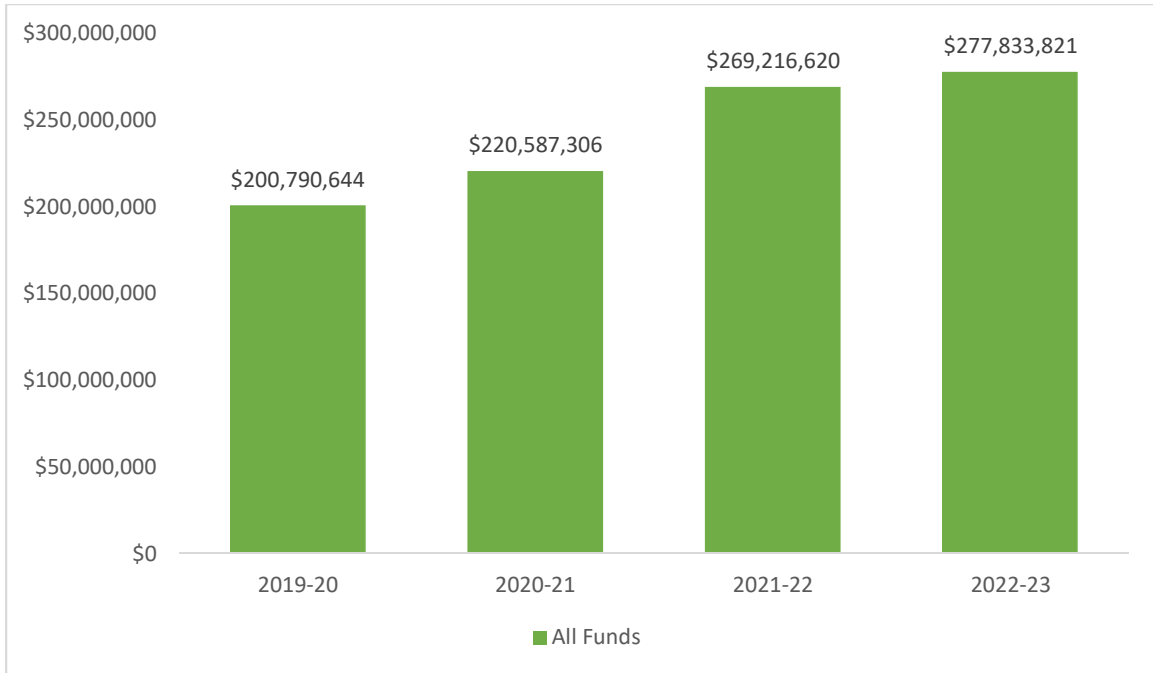
2022-2023 BUDGET OVERVIEW

Highlights of the 2022-23 Budget:

- **The Internal Budget Process**
 - All budgetary allocations for each school and department for the budget were established from a roll-up base that considered class load relief by maintaining status quo from the 2021-22 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 worked with buildings and departments to allocate their roll-up budget to deliver quality service for 2022-23.
 - 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.
 - The financial plan aligns with District policies, Board adopted budget goals and the Strategic Plan.
 - 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 2022-23 school year is the second year of the 2021-23 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.

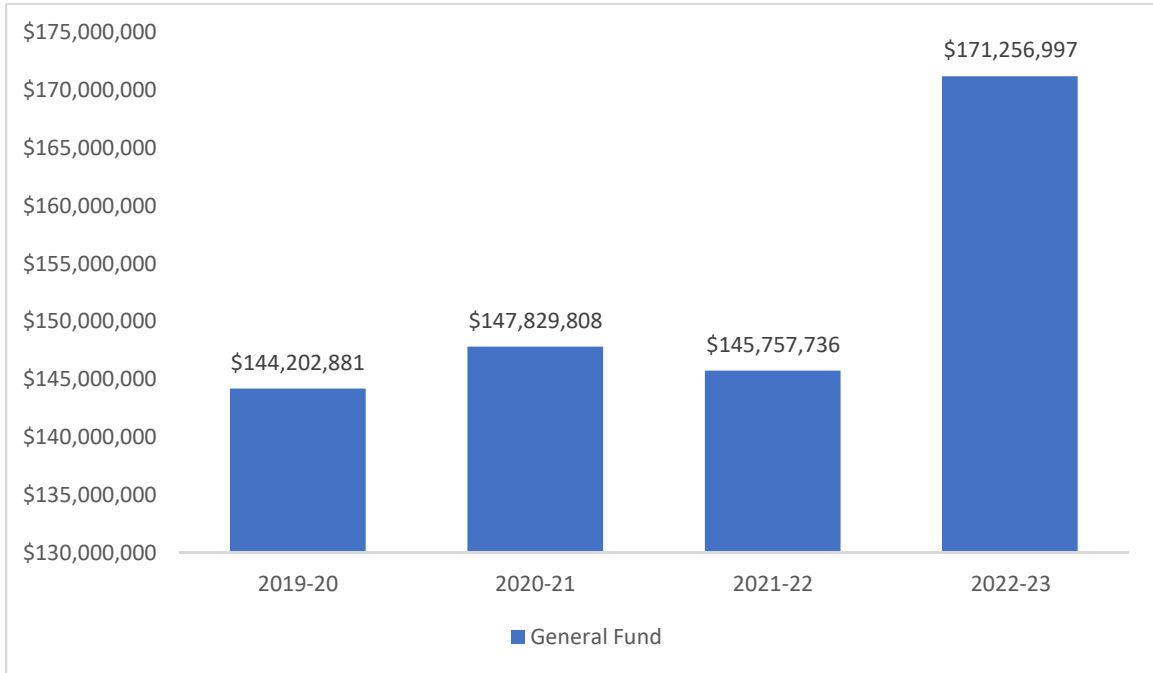
REYNOLDS SCHOOL DISTRICT 2022-2023 BUDGET OVERVIEW

The total combined budget, all funds, increased by 3.5%, or \$8,6 Million, from \$269,216,620 in 2021-22 to \$277,833,821 in 2022-23 and is largely due to the increase in salaries. The proposed budget includes contingency budgets of \$15,230,422 and an Unappropriated Ending Fund Balance budgets of \$15,298,538.



REYNOLDS SCHOOL DISTRICT 2022-2023 BUDGET OVERVIEW

General Fund increased by 17%, or \$25.5 Million from \$145,757,736 in 2021-22 to \$171,256,997 in 2022-23. This is due to a contingency of \$14,638,103. This amount was added to the budget this year because these funds are committed to cover the negotiated COLAs increases from 2021-2024. Also, the increase in General Fund includes an Unappropriated Ending Fund Balance of \$8,345,572 as mandated by the Board Policy to budget 5% of all revenues for unforeseen situations.



REYNOLDS SCHOOL DISTRICT 2022-2023 BUDGET OVERVIEW

Revenues & Resources

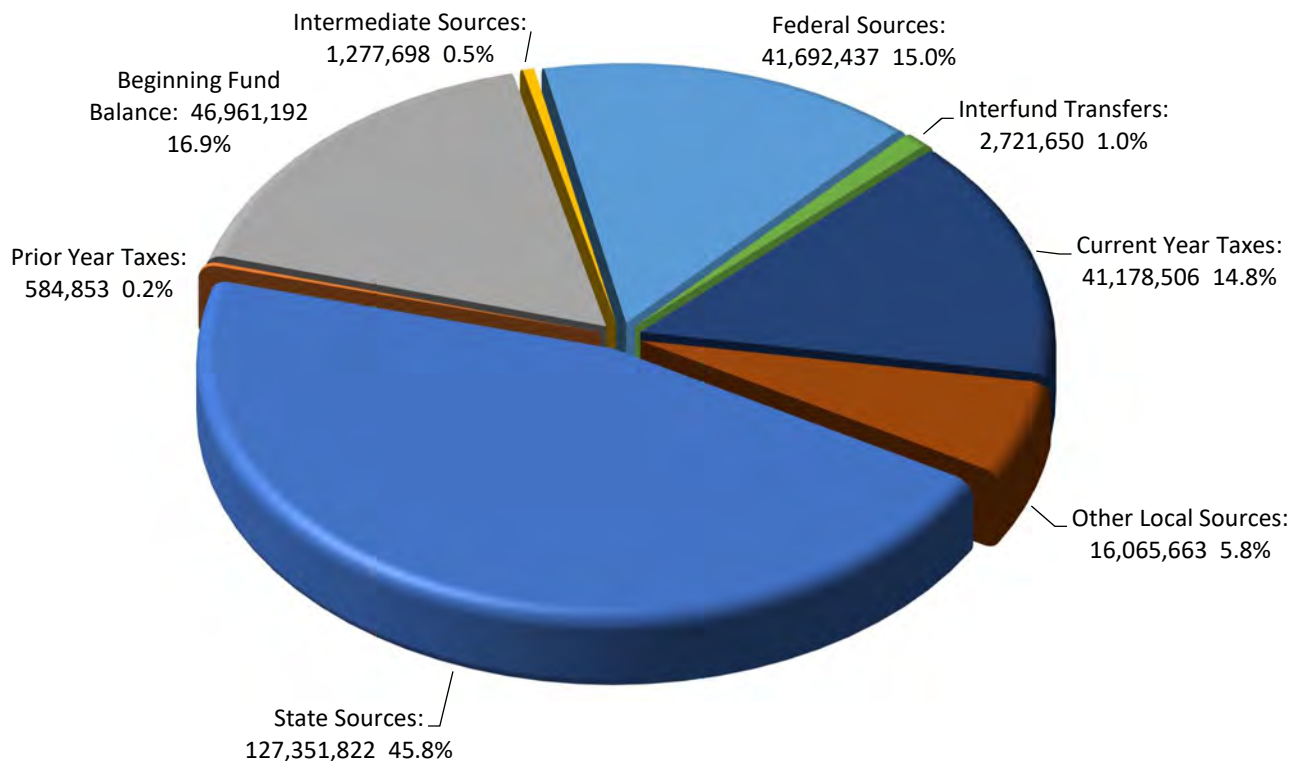
The 2022-23 proposed revenue for all funds totals \$277,833,821 an increase of \$8.6 million, or 3%, compared to the 2021-22 adopted budget.

The 2022-23 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 \$127.3 million or 46% of all sources. Additional major sources of funding for the District are Local Sources (including property taxes) totaling \$57.2 million or 21% of overall 2022-23 funding, and Federal Sources of \$41.7 million or 15% of overall 2022-23 funding. Beginning fund balance is that portion of the budget carried forward from reserves and prior year savings and is projected to be \$46.9 million or 17% of the overall 2022-23 proposed resources.

Summary of Revenues & Resources

All Funds 2022-23

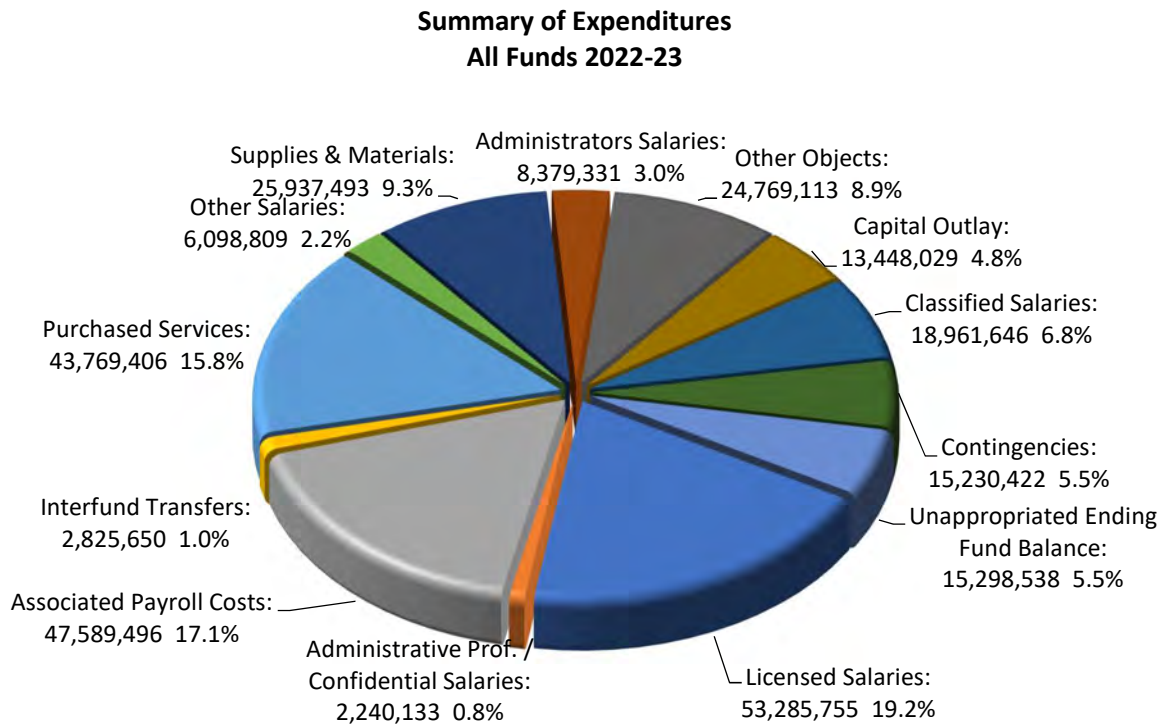


REYNOLDS SCHOOL DISTRICT 2022-2023 BUDGET OVERVIEW

Expenditures

The 2022-23 proposed budget expenditures for all funds have an increase of \$8.6 million, or 3%, compared to the 2021-22 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 \$136.5 million or 49% of all funds.



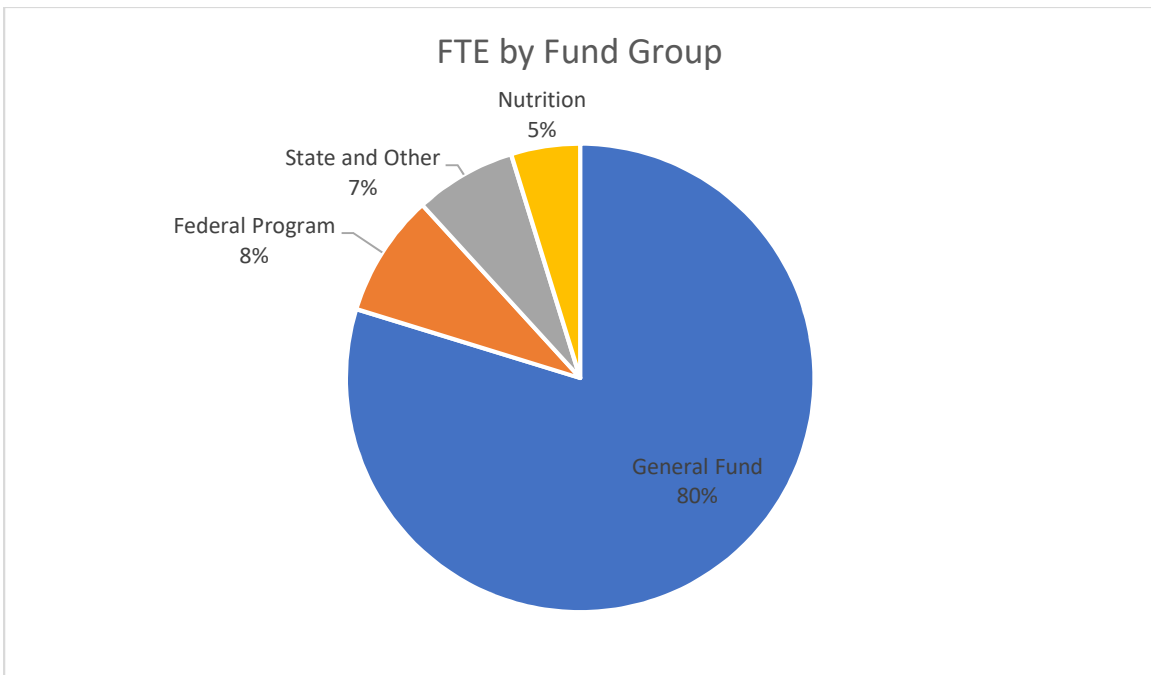
REYNOLDS SCHOOL DISTRICT 2022-2023 BUDGET OVERVIEW

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 days range from 184 day to 260 day in a year. The proposed budget includes full time equivalents (FTE) within the General Fund, Federal Program Funds, State and Other Program Funds, and the Nutrition Services Fund, totaling 1,286.14 FTE, a 2% increase from the 2021-22 adopted budget.

Summary of FTE

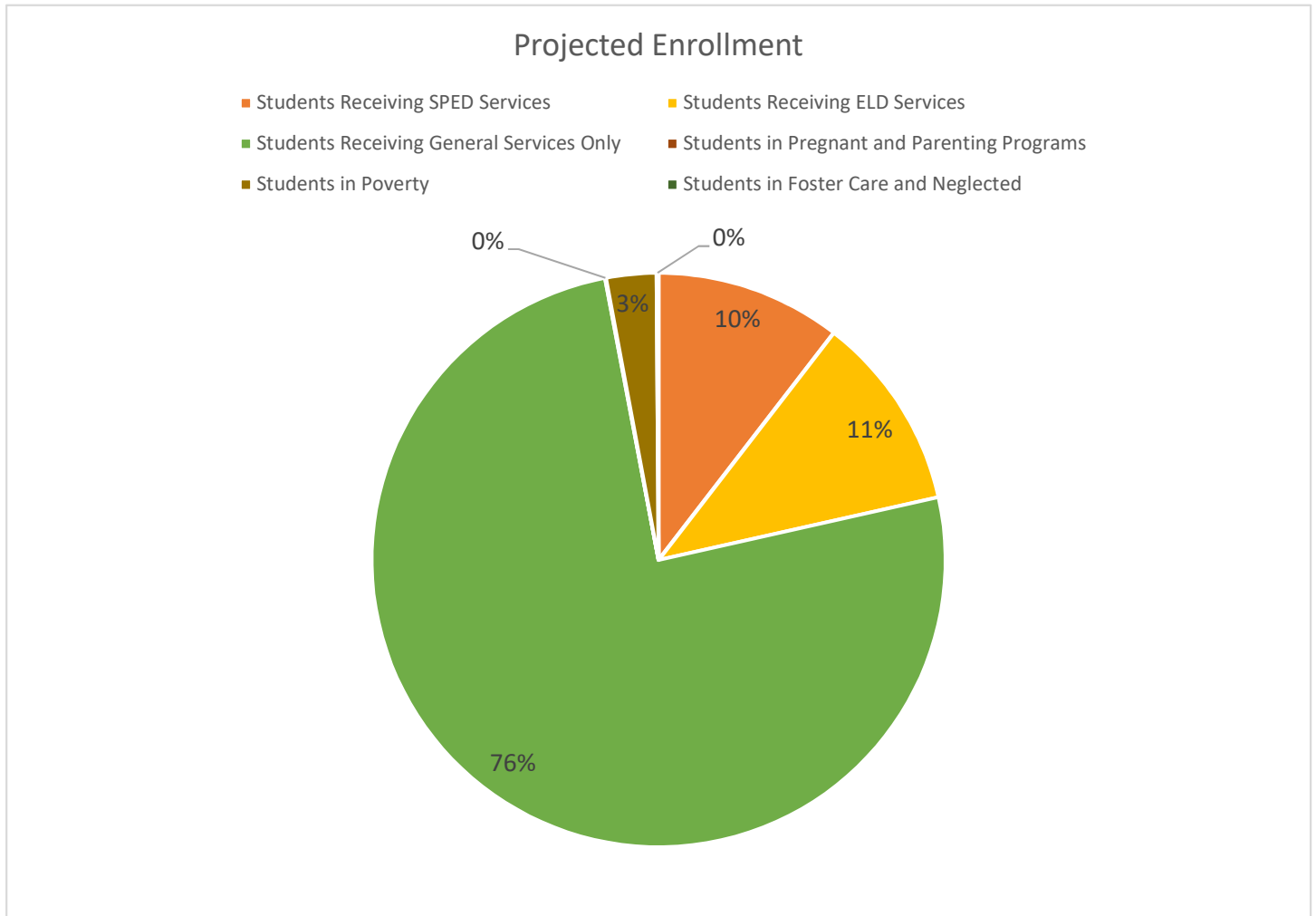
All Funds 2022-23



REYNOLDS SCHOOL DISTRICT 2022-2023 BUDGET OVERVIEW

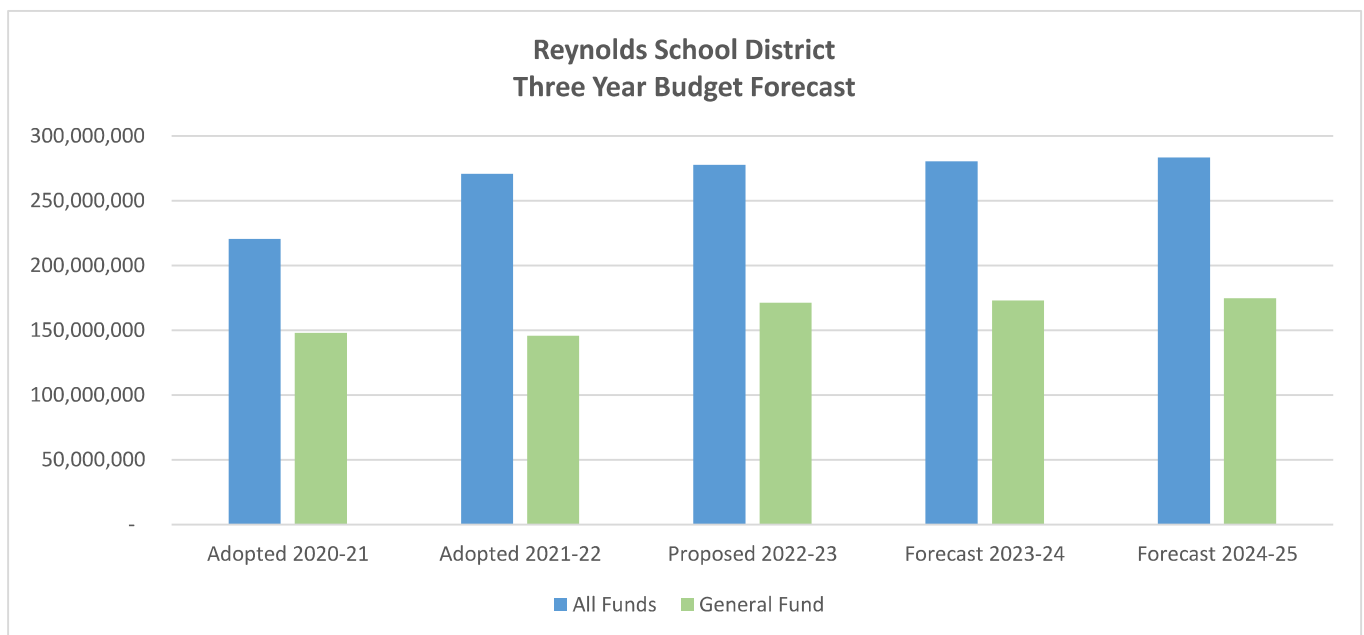
Student Enrollment:

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.



REYNOLDS SCHOOL DISTRICT THREE YEAR BUDGET FORECAST

	Adopted 2020-21	Adopted 2021-22	Proposed 2022-23	Forecast 2023-24	Forecast 2024-25
All Funds	220,587,306	270,712,521	277,833,821	280,612,159	283,418,281
General Fund	147,829,808	145,757,736	171,256,997	172,969,567	174,699,263



The inflation impact that COVID- 19 had on our economy, has put pressure on our budgets to cover salaries increases and higher prices for supplies and services . The district has received additional Federal and State Revenue to address the needs of our students due to COVID-19.

REYNOLDS SCHOOL DISTRICT

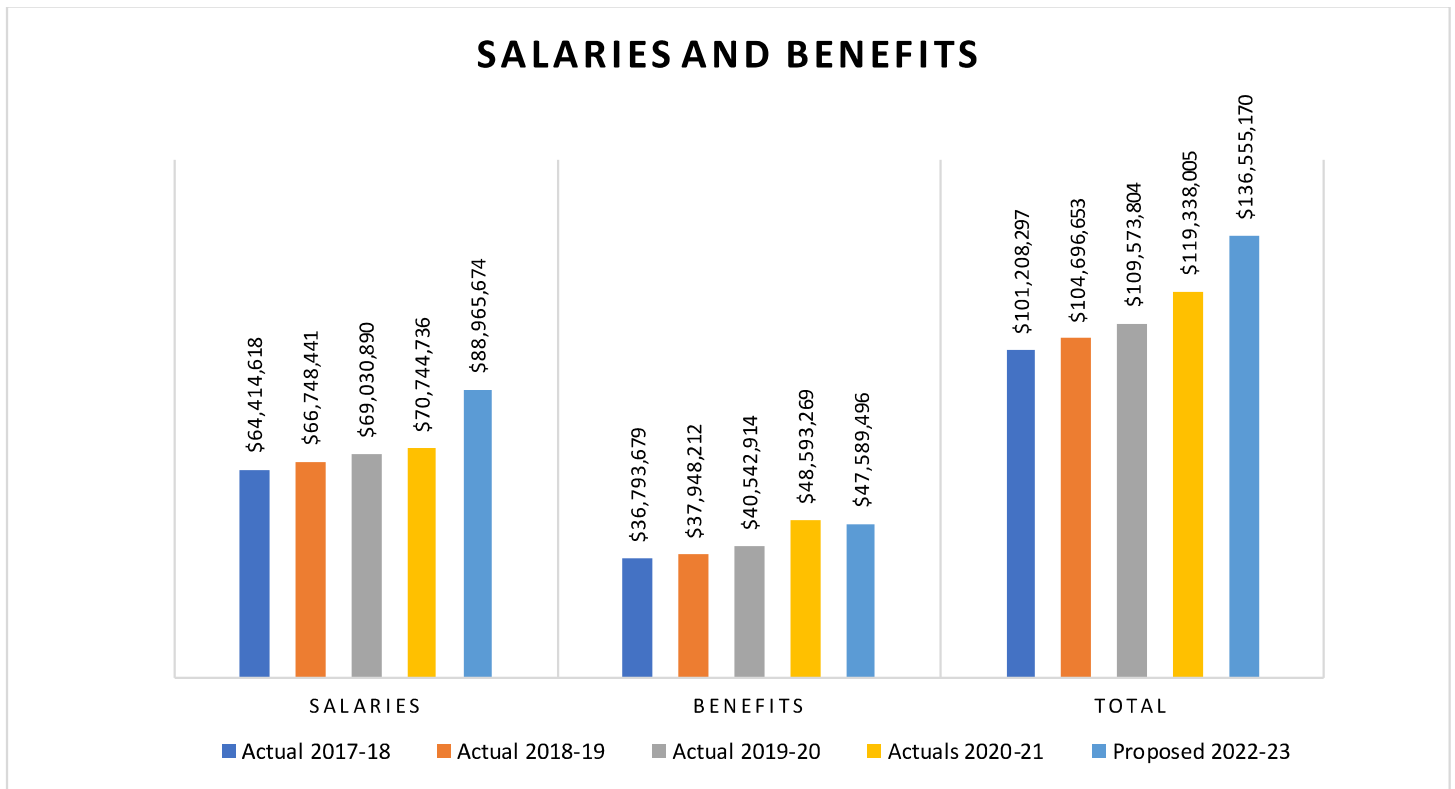
ALL FUNDS SALARIES AND BENEFITS

5-YEAR COMPARISON

Salaries increased by \$3.9 Million between 2021-2022 and 2022-2023, with Cost of Living Adjustment (COLA) given to our Reynolds Education Association (REA), Oregon School Employees Association (OSEA) and the Reynolds Administrative Group (RAA).

Employee Group	FY 2021-2022	FY 2022-2023
REA	7%	5%
OSEA	3.25%	3.25%
RAA	4%	3%

Benefits also increased by \$3.1 Million for the same period, with a decreased allotment given for District PERS costs for Tiers 1 and 2, and for OPSRP employees. This resulted in a net salaries and benefits increase of \$7 Million for all funds.



**REYNOLDS SCHOOL DISTRICT
DEBT SUMMARY
2022-2023**

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. The District refunded the FFCO again in 2020 with a maturity date of 2035. The District was also able to purchase buses with the financing.

**Debt Service Summary
2022-23**

	Date of Issue	Amount of Original Issue	Principal		2021-22 Interest Due	Outstanding 6/30/2022	Impacted Fund	True Interest Cost %
			Outstanding 6/30/2021	2021-22 Principal Due				
SPECIFIC AUTHORITY								
General Obligation Bonds:								
Capital Construction Bonds, Series 2015	8/20/2015	\$ 122,945,047	\$ 116,200,047	\$ 6,455,000	\$ 3,691,500	\$ 109,745,047	Debt - 315	2.0-5.0
Capital Construction Bonds, Series 2020	6/11/2020	\$ 2,054,952	\$ 2,054,952	\$ 652,773	\$ 30,305	\$ 1,402,179	Debt - 315	2.07
Total General Obligation Bonds		\$ 124,999,999	\$ 116,200,047	\$ 6,455,000	\$ 3,691,500	\$ 109,745,047		
FULL FAITH AND CREDIT and FINANCING								
Full Faith & Credit Obligations Bonds:								
Land & Imp-Refunding Series 2020	12/23/2020	\$ 15,775,000	\$ 14,940,000	\$ 905,000	\$ 572,850	\$ 14,035,000	Capital - 400*	2.0-5.0
Transp Yard Improvements - Fin Agmt US Banl	6/29/2017	\$ 2,000,000	\$ 1,142,857	\$ 285,714	\$ 147,680	\$ 857,142	General - 100	2.5-3.038
Total FFCO and Financing Agreement		\$ 17,775,000	\$ 16,082,857	\$ 1,190,714	\$ 720,530	\$ 14,892,142		
PERS UAL Obligation Bonds:								
PERS Bonds, 2003	4/30/2003	\$ 80,978,772	\$ 46,784,084	\$ 2,124,607	\$ 7,220,883	\$ 44,659,477	Debt - 350	5.72
		\$ 80,978,772	\$ 46,784,084	\$ 2,124,607	\$ 7,220,883	\$ 44,659,477		
Long Term Loans - State & Other:								
QZAB - Facility Improvements	4/29/2016	\$ 4,000,000	\$ 3,200,000	\$ 200,000	\$ -	\$ 3,000,000	General - 100	0.00
Total Long Term Loans		\$ 4,000,000	\$ 3,200,000	\$ 200,000	\$ -	\$ 3,000,000		
Total Debt		\$ 227,753,771	\$ 182,266,987	\$ 9,970,321	\$ 11,632,913	\$ 172,296,666		

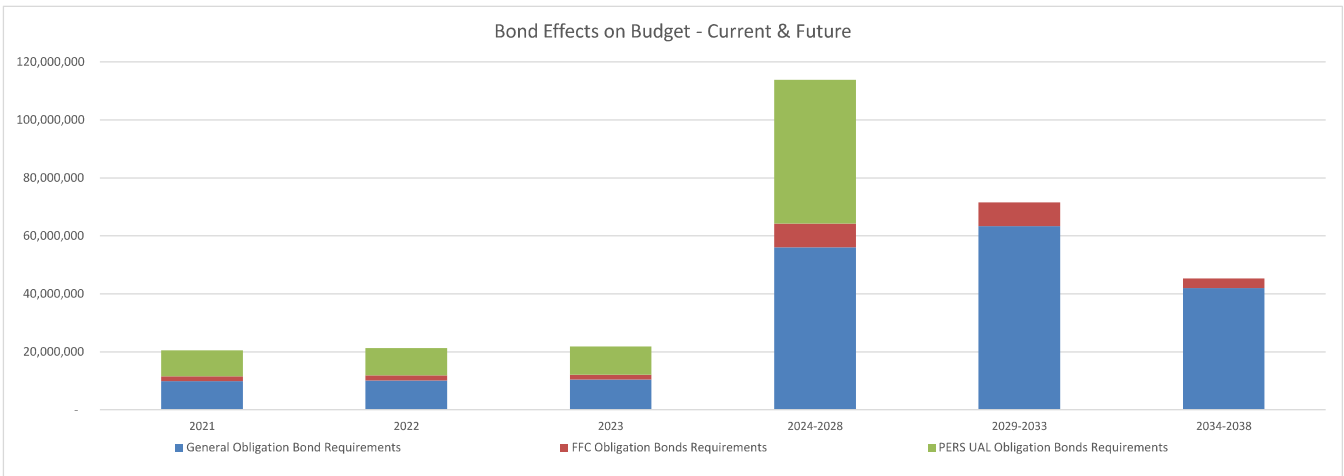
* Funded through a transfer from the General Fund for any amounts not covered by construction excise tax revenues and facility lease revenues.

Payments of General Obligation Bonds are made from the Debt Service Fund from property taxes and earnings on investments. Payments of PERS UAL Obligation Bonds are made from the Debt Service Fund from revenue charged as a payroll cost to all funds with payroll expenses. Payments for Full Faith and Credit Obligations 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
2022-23**

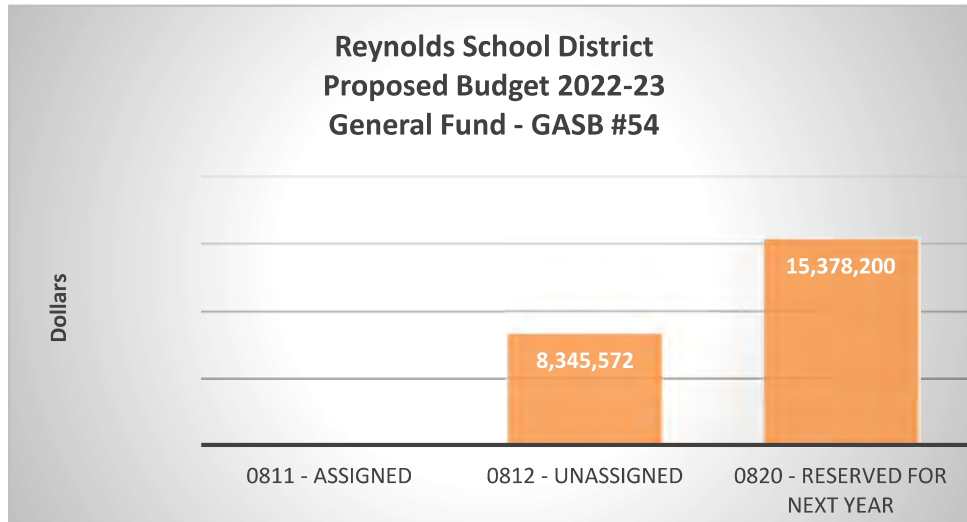
Bond Effects on Budget - Current and Future

Fiscal Year Ending June 30,	General Obligation Bonds Requirements	FFC Obligation Bonds Requirements	PERS UAL Obligation Bonds Requirements	Total
2023	10,707,237	1,421,650	9,800,490	21,929,377
2024-2028	57,582,630	7,126,450	49,590,026	114,299,106
2029-2033	42,768,832	6,723,450	-	49,492,282
2034-2038	18,635,617	2,586,900	-	21,222,517
	<u>\$ 129,694,316</u>	<u>\$ 17,858,450</u>	<u>\$ 59,390,516</u>	<u>\$ 206,943,282</u>



PERS UAL Obligation Bonds Debt matures in 2028.

**REYNOLDS SCHOOL DISTRICT
2022-23 PROPOSED 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:

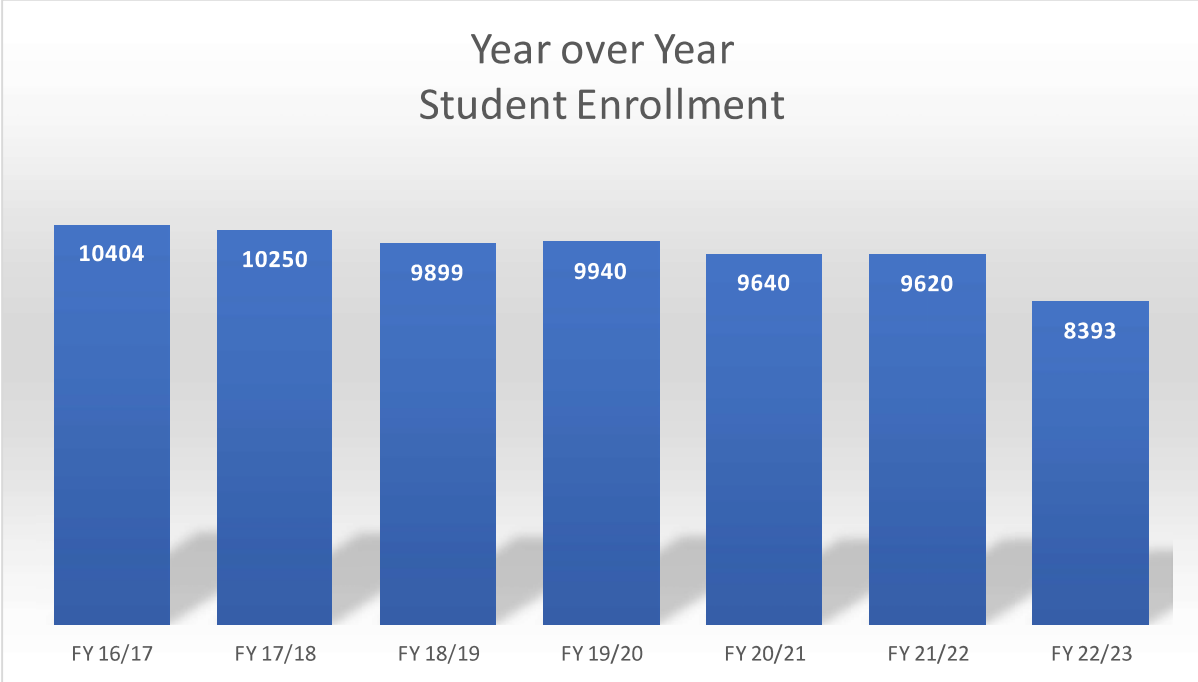
Committed: The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority.

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.

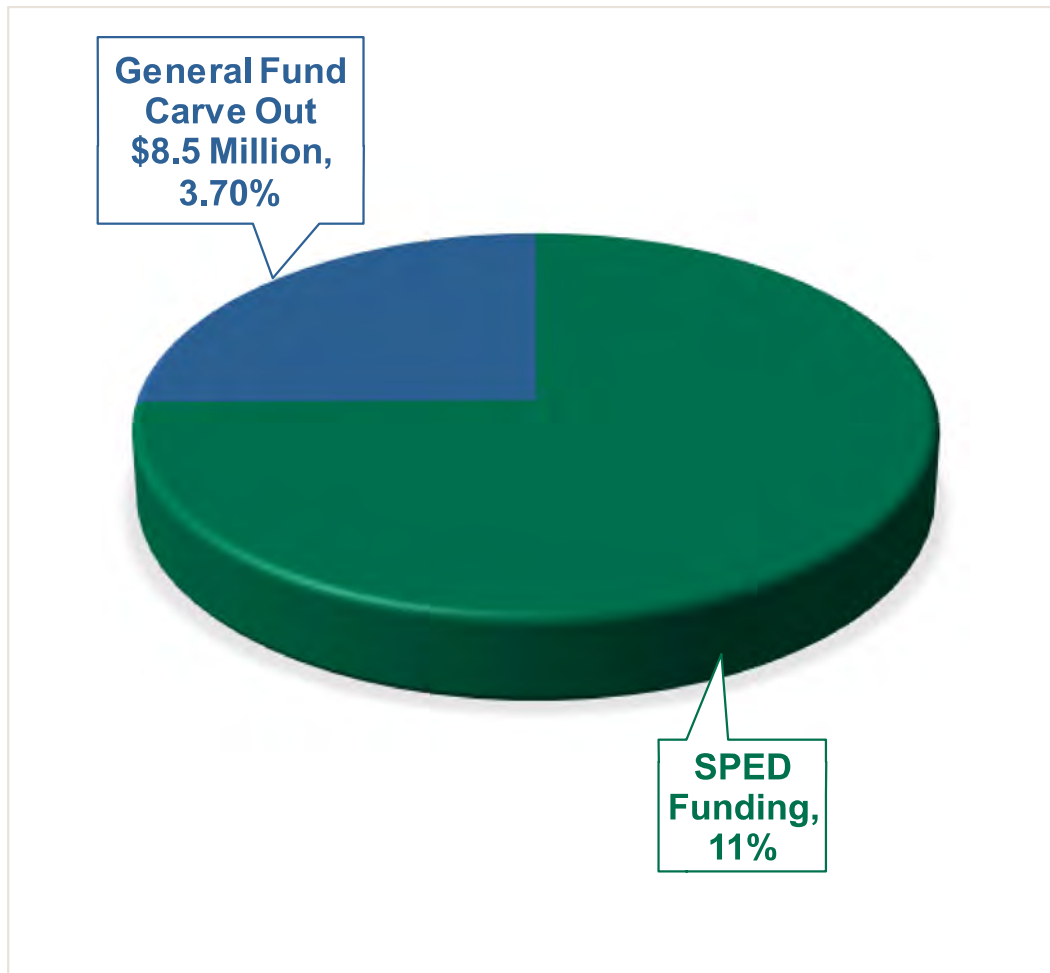
Unassigned: The unassigned fund balance is the residual classification for the government’s general fund and includes all spendable amounts not contained in the other classifications. Amounts available for any unplanned and foreseen purposes.

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

**REYNOLDS SCHOOL DISTRICT
STUDENT ENROLLMENT AND PROJECTIONS
EXCLUDES CHARTER SCHOOLS**



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 13.7% of the total regular enrollment, leaving 2.7% 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 2022-23 Proposed Budget includes \$8.5 Million of the general education funding being carved out due to lack of funding for SPED services from the State. This leaves \$87.7 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.





Freshman Device Pickup at Reynolds High School



ORGANIZATIONAL SECTION

PROPOSED BUDGET
2022-2023



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 2021-22 and 2022-23 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, HEROES, PPS/Columbia Regional Autism Program 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, Student Investment Account and Summer School.

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 2020 (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 have provided three new elementary schools, additional new classrooms at the high school and upgraded security at several schools by adding secure vestibules. This fund manages the capital expenditures for specifically authorized projects funded 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. The district no longer has trust funds.

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. Marginalized Students
2. Culturally Responsive Teaching
3. Student and Staff Wellness
4. Professional Development

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 2022-23 budget are the Oregon economic outlook, State School Fund funding, enrollment, contractual obligations and the COVID 19 pandemic.

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 collective bargaining agreement expires June 2024. The Oregon School Employees Association collective bargaining agreement also expires in June 2024.

Revenues: Based upon the Governor's proposed budget of \$9.3 billion statewide for the biennium, with a 49/51 split between the two fiscal years. The District's portion based on projected enrollment for 2022-23 is estimated to be \$101,702,229. Additionally, the estimated Transportation Grant from the State is estimated to be \$7,100,000.

Estimated Common School Fund and County School Fund revenues for 2021-22 are \$1,116,185.32.

Estimated property tax revenue of \$29,919,859 which is the current year tax collection. We expect to see an increase based upon a 3% 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 13,514.

General Fund revenues and resources are projected to be \$171,256,997, with \$137,250,448 in revenues and \$34,006,549 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 – 8.97% for Tier 1 and Tier 2 Employees and 5.86% 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 decreased due to new rates for the new biennium.

REYNOLDS SCHOOL DISTRICT

FINANCIAL REPORTING AND BUDGET PROCESS

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

The General Fund expenditures are projected to be \$171,256,997. 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 Board of Director's.

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.or.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 Board of Director's 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 Board of Director's will then adopt the annual budget and the tax levy prior to June 30. See chart on next page for an illustration of the process.

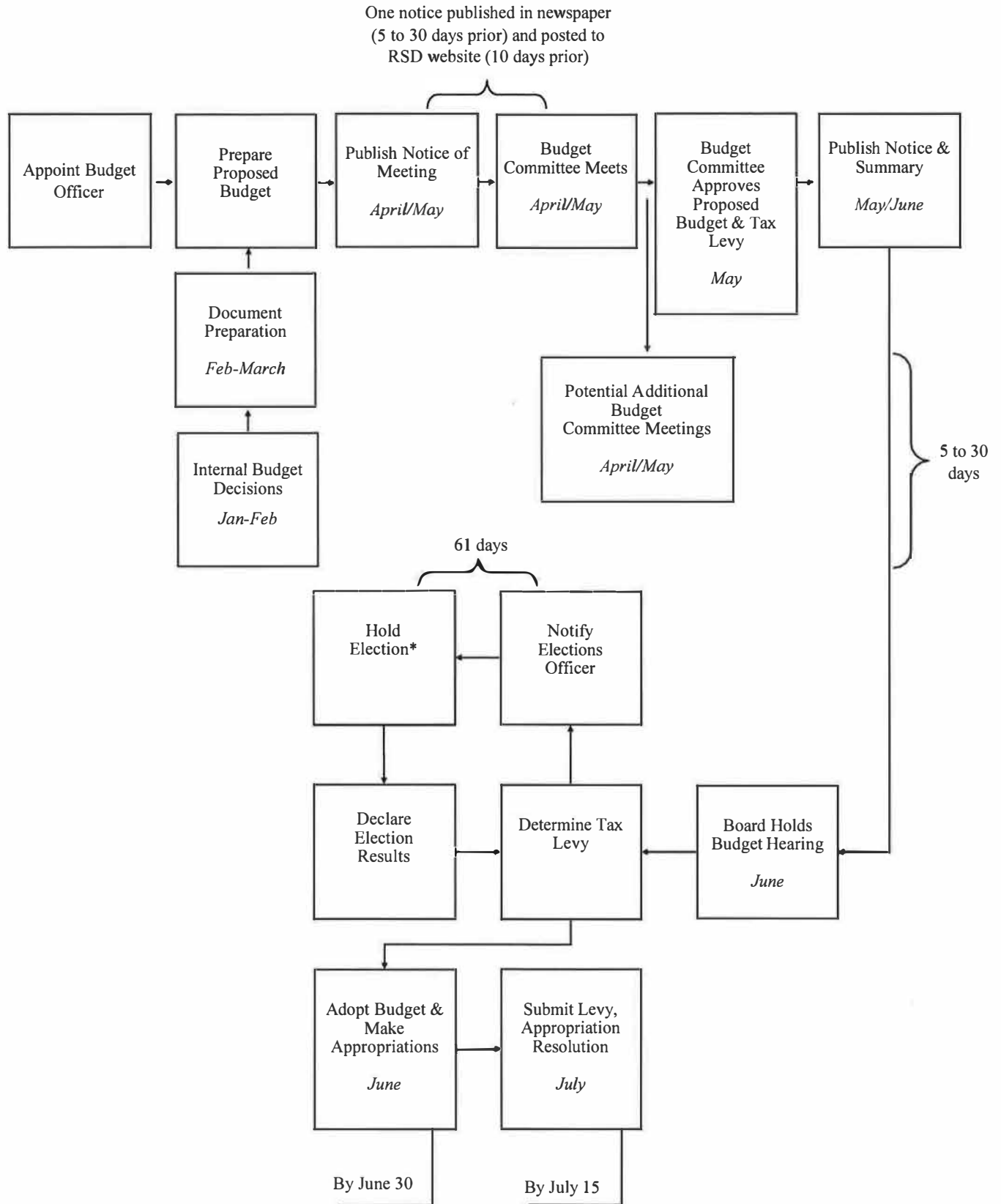
SUPPLEMENTAL BUDGETS

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.

REYNOLDS SCHOOL DISTRICT FINANCIAL REPORTING AND BUDGET PROCESS

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



MISSION AND VISION STATEMENTS

MISSION:

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

VISION:

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

GOAL TOPIC 1: Marginalized Students



DESCRIPTION:

In order to give voice to our marginalized populations, we will remove barriers, hold high academic expectations, and elicit and honor all voices.

ACTION STEPS:



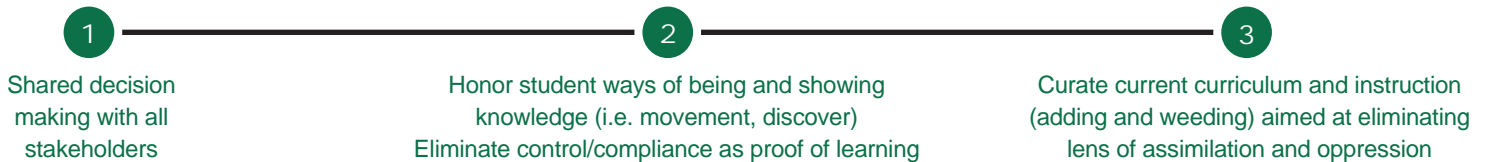
GOAL TOPIC 2: Culturally Responsive Teaching



DESCRIPTION:

We will interrupt bias and microaggression in curriculum and instructional practices.

ACTION STEPS:



GOAL TOPIC 3: Student and Staff Wellness



DESCRIPTION:

We will promote a healthy learning and working environment which provides students and staff with the skills, social support, and environmental reinforcement they need to adopt long-term, healthy behaviors.

ACTION STEPS:



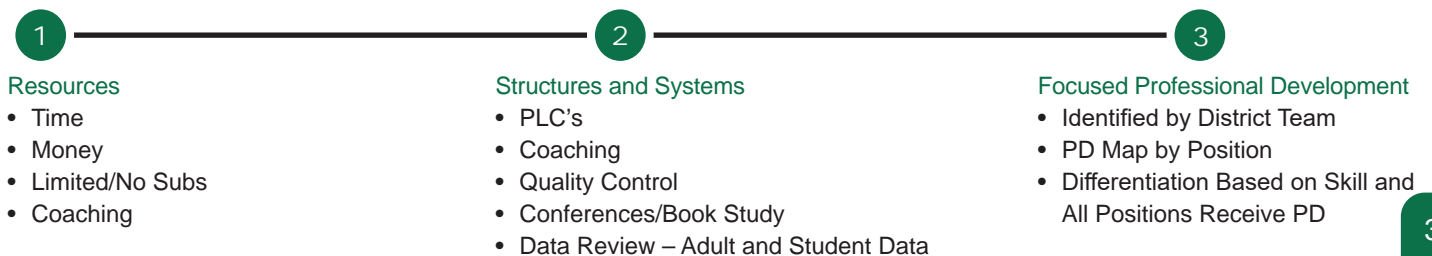
GOAL TOPIC 4: Professional Development



DESCRIPTION:

We will offer continuous learning opportunities from onboarding to retirement for all staff to develop skills, knowledge, and confidence to accelerate student outcomes.

ACTION STEPS:



School Board Work Session

Budget Priorities Adoption Summary

December 8th, 2021



BOARD PILLARS

- 1 EQUITY
- 2 ORGANIZATIONAL CULTURE
- 3 INSTRUCTIONAL PRACTICES
- 4 SAFETY

Reynolds School Board met for the regular work session on December 8, 2021 through a public virtual meeting. The agenda included a presentation from the Superintendent of Schools and the Chief Financial Officer to review the results from various community input sessions for Board discussion of budget priorities for the 2022-23 school year.

Summary results were presented to the Board and key themes from that input were determined. The Board deliberated all community and staff input themes and then prioritized the themes to give the administration guidance for development of the 2022-23 budget.

Presentation of Budget Theme Summaries:

Budget Goals & Priorities Input Sessions

2 Live Virtual Sessions (11/1/2021, 11/10/2021)

Online Virtual Session (11/1/2021-11/15/2021)

199 Total Participation

Summarized Themes from Staff and Community Input:

- | | |
|-------------------------------------|--------------------|
| Arts, Music, Sports | Salaries and Wages |
| Mental Health Supports | Safety |
| Staff Diversity & Cultural Training | Literacy |
| Class Size | Curriculum |
| Parent Engagement | |

Discussion:

Each summarized theme was categorized into one or more of the Strategic Plan Goal Topics to ensure prioritized themes are aligned with the Reynolds School District Strategic Plan.

During this discussion, key considerations for budget priorities based on community and staff input were evaluated. After careful discussion, the Board voted to add one category, Academics, to reflect the need to budget to focus on student outcomes.

Strategic Plan Goal Topics

- Goal Topic #1: Marginalized Students
- Goal Topic #2: Culturally Responsive Instruction
- Goal Topic #3: Student and Staff Wellness
- Goal Topic #4: Professional Development

Prioritization of Budget Themes:

Understanding that all the identified budget themes hold priority, the board was advised that it was important to identify the highest priority themes while in a constraint budget to give guidance in developing the budget.

Individual board members were asked to identify their top three priorities for funding for the 2022-2023 school year while in a constraint budget. Results were tabulated to determine which themes were identified the most. After careful review and discussion, the Board determined the following budget themes should be used by administration in developing the 2022-23 Reynolds School District budget.



Prioritized Themes: (in order of Board priority)



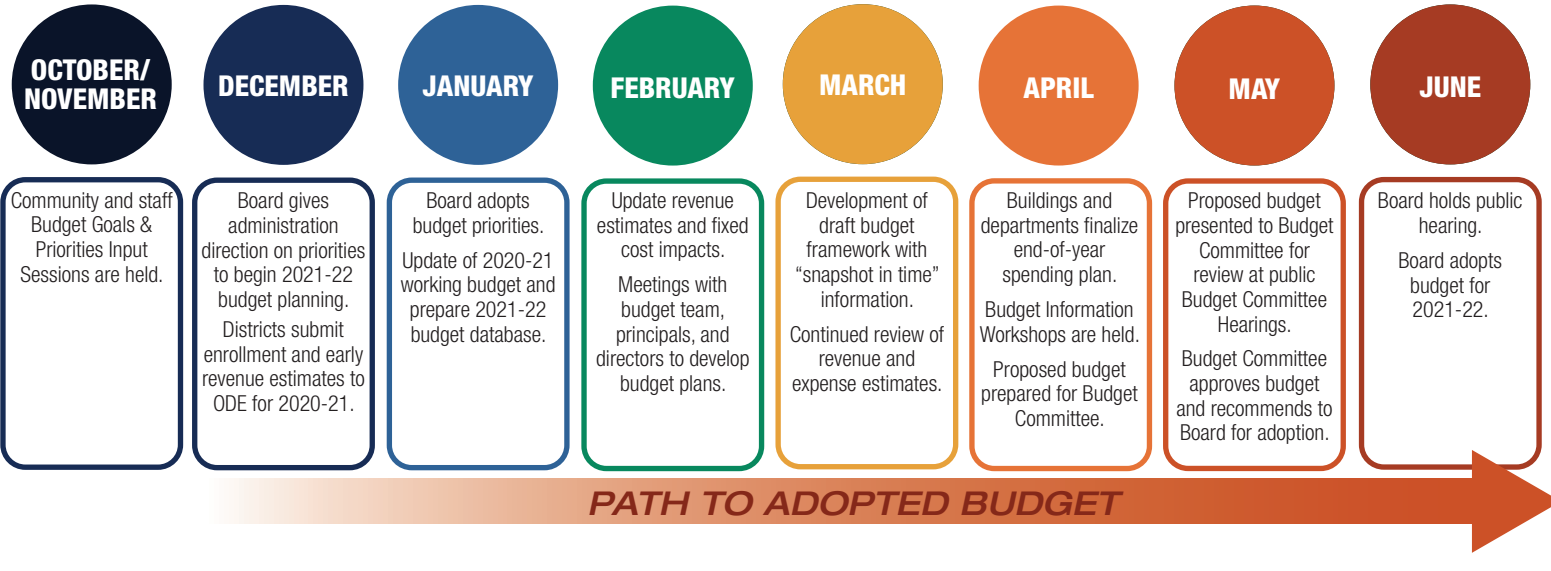
The Superintendent of Schools and administration will use the Board's prioritized themes as guidance to make recommendations to the Budget Committee and Board when developing the proposed 2022-23 budget.

Internal/External Input Sessions

(live) **November 1, 2021**
November 10, 2021
(online) **Nov. 1-15, 2021**

1st Budget Committee Meeting **May 5, 2022**
2nd Budget Committee Meeting **May 12, 2022**
3rd Budget Committee Meeting (if needed) **May 19, 2022**
Board of Directors Meeting **June 22, 2022**
Conduct Budget Hearing
Enact Resolutions: Adopt Budget
Impose and Categorize Taxes

Budget Workshop Information Session #1 **April 7, 2022**
Budget Workshop Information Session #2 **April 14, 2022**
Proposed Budget Published **April 28, 2022**



Budget Workshops

Please join us for one or more of these information sessions to learn more about how the school district budget process works in Oregon!
Public welcome.

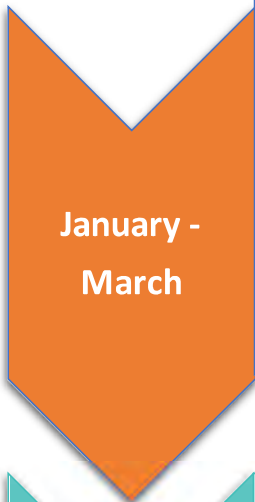
April 7, 2022 -or- April 14, 2022
6:00pm

For virtual meeting information, please visit:
www.reynolds.k12.or.us/district/2022-23-budget

**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 (ADMs), growing by 3% per year as of 2008-09;
or
- Percent of state resources: 20% of the combined total of the state general purpose grant, transportation grant, facility grant and high cost disability grant.

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.

STUDENT INVESTMENT ACCOUNT

The Student Investment Account (SIA) comes from the Student Success Act. Oregon Governor Kate Brown signed House Bill 3427, the Student Success Act, into law on May 2019. The purpose of the Student Success Act was to correct underinvestment in our schools and our children and includes sweeping provisions for new and improved services for children and families. The Act funds three accounts:

- The Early Learning Account (at least 20 percent)
- Student Investment Account (at least 50 percent)
- Statewide Education Initiatives (up to 30 percent)

There are two stated purposes for the funds distributed under the SIA:

- Meet students’ mental or behavioral health needs, and
- Increase academic achievement for students, including reducing academic disparities for:
 - Economically disadvantaged students;
 - Students from racial or ethnic groups that have historically experienced academic disparities;
 - Students with disabilities;
 - Students who are English

REYNOLDS SCHOOL DISTRICT MEASURES AND LEVIES

- language learners;
- Students who are foster children;
- Students who are homeless; and
- Any other student groups that have historically experienced academic disparities, as determined by the State Board of Education

The SIA spending plan had to be focused in any, some or all of the allowable uses that were detailed in HB 3427. Reynolds used the allowable uses as they engaged with their students and families from the priority populations and staff to discuss, inform and develop their SIA plan and application to ensure it meets the spirit and intent of the law.



BUDGET COMMITTEE MEMBERS

Budget Year 2022-2023

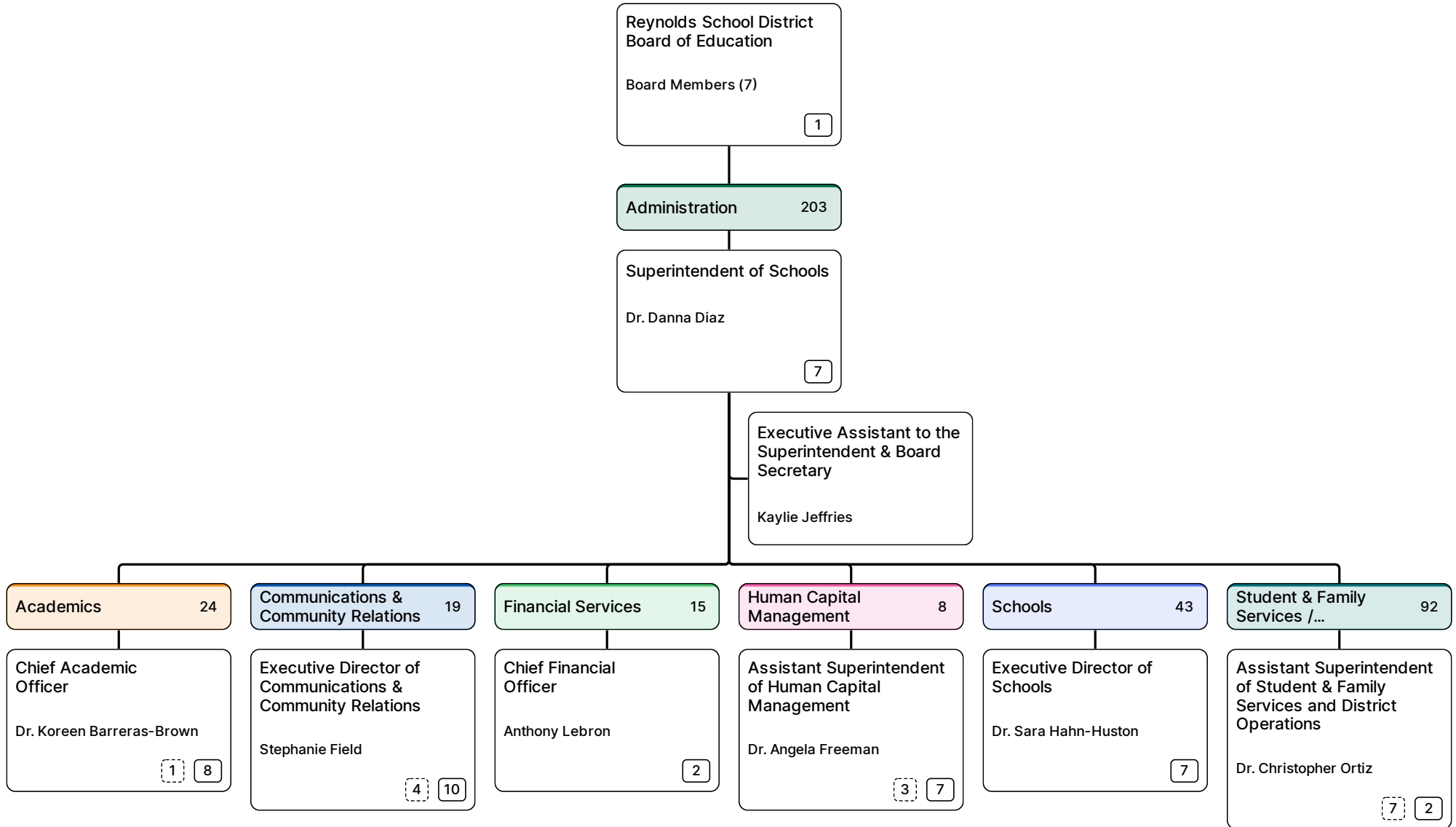
BOARD MEMBERS

Aaron Muñoz	Position 1	Term ends: June 30, 2025
Spencer Chao	Position 2	Term ends: June 30, 2025
Michael Reyes	Position 3	Term ends: June 30, 2025
Cayle Tern	Position 4	Term ends: June 30, 2025
Yesenia Delgado	Position 5	Term ends: June 30, 2023
Ana Gonzalez Muñoz	Position 6	Term ends: June 30, 2023
Francisco Ibarra	Position 7	Term ends: June 30, 2023

COMMUNITY MEMBERS

Marissa Clarke	Position 8	Term ends: June 30, 2023
Catherine Nicewood	Position 9	Term ends: June 30, 2023
Bill Peterson	Position 10	Term ends: June 30, 2023
Victoria Rizzo	Position 11	Term ends: June 30, 2024
Terry Allen	Position 12	Term ends: June 30, 2024
<i>Vacant</i>	Position 13	Term ends: June 30, 2022
April Curtis	Position 14	Term ends: June 30, 2022

Reynolds School District Organizational Chart



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

FUNDBALANCE

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

REYNOLDS SCHOOL DISTRICT SCHOOL BOARD POLICIES

Code: DID
Adopted: 7/15/10

PROPERTY INVENTORIES

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

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

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

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

Legal Reference(s):
ORS 332.155

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.

Source: District School Board Policies

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 FOR ALL

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 FOR ALL

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

Community Partners

Reynolds School District is proud to collaborate with a diverse group of partners to ensure that our students receive equitable opportunities in education. We cannot do the work alone, and the businesses, organizations, and individuals that we partner with help us to bridge gaps and provide enrichment for our students.

Alder Montessori

- Provide Montessori early childhood education to preschool and kindergarten students at Alder Montessori school which is located at Alder Elementary School.

All Hands Raised

- Convene and disseminate collaborative initiatives

Alliance for Equity in Montessori Education

- Pre-K provider at Alder Elementary School

AmeriCorps

- Train and provide VISTA members to support SUN/summer programs

AVID

- Middle/high school college preparation and leadership

Boys and Girls Club

- SUN partner for elementary-level academic support and enrichment

CAIRO

- Somali and East African student and family advocates

Caldera

- Arts integration and therapy

Campfire Portland

- Middle school enrichment and academic support

Chess for Success

- After school chess instruction and competition

The Chill Foundation

- Provides instruction and curriculum based learning through boardsports

City of Gresham

- Service learning and pre-employment for RLA and RHS students

College Possible

- Post-secondary readiness, application, and support

El Programa Hispano Catolico

- SUN partner; elementary-level academic support and enrichment, secondary Latino case management and family engagement

ExperienceCorps

- Professional tutoring and academic support

Friends of the Children

- One-on-one youth mentorship

Girls, Inc.

- Leadership and STEM activities for female secondary students

Greater Than

- Vertical integration of partner and wraparound supports

Grow Portland

- Community garden management and food distribution

Head Start

- Pre-K Instruction family wraparounds at RLA and Davis

Holla Mentors

- Culturally-specific mentorship

Home Forward

- Housing assistance and student mobility reduction

Human Solutions

- Case management and support for students experiencing home insecurity

ImpactNW

- Culturally-specific case management and job readiness training

IRCO

- SUN partner; immigrant and refugee student and family engagement

Jackson & Associates

- Culturally-specific mentorship for middle school students

Latino Network

- Sun partner; culturally-specific student, family and job training

Lewis and Clark College

- English for Speakers of Other Languages (ESOL) endorsement for RSD staff

Library Connects

- Automatic library accounts using student IDs

Lifeworks

- Student mental and behavior health support

Metropolitan Family Service

- SUN partner; elementary and secondary level academic support and enrichment; 21st CCLC provider

MESA

- STEM leadership and enrichment for secondary students

Mt. Hood Cable Regulatory Commission

- TechSmart technology and professional development investment

Mt. Hood Community College

- Secondary completion, CTE articulation, dual credit, postsecondary readiness, workforce development

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

Community Partners - cont'd -

New Avenues for Youth

- Job training and placement; postsecondary readiness

Northwest Family Services

- Secondary case management, Latino student and family engagement, drug and alcohol prevention and intervention

Northwest Outward Bound School

- Secondary experiential and service learning, AVID support

Open School

- Alternative secondary outside placement

Opportunities Kitchen

- Pre-apprenticeship training and job placement

Oregon Food Bank

- School-based Food Pantries and Free Food Markets

Oregon Leadership Network

- Culturally-responsive professional development and evaluation

Oregon Sheet Metal Institute

- HVAC pre-apprenticeship consult and training for CTE students

Pathfinders of Oregon

- Secondary attendance support, Latino family engagement

PlayEast

- Supplemental SUN recreation and enrichment at elementary and middle schools

POIC/Rosemary Anderson

- Alternative secondary outside placement

Portland Debate League

- After-school activity/competition at RHS

Portland State University

- Dual credit for RHS and School of Social Work interns

Portland Youth Builders

- Alternative high school completion and trades preparation

Playworks

- Elementary-level structured play, conflict resolution, and leadership

RACC/RBI

- Regional arts staffing and professional development provider

Reading Results

- Elementary reading intervention and professional development

Resolutions Northwest

- Restorative justice professional development, implementation, and evaluation

Rockwood CDC

- English language lessons for parents

Rosewood Initiative

- Community organizing, housing, and employment training

Self Enhancement Inc

- PNI lead agency; SUN partner; culturally-specific student and family engagement

Street Soccer USA – Portland

- Soccer sessions everyday during 6 weeks at 10 different locations in the Reynolds School District

SF2020

- Multi-stakeholder convening for equitable culture, climate, and student supports

SMART

- Elementary literacy promotion and volunteerism

Stand for Children

- Family and student advocacy, parent leadership, high school success coaching and evaluation services

Trillium Family Services

- Mental, emotional, and behavioral health support

TYE

- Training and mentorship for young entrepreneurs

United Way of Columbia-Willamette

- Lead SF2020 research, Promise Neighborhood Initiative surveying and evaluation

Verizon Corporation

- Verizon Innovation Learning – technology and professional development investment

Worksystems Inc

- Job readiness training and SummerWorks student internships

1MillionProject

- Student home internet and data access provider

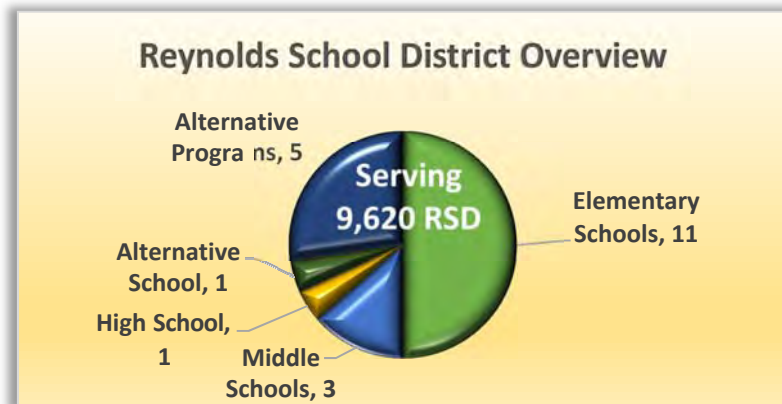
REYNOLDS SCHOOL DISTRICT HISTORY OF THE DISTRICT

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 13,514 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. The District FTE that work at the Charter Schools and their costs are netted from the District's funding pass-through to the Charters. The District is responsible for oversight of special education and English learner development to its students. The District has no equity interest in any of the charter schools, and all are considered legally separate organizations.

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



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

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

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

REYNOLDS SCHOOL DISTRICT HISTORY OF THE DISTRICT

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

Location:

The Reynolds School District boundaries

encompass a 27 square mile area, which includes the cities of Fairview, Troutdale, Wood Village, North Gresham and Northeast Portland, as well as some unincorporated areas. The district spans from 141st Avenue to the Sandy River and from the Columbia River on the North to SE Market Street and SE Stark Street to the South. An estimated population of 70,309 is served by the district.





Sweetbriar Elementary School



FINANCIAL SECTION

PROPOSED BUDGET
2022-2023

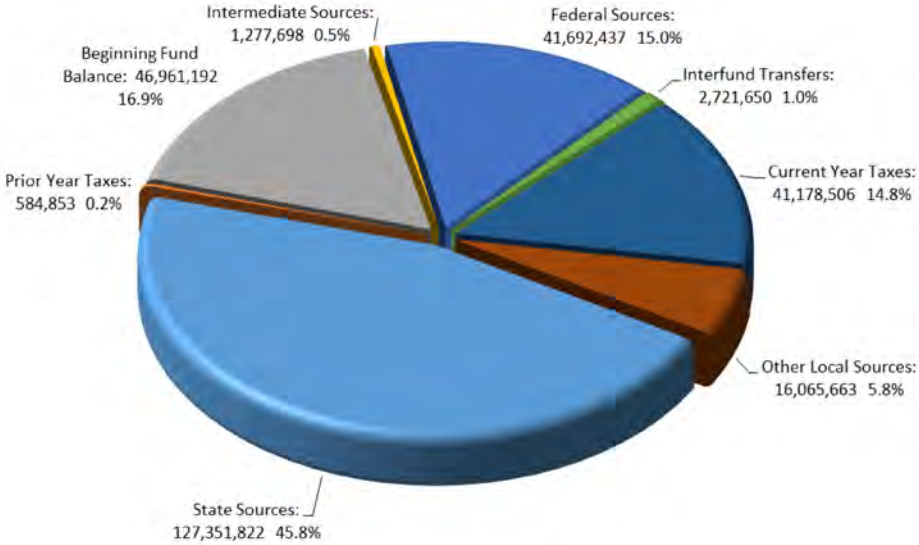


REYNOLDS SCHOOL DISTRICT FINANCIAL OVERVIEW

The Financial section contains detailed information on Reynolds School District revenues and expenditures in the 2022-23 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 was adopted \$9.3 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 2022-23**



Revenues & Resources

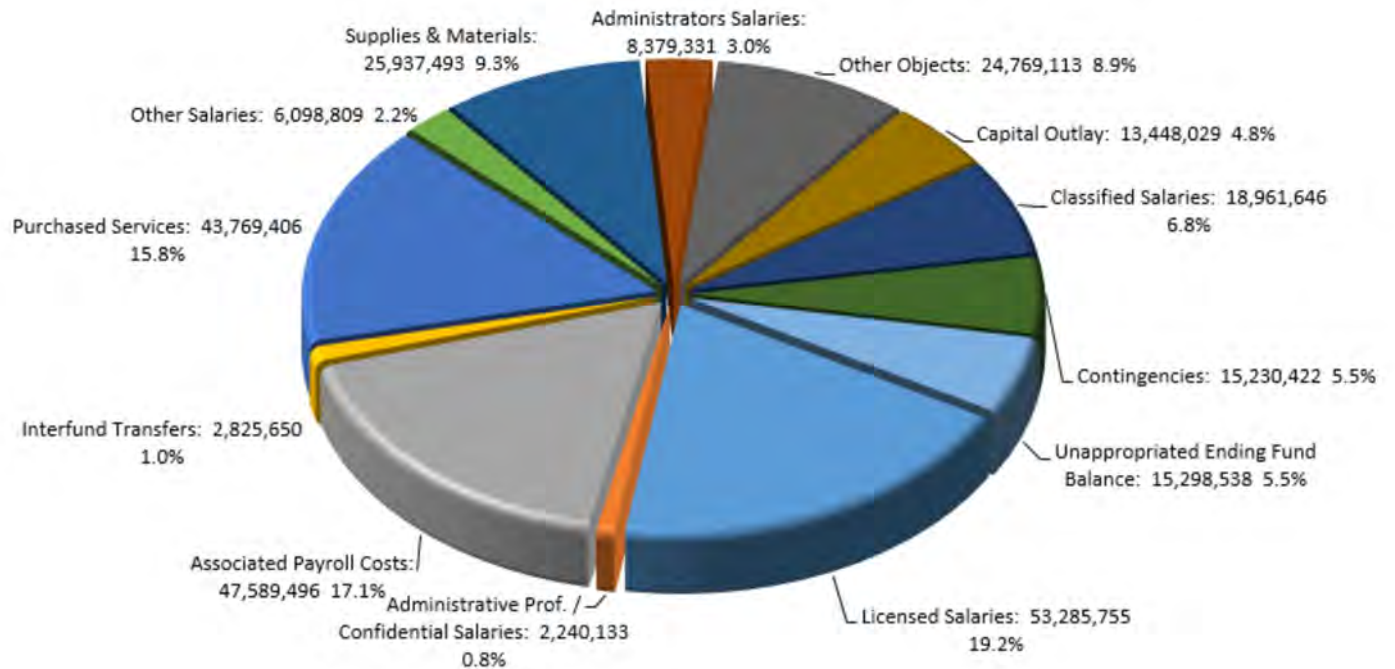
The 2022-23 proposed revenue for all funds totals \$277,833,821, an increase of \$8.6 million, or 3.20%, compared to the 2021-22 adopted budget.

The 2022-23 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 \$134.7 million or 48.5% of all sources. Additional major sources of funding for the District are Local Sources (including property taxes) totaling \$57.8 million of overall 2022-23 funding, and Federal Sources of \$41.8 million of overall 2022-23 funding. Beginning fund balance is that portion of the budget carried forward from reserves and prior year savings and is projected to be \$34 million of the overall 2022-23 proposed resources.

REYNOLDS SCHOOL DISTRICT FINANCIAL OVERVIEW

Summary of Expenditures All Funds 2022-23



Expenditures

The 2022-23 proposed budget expenditures for all funds have an increase of \$8.6 million, or 3.5%, compared to the 2021-22 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 \$136.5 million or 49% 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.

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). Losses 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.

1715 Admissions – Athletic Events

Revenue from patrons of a school-sponsored athletic activity such as a football game.

REYNOLDS SCHOOL DISTRICT

REVENUE DESCRIPTIONS

- 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.
- 1915 Building Lease Payments**
Revenue received from the rental of either real or personal property owned by the school.
- 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.

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 – 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.
- 3103 Common School Fund**
Revenue recorded as grants by the District from state funds which can be used for any

REYNOLDS SCHOOL DISTRICT

REVENUE DESCRIPTIONS

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

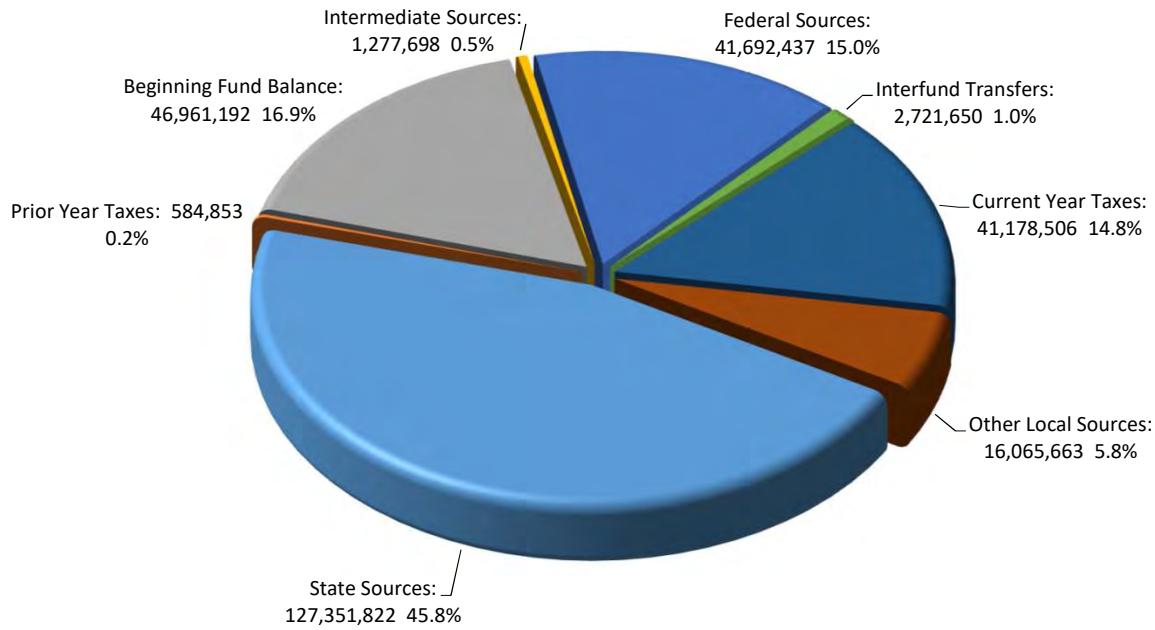
Nutrition Services Summer Seamless Waiver Program.

- 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.
- 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.
- 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

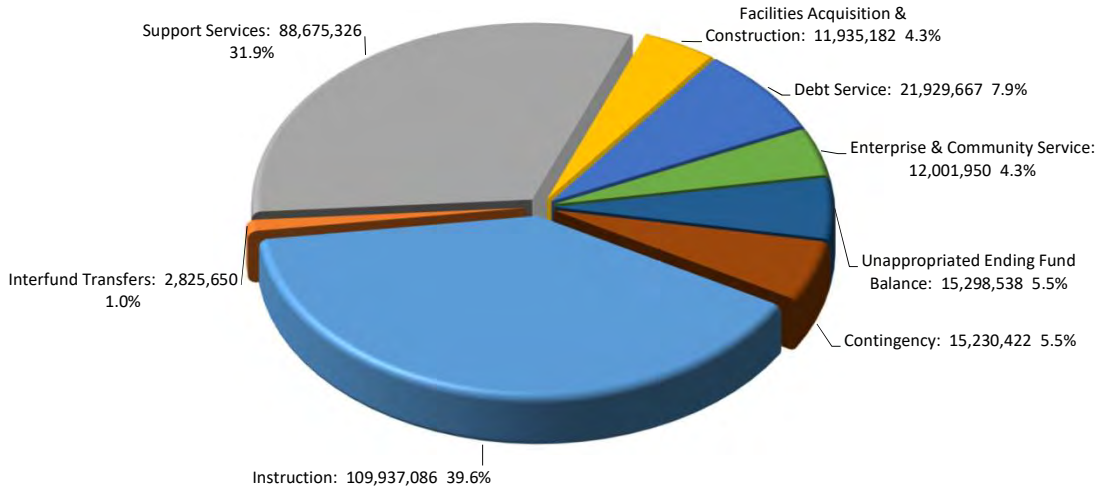


2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
14,343,075	13,515,770	12,185,257	26,156,420	1000 - Other Local Sources	16,065,663		
38,011,769	34,804,867	38,936,057	39,703,583	1111 - Current Year Taxes	41,178,506		
485,553	519,179	565,399	510,500	1112 - Prior Year Taxes	584,853		
2,111,829	3,382,952	1,460,089	1,531,051	2000 - Intermediate Sources	1,277,698		
103,417,650	103,726,926	110,068,784	124,388,348	3000 - State Sources	127,351,822		
13,806,372	13,392,303	14,159,731	48,639,008	4000 - Federal Sources	41,692,437		
-	2,054,952	18,648,339	-	5100 - Debt Financing Source	-		
1,634,267	1,405,852	3,526,765	1,988,489	5200 - Interfund Transfers	2,721,650		
-	500,000	215,000	-	5300 - Sale of Asset	-		
55,482,903	36,896,945	32,233,465	27,795,122	5400 - Beginning Fund Balance	46,961,192		
229,293,418	210,199,748	231,998,886	270,712,521	Total Object:	277,833,821		

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

[Contents](#)

REYNOLDS SCHOOL DISTRICT
ALL FUNDS SUMMARY
REQUIREMENTS BY MAJOR FUNCTION

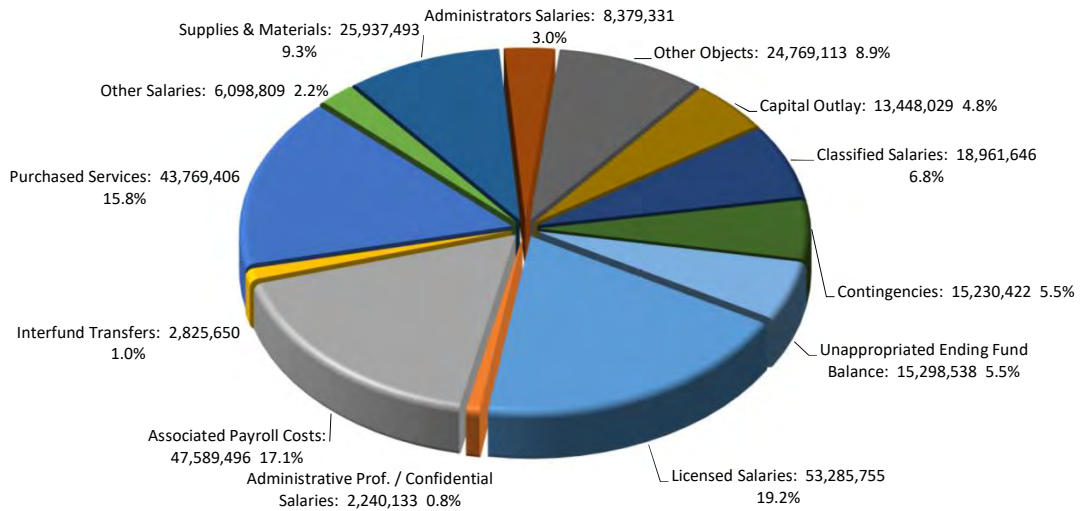


2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
84,824,634	87,933,545	89,892,333	116,036,643	1000 - Instruction	109,937,086	689.37				
53,348,520	56,646,077	54,911,939	86,496,239	2000 - Support Services	88,675,326	528.03				
7,904,524	6,522,844	5,818,021	15,887,761	3000 - Enterprise & Community Service	12,001,950	68.74				
-	2,256,443	209,313	12,475,159	4000 - Facilities Acquisition & Construction	11,935,182					
25,460,791	-	-	-	4154 - 2015 Bond Construction - Year 4	-					
-	4,661,797	-	-	4155 - 2015 Bond Construction - Year 5	-					
-	-	1,707,439	1,300,000	4156 - 2015 Bond Construction	-					
19,223,737	19,752,377	38,580,491	21,762,770	5100 - Debt Service	21,929,667					
1,634,267	1,405,852	3,526,765	1,988,987	5200 - Interfund Transfers	2,825,650					
-	-	-	1,998,103	6000 - Contingency	15,230,422					
36,896,946	31,020,812	9,640,502	12,766,859	7000 - Unappropriated Ending Fund Balance	15,298,538					
229,293,418	210,199,748	204,286,803	270,712,521	Total Function:	277,833,821	1,286.14				

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

[Contents](#)

REYNOLDS SCHOOL DISTRICT
ALL FUNDS SUMMARY
REQUIREMENTS BY MAJOR OBJECT



2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
41,251,428	42,852,582	44,737,742	63,787,163	0111 - Licensed Salaries	53,285,755	686.56				
14,465,464	15,132,937	14,712,562	21,930,388	0112 - Classified Salaries	18,961,646	505.09				
5,586,801	5,895,399	6,161,090	7,538,687	0113 - Administrators Salaries	8,379,331	64.50				
1,282,995	1,368,285	1,571,435	1,886,004	0114 - Administrative Prof. / Confidential Salaries	2,240,133	28.00				
4,161,753	3,781,687	3,561,907	5,842,562	01XX - Other Salaries	6,098,809	2.00				
37,948,212	40,542,914	42,099,913	44,395,896	02XX - Associated Payroll Costs	47,589,496					
27,420,688	28,729,201	23,510,456	42,714,757	03XX - Purchased Services	43,769,406					
11,529,193	9,242,738	9,605,742	26,090,640	04XX - Supplies & Materials	25,937,493					
26,223,517	7,539,181	4,525,079	14,823,821	05XX - Capital Outlay	13,448,029					
20,892,154	21,475,507	40,633,609	24,948,654	06XX - Other Objects	24,769,113					
1,634,267	1,405,852	3,526,765	1,988,987	07XX - Interfund Transfers	2,825,650					
-	-	-	1,998,103	08XX - Contingencies	15,230,422					
36,896,946	31,020,812	32,233,464	12,766,859	09XX - Unappropriated Ending Fund Balance	15,298,538					
229,293,418	208,987,095	226,879,765	270,712,521	Total Object:	277,833,821	1,286.14				

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

[Contents](#)



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

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

	Actual 2015-16	Actual 2016-17
1000 Revenue From Local Sources	\$ 43,631,746	\$ 46,623,622
2000 Revenue From Intermediate Sources	\$ 3,327,941	\$ 4,217,842
3000 Revenue From State Sources	\$ 89,501,957	\$ 90,498,980
4000 Revenue from Federal Sources	\$ 14,940,163	\$ 13,496,388
5000 Other Sources	\$ 139,666,870	\$ 7,646,057
Total Revenues	<u>\$ 291,068,677</u>	<u>\$ 162,482,889</u>
0100 Salaries	\$ 68,370,090	\$ 66,378,761
0200 Associated Payroll Costs	\$ 33,120,195	\$ 33,197,934
0300 Purchased Services	\$ 26,433,856	\$ 31,269,485
0400 Supplies and Materials	\$ 6,576,975	\$ 6,482,498
0500 Capital Outlay	\$ 3,422,236	\$ 13,979,135
0600 Other Objects	\$ 19,148,932	\$ 19,899,747
0700 Transfers	\$ 1,785,538	\$ 1,640,038
0800 Other Uses	\$ -	\$ -
Total Expenditures	<u>\$ 158,857,822</u>	<u>\$ 172,847,598</u>
Ending Fund Balance	<u>\$ 132,210,855</u>	<u>\$ 139,988,340</u>
Beginning Fund Balance	\$ 19,671,595	\$ 132,210,855
Change in Fund Balance	<u>\$ 112,539,260</u>	<u>\$ 7,777,485</u>
Ending Fund Balance	<u><u>\$ 132,210,855</u></u>	<u><u>\$ 139,988,340</u></u>

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Adopted Budget 2021-22
\$ 48,923,343	\$ 52,840,398	\$ 48,839,815	\$ 51,686,713	\$ 56,800,767
\$ 3,459,282	\$ 2,111,830	\$ 3,382,952	\$ 1,460,088	\$ 1,774,995
\$ 98,828,418	\$ 103,417,651	\$ 103,726,925	\$ 110,068,784	\$ 128,708,325
\$ 14,138,691	\$ 13,806,372	\$ 13,392,304	\$ 14,159,731	\$ 46,943,107
\$ 142,030,773	\$ 57,117,170	\$ 40,857,749	\$ 54,623,568	\$ 29,789,426
\$ 307,380,507	\$ 229,293,421	\$ 210,199,745	\$ 231,998,884	\$ 264,016,620
\$ 64,414,618	\$ 66,748,440	\$ 69,030,890	70,744,736.00	\$ 84,475,667
\$ 36,793,679	\$ 37,948,212	\$ 40,542,914	42,099,913.00	\$ 45,561,605
\$ 28,668,163	\$ 27,420,689	\$ 29,141,721	23,510,456.00	\$ 44,433,328
\$ 8,347,740	\$ 11,529,192	\$ 9,247,780	9,605,741.87	\$ 28,442,245
\$ 90,951,941	\$ 26,223,516	\$ 8,334,273	4,525,079.00	\$ 14,295,072
\$ 20,678,994	\$ 20,892,155	\$ 21,475,507	40,633,609.00	\$ 25,106,614
\$ 2,042,470	\$ 1,634,267	\$ 1,405,852	3,526,765.00	\$ 1,988,987
\$ -	\$ -	\$ -	0.00	\$ 14,764,962
\$ 251,897,605	\$ 192,396,471	\$ 179,178,937	\$ 194,646,300	\$ 259,068,480
\$ 55,482,902	\$ 36,896,950	\$ 31,020,808	\$ 37,352,584	\$ 4,948,140
\$ 55,482,902	\$ 55,482,902	\$ 36,896,950	\$ 31,020,808	\$ 37,352,584
\$ -	\$ (18,585,952)	\$ (5,876,142)	\$ 6,331,776	\$ (32,404,444)
\$ 55,482,902	\$ 36,896,950	\$ 31,020,808	\$ 37,352,584	\$ 4,948,140

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

	<u>2020-2021</u>	<u>2019-2020</u>	<u>2018-2019</u>
General Fund (1)			
Non spendable	535,206	228,351	4,552
Unassigned	24,119,701	18,730,438	17,827,909
Unreserved	-		
Committed-Early retirement	(6,150)	131,981	168,186
Total General Fund	<u>24,648,757</u>	<u>19,090,770</u>	<u>18,000,647</u>
All Other Government Funds (1)			
Nonspendable	470,690	373,320	319,504
Restricted for:			
Debt service	6,346,512	6,091,874	7,149,466
Pers bond	-	-	-
State & local programs	485,654	485,654	485,653
Food service	(909,178)	896,806	1,673,766
Committed:			
Self insurance	620,903	410,005	536,264
State & local programs	3,089,287	619,788	
Assigned:			
Capital projects(2)	2,599,960	4,265,247	8,731,648
Planning activities			
State & local programs			
Reserved, Reported in:			
Debt service			
Capital projects(2)			
Unassigned			
Unreserved, reported in:			
Special revenue funds			
Total All Other Governmental Funds	<u>12,703,828</u>	<u>13,142,694</u>	<u>18,896,301</u>
Total Fund Balance (Deficit)	<u>\$ 37,352,585</u>	<u>\$ 32,233,464</u>	<u>\$ 36,896,948</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 balances 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

2017-2018	2016-2017	2015-2016	2014-2015	2013-2014
21,191	16,880	26,816	39,915	86,957
13,599,572	9,476,816	7,980,779	8,698,353	12,151,829
-	-	-	-	-
175,072	-	263,428	282,662	665,660
13,795,835	9,493,696	8,271,023	9,020,930	12,904,446
174,569	-	245,974	242,871	240,372
4,631,352	3,861,213	3,045,881	2,295,228	1,930,050
-	-	-	96,643	96,657
85,860	426,170	347,971	481,133	105,573
3,211,005	2,996,717	2,451,452	1,865,109	1,540,058
157,908	170,959	(1,122,766)	61,189	797,443
33,426,372	123,027,533	135,181,703	686,060	534,346
-	-	1,913,748	1,005,263	1,413,919
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	(240,371)
-	-	-	-	-
-	-	-	-	-
41,687,066	130,482,592	142,063,963	6,733,496	6,418,047
55,482,901	139,976,288	150,334,986	15,754,426	19,322,493

**REYNOLDS SCHOOL DISTRICT
2022-23 CAPITAL EXPENDITURE BUDGETS
ALL FUNDS**

2022-2023 Proposed Budget			
All Funds			
Capital Expenditure Budgets			
Fund	Project	Description	Budget
100 - General Fund	Grounds Equipment Replacement	Replace One Mower	75,000
100 - General Fund	HB Lee Track	Renovate track	250,000
100 - General Fund	Districtwide HVAC	Maintenace repairs or replace at the end of useful life	100,000
100 - General Fund	Site Safety Repairs	RHS Multiple Safety Improvements/Repairs of Athletics fields	75,000
100 - General Fund	Custodial Equipment Replacement	Equipment Replacement	30,000
100 - General Fund	Maintenance Equipment Replacement	Equipment Replacement	30,000
100 - General Fund	Facility Equipment Replacement	Small Phase - Replace Boilers & Generators at End of Useful Life	100,000
100 - General Fund	Facility Safety Improvements	Hazard Abatement & Flooring Replacement	100,000
100 - General Fund	Site Safety Repairs	Parking lot, Sidewalk & Drive Lane Safety Repairs	86,018
100 - General Fund	Security Updgrades Districtwide	Intercom locksets, fencing, etc.	100,000
100 - General Fund	Districtwide Playground Replacement & Repair	Districtwide Playground Replacement & Repair	75,000
100 - General Fund	Bus Replacement	Bus replacement per schedule	1,200,000
222 - Other Federal Grants	Technology Improvements	Technology Improvements	607,482
251 - Driver's Education	Equipment Replacement	Driver's Ed car replacement allowance per replacement schedule	13,632
253 - Energy Efficient Schools	System Technology Upgrades & System Improvements	SB1149 Energy Efficient Projects per 2019/20 Audit & State Grant Approval	1,500,000
256 - Other Contracts & Grants	Bus Replacement	PGE Bus Grant bus replacement	500,000
266 - Seismic Rehab Grant	Seismic Upgrades	Seismic upgrades at Hartley, Reynolds Middle and Reynolds High School	6,000,000
274 - Career Education (M98)	Completion of CTE Facility Improvements & Equipment	Replacement equipment and facility improvements	1,600,000
297 - Nutrition Services	Kitchen Equipment Replacement and Improvements	Equipment Replacement	482,196
400 - Capital Projects Funds	Edgefield Campus Improvements	Abatement and Demolition of Unoccupied Buildings, Fiber Improvements, Fire Life Safety Improvements	1,137,900
415 - 2015 Bond Capital Projects	Bond Year 6 Final Project Work	Improvements per GO Bond funds	995,000
417 - QZAB School Improvement Projects	Final Year of QZAB Project Work	Abatement Projects	232,844
Total Budget			15,290,072

* Due to supply chain issues and contractor staffing many of the Capital Projects are being carried over from 2021-2022

**REYNOLDS SCHOOL DISTRICT
 PROPOSED BUDGET 2022-23
 ELL REVENUES AND EXPENDITURES**

	General Fund	Title III Grant	TOTAL
REVENUES			
2980 ELL Students : 2980 x 0.50	\$ 1,490.00		
General Purpose Grant per Extended ADMw	\$ 9,455.00		
Total SSF Revenue for ELL by Fund	\$ 14,087,950	623,038	
Grand Total Revenues - All Funds			14,710,988
EXPENDITURES			
Function	-	-	
1291 English Language Learners Instruction	5,627,124	140,557	
2210 Improvement of Instructional Services	158,076	193,357	
2240 Instructional Staff Development	253,687	32,700	
2490 Other School Supports	10,000	112,853	
2550 Transportation	1,070,509		
2680 Interpretation & Translation Services	492,819	-	
3390 Other Community Services		143,571	
Total Expenditures by Fund	7,612,215	623,038	
Grand Total Expenditures - All Funds			8,235,253
Difference	6,475,735	-	55.98%
FTEs:			
Total FTEs by Fund	50.8875	4.000	
Grand Total FTEs - All Funds			54.888

**REYNOLDS SCHOOL DISTRICT
 PROPOSED BUDGET 2022-23
 STUDENT SERVICES REVENUES AND EXPENDITURES**

		General Fund	Student Investment Account (SIA)	TOTAL
		Area 290		
REVENUES				
		\$ -		
		\$ -		
		\$ -		
	General Purpose Grant per Extended ADMw - Includes Property Tax Revenues	\$ 9,455.00		
	<u>Total Formula Revenue for Special Ed by Fund</u>	\$ 3,997,359	-	
	Grand Total Revenues - All Funds			3,997,359
EXPENDITURES	FTE TOTALS	32.63	-	32.63
Function	1140 Pre-kindergarten Programs	-	-	
	1220 Restricted Program	8,800	-	
	1223 Transitions	36,037	-	
	1224 Life Skills K-8	-	-	
	1225 Out of Dist Contracts	-	-	
	1227 Extended School Year	-	-	
	1229 Functional Life Skills	-	-	
	1250 Less Restrictive Programs	97,325	-	
	1251 Charter Services	-	-	
	1270 Educationally Disadvantaged	-	-	
	2110 Attendance / Social Work	180,470	-	
	2115 Student Safety	-	-	
	2120 Guidance Services	2,888,645	-	
	2122 Positive Behavior Supports	-	-	
	2130 Health Services	47,679	-	
	2140 Psychological Services	8,071	-	
	2150 Speech Pathologist	1,248	-	
	2160 Other Student Treatment	5,000	-	
	2190 Service Direction	690,084	-	
	2240 Professional Development	24,000	-	
	2410 Building Administration	-	-	
	2490 Other School Admin. Support	10,000	-	
	Total Expenditures by Fund	3,997,359	-	
	Grand Total Expenditures - All Funds			3,997,359
Difference		0	0	

**REYNOLDS SCHOOL DISTRICT
PROPOSED BUDGET 2022-23
SPECIAL EDUCATION REVENUES AND EXPENDITURES**

		Fund 100	Fund 218	Fund 217	Fund 220	Fund 221	Fund 274	Fund 226	Fund 227	Fund 236	Fund 238	TOTAL
		General Fund	Federal			State	MESD Columbia Regional Flow Thru for Autism Services	State	State	YTP		
		Area 320	IDEA % Part B	IDEA Enhancement	Early Intervening	Extended Assessment	Career Education Measure 98	Post School Outcome	Summer Grant	Youth Transition Program		
REVENUES	High Cost Disability Grant	\$ 2,323,423										
	1,166.22 IEP Students- 11% of ADMr:	\$ 1,122.77										
	Student on IEP Above 11% of ADMr:	\$ 290.50										
		\$ 1,413.27										
General Purpose Grant per Extended ADMw - Includes Property Tax Revenues		\$ 9,455.00										
Total Formula Revenue for Special Ed by Fund		\$ 15,685,890.39	2,452,799	10,000	9,160	35,000	20,864	262,563	10,241	227,054	425,440	
Grand Total Revenues - All Funds												19,139,011
EXPENDITURES	FTE TOTAL	217.32	25.44	-	-	-	-	2.00	-	-	2.00	246.76
Function	1220 Restricted Program	3,948,151	93,086	-	-	-	-	-	-	-	-	-
	1223 Transitions	413,162	1,012	-	-	-	-	-	-	-	99,737	-
	1224 Life Skills K-8	2,350,102	303,912	-	-	-	-	262,563	-	-	-	-
	1225 Out of Dist Contracts	1,225,424	-	-	-	-	-	-	-	-	-	-
	1227 Extended School Year	7,100	-	-	-	-	-	-	-	-	-	-
	1229 Functional Life Skills	1,477,916	271,780	-	-	-	-	-	-	-	-	-
	1250 Less Restrictive Programs	6,784,136	432,535	-	-	-	20,864	-	-	227,054	325,703	-
	1251 Charter Services	494,761	-	-	-	-	-	-	-	-	-	-
	1299 Other Programs	-	-	-	-	-	-	-	-	-	-	-
	2120 Guidance Services	-	-	-	-	-	-	-	-	-	-	-
	2130 Health Services	460,000	-	-	-	-	-	-	-	-	-	-
	2140 School Psychologists	1,145,782	-	-	-	-	-	-	-	-	-	-
	2150 Speech/Language Path	2,133,502	5,428	-	-	-	-	-	-	-	-	-
	2160 OT/PT	578,773	-	-	-	-	-	-	-	-	-	-
	2190 Service Direction	1,305,183	1,077,003	10,000	9,160	-	-	-	10,241	-	-	-
	2191 Administration	-	50,000	-	-	-	-	-	-	-	-	-
	2210 Improvement of Instruction	-	12,000	-	-	-	-	-	-	-	-	-
	2230 Assessment and Testing	-	-	-	-	35,000	-	-	-	-	-	-
	2240 Professional Development	-	206,043	-	-	-	-	-	-	-	-	-
	2410 Office of the Principal	-	-	-	-	-	-	-	-	-	-	-
	2558 SPED Transportation	1,891,212	-	-	-	-	-	-	-	-	-	-
	2680 Interpretation & Translation Svcs	24,237	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Fund		24,239,441	2,452,799	10,000	9,160	35,000	20,864	262,563	10,241	227,054	425,440	
Grand Total Expenditures - All Funds												27,692,562
Difference / Unappropriated Ending Fund Balance		(8,553,551)	0	0	0	0	0	0	0	0	0	

**REYNOLDS SCHOOL DISTRICT
SCHEDULE OF TRANSFERS**

From	To	Amount	Explanation
General Fund	Nutrition Services	\$1,060,000	State of Oregon required match needed to qualify for free & reduced nutrition program reimbursements, along with additional dollars to support the district-wide school nutrition program.
General Fund	Early Retirement	\$325,000	Amount needed, in the form of insurance premiums or stipends, to pay for staffs' early retirement benefits.
General Fund	Capital Projects	\$1,336,650	Amount needed to pay principal & interest on the district's 2020 Full Faith and Credit Refunding Obligation.

Total \$2,721,650

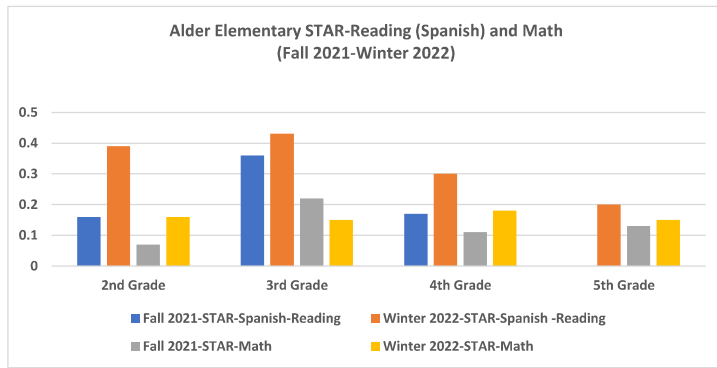
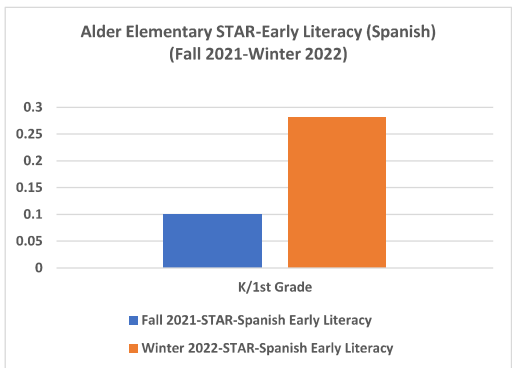
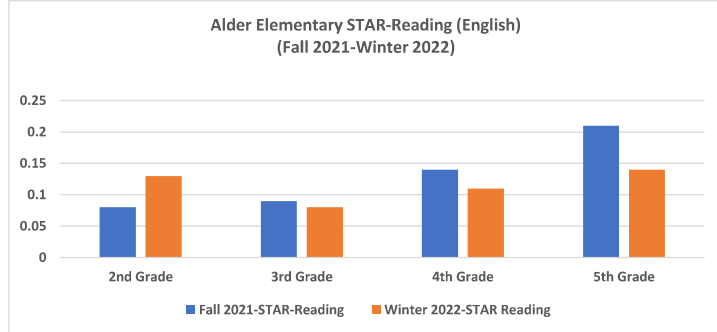
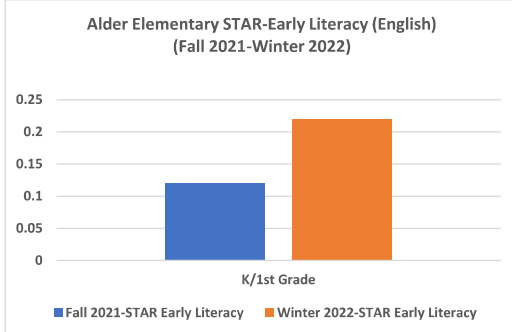


Alder Elementary
 17200 SE Alder St
 Portland, OR 97233-4260
 Principal: LAVELL WOOD



Enrollment Data	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	485	436	427	432	372	391	410	431

Student Outcome Data *The data shows the percentage of Students Meeting/Exceeding Grade Level Benchmark*



Staff Data All Funds	2019-20 Actual	2020-2021 Actual	2021-22 Adopted	2022-23 Proposed
Certified (Excl. Admin.)	29.81	28.95	30.75	30.75
Classified	15.20	16.30	17.66	17.66
Administration	2.00	2.00	2.00	2.00

Financial Data All Funds	2019-20 Actual	2020-2021 Actual	2021-22 Adopted	2022-23 Proposed
Salaries	\$ 2,833,511	\$ 2,833,150	\$ 3,096,250	\$ 3,121,808
Associated Payroll Costs	\$ 1,652,277	\$ 1,633,192	\$ 1,608,226	\$ 1,684,968
Purchased Services	\$ 179,634	\$ 126,645	\$ 136,725	\$ 140,860
Supplies and Materials	\$ 43,457	\$ 62,986	\$ 177,265	\$ 185,015
Other Objects	\$ 979	\$ -	\$ 1,000	\$ 1,000
Total	\$ 4,709,858	\$ 4,655,973	\$ 5,019,466	\$ 5,133,651

Demographic Data (As of 4/21/22)		
Race/Ethnicity	Quantity	% of total
American Indian or Alaskan	3.00	0.82%
Asian	42.00	11.48%
Black	38.00	10.38%
Caucasian	38.00	10.38%
Hispanic	205.00	56.01%
Multiracial	26.00	7.10%
Pacific Islander	14.00	3.83%
Talented and Gifted	5.00	1.37%
Students with Disabilities	41.00	11.20%
English Language Learners	124.00	33.88%
Free or Reduced Lunch	398.00	108.74%



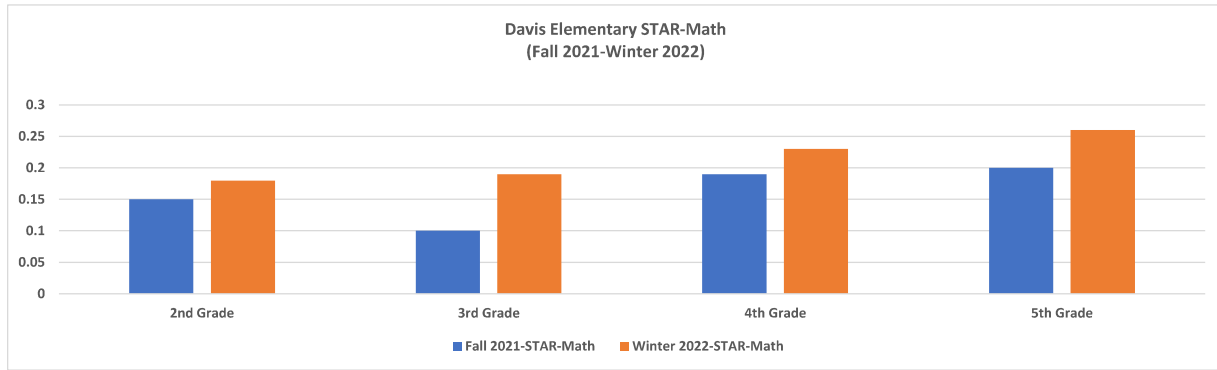
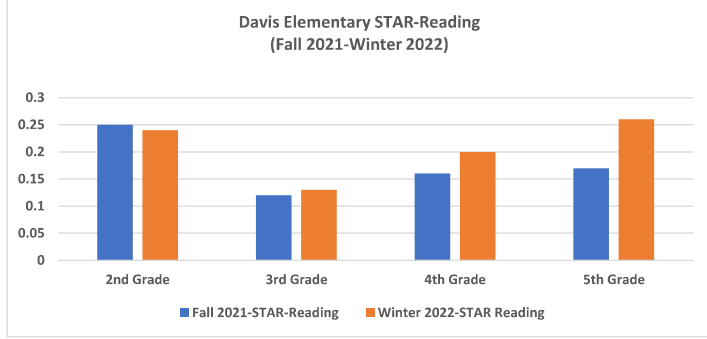
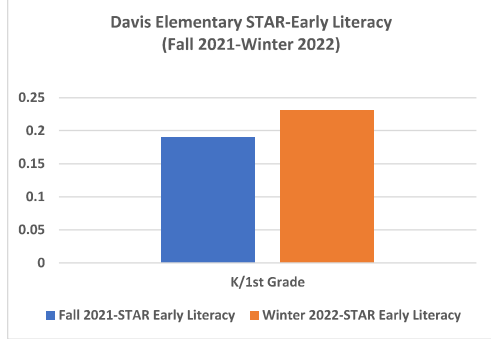
Davis Elementary
 19501 NE Davis St
 Portland, OR 97230-8035
 Principal: ASHLEY DAVIS



Enrollment Data	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	446	415	419	408	404	424	445	468

Student Outcome Data

The data shows the percentage of Students Meeting/Exceeding Grade Level Benchmark



Staff Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Adopted	Proposed
Certified (Excl. Admin.)	27.00	28.00	30.00	29.00
Classified	18.70	18.50	21.45	21.74
Administration	2.00	2.00	2.00	2.00

Financial Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Adopted	Proposed
Salaries	\$ 2,859,005	\$ 2,793,933	\$ 3,245,725	\$ 3,370,978
Associated Payroll Costs	\$ 1,692,979	\$ 1,645,913	\$ 1,569,945	\$ 1,780,993
Purchased Services	\$ 152,359	\$ 168,855	\$ 330,764	\$ 323,634
Supplies and Materials	\$ 57,650	\$ 83,137	\$ 83,816	\$ 108,475
Other Objects	\$ -	\$ 652	\$ 4,649	\$ 4,649
Total	\$ 4,761,994	\$ 4,692,490	\$ 5,234,899	\$ 5,588,729

Demographic Data (As of 4/21/22)		
	Quantity	% of total
Race/Ethnicity		
American Indian or Alaskan	4.00	1.00%
Asian	24.00	5.99%
Black	61.00	15.21%
Caucasian	80.00	19.95%
Hispanic	193.00	48.13%
Multiracial	25.00	6.23%
Pacific Islander	14.00	3.49%
Talented and Gifted	7.00	1.75%
Students with Disabilities	72.00	17.96%
English Language Learners	216.00	53.87%
Free or Reduced Lunch	434.00	108.23%



Fairview Elementary

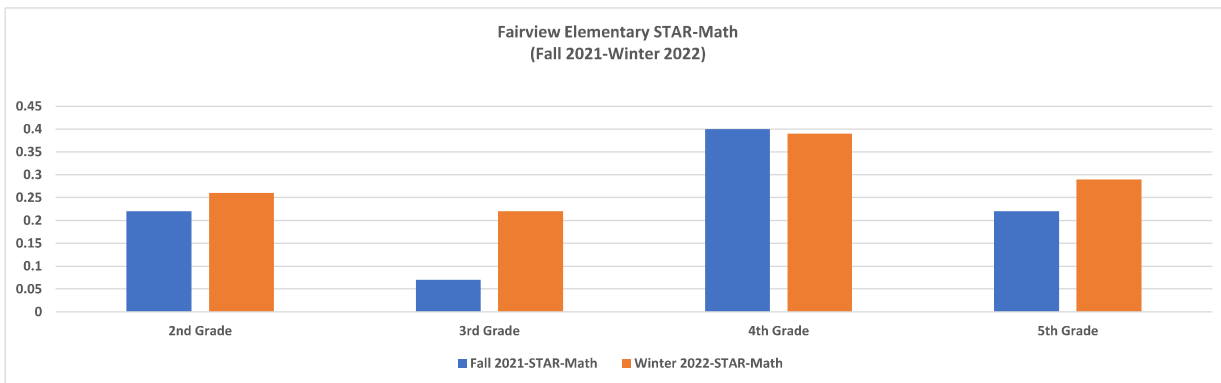
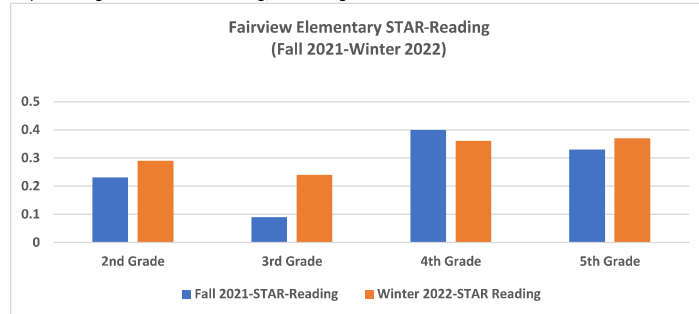
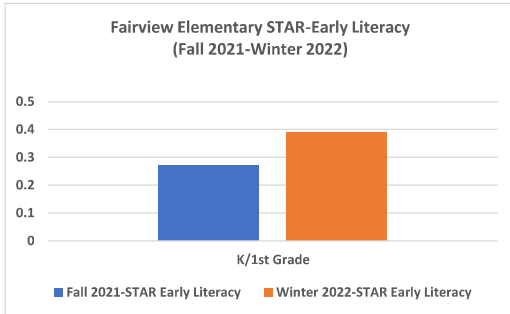
225 Main St
Fairview, OR 97024-1704
Principal: LISA MCDONALD



Enrollment Data	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	349	326	286	321	314	330	347	364

Student Outcome Data

The data shows the percentage of Students Meeting/Exceeding Grade Level Benchmark



Staff Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Adopted	Proposed
Certified (Excl. Admin.)	23.49	22.68	24.80	23.00
Classified	16.10	14.80	18.75	17.90
Administration	1.00	1.00	1.00	1.33

Financial Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Adopted	Proposed
Salaries	\$ 2,289,938	\$ 2,376,267	\$ 2,680,830	\$ 2,723,876
Associated Payroll Costs	\$ 1,364,444	\$ 1,436,072	\$ 1,406,788	\$ 1,466,732
Purchased Services	\$ 250,720	\$ 152,621	\$ 137,244	\$ 140,677
Supplies and Materials	\$ 85,879	\$ 27,713	\$ 45,405	\$ 55,073
Other Objects	\$ -	\$ -	\$ -	\$ -
Total	\$ 3,990,981	\$ 3,992,673	\$ 4,270,267	\$ 4,386,358

Demographic Data (As of 4/21/22)		
	Quantity	% of total
Race/Ethnicity		
American Indian or Alaskan	4.00	1.32%
Asian	7.00	2.32%
Black	21.00	6.95%
Caucasian	123.00	40.73%
Hispanic	122.00	40.40%
Multiracial	22.00	7.28%
Pacific Islander	3.00	0.99%
Talented and Gifted	10.00	3.31%
Students with Disabilities	234.00	77.48%
English Language Learners	84.00	27.81%
Free or Reduced Lunch	329.00	108.94%



Glenfair Elementary

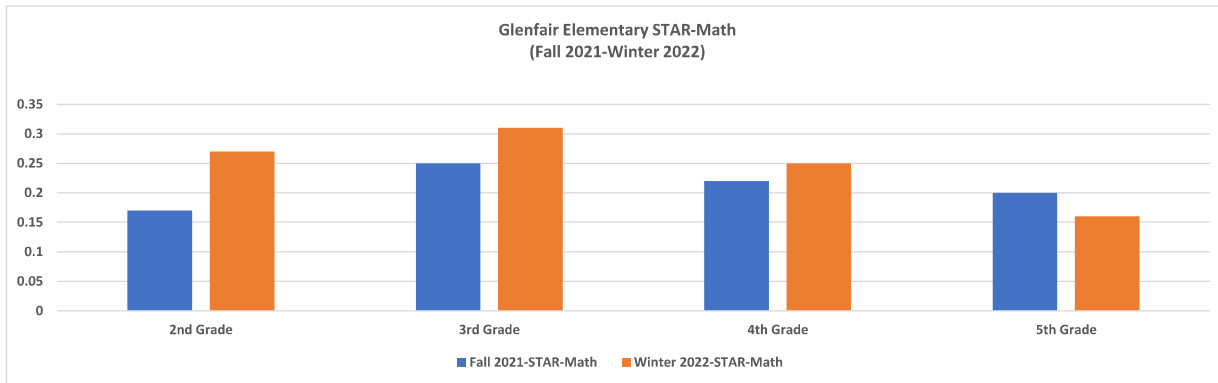
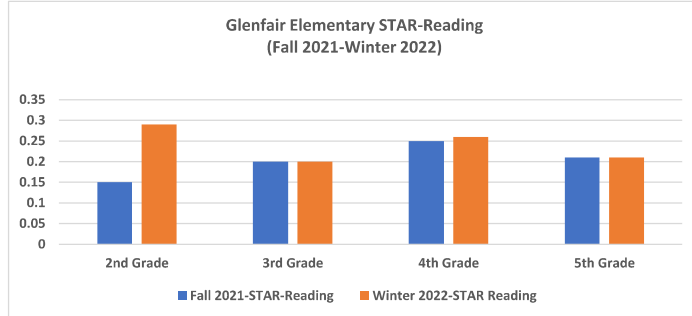
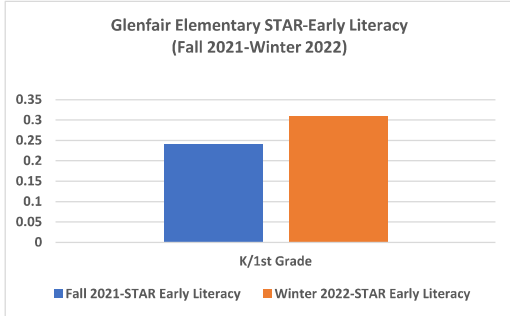
15300 NE Glisan St
Portland, OR 97230-4859
Principal: CLAUDIA RAMOS-TETZ



Enrollment Data	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	477	462	410	443	383	402	422	443

Student Outcome Data

The data shows the percentage of Students Meeting/Exceeding Grade Level Benchmark



Staff Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Adopted	Proposed
Certified (Excl. Admin.)	29.00	28.78	32.85	32.05
Classified	19.00	18.40	19.09	17.96
Administration	2.00	2.00	2.00	2.00

Financial Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Adopted	Proposed
Salaries	\$ 2,966,692	\$ 2,881,203	\$ 3,077,741	\$ 3,357,565
Associated Payroll Costs	\$ 1,772,915	\$ 1,763,358	\$ 1,680,878	\$ 1,795,390
Purchased Services	\$ 357,910	\$ 158,998	\$ 452,161	\$ 325,377
Supplies and Materials	\$ 143,725	\$ 100,849	\$ 98,307	\$ 106,787
Other Objects	\$ 2,027	\$ 3,626	\$ 8,557	\$ 5,600
Total	\$ 5,243,269	\$ 4,908,034	\$ 5,317,644	\$ 5,590,719

Demographic Data (As of 4/21/22)		
	Quantity	% of total
Race/Ethnicity		
American Indian or Alaskan	3.00	0.72%
Asian	34.00	8.17%
Black	91.00	21.88%
Caucasian	67.00	16.11%
Hispanic	162.00	38.94%
Multiracial	39.00	9.38%
Pacific Islander	20.00	4.81%
Talented and Gifted	5.00	1.20%
Students with Disabilities	49.00	11.78%
English Language Learners	199.00	47.84%
Free or Reduced Lunch	475.00	114.18%



Hartley Elementary

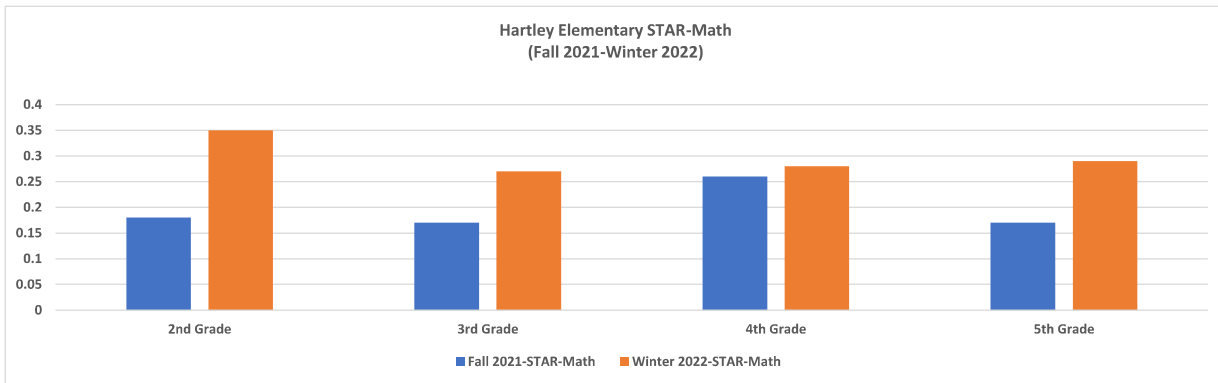
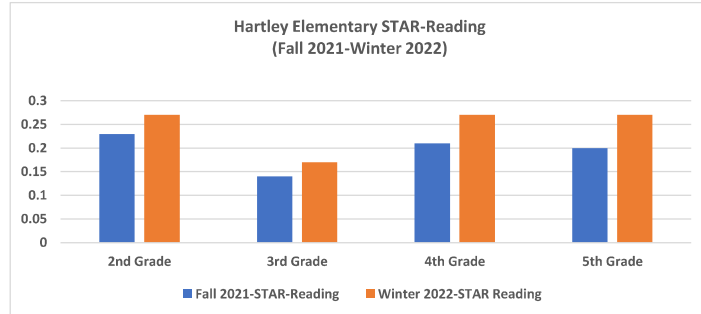
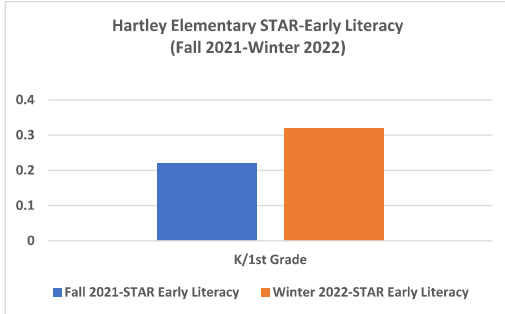
701 NE 185th Ave
Portland, OR 97230-7103
Principal: JEFFREY POND



Enrollment Data	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	463	441	404	422	321	337	354	372

Student Outcome Data

The data shows the percentage of Students Meeting/Exceeding Grade Level Benchmark



Staff Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Adopted	Proposed
Certified (Excl. Admin.)	27.46	26.48	29.00	28.00
Classified	15.50	15.30	15.06	15.62
Administration	0.89	1.00	2.00	2.00

Financial Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Adopted	Proposed
Salaries	\$ 2,549,638	\$ 2,690,367	\$ 2,899,579	\$ 3,016,029
Associated Payroll Costs	\$ 1,525,601	\$ 1,602,807	\$ 1,533,867	\$ 1,614,733
Purchased Services	\$ 166,187	\$ 117,160	\$ 638,607	\$ 641,026
Supplies and Materials	\$ 34,480	\$ 40,427	\$ 81,376	\$ 81,626
Other Objects	\$ -	\$ -	\$ -	\$ -
Total	\$ 4,275,906	\$ 4,450,761	\$ 5,153,429	\$ 5,353,414

Demographic Data (As of 4/21/22)		
	Quantity	% of total
Race/Ethnicity		
American Indian or Alaskan	1.00	0.30%
Asian	20.00	5.97%
Black	48.00	14.33%
Caucasian	40.00	11.94%
Hispanic	182.00	54.33%
Multiracial	37.00	11.04%
Pacific Islander	7.00	2.09%
Talented and Gifted	7.00	2.09%
Students with Disabilities	45.00	13.43%
English Language Learners	181.00	54.03%
Free or Reduced Lunch	364.00	108.66%



Hauton B Lee Middle School

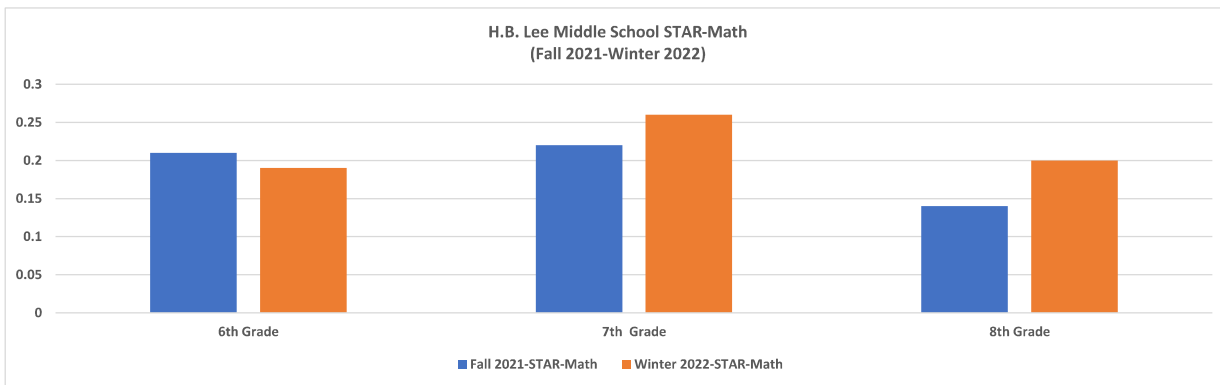
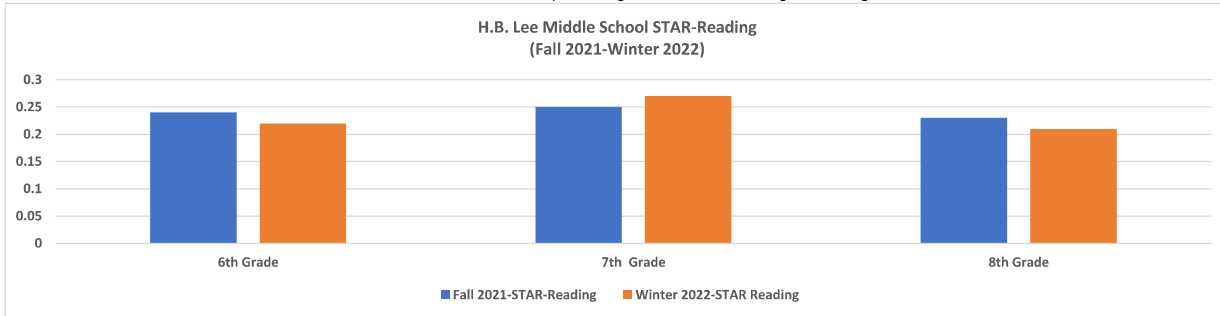
1121 NE 172nd Ave
Portland, OR 97230-6304
Principal: DANELLE HEIKKILA



Enrollment Data	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	735	813	794	698	681	715	751	788

Student Outcome Data

The data shows the percentage of Students Meeting/Exceeding Grade Level Benchmark



Staff Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Adopted	Proposed
Certified (Excl. Admin.)	38.94	40.76	47.25	46.92
Classified	22.30	22.70	27.02	26.40
Administration	3.42	3.00	3.00	3.00

Financial Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Adopted	Proposed
Salaries	\$ 3,792,235	\$ 4,010,669	\$ 4,574,683	\$ 4,938,721
Associated Payroll Costs	\$ 2,224,812	\$ 2,386,905	\$ 2,377,693	\$ 2,628,235
Purchased Services	\$ 306,718	\$ 393,873	\$ 453,633	\$ 357,533
Supplies and Materials	\$ 102,550	\$ 216,855	\$ 182,514	\$ 146,847
Other Objects	\$ 322	\$ 2,050	\$ 6,450	\$ 6,450
Total	\$ 6,426,636	\$ 7,010,352	\$ 7,594,973	\$ 8,077,786

Demographic Data (As of 4/21/22)		
Race/Ethnicity	Quantity	% of total
American Indian or Alaskan	6.00	0.86%
Asian	98.00	14.10%
Black	113.00	16.26%
Caucasian	107.00	15.40%
Hispanic	287.00	41.29%
Multiracial	42.00	6.04%
Pacific Islander	42.00	6.04%
Talented and Gifted	50.00	7.19%
Students with Disabilities	108.00	15.54%
English Language Learners	421.00	60.58%
Free or Reduced Lunch	768.00	110.50%



Margaret Scott Elementary

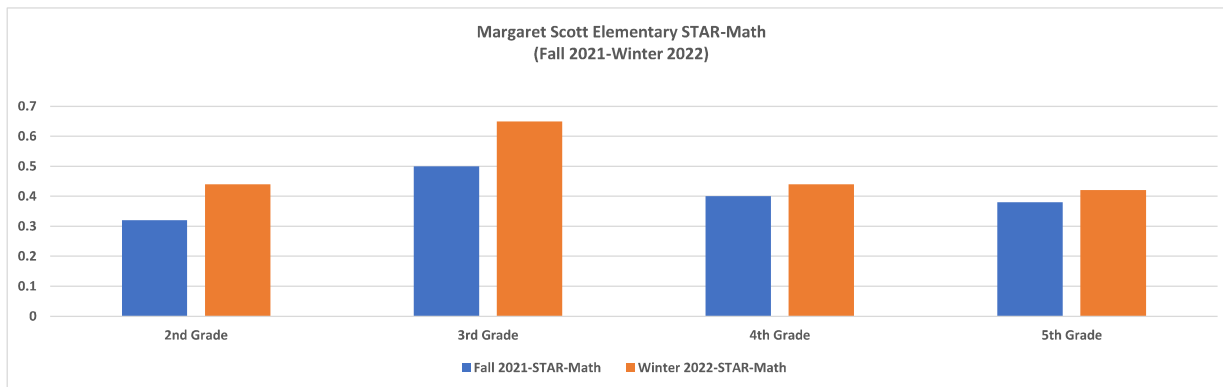
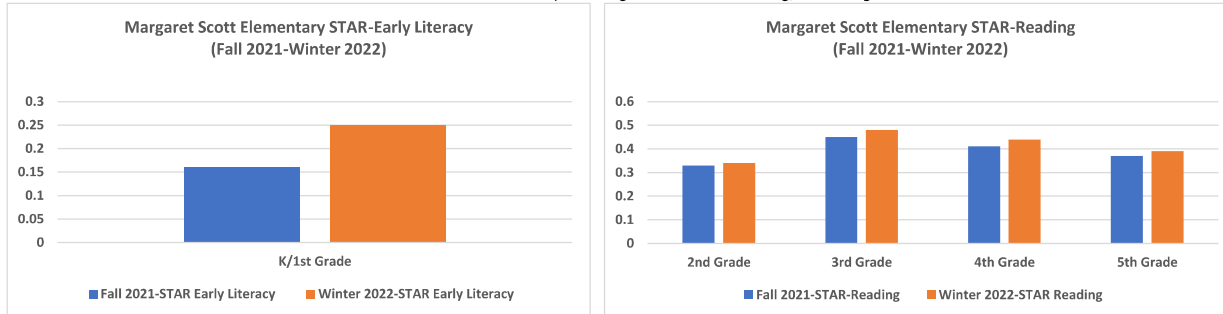
14700 NE Sacramento St
Portland, OR 97230-3860
Principal: NATASHA JACKSON



Enrollment Data	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	407	405	395	392	346	363	381	401

Student Outcome Data

The data shows the percentage of Students Meeting/Exceeding Grade Level Benchmark



Staff Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Adopted	Proposed
Certified (Excl. Admin.)	22.91	24.74	26.75	26.75
Classified	11.40	11.30	14.69	14.68
Administration	1.50	1.00	2.00	2.00

Financial Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Adopted	Proposed
Salaries	\$ 2,077,086	\$ 2,234,992	\$ 2,670,492	\$ 2,927,902
Associated Payroll Costs	\$ 1,199,656	\$ 1,337,914	\$ 1,326,685	\$ 1,552,541
Purchased Services	\$ 177,253	\$ 181,291	\$ 187,681	\$ 187,807
Supplies and Materials	\$ 47,788	\$ 46,307	\$ 85,990	\$ 83,699
Other Objects	\$ 1,072	\$ -	\$ -	\$ 500
Total	\$ 3,502,855	\$ 3,800,504	\$ 4,270,848	\$ 4,752,449

Demographic Data (As of 4/21/22)		
	Quantity	% of total
Race/Ethnicity		
American Indian or Alaskan	2.00	0.54%
Asian	49.00	13.24%
Black	82.00	22.16%
Caucasian	75.00	20.27%
Hispanic	106.00	28.65%
Multiracial	43.00	11.62%
Pacific Islander	13.00	3.51%
Talented and Gifted	16.00	4.32%
Students with Disabilities	55.00	14.86%
English Language Learners	139.00	37.57%
Free or Reduced Lunch	405.00	109.46%

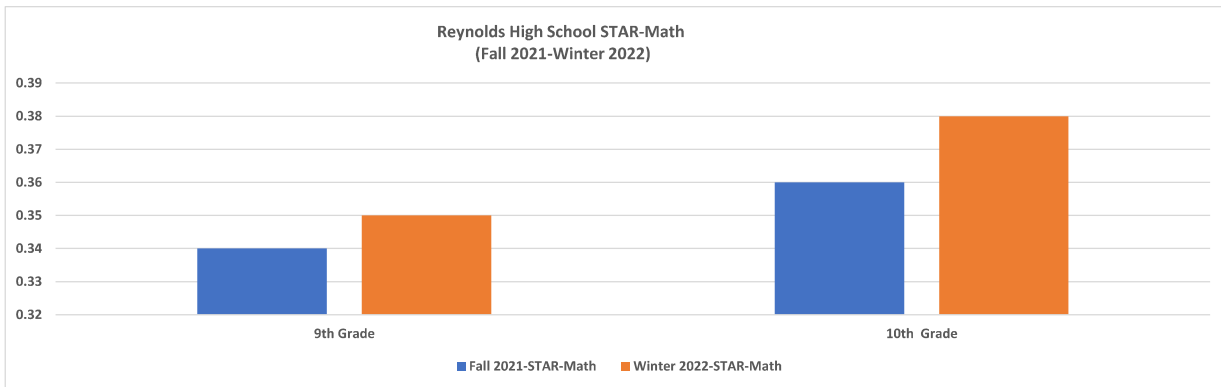
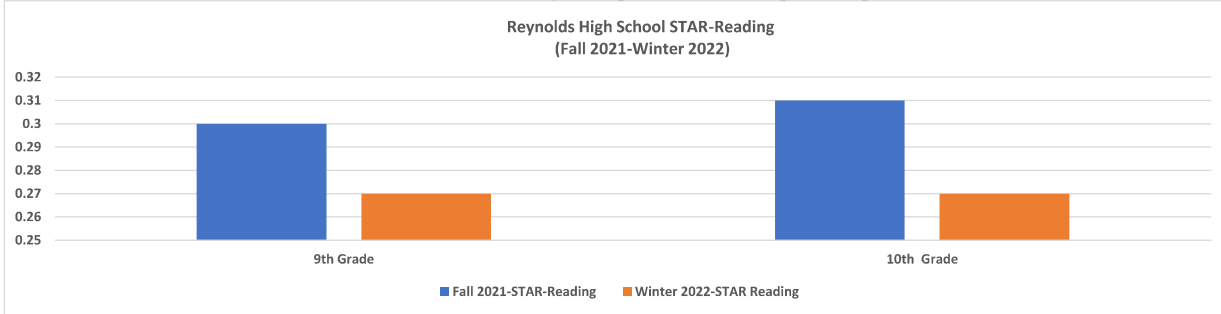


Reynolds High School
 1698 SW Cherry Park Rd
 Troutdale, OR 97060-9633
 Principal: WADE BAKLEY



Enrollment Data	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	2,527	2,592	2,624	2,388	2,461	2,584	2,713	2,849

Student Outcome Data *The data shows the percentage of Students Meeting/Exceeding Grade Level Benchmark*



Staff Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Adopted	Proposed
Certified (Excl. Admin.)	116.84	123.10	135.30	135.75
Classified	64.80	64.00	67.37	68.38
Administration	6.75	6.00	7.00	7.00
JROTC	1.00	1.00	2.00	2.00

Financial Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Adopted	Proposed
Salaries	\$ 12,207,213	\$ 12,714,764	\$ 14,264,664	\$ 14,891,274
Associated Payroll Costs	\$ 6,930,527	\$ 7,395,177	\$ 7,351,419	\$ 7,686,462
Purchased Services	\$ 1,593,596	\$ 998,031	\$ 1,988,219	\$ 1,929,927
Supplies and Materials	\$ 703,563	\$ 660,965	\$ 1,084,895	\$ 1,091,298
Other Objects	\$ 106,720	\$ 126,229	\$ 131,920	\$ 134,420
Total	\$ 21,541,620	\$ 21,895,166	\$ 24,821,117	\$ 25,733,381

Demographic Data (As of 4/21/22)		
	Quantity	% of total
Race/Ethnicity		
American Indian or Alaskan	14.00	0.61%
Asian	202.00	8.83%
Black	180.00	7.87%
Caucasian	592.00	25.87%
Hispanic	1110.00	48.51%
Multiracial	127.00	5.55%
Pacific Islander	63.00	2.75%
Talented and Gifted	190.00	8.30%
Students with Disabilities	286.00	12.50%
English Language Learners	1253.00	54.76%
Free or Reduced Lunch	2664.00	116.43%



Reynolds Learning Academy

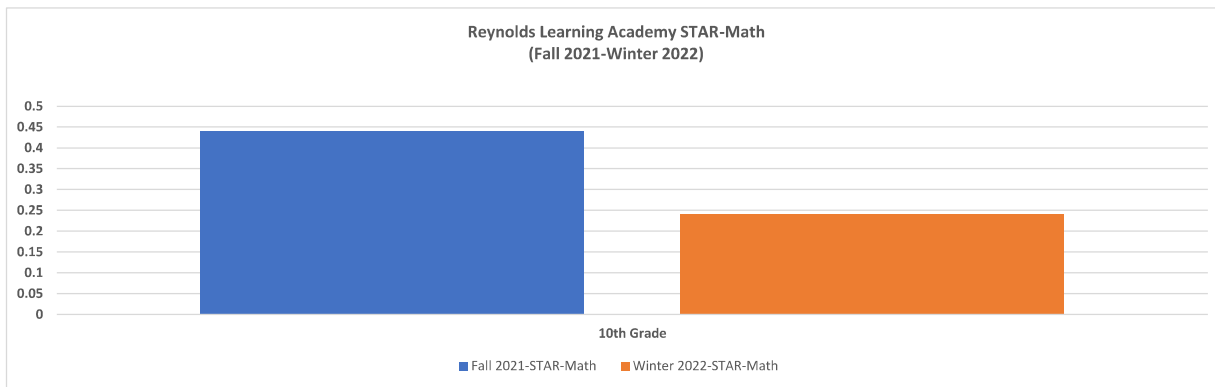
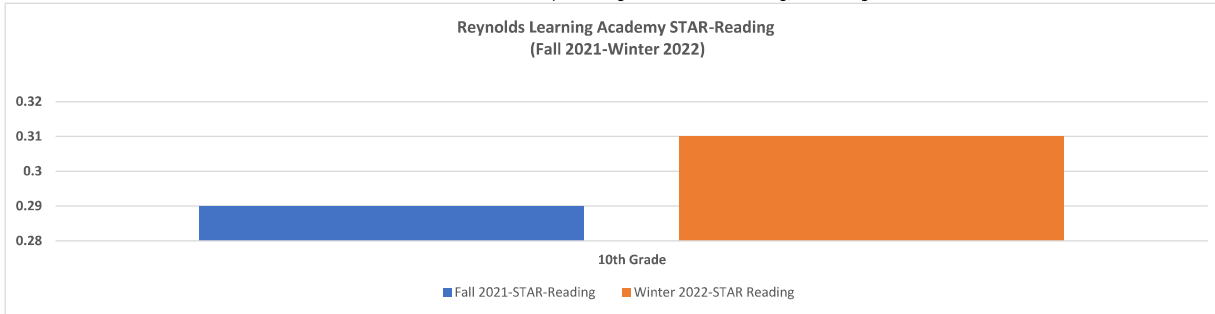
20234 NE Halsey Street
Fairview, OR 97024
Principal: AARON FERGUSON



Enrollment Data	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	194	173	207	189	201	211	222	233

Student Outcome Data

The data shows the percentage of Students Meeting/Exceeding Grade Level Benchmark



Staff Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Adopted	Proposed
Certified (Excl. Admin.)	20.91	20.25	20.55	20.55
Classified	24.70	27.00	13.34	15.09
Administration	1.00	1.00	1.00	1.00

Financial Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Adopted	Proposed
Salaries	\$ 2,032,526	\$ 1,967,499	\$ 2,208,544	\$ 2,430,653
Associated Payroll Costs	\$ 1,180,656	\$ 1,206,502	\$ 1,172,959	\$ 1,277,466
Purchased Services	\$ 346,131	\$ 322,494	\$ 360,910	\$ 366,357
Supplies and Materials	\$ 109,145	\$ 173,479	\$ 160,492	\$ 97,702
Other Objects	\$ -	\$ -	\$ -	\$ -
Total	\$ 3,668,458	\$ 3,669,974	\$ 3,902,905	\$ 4,172,178

Demographic Data (As of 4/21/22)		
	Quantity	% of total
Race/Ethnicity		
American Indian or Alaskan	5.00	2.21%
Asian	4.00	1.77%
Black	31.00	13.72%
Caucasian	47.00	20.80%
Hispanic	116.00	51.33%
Multiracial	18.00	7.96%
Pacific Islander	5.00	2.21%
Talented and Gifted	7.00	3.10%
Students with Disabilities	45.00	19.91%
English Language Learners	80.00	35.40%
Free or Reduced Lunch	308.00	136.28%



Reynolds Middle School

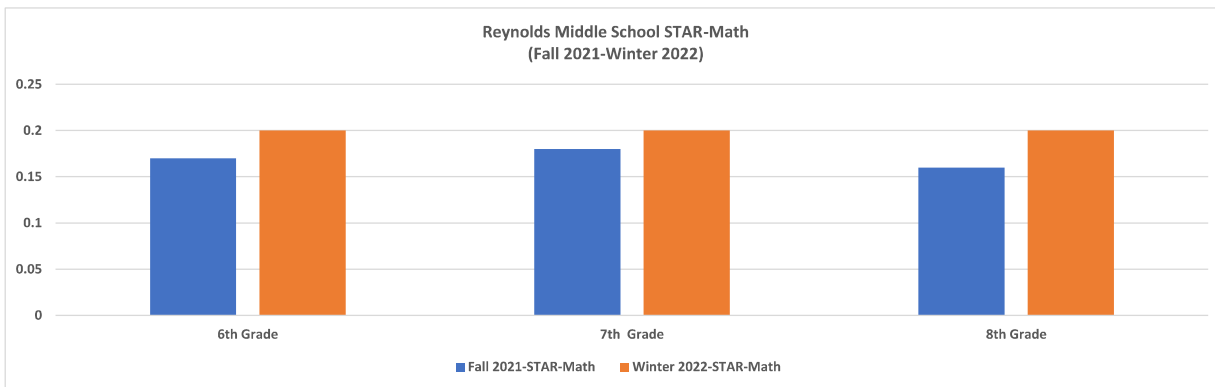
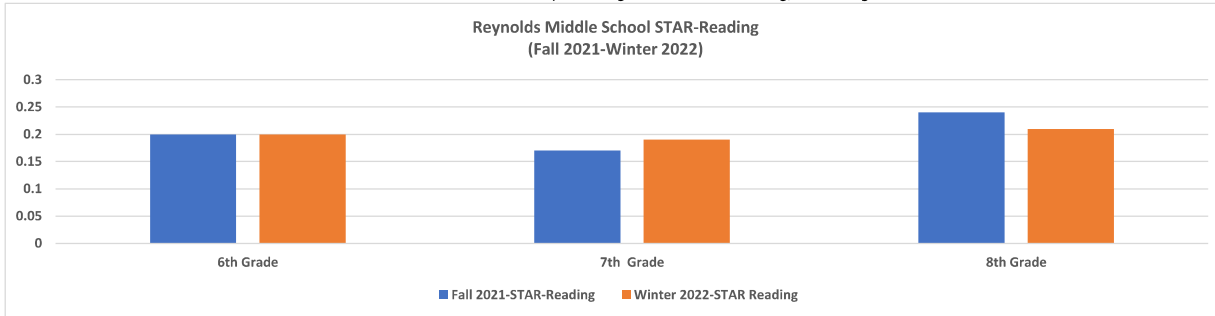
1200 NE 201st Ave
Fairview, OR 97024-9623
Principal: SARA IDLE



Enrollment Data	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	970	982	944	860	890	935	981	1,030

Student Outcome Data

The data shows the percentage of Students Meeting/Exceeding Grade Level Benchmark



Staff Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Adopted	Proposed
Certified (Excl. Admin.)	51.22	53.00	53.62	54.62
Classified	28.40	32.10	39.69	39.69
Administration	2.00	3.00	4.00	4.00

Financial Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Adopted	Proposed
Salaries	\$ 5,219,757	\$ 5,435,847	\$ 6,350,935	\$ 6,494,587
Associated Payroll Costs	\$ 3,019,264	\$ 3,220,161	\$ 3,184,844	\$ 3,455,660
Purchased Services	\$ 418,909	\$ 233,322	\$ 1,297,178	\$ 1,191,584
Supplies and Materials	\$ 107,292	\$ 247,176	\$ 220,651	\$ 221,277
Other Objects	\$ -	\$ 2,316	\$ 9,829	\$ 9,829
Total	\$ 8,765,222	\$ 9,138,822	\$ 11,063,437	\$ 11,372,937

Demographic Data (As of 4/21/22)		
	Quantity	% of total
Race/Ethnicity		
American Indian or Alaskan	6.00	0.69%
Asian	37.00	4.24%
Black	93.00	10.65%
Caucasian	162.00	18.56%
Hispanic	499.00	57.16%
Multiracial	51.00	5.84%
Pacific Islander	25.00	2.86%
Talented and Gifted	60.00	6.87%
Students with Disabilities	150.00	17.18%
English Language Learners	512.00	58.65%
Free or Reduced Lunch	993.00	113.75%



Salish Ponds Elementary

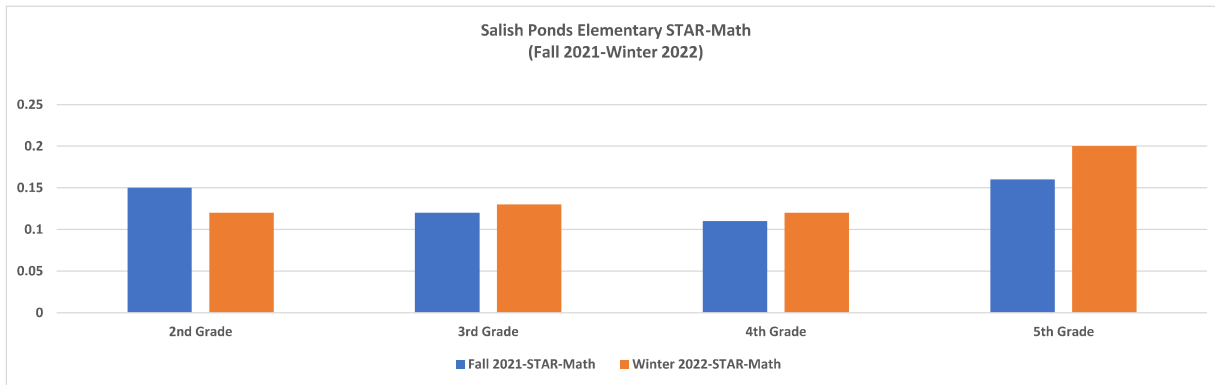
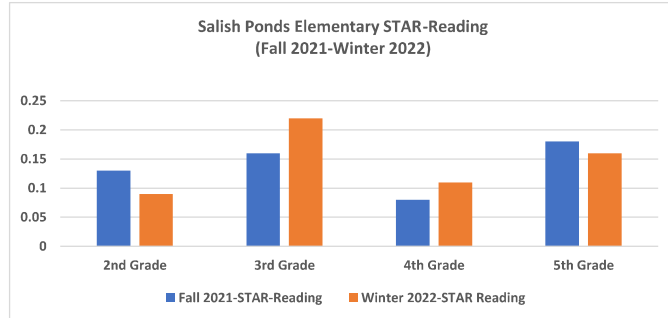
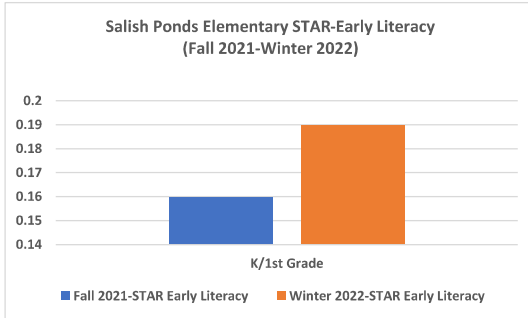
1210 NE 201st Ave
Fairview, OR 97024-9642
Principal: SHELLEY WALKER



Enrollment Data	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	441	427	366	400	339	356	374	392

Student Outcome Data

The data shows the percentage of Students Meeting/Exceeding Grade Level Benchmark



Staff Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Adopted	Proposed
Certified (Excl. Admin.)	27.94	27.50	27.00	27.00
Classified	18.00	17.20	13.25	13.25
Administration	1.51	1.85	2.00	2.00

Financial Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Adopted	Proposed
Salaries	\$ 2,717,802	\$ 2,807,625	\$ 2,961,245	\$ 2,966,013
Associated Payroll Costs	\$ 1,594,317	\$ 1,663,401	\$ 1,639,586	\$ 1,540,417
Purchased Services	\$ 222,654	\$ 124,640	\$ 325,202	\$ 325,156
Supplies and Materials	\$ 30,313	\$ 51,841	\$ 97,856	\$ 99,612
Other Objects	\$ 1,483	\$ 673	\$ 7,523	\$ 4,323
Total	\$ 4,566,568	\$ 4,648,180	\$ 5,031,412	\$ 4,935,521

Demographic Data (As of 4/21/22)		
	Quantity	% of total
Race/Ethnicity		
American Indian or Alaskan	0.00	0.00%
Asian	13.00	4.08%
Black	20.00	6.27%
Caucasian	68.00	21.32%
Hispanic	186.00	58.31%
Multiracial	19.00	5.96%
Pacific Islander	13.00	4.08%
Talented and Gifted	6.00	1.88%
Students with Disabilities	52.00	16.30%
English Language Learners	154.00	48.28%
Free or Reduced Lunch	364.00	114.11%



Sweetbriar Elementary

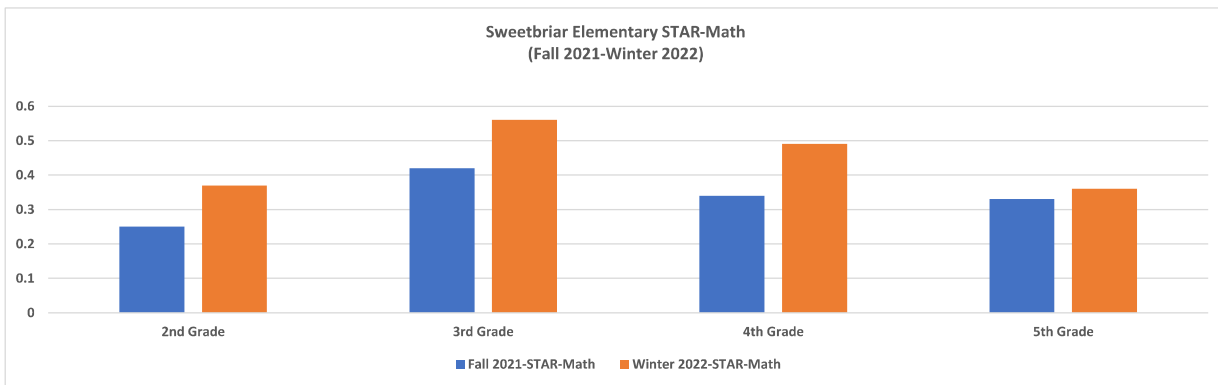
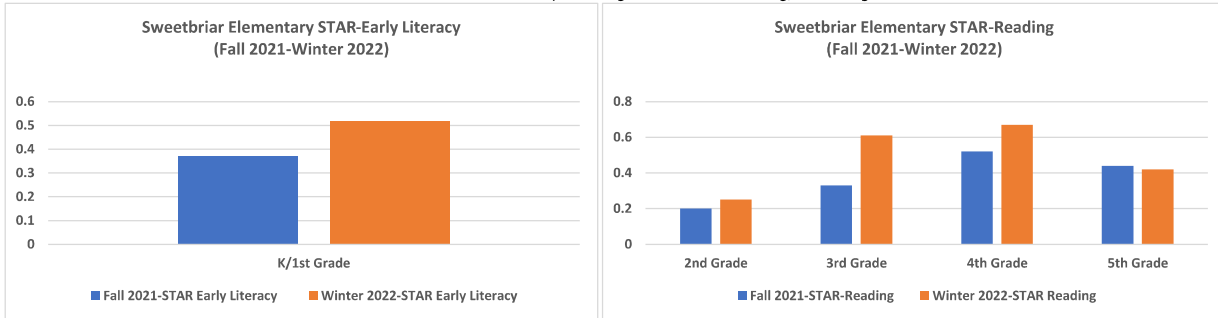
501 SE Sweetbriar Ln
Troutdale, OR 97060-2544
Principal: MARIE MARIANIELLO



Enrollment Data	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	343	341	300	332	256	269	282	296

Student Outcome Data

The data shows the percentage of Students Meeting/Exceeding Grade Level Benchmark



Staff Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Adopted	Proposed
Certified (Excl. Admin.)	19.40	17.90	19.00	20.00
Classified	10.60	10.30	11.78	11.78
Administration	1.39	1.00	1.00	1.33

Financial Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Adopted	Proposed
Salaries	\$ 1,772,941	\$ 1,827,890	\$ 1,900,359	\$ 2,207,986
Associated Payroll Costs	\$ 1,053,272	\$ 1,092,525	\$ 1,007,193	\$ 1,157,798
Purchased Services	\$ 278,700	\$ 122,159	\$ 251,183	\$ 145,770
Supplies and Materials	\$ 45,475	\$ 52,705	\$ 59,903	\$ 57,690
Other Objects	\$ 66	\$ -	\$ 306	\$ 566
Total	\$ 3,150,455	\$ 3,095,279	\$ 3,218,944	\$ 3,569,810

Demographic Data (As of 4/21/22)		
Race/Ethnicity	Quantity	% of total
American Indian or Alaskan	2.00	0.76%
Asian	15.00	5.70%
Black	6.00	2.28%
Caucasian	139.00	52.85%
Hispanic	75.00	28.52%
Multiracial	22.00	8.37%
Pacific Islander	4.00	1.52%
Talented and Gifted	11.00	4.18%
Students with Disabilities	37.00	14.07%
English Language Learners	54.00	20.53%
Free or Reduced Lunch	55.00	20.91%



Troutdale Elementary

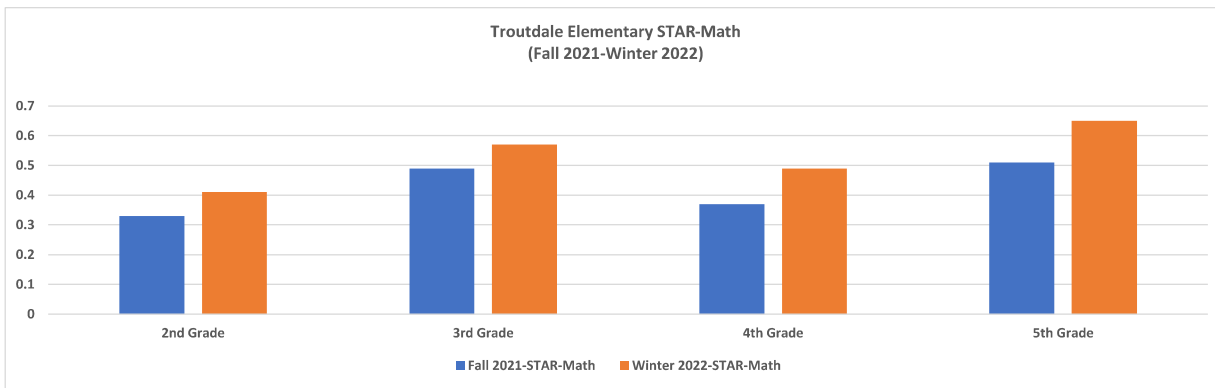
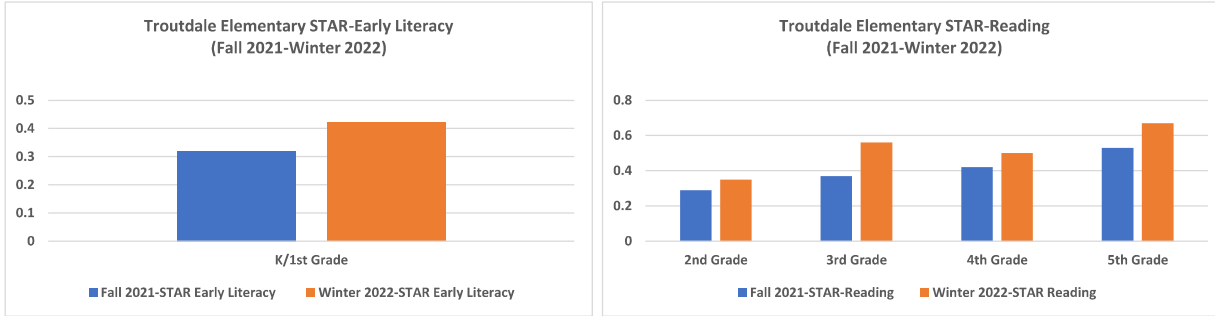
648 SE Harlow Avenue
Troutdale, OR 97060
Principal: KIRSTEN LETOFSKY



Enrollment Data	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	442	432	384	384	317	333	349	367

Student Outcome Data

The data shows the percentage of Students Meeting/Exceeding Grade Level Benchmark



Staff Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Adopted	Proposed
Certified (Excl. Admin.)	25.22	24.50	26.55	24.95
Classified	14.30	16.00	13.53	13.06
Administration	1.00	1.00	1.00	1.33

Financial Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Adopted	Proposed
Salaries	\$ 2,331,660	\$ 2,440,337	\$ 2,623,762	\$ 2,709,382
Associated Payroll Costs	\$ 1,395,273	\$ 1,473,831	\$ 1,417,549	\$ 1,384,046
Purchased Services	\$ 239,772	\$ 173,228	\$ 102,137	\$ 100,519
Supplies and Materials	\$ 131,435	\$ 30,754	\$ 49,290	\$ 55,292
Other Objects	\$ 231	\$ -	\$ 125	\$ -
Total	\$ 4,098,370	\$ 4,118,150	\$ 4,192,863	\$ 4,249,239

Demographic Data (As of 4/21/22)		
	Quantity	% of total
Race/Ethnicity		
American Indian or Alaskan	1.00	0.31%
Asian	11.00	3.40%
Black	9.00	2.78%
Caucasian	192.00	59.26%
Hispanic	82.00	25.31%
Multiracial	24.00	7.41%
Pacific Islander	5.00	1.54%
Talented and Gifted	10.00	3.09%
Students with Disabilities	39.00	12.04%
English Language Learners	68.00	20.99%
Free or Reduced Lunch	346.00	106.79%



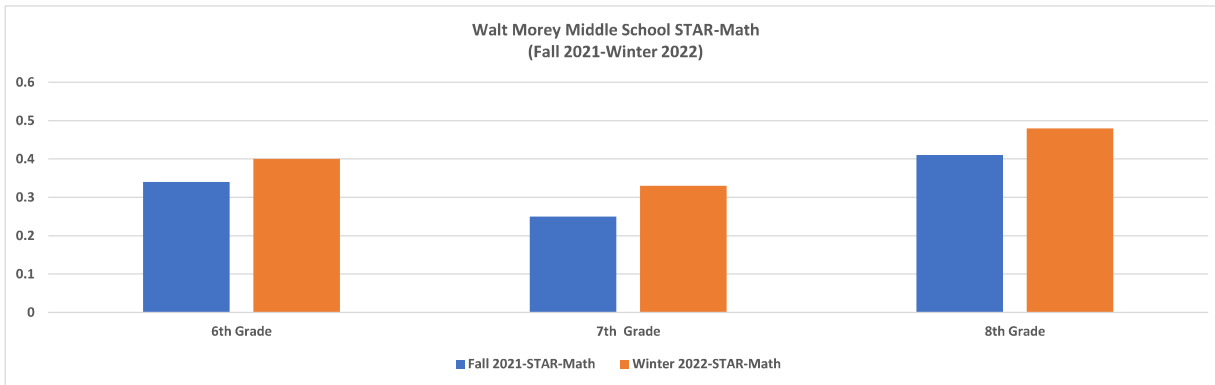
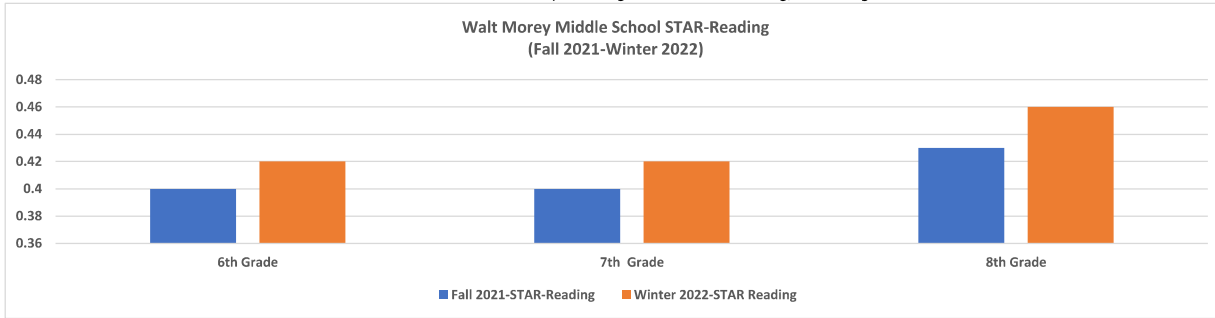
Walt Morey Middle School
 2801 SW Lucas Avenue
 Troutdale, OR 97060
 Principal: TANYA PRUETT



Enrollment Data	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	602	593	574	546	551	579	607	638

Student Outcome Data

The data shows the percentage of Students Meeting/Exceeding Grade Level Benchmark



Staff Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Actual	Adopted
Certified (Excl. Admin.)	30.00	32.50	37.00	37.00
Classified	18.50	17.90	17.82	17.82
Administration	1.91	2.00	2.00	2.00

Financial Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Adopted	Proposed
Salaries	\$ 3,337,284	\$ 3,477,253	\$ 3,716,796	\$ 4,127,528
Associated Payroll Costs	\$ 1,931,679	\$ 2,036,795	\$ 1,984,553	\$ 2,115,205
Purchased Services	\$ 284,778	\$ 182,069	\$ 313,890	\$ 320,971
Supplies and Materials	\$ 71,110	\$ 223,719	\$ 110,301	\$ 96,624
Other Objects	\$ -	\$ 850	\$ 6,200	\$ 6,200
Total	\$ 5,624,851	\$ 5,920,686	\$ 6,131,740	\$ 6,666,528

Demographic Data (As of 4/21/22)		
Race/Ethnicity	Quantity	% of total
American Indian or Alaskan	3.00	0.54%
Asian	34.00	6.08%
Black	13.00	2.33%
Caucasian	248.00	44.36%
Hispanic	225.00	40.25%
Multiracial	28.00	5.01%
Pacific Islander	8.00	1.43%
Talented and Gifted	55.00	9.84%
Students with Disabilities	83.00	14.85%
English Language Learners	230.00	41.14%
Free or Reduced Lunch	79.00	14.13%



Wilkes Elementary

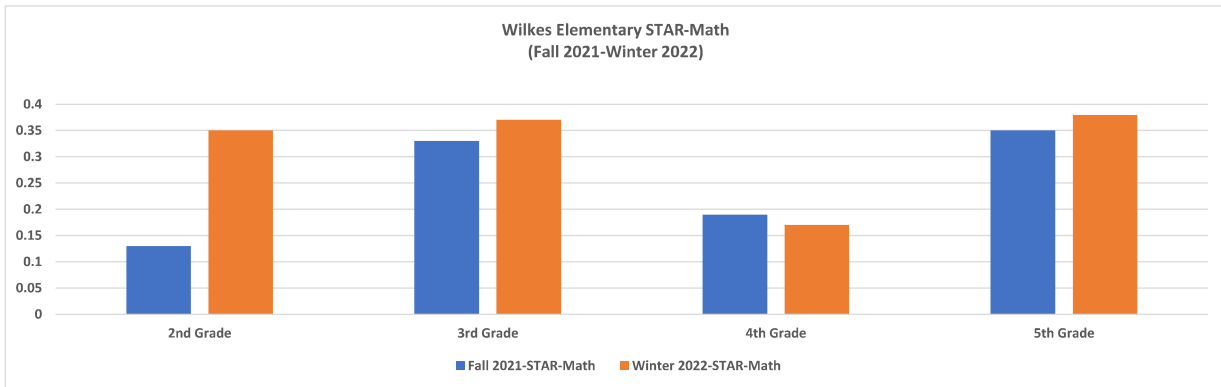
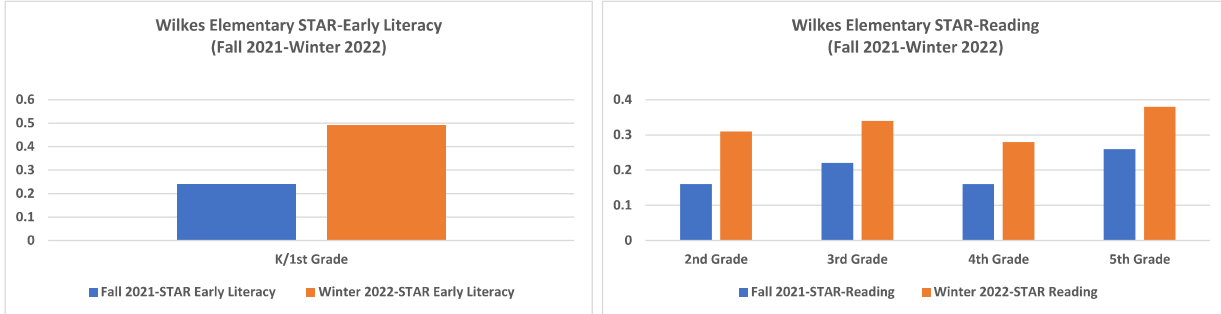
17020 NE Wilkes Rd
Portland, OR 97230-5999
Principal: ADAM SWIENTEK



Enrollment Data	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	490	506	429	423	418	439	461	484

Student Outcome Data

The data shows the percentage of Students Meeting/Exceeding Grade Level Benchmark



Staff Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Adopted	Proposed
Certified (Excl. Admin.)	30.93	31.25	32.65	33.15
Classified	17.80	17.00	18.91	18.91
Administration	1.00	2.00	2.00	2.00

Financial Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Adopted	Proposed
Salaries	\$ 2,893,118	\$ 3,046,252	\$ 3,306,379	\$ 3,467,148
Associated Payroll Costs	\$ 1,738,444	\$ 1,829,086	\$ 1,778,164	\$ 1,834,689
Purchased Services	\$ 276,080	\$ 240,628	\$ 157,721	\$ 166,329
Supplies and Materials	\$ 218,439	\$ 46,802	\$ 91,508	\$ 96,608
Other Objects	\$ (2,542)	\$ 1,000	\$ 1,000	\$ 1,000
Total	\$ 5,123,541	\$ 5,163,768	\$ 5,334,772	\$ 5,565,774

Demographic Data (As of 4/21/22)		
	Quantity	% of total
Race/Ethnicity		
American Indian or Alaskan	3.00	0.54%
Asian	34.00	6.08%
Black	13.00	2.33%
Caucasian	248.00	44.36%
Hispanic	225.00	40.25%
Multiracial	28.00	5.01%
Pacific Islander	8.00	1.43%
Talented and Gifted	55.00	9.84%
Students with Disabilities	83.00	14.85%
English Language Learners	230.00	41.14%
Free or Reduced Lunch	478.00	85.51%



Woodland Elementary

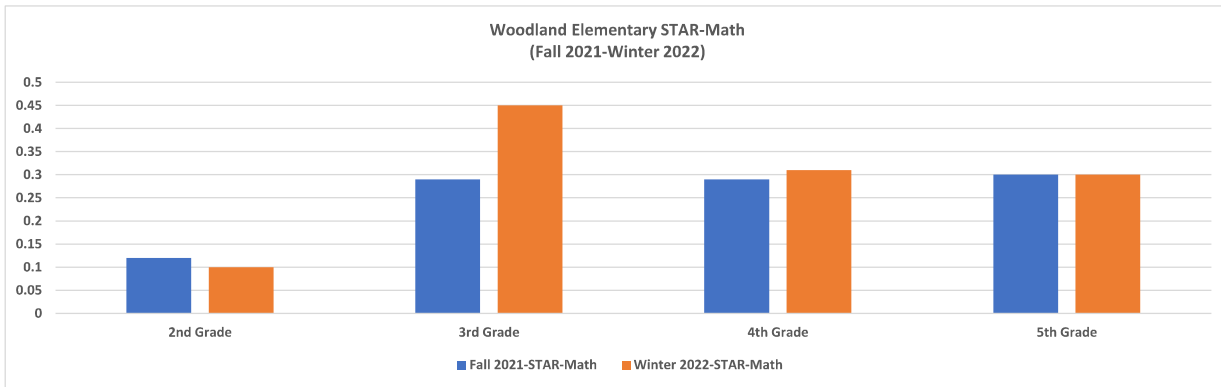
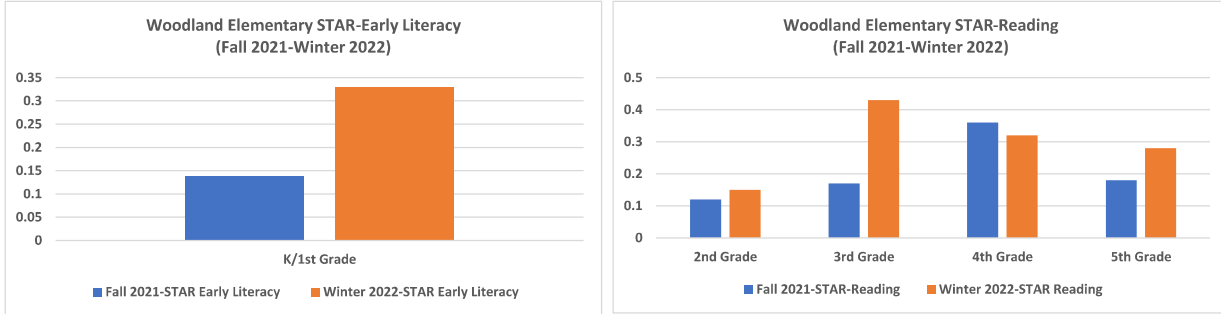
21607 NE Glisan Street
Fairview, OR 97024
Principal: ROB ROBINSON



Enrollment Data	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	466	456	377	421	364	382	401	421

Student Outcome Data

The data shows the percentage of Students Meeting/Exceeding Grade Level Benchmark



Staff Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Actual	Adopted
Certified (Excl. Admin.)	26.39	27.50	28.50	31.00
Classified	19.70	19.70	20.81	20.56
Administration	1.00	1.42	2.00	2.00

Financial Data	2019-20	2020-2021	2021-22	2022-23
All Funds	Actual	Actual	Adopted	Proposed
Salaries	\$ 2,795,948	\$ 2,976,596	\$ 3,102,336	\$ 3,531,999
Associated Payroll Costs	\$ 1,681,556	\$ 1,803,778	\$ 1,725,881	\$ 1,911,941
Purchased Services	\$ 224,649	\$ 138,108	\$ 368,863	\$ 308,477
Supplies and Materials	\$ 51,191	\$ 56,730	\$ 52,348	\$ 65,818
Other Objects	\$ -	\$ -	\$ -	\$ -
Total	\$ 4,753,344	\$ 4,975,212	\$ 5,249,428	\$ 5,818,235

Demographic Data (As of 4/21/22)		
Race/Ethnicity	Quantity	% of total
American Indian or Alaskan	4.00	1.03%
Asian	15.00	3.85%
Black	16.00	4.10%
Caucasian	122.00	31.28%
Hispanic	201.00	51.54%
Multiracial	29.00	7.44%
Pacific Islander	3.00	0.77%
Talented and Gifted	11.00	2.82%
Students with Disabilities	67.00	17.18%
English Language Learners	193.00	49.49%
Free or Reduced Lunch	416.00	106.67%



Wilkes Elementary School
Hybrid Learning



GENERAL FUND

PROPOSED BUDGET
2022-2023

Accounts for revenues and expenditures for instructional programs, daily operations of schools and general functions of the 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

2510 Direction of Business Support Services
 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

**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**

- | | | |
|-------------|---|--|
| 2510 | <p>Direction of Business Support Services
Activities concerned with directing and managing the business support services as a group.</p> | <p>plant, including repair and replacement of facilities and equipment.</p> |
| 2520 | <p>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.</p> | 2545 |
| 2528 | <p>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.</p> | <p>Building Fixed Costs
Expenditures associated with building utility costs.</p> |
| 2541 | <p>Facilities Direction
Activities of directing and managing the operation and maintenance of the school plant facilities.</p> | 2546 |
| 2542 | <p>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.</p> | <p>Safety Programs
Activities concerned with maintaining security and safety of school property.</p> |
| 2543 | <p>Grounds Services
Activities concerned with maintaining land and its improvement (other than buildings) in good condition.</p> | 2550 |
| 2544 | <p>Maintenance Services
Expenditures for activities concerned with maintenance of total district's physical</p> | <p>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.</p> |
| | | 2558 |
| | | <p>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.</p> |
| | | 2559 |
| | | <p>Other Student Transportation Services
Student transportation services which cannot be classified under the preceding functions.</p> |

**REYNOLDS SCHOOL DISTRICT
GENERAL FUND
FUNCTION DESCRIPTIONS**

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 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.

**REYNOLDS SCHOOL DISTRICT
GENERAL FUND
FUNCTION DESCRIPTIONS**

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

3363 Community Partnership

Activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part. Additionally, this function is used to record college scholarship payments.

3500 Child Care Services

Activities pertaining to the provisions of programs for the custodial care of children in residential day schools, or child care centers which are not part of, 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.

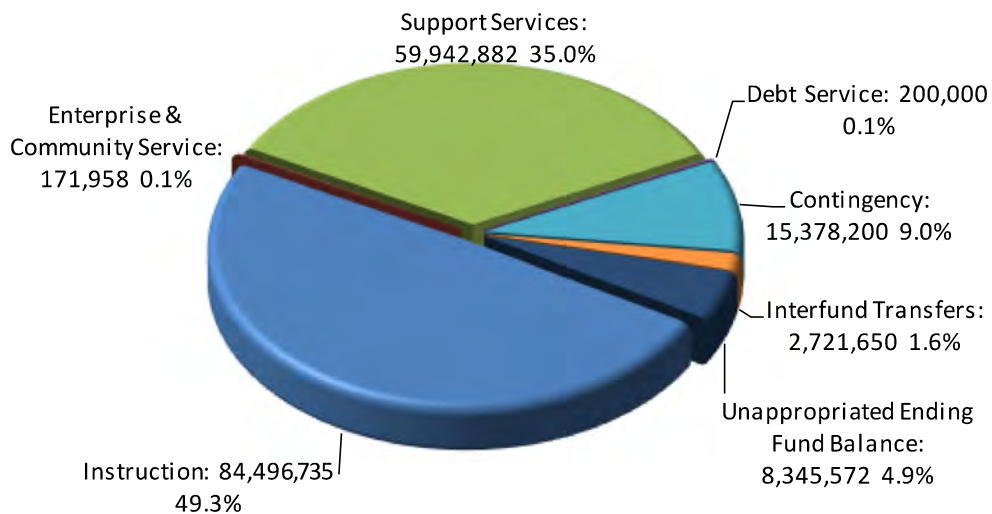
The District's budget message and proposed budget is based on an \$9.3 Billion State School Funding level for 2021-23. The 2022-23 adopted budget for the District is \$277,833,821 for all funds, a \$8.62 million increase from the 2021-22 adopted all funds budget.

General Fund

As proposed, the General Fund budget for 2022-23 totals \$171,256,997. This is an increase of \$25,499,261 from the 2021-22 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 remains steady regardless of a statewide decrease in enrollment.

While resources have not improved, the major factor impacting the general fund is the funding cap placed on special education services. Staffing is proposed to remain at the 2021-22 levels. 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 2022-23 proposed budget allocates 49.3% to Instruction, 35% to Support Services, 4.9% to Unappropriated Ending Fund Balance, 1.6 % to Transfers, 0.1% to Debt Service, 9% to Contingencies, and 0.1% to Community Services and Child Care.



REYNOLDS SCHOOL DISTRICT

THE BUDGET AT A GLANCE

Revenue Outlook

The General Fund revenue budget includes \$104,355,789 from the State School Fund formula.

The estimate was shared by ODE on March 2022 estimate adjusted to the statewide K-12 school funding level of \$9.3 Billion. Of this amount, \$7 million is reimbursement for Transportation programs.

Ending Fund Balance Activity

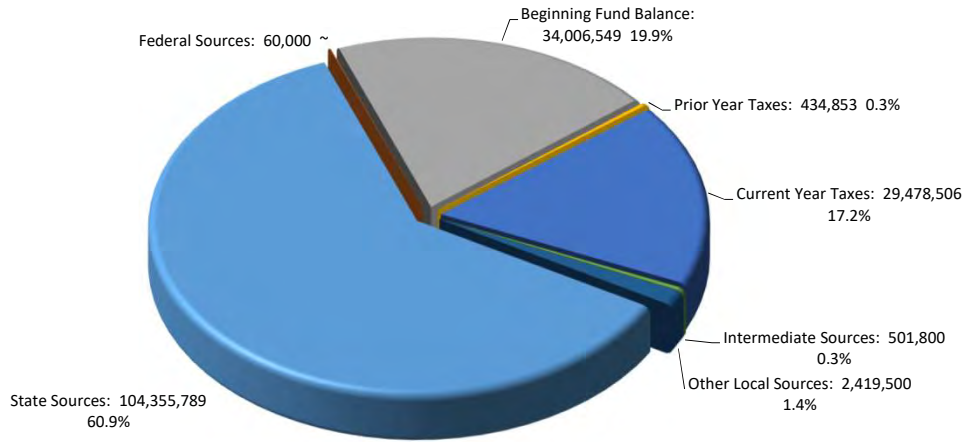
The District’s proposed expenditures will exceed the projected 2022-2023 annual revenues and require a spend down of District resources.

General Fund									
Ending Fund Balance									
	FY 14/15	FY 15/16	FY 16/17	FY17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Projected	Proposed
Beginning Fund Balance	\$12,238,786	\$8,738,268	\$8,007,597	\$9,493,696	\$13,620,764	\$17,832,461	\$18,958,789	\$11,099,637	\$34,006,549
Budgeted Contingency								\$1,683,476	\$15,378,200
Budgeted Ending Fund Balance								\$5,050,428	\$8,345,572
Ending Fund Balance	\$8,738,268	\$8,007,597	\$9,493,696	\$13,620,764	\$17,832,461	\$18,651,520	\$11,099,637	\$34,006,549	\$23,723,772
(Spend Down)/Add Back	(\$3,500,518)	(\$730,671)	\$1,486,099	\$4,127,068	\$4,211,697	\$819,059	(\$7,859,152)	\$22,906,912	(\$10,282,777)

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

- 2021-2024 Cost of Living Adjustments and benefits negotiated with Unionized Employee Groups
- Carry-forward resources for the upcoming budget year; and
- Uncommitted amounts for unforeseen expenses.

REYNOLDS SCHOOL DISTRICT
100 - GENERAL FUND SUMMARY
RESOURCES BY SOURCE



2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
2,037,193	1,837,040	1,469,730	2,827,400	1000 - Other Local Sources	2,419,500		
26,885,110	26,903,215	28,364,328	28,803,583	1111 - Current Year Taxes	29,478,506		
351,314	370,514	418,417	360,500	1112 - Prior Year Taxes	434,853		
394,539	1,846,228	596,787	798,329	2000 - Intermediate Sources	501,800		
99,229,043	101,114,110	102,898,191	101,567,300	3000 - State Sources	104,355,789		
62,436	53,009	74,450	85,000	4000 - Federal Sources	60,000		
-	-	1,232,761	-	5100 - Debt Financing Source	-		
-	-	-	215,987	5200 - Interfund Transfers	-		
13,620,764	17,832,461	18,958,789	11,099,637	5400 - Beginning Fund Balance	34,006,549		
142,580,399	149,956,576	154,013,454	145,757,736	Total Object:	171,256,997		

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

[Contents](#)

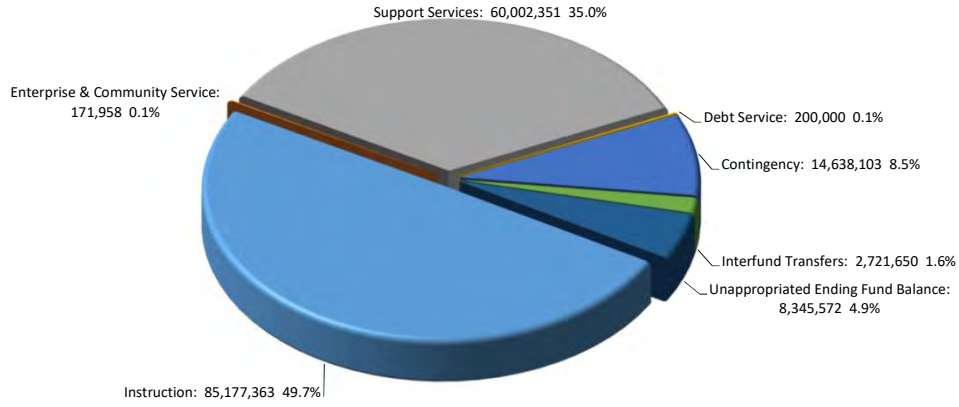
REYNOLDS SCHOOL DISTRICT

100 - GENERAL FUND RESOURCES BY SOURCE

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
				1000 - Other Local Sources			
27,491	33,742	13,047	6,311	1190 - Tax Penalties & Interest	6,500		
470	-	-	500	1319 - Tuition Placement Testing Fees	500		
329,847	220,070	37,346	255,000	1400 - Transportation Fees	255,000		
-	-	-	50,000	1414 - Transportation - Foster Children	50,000		
200,000	-	-	-	1415 - Transportation - Foster Care	-		
654,420	656,845	208,837	400,000	1510 - Interest On Investments	600,000		
-	(11,250)	4,750	-	1530 - Realized Gain / Loss On Sale of Investments	-		
-	(8,420)	-	-	1531 - Un-Realized Gain / Loss of Investment	-		
25,720	31,539	-	27,000	1715 - Admissions -Athletic Events	32,000		
44,153	25,700	789	44,000	1740 - Athletic User Fees	45,000		
10,036	900	-	20,000	1910 - Rentals	20,000		
1,466	3,277	45	2,000	1913 - Music Rentals	3,000		
341,467	426,597	661,532	1,609,339	1980 - Fees Charged To Grants	1,000,000		
78,264	118,642	375,944	93,250	1990 - Miscellaneous Revenue	87,500		
159,951	120,527	105,835	120,000	1991 - MAC	120,000		
163,909	218,871	61,605	200,000	1992 - Medicaid	200,000		
2,037,193	1,837,040	1,469,730	2,827,400	Total Object:	2,419,500		
				1111 - Current Year Taxes			
26,230,416	26,903,215	28,364,328	28,803,583	1111 - Current Year Taxes	29,478,506		
654,694	-	-	-	1114 - Comcast Thru Mult Co	-		
26,885,110	26,903,215	28,364,328	28,803,583	Total Object:	29,478,506		
				1112 - Prior Year Taxes			
351,314	370,514	418,417	360,500	1112 - Prior Year Taxes	434,853		
				2000 - Intermediate Sources			
-	3,557	56,787	1,800	2101 - County School Fund	1,800		
-	1,457,719	540,000	796,529	2102 - ESD Apportionment	500,000		
394,539	384,952	-	-	2110 - City/County Revenue	-		
394,539	1,846,228	596,787	798,329	Total Object:	501,800		
				3000 - State Sources			
96,549,259	99,054,471	100,150,364	98,753,400	3101 - State School Fund - Geneeral Supp	101,702,229		
1,274,132	1,140,429	1,276,517	1,276,525	3103 - Common School Fund	1,116,185		
1,405,653	919,209	1,471,310	1,537,375	3199 - Other Unrestricted Grants In	1,537,375		
99,229,043	101,114,110	102,898,191	101,567,300	Total Object:	104,355,789		
				4000 - Federal Sources			
62,436	39,361	38,330	40,000	4300 - Restricted from Fed	40,000		
-	13,648	36,121	45,000	4580 - Restrct Fed Rev Thru State	20,000		
62,436	53,009	74,450	85,000	Total Object:	60,000		
				5100 - Debt Financing Source			
-	-	1,232,761	-	5110 - Bond Proceeds	-		
				5200 - Interfund Transfers			
-	-	-	215,987	5200 - Interfund Transfers	-		
13,620,764	17,832,461	18,958,789	11,099,637	5400 - Beginning Fund Balance	34,006,549		
142,580,399	149,956,576	154,013,454	145,757,736	Total Section Total	171,256,997		

[Contents](#)

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

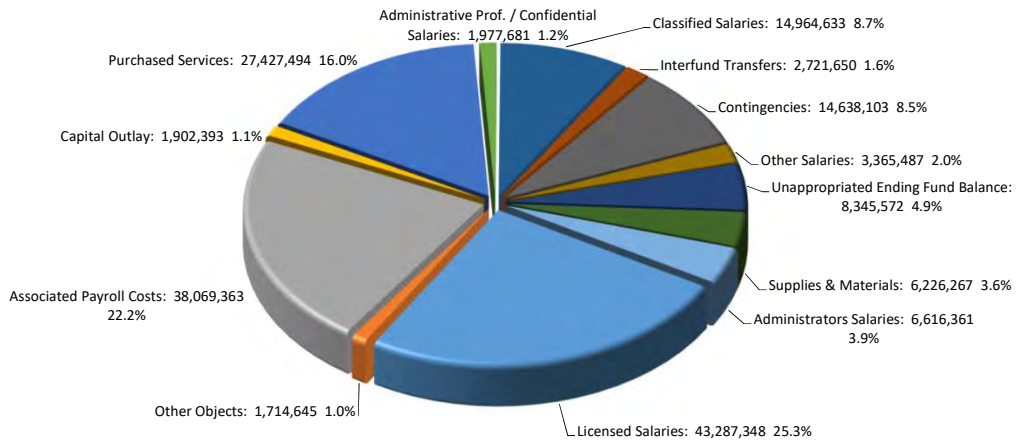


2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working	2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
76,211,460	80,510,717	79,378,852	81,260,224	85,177,363	601.31				
46,402,070	48,848,000	45,844,717	55,330,349	60,002,351	419.53				
177,832	33,218	408,213	460,259	171,958	2.50				
322,310	200,000	200,000	200,000	200,000					
1,634,267	1,405,852	3,526,765	1,773,000	2,721,650					
-	-	-	1,683,476	14,638,103					
17,832,460	18,651,519	4,970,966	5,050,428	8,345,572					
142,580,399	149,649,306	134,329,513	145,757,736	171,256,997	1,023.34				

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

[Contents](#)

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



2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working	2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
37,586,500	38,955,817	39,349,155	41,050,571	43,287,348	552.70				
11,921,656	12,350,672	11,914,420	14,032,473	14,964,633	393.25				
5,156,197	5,361,223	5,313,077	6,249,175	6,616,361	50.40				
1,118,323	1,181,185	1,391,660	1,640,680	1,977,681	25.00				
3,197,812	2,736,414	2,448,056	2,928,915	3,365,487	2.00				
33,468,868	35,585,441	35,909,687	36,220,182	38,069,363					
23,333,616	26,306,256	21,316,076	24,853,570	27,427,494					
4,360,736	4,139,853	4,667,042	6,466,344	6,226,267					
1,465,352	1,598,545	2,027,423	1,998,518	1,902,393					
1,504,612	1,376,528	1,495,186	1,810,404	1,714,645					
1,634,267	1,405,852	3,526,765	1,773,000	2,721,650					
-	-	-	1,683,476	14,638,103					
17,832,460	18,651,519	18,958,789	5,050,428	8,345,572					
142,580,399	149,649,306	148,317,336	145,757,736	171,256,997	1,023.34				

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

[Contents](#)

REYNOLDS SCHOOL DISTRICT
100 - GENERAL FUND
REQUIREMENTS

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
1000 - Instruction										
1111 - Primary Programs K-5										
13,715,540	14,438,889	13,764,164	14,325,036	0111 - Licensed Salaries	15,304,864	198.92				
252,793	248,864	264,849	299,540	0112 - Classified Salaries	363,674	12.43				
128,470	117,033	81,383	286,599	01XX - Other Salaries	413,059					
7,814,905	8,434,947	8,114,376	7,534,872	02XX - Associated Payroll Costs	7,918,279					
809,694	697,089	261,808	410,402	03XX - Purchased Services	736,086					
824,794	614,095	598,240	686,006	04XX - Supplies & Materials	608,296					
-	-	-	-	06XX - Other Objects	1,000					
23,546,196	24,550,916	23,084,819	23,542,455	Total Function:	25,345,258	211.35				
1113 - Elem Extra-Curricular										
5,357	-	1,691	5,541	01XX - Other Salaries	-					
1,770	-	539	2,738	02XX - Associated Payroll Costs	-					
7,127	-	2,230	8,279	Total Function:	-					
1121 - Middle School Programs										
5,699,044	5,987,795	6,313,391	6,218,809	0111 - Licensed Salaries	6,793,912	84.80				
95,897	95,986	34,755	75,212	01XX - Other Salaries	187,262					
3,061,851	3,301,219	3,548,478	3,143,371	02XX - Associated Payroll Costs	3,337,268					
556,956	475,418	140,497	75,991	03XX - Purchased Services	111,885					
354,047	377,720	545,650	556,866	04XX - Supplies & Materials	385,635					
560	17,112	24,217	26,534	06XX - Other Objects	14,700					
9,768,355	10,255,250	10,606,988	10,096,783	Total Function:	10,830,662	84.80				
1122 - Middle School Extra-Curricular										
35,262	150	-	44,200	01XX - Other Salaries	50,200					
11,307	54	-	11,263	02XX - Associated Payroll Costs	12,399					
1,172	4,231	844	6,852	03XX - Purchased Services	3,652					
8,311	4,673	15,322	4,600	04XX - Supplies & Materials	6,600					
564	250	-	250	06XX - Other Objects	250					
56,615	9,359	16,165	67,165	Total Function:	73,101					
1123 - Ms Ex-Curr-Non Athletic										
-	-	1,691	846	01XX - Other Salaries	-					
-	-	535	420	02XX - Associated Payroll Costs	-					
-	-	2,226	1,266	Total Function:	-					
1131 - High School Programs										
5,564,511	5,617,705	5,748,529	6,143,741	0111 - Licensed Salaries	6,670,292	84.13				
63,267	66,973	71,933	75,570	0112 - Classified Salaries	81,406	2.00				
348,371	292,333	248,445	231,911	01XX - Other Salaries	403,974	2.00				
3,127,755	3,264,983	3,424,425	3,265,562	02XX - Associated Payroll Costs	3,428,450					
678,215	665,656	753,989	1,051,820	03XX - Purchased Services	1,037,798					
435,755	549,515	545,018	490,711	04XX - Supplies & Materials	435,250					
7,939	6,789	13,109	11,778	06XX - Other Objects	10,400					
10,225,813	10,463,953	10,805,447	11,271,093	Total Function:	12,067,570	88.13				
1132 - High School Athletics										
34,370	35,431	37,604	39,893	0112 - Classified Salaries	42,102	1.00				
268,453	206,525	219,258	227,640	01XX - Other Salaries	227,640					
84,863	73,933	71,448	84,315	02XX - Associated Payroll Costs	85,206					
100,457	88,430	44,114	94,225	03XX - Purchased Services	94,225					
58,895	62,009	30,765	56,425	04XX - Supplies & Materials	56,425					
8,887	7,550	15,218	7,550	06XX - Other Objects	7,550					
555,925	473,879	418,406	510,048	Total Function:	513,148	1.00				
1133 - High School Activities										
87,391	90,249	80,226	132,660	01XX - Other Salaries	70,461					
27,297	28,575	26,152	58,060	02XX - Associated Payroll Costs	19,551					
20,248	17,449	8,339	43,000	03XX - Purchased Services	45,000					
21,686	21,022	40,872	64,000	04XX - Supplies & Materials	63,500					
156,622	157,295	155,589	297,720	Total Function:	198,512					
1210 - Talented & Gifted										
35,833	73,784	79,253	80,391	0111 - Licensed Salaries	88,549	1.00				
12,984	8,345	8,411	12,552	01XX - Other Salaries	9,771					
32,352	45,414	48,463	43,479	02XX - Associated Payroll Costs	45,529					
1,598	1,358	-	7,000	03XX - Purchased Services	7,000					
18,939	27,121	27,085	21,500	04XX - Supplies & Materials	21,500					
680	563	185	1,500	06XX - Other Objects	1,500					
102,387	156,585	163,397	166,422	Total Function:	173,849	1.00				
1220 - Restrictive Programs										
796,459	792,978	836,255	858,335	0111 - Licensed Salaries	702,307	9.00				
439,168	463,207	495,422	529,133	0112 - Classified Salaries	223,729	7.41				
77,731	81,037	66,935	51,748	01XX - Other Salaries	21,703					
784,657	857,459	909,468	867,881	02XX - Associated Payroll Costs	532,641					
2,231,299	2,312,730	2,724,048	2,461,178	03XX - Purchased Services	2,472,821					
4,712	10,400	9,048	42,750	04XX - Supplies & Materials	3,750					
4,334,026	4,517,812	5,041,175	4,811,025	Total Function:	3,956,951	16.41				
1223 - Transition Program										
52,157	108,175	118,122	123,132	0111 - Licensed Salaries	104,263	2.00				
104,486	131,125	148,404	155,228	0112 - Classified Salaries	124,417	4.06				
8,581	10,583	7,368	9,627	01XX - Other Salaries	10,632					
136,794	181,692	193,951	159,462	02XX - Associated Payroll Costs	166,487					
9,170	1,390,468	284	6,500	03XX - Purchased Services	40,200					
1,080	1,273	2,204	3,200	04XX - Supplies & Materials	3,200					
312,267	1,823,316	470,334	457,149	Total Function:	449,199	6.06				

REYNOLDS SCHOOL DISTRICT
100 - GENERAL FUND
REQUIREMENTS

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
				1224 - Life Skills						
926,711	813,794	669,616	711,859	0111 - Licensed Salaries	736,122	9.50				
513,029	570,893	566,179	583,781	0112 - Classified Salaries	639,549	22.09				
47,765	47,572	26,199	22,292	01XX - Other Salaries	25,227					
943,008	951,918	873,306	836,632	02XX - Associated Payroll Costs	895,754					
176,589	83,478	12,064	12,500	03XX - Purchased Services	7,600					
26,291	39,328	43,145	45,850	04XX - Supplies & Materials	45,850					
2,633,392	2,506,984	2,190,509	2,212,914	Total Function:	2,350,102	31.59				
				1225 - Out of District Programs						
864,888	857,875	927,993	978,000	03XX - Purchased Services	1,225,424					
				1227 - Extended School Year						
2,622	-	2,507	-	01XX - Other Salaries	-					
783	-	815	1,730	02XX - Associated Payroll Costs	-					
15,475	-	-	-	03XX - Purchased Services	325,000					
-	-	-	7,100	04XX - Supplies & Materials	7,100					
18,879	-	3,322	8,830	Total Function:	332,100					
				1229 - Functional Living Skills						
314,850	302,368	356,092	370,967	0111 - Licensed Salaries	418,666	5.00				
261,407	315,542	335,204	405,727	0112 - Classified Salaries	390,195	12.56				
23,548	25,900	15,412	12,372	01XX - Other Salaries	18,801					
398,453	461,712	500,266	515,821	02XX - Associated Payroll Costs	516,354					
186,216	162,191	28,751	133,200	03XX - Purchased Services	132,500					
1,690	944	1,156	1,400	04XX - Supplies & Materials	1,400					
1,186,164	1,268,657	1,236,880	1,439,487	Total Function:	1,477,916	17.56				
				1250 - Less Restrictive Programs						
2,016,292	2,057,620	2,417,900	2,554,032	0111 - Licensed Salaries	2,747,291	35.40				
846,733	998,269	986,053	1,112,851	0112 - Classified Salaries	1,425,278	45.44				
62,426	61,859	71,155	102,413	01XX - Other Salaries	120,443					
1,761,745	2,014,502	2,180,228	2,164,693	02XX - Associated Payroll Costs	2,500,449					
183,615	231,214	43,306	113,162	03XX - Purchased Services	30,700					
9,081	10,695	42,061	36,200	04XX - Supplies & Materials	57,300					
-	-	200	-	06XX - Other Objects	-					
4,879,892	5,374,160	5,740,904	6,083,351	Total Function:	6,881,461	80.84				
				1251 - Less Restrictive - Charter School						
217,246	217,948	234,405	239,577	0111 - Licensed Salaries	326,801	3.70				
22,856	-	-	-	0112 - Classified Salaries	-					
7,280	4,784	5,106	6,805	01XX - Other Salaries	11,296					
138,647	117,959	126,326	111,112	02XX - Associated Payroll Costs	154,764					
8,846	7,399	241	1,900	03XX - Purchased Services	1,900					
-	-	-	200	04XX - Supplies & Materials	-					
394,875	348,090	366,078	359,594	Total Function:	494,761	3.70				
				1271 - Remediation						
314,061	309,018	307,391	325,000	03XX - Purchased Services	-					
				1280 - Alternative Ed						
938,250	913,038	821,083	864,446	0111 - Licensed Salaries	891,639	12.00				
59,594	58,084	67,612	66,676	0112 - Classified Salaries	71,235	1.60				
105,149	84,589	23,649	19,347	01XX - Other Salaries	25,343					
565,759	586,433	530,696	500,486	02XX - Associated Payroll Costs	492,918					
108,101	75,756	27,885	10,100	03XX - Purchased Services	20,100					
29,398	25,012	20,573	97,500	04XX - Supplies & Materials	36,590					
1,806,251	1,742,912	1,491,498	1,558,555	Total Function:	1,537,825	13.60				
				1288 - Charter School						
9,770,148	10,297,260	10,501,577	11,098,985	03XX - Purchased Services	11,642,400					
				1291 - English Language Learners Instruction						
3,089,983	3,206,746	3,430,525	3,644,656	0111 - Licensed Salaries	3,509,772	43.45				
90,710	98,931	88,373	97,599	0112 - Classified Salaries	22,267	0.81				
115,912	29,392	115,579	133,235	0113 - Administrators Salaries	136,005	1.00				
23,071	29,502	34,407	32,123	01XX - Other Salaries	62,721					
1,843,046	1,875,927	2,071,208	1,953,490	02XX - Associated Payroll Costs	1,806,359					
89,138	97,551	81,134	84,000	03XX - Purchased Services	69,000					
25,320	50,567	23,847	19,000	04XX - Supplies & Materials	19,000					
398	8,800	850	2,000	06XX - Other Objects	2,000					
5,277,577	5,397,416	5,845,922	5,966,103	Total Function:	5,627,124	45.26				
76,211,460	80,510,828	79,378,852	81,260,224	Total Function:	85,177,363	601.31				
				2000 - Support Services						
				2110 - Attendance / Social Work						
132,456	170,890	179,899	248,999	0111 - Licensed Salaries	281,025	3.50				
15,718	28,029	14,020	53,190	01XX - Other Salaries	52,265					
72,189	103,742	104,192	104,654	02XX - Associated Payroll Costs	147,406					
-	423	1,928	-	03XX - Purchased Services	20,000					
38,002	20,728	9,673	-	04XX - Supplies & Materials	-					
258,364	323,811	309,711	406,843	Total Function:	500,696	3.50				
				2115 - Student Safety						
462,043	456,265	443,547	533,298	0112 - Classified Salaries	687,127	22.84				
51,026	51,696	19,804	23,720	01XX - Other Salaries	24,114					
352,849	360,843	343,755	381,319	02XX - Associated Payroll Costs	521,765					
270,164	868,800	146,895	600,500	03XX - Purchased Services	600,500					
-	-	-	24,500	04XX - Supplies & Materials	24,500					
1,136,082	1,737,604	954,001	1,563,337	Total Function:	1,858,006	22.84				

REYNOLDS SCHOOL DISTRICT
100 - GENERAL FUND
REQUIREMENTS

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
				2120 - Guidance Services						
1,682,368	1,642,574	1,672,018	1,710,660	0111 - Licensed Salaries	1,873,513	24.50				
25,331	28,207	29,973	31,478	0112 - Classified Salaries	34,554	1.00				
34,193	11,760	8,763	12,300	01XX - Other Salaries	22,087					
921,107	952,020	983,856	935,629	02XX - Associated Payroll Costs	955,991					
7,952	9,044	28,840	-	03XX - Purchased Services						
1,352	709	1,094	2,400	04XX - Supplies & Materials	2,500					
2,672,304	2,644,314	2,724,546	2,692,467	Total Function:	2,888,645	25.50				
				2122 - Positive Behavior Supports						
2,230	5,255	56	7,269	01XX - Other Salaries	7,269					
678	1,665	20	1,795	02XX - Associated Payroll Costs	1,795					
2,680	33,216	3,400	12,063	03XX - Purchased Services	12,063					
27,498	26,864	22,428	28,947	04XX - Supplies & Materials	28,947					
-	1,168	-	-	06XX - Other Objects	-					
33,086	68,168	25,904	50,074	Total Function:	50,074					
				2130 - Health Services						
44,677	33,825	20,898	37,668	0112 - Classified Salaries	25,548	1.00				
4,363	658	503	4,000	01XX - Other Salaries	4,000					
34,924	30,013	19,192	31,917	02XX - Associated Payroll Costs	11,431					
382,343	756,616	227,546	571,700	03XX - Purchased Services	466,700					
71	-	16	-	04XX - Supplies & Materials	-					
466,379	821,111	268,155	645,285	Total Function:	507,679	1.00				
				2140 - Psychological Services						
567,804	665,487	702,091	765,097	0111 - Licensed Salaries	711,768	10.00				
35,823	34,477	17,120	37,704	01XX - Other Salaries	48,726					
292,363	376,342	410,868	393,552	02XX - Associated Payroll Costs	369,659					
147,750	19,795	4,811	8,200	03XX - Purchased Services	7,200					
9,864	7,852	28,576	16,100	04XX - Supplies & Materials	16,500					
1,053,604	1,103,952	1,163,467	1,220,653	Total Function:	1,153,853	10.00				
				2150 - Speech Pathologist						
1,194,796	1,220,455	1,327,884	1,487,299	0111 - Licensed Salaries	1,301,223	15.70				
76,532	79,101	84,106	87,053	0112 - Classified Salaries	59,903	1.50				
33,621	30,853	32,461	33,289	01XX - Other Salaries	36,061					
687,483	703,664	778,031	771,476	02XX - Associated Payroll Costs	653,532					
122,589	182,649	29,972	5,000	03XX - Purchased Services	1,000					
9,725	10,222	16,492	18,400	04XX - Supplies & Materials	21,000					
-	-	3,455	4,725	06XX - Other Objects	5,000					
2,124,746	2,226,944	2,272,401	2,407,242	Total Function:	2,077,719	17.20				
				2160 - Oth Stdnt Treatment						
260,701	303,437	273,932	267,277	0111 - Licensed Salaries	286,650	3.60				
137,671	117,462	82,555	84,984	0112 - Classified Salaries	91,462	2.00				
6,875	6,356	5,990	8,540	01XX - Other Salaries	7,246					
240,642	237,898	203,798	208,739	02XX - Associated Payroll Costs	188,915					
46,007	765	-	2,400	03XX - Purchased Services	1,000					
10,759	5,145	24,442	5,800	04XX - Supplies & Materials	8,500					
702,655	671,063	590,717	577,740	Total Function:	583,773	5.60				
				2190 - Service Direction						
193,337	181,099	170,004	241,340	0112 - Classified Salaries	281,724	6.00				
364,943	435,408	499,837	784,443	0113 - Administrators Salaries	689,216	5.00				
-	-	69,981	109,459	0114 - Administrative Prof. / Confidential Salaries	156,565	2.00				
39,172	53,527	72,691	38,740	01XX - Other Salaries	49,770					
319,464	336,678	434,971	568,680	02XX - Associated Payroll Costs	625,327					
98,785	100,931	177,047	227,400	03XX - Purchased Services	183,400					
15,094	72,483	181,481	104,775	04XX - Supplies & Materials	126,000					
1,030,795	1,180,126	1,606,012	2,074,837	Total Function:	2,112,002	13.00				
				2191 - Service Direction						
-	-	3,422	-	03XX - Purchased Services	-					
				2210 - Improvement of Instructional Services						
-	92,623	91,820	71,221	0113 - Administrators Salaries	-					
-	19,843	58,766	54,996	0114 - Administrative Prof. / Confidential Salaries	74,412	1.00				
-	6,131	16,385	15,179	01XX - Other Salaries	1,044					
-	43,761	60,612	81,660	02XX - Associated Payroll Costs	47,620					
-	1,639	4,346	20,050	03XX - Purchased Services	21,000					
-	2,313	6,694	11,750	04XX - Supplies & Materials	11,000					
-	258	799	3,200	06XX - Other Objects	3,000					
-	166,567	239,421	258,056	Total Function:	158,076	1.00				
				2211 - Teaching & Learning						
-	-	-	4,102	0111 - Licensed Salaries	-					
446,003	337,578	255,779	363,251	0113 - Administrators Salaries	279,344	2.00				
61,116	61,912	71,815	77,459	0114 - Administrative Prof. / Confidential Salaries	82,153	1.00				
47,075	60,776	111,483	28,534	01XX - Other Salaries	35,341					
300,821	241,053	200,162	193,579	02XX - Associated Payroll Costs	188,421					
75,474	17,740	5,656	12,615	03XX - Purchased Services	7,615					
188,446	191,522	28,291	14,000	04XX - Supplies & Materials	114,000					
820	3,142	852	3,000	06XX - Other Objects	3,000					
1,119,755	913,722	674,038	696,540	Total Function:	709,874	3.00				
				2220 - Educational Media Services						
341,348	342,114	320,799	347,777	0111 - Licensed Salaries	382,930	4.50				
239,331	246,955	273,894	282,135	0112 - Classified Salaries	293,714	9.81				
8,296	9,050	19,318	9,950	01XX - Other Salaries	10,383					
376,619	418,097	429,718	413,875	02XX - Associated Payroll Costs	430,076					
19,896	12,628	80	450	03XX - Purchased Services	-					
34,964	35,300	35,287	79,747	04XX - Supplies & Materials	134,358					
1,020,454	1,064,142	1,079,095	1,133,934	Total Function:	1,251,461	14.31				

REYNOLDS SCHOOL DISTRICT
100 - GENERAL FUND
REQUIREMENTS

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
				2230 - Assessment & Testing						
40,150	-	-	-	0111 - Licensed Salaries	-					
33,433	35,109	48,393	82,002	0112 - Classified Salaries	70,249	2.00				
119,632	123,243	-	-	0113 - Administrators Salaries	-					
11,557	9,692	99,018	86,000	01XX - Other Salaries	86,000					
98,952	81,141	69,371	76,463	02XX - Associated Payroll Costs	68,476					
-	-	86,854	115,000	04XX - Supplies & Materials	105,500					
303,723	249,185	303,636	359,465	Total Function:	330,225	2.00				
				2240 - Instructional Staff Development						
-	80,021	-	-	0111 - Licensed Salaries	-					
17,779	16,556	4,761	30,590	01XX - Other Salaries	34,590					
5,599	50,023	1,679	9,925	02XX - Associated Payroll Costs	8,545					
62,755	103,065	29,461	161,234	03XX - Purchased Services	199,152					
7,845	5,802	35,118	44,695	04XX - Supplies & Materials	10,900					
4,409	6,130	310	5,240	06XX - Other Objects	500					
98,387	261,596	71,329	251,684	Total Function:	253,687					
				2241 - Instructional Technology						
-	-	83,198	84,379	0111 - Licensed Salaries	155,761	2.00				
-	-	126,965	128,235	0113 - Administrators Salaries	136,005	1.00				
-	-	31,687	7,200	01XX - Other Salaries	9,988					
-	-	136,778	118,363	02XX - Associated Payroll Costs	151,253					
-	-	20,907	112,000	03XX - Purchased Services	65,000					
-	-	29,380	54,661	04XX - Supplies & Materials	24,500					
-	-	428,917	504,838	Total Function:	542,507	3.00				
				2310 - Board Of Education						
46,024	42,979	34,733	38,582	0114 - Administrative Prof. / Confidential Salaries	40,597	0.50				
1,885	1,637	2,685	2,730	01XX - Other Salaries	1,530					
27,251	21,092	16,331	19,665	02XX - Associated Payroll Costs	24,982					
102,593	166,931	155,398	185,402	03XX - Purchased Services	203,402					
16,799	13,118	6,262	23,800	04XX - Supplies & Materials	23,800					
19,758	24,607	33,506	25,000	06XX - Other Objects	25,000					
214,310	270,364	248,915	295,179	Total Function:	319,311	0.50				
				2321 - Office Of The Superintendent						
10,358	15,734	-	-	0112 - Classified Salaries	-					
200,000	196,923	208,000	217,389	0113 - Administrators Salaries	225,168	1.00				
46,024	42,979	34,733	38,506	0114 - Administrative Prof. / Confidential Salaries	40,597	0.50				
31,952	44,848	19,178	30,010	01XX - Other Salaries	21,076					
87,585	110,545	92,815	110,931	02XX - Associated Payroll Costs	118,920					
36,589	37,855	59,697	83,000	03XX - Purchased Services	383,000					
35,413	36,255	13,620	29,000	04XX - Supplies & Materials	29,000					
4,574	4,435	1,663	13,000	06XX - Other Objects	13,000					
452,496	489,573	429,706	521,836	Total Function:	830,761	1.50				
				2410 - Building Administration						
1,922,893	1,915,230	1,975,134	2,154,977	0112 - Classified Salaries	2,280,627	63.57				
3,046,193	3,200,293	3,227,478	3,348,414	0113 - Administrators Salaries	3,735,846	30.00				
293,468	235,325	246,616	235,425	01XX - Other Salaries	272,198					
2,850,721	3,041,399	3,076,481	3,067,820	02XX - Associated Payroll Costs	3,518,081					
145,112	73,006	11,552	32,828	03XX - Purchased Services	38,896					
82,731	104,072	144,350	119,115	04XX - Supplies & Materials	123,685					
5,819	5,967	1,460	5,641	06XX - Other Objects	6,016					
8,346,937	8,575,292	8,683,071	8,964,220	Total Function:	9,975,349	93.57				
				2490 - Oth Sch Admn Supp Svcs						
-	20,296	34,800	31,775	03XX - Purchased Services	10,000					
				2510 - Direction Of Business Sup Srvc						
-	52,267	51,343	52,667	0112 - Classified Salaries	55,537	1.00				
-	39,294	17,802	17,980	0113 - Administrators Salaries	-					
-	60,902	75,798	78,086	0114 - Administrative Prof. / Confidential Salaries	84,473	1.00				
-	6,547	5,262	9,782	01XX - Other Salaries	10,912					
-	89,618	83,692	89,678	02XX - Associated Payroll Costs	87,348					
-	19,945	1,371	5,500	03XX - Purchased Services	5,500					
-	6,660	7,178	50,000	04XX - Supplies & Materials	50,000					
-	-	200	5,000	06XX - Other Objects	5,000					
-	275,233	242,645	308,693	Total Function:	298,770	2.00				
				2520 - Fiscal Services						
306,409	242,318	219,709	239,914	0112 - Classified Salaries	252,449	5.00				
118,837	109,730	101,937	254,225	0113 - Administrators Salaries	291,945	2.00				
152,704	196,996	275,636	282,671	0114 - Administrative Prof. / Confidential Salaries	313,523	4.00				
20,891	17,736	20,045	41,858	01XX - Other Salaries	36,876					
333,718	328,462	367,448	394,061	02XX - Associated Payroll Costs	491,033					
29,840	44,508	4,572	62,250	03XX - Purchased Services	62,250					
135,029	139,019	155,724	245,301	04XX - Supplies & Materials	245,301					
45,452	48,329	44,455	41,591	06XX - Other Objects	42,450					
1,142,879	1,127,098	1,189,527	1,561,871	Total Function:	1,735,827	11.00				
				2528 - Risk Management						
72,276	6,205	-	-	0114 - Administrative Prof. / Confidential Salaries	-					
3,163	260	-	-	01XX - Other Salaries	180					
46,894	4,018	-	-	02XX - Associated Payroll Costs	56					
-	-	-	1,000	03XX - Purchased Services	3,000					
-	-	-	3,000	04XX - Supplies & Materials	3,000					
4,114	2,352	4,000	46,000	06XX - Other Objects	44,000					
126,447	12,835	4,000	50,000	Total Function:	50,236					

REYNOLDS SCHOOL DISTRICT
100 - GENERAL FUND
REQUIREMENTS

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
-	289,864	177,334	316,503	2529 - Other Fiscal Services						
				03XX - Purchased Services	318,563					
				2541 - Facilities Direction						
49,899	-	25,187	49,495	0112 - Classified Salaries	54,334	1.00				
70,902	87,090	105,935	106,629	0113 - Administrators Salaries	112,180	1.10				
61,184	36,856	25,612	10,358	01XX - Other Salaries	10,890					
92,153	58,022	81,422	93,421	02XX - Associated Payroll Costs	95,514					
190,331	117,845	134,543	104,122	03XX - Purchased Services	580,247					
31,282	12,909	10,134	41,000	04XX - Supplies & Materials	41,000					
96,373	586	40	2,500	06XX - Other Objects	2,500					
592,124	313,309	382,873	407,525	Total Function:	896,665	2.10				
				2542 - Facilities Upkeep						
1,940,467	2,001,337	2,044,548	2,279,546	0112 - Classified Salaries	2,707,852	59.05				
-	-	-	-	0113 - Administrators Salaries	18,160	0.10				
70,608	82,137	86,051	88,649	0114 - Administrative Prof. / Confidential Salaries	94,020	1.00				
181,428	231,910	204,394	43,402	01XX - Other Salaries	55,750					
1,440,078	1,526,459	1,672,858	1,678,737	02XX - Associated Payroll Costs	1,923,619					
926,091	997,675	803,107	733,377	03XX - Purchased Services	576,877					
501,626	495,566	678,323	1,127,100	04XX - Supplies & Materials	1,135,650					
-	34,130	-	89,000	05XX - Capital Outlay	89,000					
8,986	6,947	5,267	29,000	06XX - Other Objects	29,000					
5,069,284	5,376,161	5,494,548	6,068,811	Total Function:	6,629,928	60.15				
				2543 - Grounds Maintenance						
161,609	150,229	177,825	260,346	0112 - Classified Salaries	271,060	5.25				
5,109	7,111	17,031	18,090	01XX - Other Salaries	15,325					
113,846	102,856	132,841	177,569	02XX - Associated Payroll Costs	175,266					
85,276	153,990	42,738	166,500	03XX - Purchased Services	166,500					
30,569	48,166	14,422	216,000	04XX - Supplies & Materials	218,000					
17,499	296,023	123,078	233,500	05XX - Capital Outlay	233,500					
3,810	7,502	3,362	5,000	06XX - Other Objects	5,000					
417,718	765,877	511,296	1,077,005	Total Function:	1,084,651	5.25				
				2544 - Maintenance Services						
221,257	275,928	147,921	345,625	0112 - Classified Salaries	380,717	6.00				
9,108	22,840	6,522	3,581	01XX - Other Salaries	3,868					
145,629	168,297	97,988	206,862	02XX - Associated Payroll Costs	211,874					
204,760	672,350	230,416	80,000	03XX - Purchased Services	236,000					
19,828	23,002	1,511	20,000	04XX - Supplies & Materials	20,000					
256,040	283,036	9,471	289,893	05XX - Capital Outlay	289,893					
-	605	-	-	06XX - Other Objects	-					
856,623	1,446,059	493,829	945,961	Total Function:	1,142,352	6.00				
				2545 - Building Fixed Costs						
2,797,030	2,756,522	2,348,088	2,765,968	03XX - Purchased Services	2,859,790					
-	63,575	-	150,500	04XX - Supplies & Materials	150,500					
3,570	99,086	116,286	138,875	06XX - Other Objects	151,813					
2,800,600	2,919,183	2,464,375	3,055,343	Total Function:	3,162,103					
				2546 - Safety Program						
68,035	29,397	16,545	50,000	01XX - Other Salaries	50,000					
7,056	5,375	7,454	12,350	02XX - Associated Payroll Costs	12,350					
-	-	6,250	30,000	03XX - Purchased Services	30,000					
77,236	17,709	4,043	45,000	04XX - Supplies & Materials	45,000					
55	75	-	7,500	06XX - Other Objects	7,500					
152,383	52,557	34,291	144,850	Total Function:	144,850					
				2549 - Energy / Safety Programs						
117,427	934	193	30,000	01XX - Other Salaries	30,000					
36,896	289	60	7,418	02XX - Associated Payroll Costs	7,418					
154,323	1,223	253	37,418	Total Function:	37,418					
				2550 - Transportation						
2,301,201	2,423,963	1,979,455	2,560,817	0112 - Classified Salaries	2,390,504	59.45				
153,840	143,528	127,043	130,518	0113 - Administrators Salaries	148,884	1.10				
85,040	87,607	67,875	80,295	0114 - Administrative Prof. / Confidential Salaries	85,160	1.00				
499,529	399,768	287,423	438,051	01XX - Other Salaries	445,477					
1,997,786	2,124,891	1,971,218	2,172,261	02XX - Associated Payroll Costs	1,980,927					
1,018,316	770,332	277,637	1,016,702	03XX - Purchased Services	1,330,514					
546,371	432,323	211,057	752,770	04XX - Supplies & Materials	915,000					
1,191,813	966,343	1,894,873	1,280,000	05XX - Capital Outlay	1,290,000					
921,142	880,136	979,246	1,172,020	06XX - Other Objects	1,118,966					
8,715,038	8,228,890	7,795,827	9,603,434	Total Function:	9,705,432	61.55				
				2558 - Transportation - Special Ed						
385,196	343,005	247,453	436,980	0112 - Classified Salaries	747,733	20.23				
2,553	2,648	1,231	3,229	01XX - Other Salaries	5,744					
291,310	245,846	226,789	344,425	02XX - Associated Payroll Costs	555,034					
235,085	213,652	25,326	235,201	03XX - Purchased Services	582,701					
914,145	805,151	500,798	1,019,835	Total Function:	1,891,212	20.23				
				2573 - Distribution Services						
49,899	49,615	52,183	53,528	0112 - Classified Salaries	56,504	1.00				
1,122	940	932	1,980	01XX - Other Salaries	2,292					
38,336	34,953	38,359	35,846	02XX - Associated Payroll Costs	37,143					
89,357	85,508	91,474	91,354	Total Function:	95,939	1.00				
				2574 - Print Services						
49,899	49,490	52,183	53,528	0112 - Classified Salaries	56,504	1.00				
2,599	2,080	2,048	3,508	01XX - Other Salaries	4,340					
36,652	35,199	36,922	33,811	02XX - Associated Payroll Costs	35,924					
454	-	2,850	550	03XX - Purchased Services	-					
37,176	29,272	46,880	30,000	04XX - Supplies & Materials	45,000					
126,780	116,041	140,884	121,397	Total Function:	141,768	1.00				

REYNOLDS SCHOOL DISTRICT
100 - GENERAL FUND
REQUIREMENTS

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
				2620 - Grant/Development						
111,412	112,821	81,235	113,668	0113 - Administrators Salaries	-					
5,520	5,520	3,627	4,861	01XX - Other Salaries	-					
69,191	72,894	29,823	57,581	02XX - Associated Payroll Costs	-					
-	-	-	1,000	03XX - Purchased Services	-					
-	-	-	3,000	04XX - Supplies & Materials	-					
95	-	-	2,000	06XX - Other Objects	-					
186,218	191,235	114,685	182,110	Total Function:	-					
				2630 - Communications						
10,358	27,351	44,412	45,210	0112 - Classified Salaries	-					
124,463	123,568	126,965	128,235	0113 - Administrators Salaries	264,564	2.00				
72,262	73,203	76,692	130,459	0114 - Administrative Prof. / Confidential Salaries	230,977	3.00				
15,765	11,888	12,817	18,959	01XX - Other Salaries	23,748					
97,536	119,745	138,667	144,107	02XX - Associated Payroll Costs	272,954					
25,224	47,950	57,047	90,675	03XX - Purchased Services	90,822					
30,357	30,374	79,900	49,070	04XX - Supplies & Materials	49,070					
6,963	6,249	8,935	6,000	06XX - Other Objects	6,000					
382,930	440,329	545,436	612,715	Total Function:	938,135	5.00				
				2640 - Staff Services						
1,281	-	24,767	4,044	0112 - Classified Salaries	-					
132,885	171,666	171,060	308,032	0113 - Administrators Salaries	435,233	3.00				
299,533	304,479	288,963	336,164	0114 - Administrative Prof. / Confidential Salaries	460,577	6.00				
35,553	44,622	49,531	95,492	01XX - Other Salaries	71,887					
673,332	296,311	276,006	306,465	02XX - Associated Payroll Costs	512,681					
56,543	163,589	103,874	128,025	03XX - Purchased Services	141,246					
63,905	75,136	81,822	85,500	04XX - Supplies & Materials	43,050					
32,238	35,218	35,360	40,000	06XX - Other Objects	4,000					
1,295,270	1,091,022	1,031,382	1,303,722	Total Function:	1,668,674	9.00				
				2642 - Recruitment Services						
6,895	945	6,484	14,800	03XX - Purchased Services	44,300					
7,037	15,455	8,481	13,400	04XX - Supplies & Materials	13,400					
13,932	16,400	14,965	28,200	Total Function:	57,700					
				2649 - Other Staff Services						
3,208	406,178	132,168	928,106	02XX - Associated Payroll Costs	928,106					
-	235	-	-	03XX - Purchased Services	-					
3,208	406,413	132,168	928,106	Total Function:	928,106					
				2660 - Technology Services						
351,425	396,598	348,933	411,149	0112 - Classified Salaries	478,948	8.00				
151,175	158,065	55,642	143,700	0113 - Administrators Salaries	143,811	1.10				
212,736	201,944	250,616	325,354	0114 - Administrative Prof. / Confidential Salaries	314,627	4.00				
51,186	75,108	55,064	17,220	01XX - Other Salaries	18,498					
423,630	474,816	402,107	514,847	02XX - Associated Payroll Costs	540,867					
90,638	151,646	248,868	53,550	03XX - Purchased Services	108,550					
572,081	421,782	455,442	502,620	04XX - Supplies & Materials	682,125					
-	26,242	-	106,125	05XX - Capital Outlay	-					
5,095	2,673	2,211	5,000	06XX - Other Objects	5,000					
1,857,968	1,908,875	1,818,883	2,079,565	Total Function:	2,292,426	13.10				
				2680 - Interpretation & Translation Services						
174,462	226,216	244,514	244,910	0112 - Classified Salaries	206,986	4.63				
121,866	77,176	88,635	193,306	01XX - Other Salaries	192,947					
152,153	168,782	183,480	214,210	02XX - Associated Payroll Costs	190,465					
20,154	20,122	35,350	67,415	03XX - Purchased Services	67,415					
2,136	5,771	-	9,585	04XX - Supplies & Materials	9,585					
-	-	-	500	06XX - Other Objects	500					
470,771	498,067	551,980	729,926	Total Function:	667,898	4.63				
46,402,070	49,155,159	45,844,717	55,330,349	Total Function:	60,002,351	419.53				
				3000 - Enterprise & Community Service						
				3300 - Community Services						
-	-	291,434	292,000	04XX - Supplies & Materials	-					
				3363 - Community Partnership						
15,184	-	-	-	01XX - Other Salaries	-					
4,773	-	-	-	02XX - Associated Payroll Costs	-					
19,958	-	-	-	Total Function:	-					
				3500 - Child Care						
84,273	16,050	63,849	93,781	0112 - Classified Salaries	96,745	2.50				
5,201	-	7	6,980	01XX - Other Salaries	4,532					
60,453	15,728	47,077	62,998	02XX - Associated Payroll Costs	66,181					
406	-	200	-	03XX - Purchased Services	-					
7,541	1,440	5,646	4,500	04XX - Supplies & Materials	4,500					
157,874	33,218	116,779	168,259	Total Function:	171,958	2.50				
177,832	33,218	408,213	460,259	Total Function:	171,958	2.50				
				5100 - Debt Service						
				5110 - Long-Term Debt Service						
322,310	200,000	200,000	200,000	06XX - Other Objects	200,000					
322,310	200,000	200,000	200,000	Total Function:	200,000					
				5200 - Interfund Transfers						
				5200 - Interfund Transfers						
1,634,267	1,405,852	3,526,765	1,773,000	07XX - Interfund Transfers	2,721,650					
1,634,267	1,405,852	3,526,765	1,773,000	Total Function:	2,721,650					

REYNOLDS SCHOOL DISTRICT

100 - GENERAL FUND REQUIREMENTS

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
				6000 - Contingency						
				6110 - Operating Contingencies						
-	-	-	1,683,476	08XX - Contingencies	14,638,103					
-	-	-	1,683,476							
				Total Function:	14,638,103					
				7000 - Unappropriated Ending Fund Balance						
				7000 - Unappropriated Ending Fund Balance						
17,832,460	18,651,519	-	5,050,428	09XX - Unappropriated Ending Fund Balance	8,345,572					
17,832,460	18,651,519	-	5,050,428							
				Total Function:	8,345,572					
142,580,399	149,956,576	129,358,547	145,757,736	Total Section Total	171,256,997	1,023.34				

[Contents](#)



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

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

	Actual 2015-16	Actual 2016-17
1000 Revenue From Local Sources	\$ 43,631,746	\$ 46,623,622
2000 Revenue From Intermediate Sources	\$ 3,327,941	\$ 4,217,842
3000 Revenue From State Sources	\$ 89,501,957	\$ 90,498,980
4000 Revenue from Federal Sources	\$ 14,940,163	\$ 13,496,388
5000 Other Sources	\$ 139,666,870	\$ 7,646,057
Total Revenues	<u>\$ 291,068,677</u>	<u>\$ 162,482,889</u>
0100 Salaries	\$ 68,370,090	\$ 66,378,761
0200 Associated Payroll Costs	\$ 33,120,195	\$ 33,197,934
0300 Purchased Services	\$ 26,433,856	\$ 31,269,485
0400 Supplies and Materials	\$ 6,576,975	\$ 6,482,498
0500 Captial Outlay	\$ 3,422,236	\$ 13,979,135
0600 Other Objects	\$ 19,148,932	\$ 19,899,747
0700 Transfers	\$ 1,785,538	\$ 1,640,038
0800 Other Uses	\$ -	\$ -
Total Expenditures	<u>\$ 158,857,822</u>	<u>\$ 172,847,598</u>
Ending Fund Balance	<u>\$ 132,210,855</u>	<u>\$ 139,988,340</u>
Beginning Fund Balance	\$ 19,671,595	\$ 132,210,855
Change in Fund Balance	<u>\$ 112,539,260</u>	<u>\$ 7,777,485</u>
Ending Fund Balance	<u>\$ 132,210,855</u>	<u>\$ 139,988,340</u>

Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Adopted Budget 2021-22
\$ 48,923,343	\$ 52,840,398	\$ 48,839,815	\$ 51,686,713	\$ 56,800,767
\$ 3,459,282	\$ 2,111,830	\$ 3,382,952	\$ 1,460,088	\$ 1,774,995
\$ 98,828,418	\$ 103,417,651	\$ 103,726,925	\$ 110,068,784	\$ 128,708,325
\$ 14,138,691	\$ 13,806,372	\$ 13,392,304	\$ 14,159,731	\$ 46,943,107
\$ 142,030,773	\$ 57,117,170	\$ 40,857,749	\$ 54,623,568	\$ 29,789,426
\$ 307,380,507	\$ 229,293,421	\$ 210,199,745	\$ 231,998,884	\$ 264,016,620
\$ 64,414,618	\$ 66,748,440	\$ 69,030,890	70,744,736.00	\$ 84,475,667
\$ 36,793,679	\$ 37,948,212	\$ 40,542,914	42,099,913.00	\$ 45,561,605
\$ 28,668,163	\$ 27,420,689	\$ 29,141,721	23,510,456.00	\$ 44,433,328
\$ 8,347,740	\$ 11,529,192	\$ 9,247,780	9,605,741.87	\$ 28,442,245
\$ 90,951,941	\$ 26,223,516	\$ 8,334,273	4,525,079.00	\$ 14,295,072
\$ 20,678,994	\$ 20,892,155	\$ 21,475,507	40,633,609.00	\$ 25,106,614
\$ 2,042,470	\$ 1,634,267	\$ 1,405,852	3,526,765.00	\$ 1,988,987
\$ -	\$ -	\$ -	0.00	\$ 14,764,962
\$ 251,897,605	\$ 192,396,471	\$ 179,178,937	\$ 194,646,300	\$ 259,068,480
\$ 55,482,902	\$ 36,896,950	\$ 31,020,808	\$ 37,352,584	\$ 4,948,140
\$ 55,482,902	\$ 55,482,902	\$ 36,896,950	\$ 31,020,808	\$ 37,352,584
\$ -	\$ (18,585,952)	\$ (5,876,142)	\$ 6,331,776	\$ (32,404,444)
\$ 55,482,902	\$ 36,896,950	\$ 31,020,808	\$ 37,352,584	\$ 4,948,140

**REYNOLDS SCHOOL DISTRICT
2022-23 PROPOSED BUDGET
GENERAL FUND 2-YEAR ANALYSIS BY FUNCTION**

2022-23 Proposed Budget Function - Description	2021-22 Adopted Budget		2022-23 Proposed Budget		Change	
	Amount	FTE	Amount	FTE	Amount	FTE
100 - General Fund	145,757,733	1,052.5286	171,256,997	1,023.3409	25,499,264	(29.1877)
1111 - Primary Programs K-5	23,542,455	207.1909	25,345,258	211.3530	1,802,803	4.1621
1113 - Elem Extra-Curricular	8,279		-		(8,279)	-
1121 - Middle School Programs	10,096,783	82.8000	10,830,662	84.8000	733,879	2.0000
1122 - Middle School Extra-Curricular	67,165		73,101		5,936	-
1123 - MS Ex-Curr-Non Athletc	1,266		-		(1,266)	-
1131 - High School Programs	11,271,093	87.5000	12,067,570	88.1251	796,477	0.6251
1132 - High School Athletics	510,048	1.0000	513,148	1.0000	3,100	-
1133 - High School Activities	297,720		198,512		(99,208)	-
1210 - Talented & Gifted	166,422	1.0000	173,849	1.0000	7,427	-
1220 - Restrictive Programs	4,811,025	30.0300	3,956,951	16.4064	(854,074)	(13.6236)
1223 - Transition Program	457,149	7.0000	449,199	6.0625	(7,950)	(0.9375)
1224 - Life Skills	2,212,914	33.1088	2,350,102	31.5940	137,188	(1.5148)
1225 - Out of District Programs	978,000		1,225,424		247,424	-
1227 - Extended School Year	8,830		332,100		323,270	-
1229 - Functional Living Skills	1,439,487	19.2200	1,477,916	17.5631	38,429	(1.6569)
1250 - Less Restrictive Programs	6,083,351	72.2599	6,881,461	80.8389	798,110	8.5790
1251 - Less Restrictive - Charter School	359,594	3.1000	494,761	3.7000	135,167	0.6000
1271 - Remediation	325,000		-		(325,000)	-
1280 - Alternative Ed	1,558,555	13.6000	1,537,825	13.6000	(20,730)	-
1288 - Charter School	11,098,985		11,642,400		543,415	-
1291 - English Language Learners Instruction	5,966,103	50.7600	5,627,124	45.2625	(338,979)	(5.4975)
2110 - Attendance / Social Work	406,843	2.5000	500,696	3.5000	93,853	1.0000
2115 - Student Safety	1,563,337	27.5350	1,858,006	22.8438	294,669	(4.6912)
2120 - Guidance Services	2,692,467	25.5000	2,888,645	25.5000	196,178	-
2122 - Positive Behavior Supports	50,074		50,074		-	-
2130 - Health Services	645,285	1.3500	507,679	1.0000	(137,606)	(0.3500)
2140 - Psychological Services	1,220,653	11.1000	1,153,853	10.0000	(66,800)	(1.1000)
2150 - Speech Pathologist	2,407,242	21.2500	2,077,719	17.2000	(329,523)	(4.0500)
2160 - OTH STDNT Treatment	577,740	6.2000	583,773	5.6000	6,033	(0.6000)
2190 - Service Direction	2,074,837	13.5000	2,112,002	13.0000	37,165	(0.5000)
2191 - Service Direction	-		-		-	-
2210 - Improvement of Instructional Services	258,053	1.5000	158,076	1.0000	(99,977)	(0.5000)
2211 - Teaching & Learning	696,540	3.0000	709,874	3.0000	13,334	-
2220 - Educational Media Services	1,133,934	14.3325	1,251,461	14.3131	117,527	(0.0194)
2230 - Assessment & Testing	359,465	2.0000	330,225	2.0000	(29,240)	-
2240 - Instructional Staff Development	251,684		253,687		2,003	-
2241 - Instructional Technology	504,838	2.0000	542,507	3.0000	37,669	1.0000
2310 - Board of Education	295,179	.5000	319,311	.5000	24,132	-
2321 - Office of The Superintendent	521,836	1.5000	830,761	1.5000	308,925	-
2410 - Building Administration	8,964,220	100.4372	9,975,349	93.5698	1,011,129	(6.8674)
2490 - OTH Sch Admn Supp SVCS	31,775	-	10,000		(21,775)	-
2510 - Direction of Business Sup SRVC	308,693	2.1000	298,770	2.0000	(9,923)	(0.1000)
2520 - Fiscal Services	1,561,871	13.0000	1,735,827	11.0000	173,956	(2.0000)
2528 - Risk Management	50,000	-	50,236		236	-
2529 - Other Fiscal Services	316,503	-	318,563		2,060	-
2541 - Facilities Direction	407,525	2.1000	896,665	2.1000	489,140	-
2542 - Custodial Services	6,068,811	59.0500	6,629,928	60.1500	561,117	1.1000
2543 - Grounds Maintenance	1,077,005	5.2500	1,084,651	5.2500	7,646	-
2544 - Maintenance Services	945,961	6.0000	1,142,352	6.0000	196,391	-
2545 - Building Fixed Costs	3,055,343	-	3,162,103		106,760	-
2546 - Safety Program	144,850	-	144,850		-	-
2549 - Other Operations & Maintenance	37,418	-	37,418		-	-

**REYNOLDS SCHOOL DISTRICT
2022-23 PROPOSED BUDGET
GENERAL FUND 2-YEAR ANALYSIS BY FUNCTION**

2022-23 Proposed Budget Function - Description	2021-22 Adopted Budget		2022-23 Proposed Budget		Change	
	Amount	FTE	Amount	FTE	Amount	FTE
2550 - Transportation	9,603,434	76.4037	9,705,432	61.5487	101,998	(14.8550)
2558 - Transportation - Special Ed	1,019,835	11.1200	1,891,212	20.2344	871,377	9.1144
2559 - Transportation - Foster Care	-	-	-	-	-	-
2573 - Distribution Services	91,354	1.0000	95,939	1.0000	4,585	-
2574 - Print Services	121,397	1.0000	141,768	1.0000	20,371	-
2620 - Grant Development	182,110	1.0000	-	-	(182,110)	(1.0000)
2630 - Communications	612,715	4.0000	938,135	5.0000	325,420	1.0000
2640 - Staff Services	1,303,722	9.0000	1,668,674	9.0000	364,952	-
2642 - Recruitment Services	28,200	-	57,700	-	29,500	-
2649 - Other Staff Services	928,106	-	928,106	-	-	-
2660 - Technology Services	2,079,565	11.1000	2,292,426	13.1000	212,861	2.0000
2680 - Interpretation & Translation Services	729,926	5.1300	667,898	4.6250	(62,028)	(0.5050)
2690 - Other Support Services - Central	-	-	-	-	-	-
3300 - Community Services	292,000	-	-	-	(292,000)	-
3363 - Community Partnership	-	-	-	-	-	-
3500 - Child Care	168,259	2.5006	171,958	2.5006	3,699	-
5110 - Long-Term Debt Service	200,000	-	200,000	-	-	-
5200 - Transfer of Funds	1,773,000	-	2,721,650	-	948,650	-
6110 - Operating Contingencies	1,683,476	-	14,638,103	-	12,954,627	-
7000 - Unappropriated Ending Fund Bal	5,050,428	-	8,345,572	-	3,295,144	-

REYNOLDS SCHOOL DISTRICT
 2022-23 PROPOSED BUDGET
 GENERAL FUND VARIANCE ANALYSIS BY OBJECT

2022-23 Proposed Budget Function - Description	2021-22 Working		2022-23 Proposed		Change	
	Amount	FTE	Amount	FTE	Amount	FTE
0111 - Licensed Salaries	41,050,571	562.7325	43,287,348	552.6951	2,236,777	(10.04)
0112 - Classified Salaries	14,032,473	366.4908	14,964,633	393.9962	932,160	27.51
0113 - Administrators Salaries	6,249,175	46.5000	6,616,361	50.3996	367,186	3.90
0114 - Administrative Prof. / Confidential Salaries	1,640,680	21.0000	1,977,681	25.0000	337,001	4.00
0115 - JROTC Salaries	149,104	2.0000	171,436	2.0000	22,332	-
01XX - Other Salaries	3,320,629		1,780,150		(1,540,479)	-
02XX - Associated Payroll Cost	39,601,903		37,853,454		(1,748,449)	-
03XX - Purchased Services	25,507,962		27,424,494		1,916,532	-
04XX - Supplies and Materials	5,442,459		6,122,267		679,808	-
05XX - Capital Outlay	2,452,177		1,902,393		(549,784)	-
06XX - Other Objects	1,695,415		1,714,645		19,230	-
0710 - Transfer to Other Funds	1,173,000		2,721,650		1,548,650	-
0812 - Unassigned	1,683,476		14,638,103		12,954,627	-
0820 - Reserved for Next Year	5,050,428		8,345,572		3,295,144	-



Reynolds High School Graduation

FEDERAL PROGRAMS FUND

PROPOSED BUDGET
2022-2023

Accounts for revenues and expenditures of grants that are restricted for specific educational projects. Specific uses for these funds are described in the following two pages. 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.)

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

Title VI – Indian Education

Accounts for revenues and expenditures to support the efforts to meet the educational and culturally related academic needs of American Indian and Alaska Native students.

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.

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

Foster Care Transportation

Accounts for revenues and expenditures to provide transportation for foster care students. (Funding no longer received from this award but remains for history purposes.)

McKinney-Vento

Accounts for revenues and expenditures to help build school to shelter academic connections for

REYNOLDS SCHOOL DISTRICT FEDERAL PROGRAM DESCRIPTIONS

students at Family Homeless Shelter. Works with teachers to provide tutoring, homework help, parent communication, and wrap-around service. (Funding no longer received from this award but remains for history purposes.)

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. (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. (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 Columbia Regional Program who receives federal funding from the state.

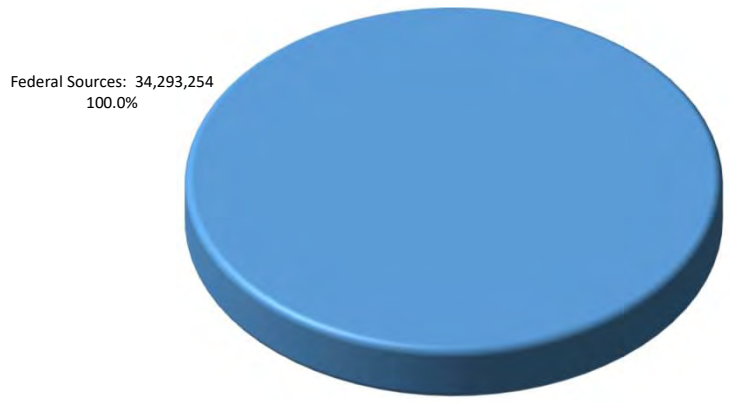
Youth Transition Program

Accounts for revenues and expenditures to prepare students with disabilities for employment or career related postsecondary education through the provision of a comprehensive array of pre-employment activities and supports.

Elementary and Secondary School Emergency Relief (ESSER)

Accounts for revenues and expenditures for the purpose of providing emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools.

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



2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
8,373,131	8,613,977	11,043,716	42,594,960	4000 - Federal Sources	34,293,254		
8,373,131	8,613,977	11,043,716	42,594,960		Total Object:	34,293,254	

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

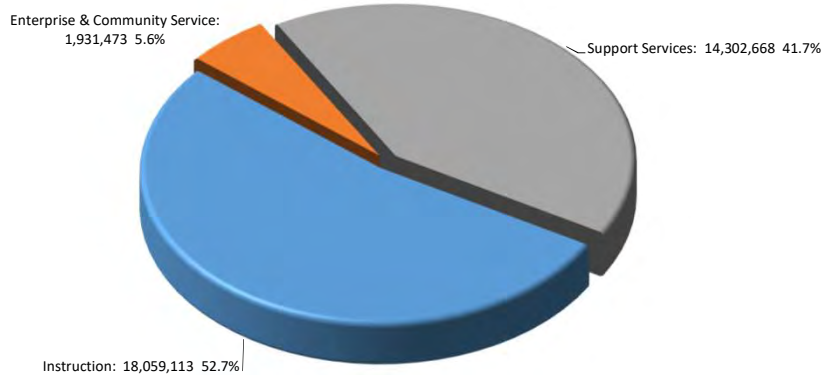
[Contents](#)

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

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
-	370,125	3,490,707	21,587,536	4500 - Restricted Revenue Thru State	20,835,129		
8,373,131	8,243,852	7,553,008	21,007,424	4580 - Restr Fed Rev Thru State	13,458,125		
8,373,131	8,613,977	11,043,716	42,594,960				
				Total Object:	34,293,254		

[Contents](#)

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

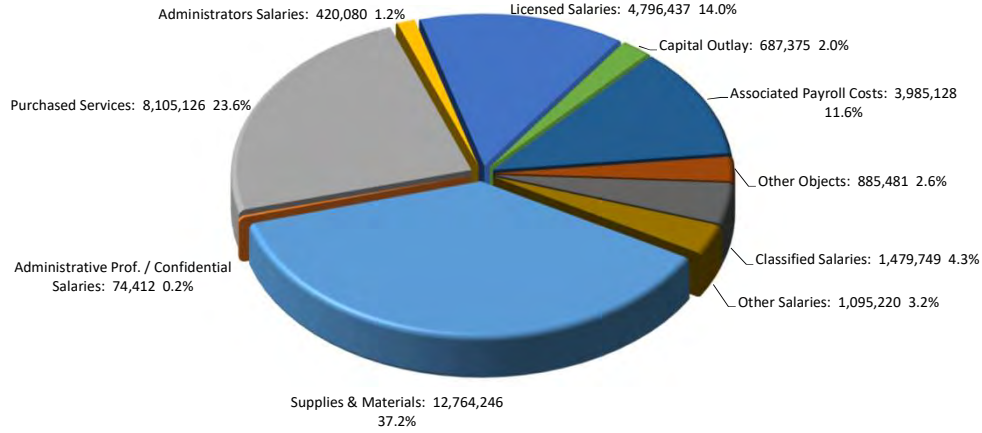


2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working	2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
5,348,944	5,181,673	7,033,230	23,612,871	18,059,113	61.99				
2,866,111	3,143,127	3,469,324	14,739,621	14,302,668	41.74				
158,076	289,177	541,162	4,242,468	1,931,473	5.00				
8,373,131	8,613,977	11,043,716	42,594,960	Total Function:	34,293,254	108.73			

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

[Contents](#)

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



2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
3,036,954	3,073,880	3,122,917	13,840,938	0111 - Licensed Salaries	4,796,437	59.92				
776,379	941,802	910,679	1,536,829	0112 - Classified Salaries	1,479,749	44.81				
81,011	133,026	296,532	407,596	0113 - Administrators Salaries	420,080	3.00				
-	-	-	69,764	0114 - Administrative Prof. / Confidential Salaries	74,412	1.00				
234,798	328,209	258,830	1,081,706	01XX - Other Salaries	1,095,220					
2,307,477	2,569,024	2,704,314	3,242,105	02XX - Associated Payroll Costs	3,985,128					
1,282,359	733,636	604,709	8,374,114	03XX - Purchased Services	8,105,126					
418,680	548,035	2,528,763	12,299,684	04XX - Supplies & Materials	12,764,246					
-	-	250,068	857,482	05XX - Capital Outlay	687,375					
235,473	286,364	366,904	884,743	06XX - Other Objects	885,481					
8,373,131	8,613,977	11,043,716	42,594,960	Total Object:	34,293,254	108.73				

Note: Accounted for using the modified accrual of accounting.

[Contents](#)

REYNOLDS SCHOOL DISTRICT
201-249 - FEDERAL PROGRAMS FUND
REQUIREMENTS

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
				1111 - Primary Programs K-5						
-	-	-	5,944,027	0111 - Licensed Salaries	1,089,521	14.68				
-	-	10,659	268,313	01XX - Other Salaries	281,704					
-	-	3,236	575,132	02XX - Associated Payroll Costs	611,742					
-	-	-	1,640,346	03XX - Purchased Services	1,640,346					
-	-	1,264,541	2,757,013	04XX - Supplies & Materials	3,262,013					
-	-	126,461	9,370	06XX - Other Objects	9,370					
-	-	1,404,897	11,194,200	Total Function:	6,894,696	14.68				
				1121 - Middle School Programs						
-	-	-	560,456	0111 - Licensed Salaries	404,145	6.00				
-	-	3,466	-	01XX - Other Salaries	885					
-	-	1,053	299,124	02XX - Associated Payroll Costs	206,705					
-	-	-	250,000	03XX - Purchased Services	250,000					
-	-	71,285	1,177,000	04XX - Supplies & Materials	1,577,000					
-	-	75,804	2,286,580	Total Function:	2,438,735	6.00				
				1131 - High School Programs						
-	-	257,687	534,315	0111 - Licensed Salaries	305,095	4.50				
-	-	2,687	-	01XX - Other Salaries	-					
-	-	147,151	262,861	02XX - Associated Payroll Costs	160,390					
-	-	-	250,000	03XX - Purchased Services	250,000					
-	-	-	1,079,106	04XX - Supplies & Materials	1,079,106					
-	-	407,525	2,126,282	Total Function:	1,794,591	4.50				
				1220 - Restrictive Programs						
47,302	47,545	64,979	79,865	0112 - Classified Salaries	45,816	1.66				
6,415	4,006	4,292	4,000	01XX - Other Salaries	4,000					
38,655	39,972	58,892	86,315	02XX - Associated Payroll Costs	40,270					
83,583	1,840	-	408,149	03XX - Purchased Services	408,149					
36,135	442	-	3,000	04XX - Supplies & Materials	3,000					
-	9	-	-	06XX - Other Objects	-					
212,090	93,814	128,163	581,329	Total Function:	501,235	1.66				
				1223 - Transition Program						
-	-	1,003	7,000	01XX - Other Salaries	7,000					
-	-	240	1,900	02XX - Associated Payroll Costs	1,730					
-	-	-	88,100	03XX - Purchased Services	88,100					
800	555	146	4,012	04XX - Supplies & Materials	3,519					
-	-	-	-	06XX - Other Objects	400					
800	555	1,389	101,012	Total Function:	100,749					
				1224 - Life Skills						
-	-	-	150,911	0111 - Licensed Salaries	168,932	2.00				
150,570	189,802	230,337	331,222	0112 - Classified Salaries	160,305	5.72				
6,313	6,977	5,159	11,483	01XX - Other Salaries	10,901					
121,446	160,409	188,552	364,973	02XX - Associated Payroll Costs	218,366					
19,969	2,363	-	591	03XX - Purchased Services	591					
6,042	-	37,642	7,380	04XX - Supplies & Materials	7,380					
304,341	359,551	461,690	866,560	Total Function:	566,475	7.72				
				1225 - Out of District Programs						
-	10,530	-	-	03XX - Purchased Services	-					
-	-	13,364	92,160	04XX - Supplies & Materials	92,160					
-	10,530	13,364	92,160	Total Function:	92,160					
				1229 - Functional Living Skills						
68,154	78,179	109,245	142,400	0112 - Classified Salaries	148,587	5.00				
3,655	3,825	1,959	831	01XX - Other Salaries	1,130					
49,254	70,621	97,012	112,157	02XX - Associated Payroll Costs	122,063					
7,906	343	-	-	03XX - Purchased Services	-					
128,968	152,969	208,216	255,388	Total Function:	271,780	5.00				
				1250 - Less Restrictive Programs						
-	-	-	72,335	0111 - Licensed Salaries	53,107	1.00				
141,385	165,789	146,790	351,771	0112 - Classified Salaries	347,149	10.31				
5,363	757	2,863	23,367	01XX - Other Salaries	23,975					
113,371	139,951	139,753	307,329	02XX - Associated Payroll Costs	306,839					
314,048	97,377	-	327,471	03XX - Purchased Services	327,426					
594	-	-	3,845	04XX - Supplies & Materials	3,800					
-	-	-	6,812	06XX - Other Objects	6,812					
574,762	403,874	289,406	1,092,930	Total Function:	1,069,108	11.31				
				1251 - Less Restrictive - Charter School						
114	-	-	-	01XX - Other Salaries	-					
41	-	-	-	02XX - Associated Payroll Costs	-					
155	-	-	-	Total Function:	-					
				1271 - Remediation						
6,840	815	1,345	7,704	01XX - Other Salaries	7,704					
2,028	245	410	1,909	02XX - Associated Payroll Costs	1,902					
-	-	57	400	03XX - Purchased Services	400					
-	-	5,981	11,000	04XX - Supplies & Materials	11,007					
8,868	1,060	7,792	21,013	Total Function:	21,013					
				1272 - Title IA/D						
2,017,126	2,169,779	1,957,360	1,077,565	0111 - Licensed Salaries	85,438	1.00				
157,815	201,192	111,558	192,753	0112 - Classified Salaries	274,573	10.12				
92,503	25,313	2,194	262,317	01XX - Other Salaries	263,375					
1,213,924	1,338,221	1,201,058	155,143	02XX - Associated Payroll Costs	328,890					
301,999	114,428	61,841	683,240	03XX - Purchased Services	683,240					
128,394	116,315	112,251	216,819	04XX - Supplies & Materials	216,819					
3,911,762	3,965,248	3,446,263	2,587,837	Total Function:	1,852,335	11.12				
				1280 - Alternative Ed						
-	-	659	-	01XX - Other Salaries	-					
-	-	201	-	02XX - Associated Payroll Costs	-					
-	-	306,611	27,376	03XX - Purchased Services	27,376					
-	-	307,471	27,376	Total Function:	27,376					
				1288 - Charter School						
-	-	-	1,323,241	03XX - Purchased Services	1,323,241					

REYNOLDS SCHOOL DISTRICT
201-249 - FEDERAL PROGRAMS FUND
REQUIREMENTS

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
				1291 - English Language Learners Instruction						
13,000	4,810	8,665	23,401	01XX - Other Salaries	-					
3,657	1,484	2,677		02XX - Associated Payroll Costs	-					
112,787	132,989	54,521	60,000	03XX - Purchased Services	105,057					
36,935	54,789	-	8,500	04XX - Supplies & Materials	35,500					
166,378	194,072	65,862	91,901	Total Function:	140,557					
				1299 - Other Programs						
-	-	659	-	01XX - Other Salaries	-					
-	-	201	-	02XX - Associated Payroll Costs	-					
40,820	-	6,572	-	03XX - Purchased Services	-					
40,820	-	7,432	-	Total Function:	-					
				1400 - Summer School Programs						
-	-	402	-	01XX - Other Salaries	-					
-	-	77	-	02XX - Associated Payroll Costs	-					
-	-	690	965,062	03XX - Purchased Services	965,062					
-	-	206,787	-	04XX - Supplies & Materials	-					
-	-	207,956	965,062	Total Function:	965,062					
				2110 - Attendance / Social Work						
73,818	23,203	38,241	-	0111 - Licensed Salaries	42,719	0.50				
-	-	-	66,425	0112 - Classified Salaries	100,839	3.00				
17,351	300	367	300	01XX - Other Salaries	1,154					
54,484	13,489	22,221	2,016	02XX - Associated Payroll Costs	88,796					
23,020	152	9,700	30,275	03XX - Purchased Services	30,275					
4,635	7,349	15,214	3,600	04XX - Supplies & Materials	3,600					
3,907	5	-	-	06XX - Other Objects	-					
177,215	44,498	85,743	102,616	Total Function:	267,383	3.50				
				2115 - Student Safety						
-	2,975	2,978	-	01XX - Other Salaries	-					
-	988	772	-	02XX - Associated Payroll Costs	-					
-	-	-	71,360	03XX - Purchased Services	71,360					
-	3,963	3,749	71,360	Total Function:	71,360					
				2120 - Guidance Services						
-	-	2,227	-	01XX - Other Salaries	-					
-	-	679	-	02XX - Associated Payroll Costs	-					
-	646	-	-	04XX - Supplies & Materials	-					
-	646	2,906	-	Total Function:	-					
				2122 - Positive Behavior Supports						
7,296	-	-	-	04XX - Supplies & Materials	-					
				2140 - Psychological Services						
-	-	659	-	01XX - Other Salaries	-					
-	-	201	-	02XX - Associated Payroll Costs	-					
57	-	15,214	-	04XX - Supplies & Materials	-					
57	-	16,073	-	Total Function:	-					
				2150 - Speech Pathologist						
-	-	1,161	-	0111 - Licensed Salaries	-					
-	-	659	-	01XX - Other Salaries	-					
-	-	772	-	02XX - Associated Payroll Costs	-					
1,980	953	5,679	5,428	04XX - Supplies & Materials	5,428					
1,980	953	8,271	5,428	Total Function:	5,428					
				2160 - Oth Stndt Treatment						
15,303	-	-	-	0111 - Licensed Salaries	-					
277	-	300	-	01XX - Other Salaries	-					
9,205	-	91	-	02XX - Associated Payroll Costs	-					
-	741	-	-	04XX - Supplies & Materials	-					
24,786	741	391	-	Total Function:	-					
				2190 - Service Direction						
281,719	274,849	276,490	336,581	0111 - Licensed Salaries	424,965	5.00				
-	-	34,189	-	0113 - Administrators Salaries	-					
14,506	11,308	28,197	27,307	01XX - Other Salaries	32,296					
156,150	145,711	174,859	172,712	02XX - Associated Payroll Costs	207,958					
42,170	556	1,936	21,857	03XX - Purchased Services	21,857					
58,719	155,646	81,863	413,880	04XX - Supplies & Materials	413,880					
1,403	42,795	46,195	51,070	06XX - Other Objects	51,070					
554,667	630,865	643,729	1,023,407	Total Function:	1,152,026	5.00				
				2191 - Service Direction						
58,426	23,703	7,909	50,000	06XX - Other Objects	50,000					
				2210 - Improvement of Instructional Services						
608,839	493,493	453,186	821,991	0111 - Licensed Salaries	520,460	5.74				
90,694	73,733	-	(0)	0112 - Classified Salaries	-					
-	-	36,261	-	0113 - Administrators Salaries	65,200	0.50				
40,508	16,095	11,586	45,756	01XX - Other Salaries	64,563					
398,645	343,225	259,928	357,344	02XX - Associated Payroll Costs	301,627					
102,757	166,230	52,602	526,552	03XX - Purchased Services	537,052					
93,306	22,776	17,122	28,238	04XX - Supplies & Materials	72,525					
342	-	-	445	06XX - Other Objects	-					
1,335,090	1,115,551	830,684	1,780,326	Total Function:	1,561,427	6.24				
				2211 - Teaching & Learning						
-	-	-	16,000	03XX - Purchased Services	16,000					
-	-	-	47,518	04XX - Supplies & Materials	47,518					
-	-	-	63,518	Total Function:	63,518					
				2220 - Educational Media Services						
-	1,649	-	31,091	01XX - Other Salaries	-					
-	543	-	-	02XX - Associated Payroll Costs	-					
-	-	5,798	6,500	04XX - Supplies & Materials	6,500					
-	2,192	5,798	37,591	Total Function:	6,500					
				2230 - Assessment & Testing						
-	-	-	72,135	0113 - Administrators Salaries	61,594	0.50				
-	400	-	-	01XX - Other Salaries	3,310					
-	125	-	27,865	02XX - Associated Payroll Costs	33,374					
2,129	-	-	35,000	03XX - Purchased Services	35,000					
69	15	-	-	06XX - Other Objects	-					
2,198	541	-	135,000	Total Function:	133,278	0.50				

REYNOLDS SCHOOL DISTRICT
201-249 - FEDERAL PROGRAMS FUND
REQUIREMENTS

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
				2240 - Instructional Staff Development						
-	58,967	138,792	1,963,139	0111 - Licensed Salaries	1,702,055	19.50				
8,797	44,942	20,316	338,178	01XX - Other Salaries	360,716					
2,300	45,214	84,524	148,766	02XX - Associated Payroll Costs	884,351					
206,169	119,205	105,831	285,111	03XX - Purchased Services	307,811					
5,414	19,735	10,989	14,431	04XX - Supplies & Materials	24,431					
-	-	-	37,803	06XX - Other Objects	37,803					
222,680	288,063	360,451	2,787,428	Total Function:	3,317,167	19.50				
				2241 - Instructional Technology						
-	-	-	654,806	04XX - Supplies & Materials	654,806					
-	-	-	438,301	03XX - Purchased Services	438,301					
				2410 - Building Administration						
-	-	25,573	114,182	0113 - Administrators Salaries	-					
-	1,171	51,197	7,020	01XX - Other Salaries	-					
-	391	20,721	47,988	02XX - Associated Payroll Costs	-					
-	1,562	97,491	169,190	Total Function:	-					
				2490 - Oth Sch Admn Supp Svcs						
40,150	53,589	-	-	0111 - Licensed Salaries	-					
60,515	42,547	52,183	52,998	0112 - Classified Salaries	115,627	2.00				
81,011	133,026	200,510	221,279	0113 - Administrators Salaries	293,286	2.00				
4,082	9,437	12,996	15,160	01XX - Other Salaries	23,882					
102,358	120,699	136,212	117,487	02XX - Associated Payroll Costs	218,031					
-	60,000	-	189,300	03XX - Purchased Services	189,300					
-	194	-	200,000	04XX - Supplies & Materials	200,000					
171,013	219,837	175,839	729,243	06XX - Other Objects	730,026					
459,129	639,329	577,739	1,525,467	Total Function:	1,770,152	4.00				
				2510 - Direction Of Business Sup Svc						
-	959	-	-	03XX - Purchased Services	-					
				2520 - Fiscal Services						
-	-	-	31,986	0112 - Classified Salaries	-					
-	4,898	-	-	01XX - Other Salaries	-					
-	1,491	-	41,234	02XX - Associated Payroll Costs	-					
-	-	4,300	138,832	03XX - Purchased Services	138,832					
-	6,389	4,300	212,052	Total Function:	138,832					
				2528 - Risk Management						
-	-	-	69,764	0114 - Administrative Prof. / Confidential Salaries	74,412	1.00				
-	-	-	3,120	01XX - Other Salaries	2,777					
-	-	-	28,978	02XX - Associated Payroll Costs	50,452					
-	-	-	101,862	Total Function:	127,641	1.00				
				2541 - Facilities Direction						
-	759	83	-	01XX - Other Salaries	-					
-	261	29	-	02XX - Associated Payroll Costs	-					
-	1,020	112	-	Total Function:	-					
				2542 - Facilities Upkeep						
-	800	-	-	0112 - Classified Salaries	-					
-	66,940	-	-	01XX - Other Salaries	-					
-	21,306	-	-	02XX - Associated Payroll Costs	-					
-	89,046	-	-	Total Function:	-					
				2543 - Grounds Maintenance						
-	1,080	-	-	0112 - Classified Salaries	-					
-	1,520	73	-	01XX - Other Salaries	-					
-	789	24	-	02XX - Associated Payroll Costs	-					
-	3,389	97	-	Total Function:	-					
				2544 - Maintenance Services						
-	1,170	-	-	0112 - Classified Salaries	-					
-	5,100	-	-	01XX - Other Salaries	-					
-	1,991	-	-	02XX - Associated Payroll Costs	-					
-	3,675	-	-	03XX - Purchased Services	-					
-	92,993	244,284	1,700,000	04XX - Supplies & Materials	1,475,065					
-	-	-	570,107	05XX - Capital Outlay	400,000					
-	104,929	244,284	2,270,107	Total Function:	1,875,065					
				2546 - Safety Program						
-	1,988	-	-	01XX - Other Salaries	-					
-	646	-	-	02XX - Associated Payroll Costs	-					
-	2,633	-	-	Total Function:	-					
				2550 - Transportation						
-	143	-	-	0112 - Classified Salaries	-					
-	44,280	56,414	-	01XX - Other Salaries	-					
-	15,221	18,715	-	02XX - Associated Payroll Costs	-					
-	386	50	-	03XX - Purchased Services	-					
-	4,522	5,150	-	04XX - Supplies & Materials	-					
-	-	250,068	287,375	05XX - Capital Outlay	287,375					
-	64,552	330,397	287,375	Total Function:	287,375					
				2558 - Transportation - Special Ed						
-	1,286	-	-	01XX - Other Salaries	-					
-	460	-	-	02XX - Associated Payroll Costs	-					
-	1,380	-	-	03XX - Purchased Services	-					
-	3,126	-	-	Total Function:	-					
				2573 - Distribution Services						
-	1,800	-	-	01XX - Other Salaries	-					
-	692	-	-	02XX - Associated Payroll Costs	-					
-	2,492	-	-	Total Function:	-					
				2574 - Print Services						
-	35	-	-	01XX - Other Salaries	-					
-	12	-	-	02XX - Associated Payroll Costs	-					
-	47	-	-	Total Function:	-					
				2620 - Grant/Development						
-	1,338	804	-	01XX - Other Salaries	-					
-	441	262	-	02XX - Associated Payroll Costs	-					
-	1,779	1,065	-	Total Function:	-					

REYNOLDS SCHOOL DISTRICT

201-249 - FEDERAL PROGRAMS FUND
 REQUIREMENTS

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
				2630 - Communications						
-	1,175	-	-	01XX - Other Salaries	-					
-	357	-	-	02XX - Associated Payroll Costs	-					
-	3,561	17,485	1,200,000	04XX - Supplies & Materials	1,200,000					
-	5,093	17,485	1,200,000	Total Function:	1,200,000					
				2640 - Staff Services						
-	10,000	10,000	-	01XX - Other Salaries	-					
-	3,562	3,593	-	02XX - Associated Payroll Costs	-					
-	13,562	13,593	-	Total Function:	-					
				2649 - Other Staff Services						
-	14,308	-	-	0112 - Classified Salaries	-					
-	9,922	-	-	02XX - Associated Payroll Costs	-					
-	-	-	597,550	03XX - Purchased Services	250,000					
-	24,230	-	597,550	Total Function:	250,000					
				2660 - Technology Services						
-	198	26,311	52,898	0112 - Classified Salaries	47,720	1.00				
-	12,273	6,844	-	01XX - Other Salaries	420					
-	3,928	11,786	30,939	02XX - Associated Payroll Costs	30,621					
-	27,293	172,115	1,087,400	04XX - Supplies & Materials	787,400					
-	43,692	217,056	1,171,237	Total Function:	866,161	1.00				
				2680 - Interpretation & Translation Services						
7,016	-	-	55,000	0112 - Classified Salaries	38,301	1.00				
7,660	18,142	-	-	01XX - Other Salaries	-					
7,047	5,441	-	-	02XX - Associated Payroll Costs	27,947					
865	-	-	-	03XX - Purchased Services	-					
22,588	23,583	-	55,000	Total Function:	66,248	1.00				
				3100 - Food Services						
-	19,166	3,667	-	01XX - Other Salaries	-					
-	5,904	1,218	-	02XX - Associated Payroll Costs	-					
-	-	189,500	-	04XX - Supplies & Materials	-					
-	-	10,500	-	06XX - Other Objects	-					
-	25,070	204,885	-	Total Function:	-					
				3390 - Oth Community Services						
-	-	-	2,379,618	0111 - Licensed Salaries	-					
52,927	125,317	169,274	179,511	0112 - Classified Salaries	200,832	5.00				
7,415	2,731	3,452	5,358	01XX - Other Salaries	5,428					
34,912	75,312	127,196	99,933	02XX - Associated Payroll Costs	143,074					
24,136	21,222	-	-	03XX - Purchased Services	350					
38,373	39,525	36,355	1,578,048	04XX - Supplies & Materials	1,581,789					
314	-	-	-	06XX - Other Objects	-					
158,076	264,106	336,277	4,242,468	Total Function:	1,931,473	5.00				
8,373,131	8,613,977	11,043,716	42,594,960	Total Section Total	34,293,254	108.73				

[Contents](#)



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



Comprehensive Distance Learning

STATE & LOCAL PROGRAMS FUNDS

PROPOSED BUDGET
2022-2023

Accounts for revenues and expenditures of grants that are generally restricted for specific educational projects. Specific uses for these funds are described in the following three pages. 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.

Arts Tax

Accounts for revenues and expenditures of City of Portland Arts Tax.

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

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. (Funding moved to federal programs but remains for historical purposes.)

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.

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

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.

REYNOLDS SCHOOL DISTRICT STATE AND LOCAL PROGRAMS DESCRIPTIONS

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. The Summer Work experience allowed students to gain positive work skills and training in a professional environment which contributed to their successful placement today. (Funding no longer received from this award but remains for historical purposes.)

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

HB3499 ELD Transformation & Target

Accounts for revenues and expenditures to improve outcomes for English Language Learners (ELLs). Translation and interpretation grant.

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.

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.

School Based Health Center

Accounts for revenues and expenditures for construction of a school based health center located at Reynolds High School.

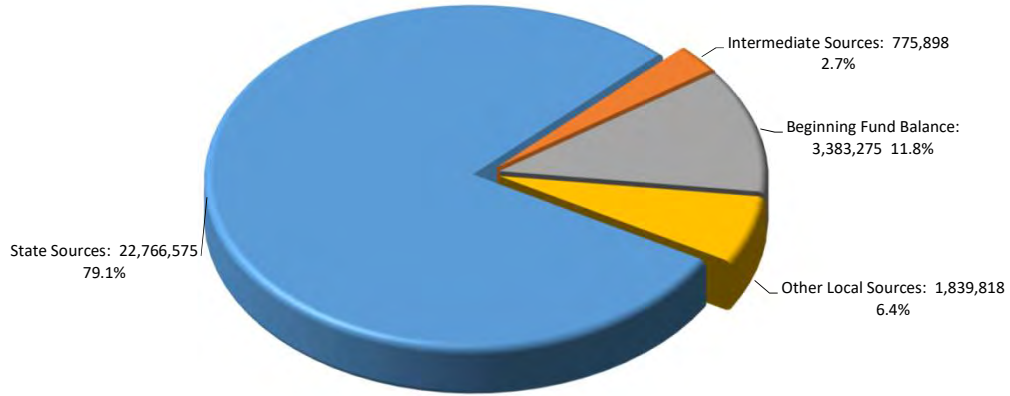
Student Investment Account

The Student Investment Account (SIA) comes from the Student Success Act. Oregon Governor Kate Brown signed House Bill 3427, the Student Success Act, into law on May 2019. The purpose of the Student Success Act was to correct underinvestment in our schools and our children and includes sweeping provisions for new and improved services for children and families.

Summer School Grants

Accounts for revenues and expenditures for summer school programs to improve outcomes for students.

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



2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
1,603,079	1,169,632	724,144	11,842,674	1000 - Other Local Sources	1,839,818		
1,717,290	1,508,024	863,251	732,722	2000 - Intermediate Sources	775,898		
4,099,038	2,541,202	7,125,608	22,591,590	3000 - State Sources	22,766,575		
-	-	463,604	-	4000 - Federal Sources	-		
-	-	2,237,515	-	5200 - Interfund Transfers	-		
3,178,564	3,553,459	1,105,442	3,496,847	5400 - Beginning Fund Balance	3,383,275		
10,597,971	8,772,317	12,519,564	38,663,833	Total Object:	28,765,566		

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

[Contents](#)

REYNOLDS SCHOOL DISTRICT

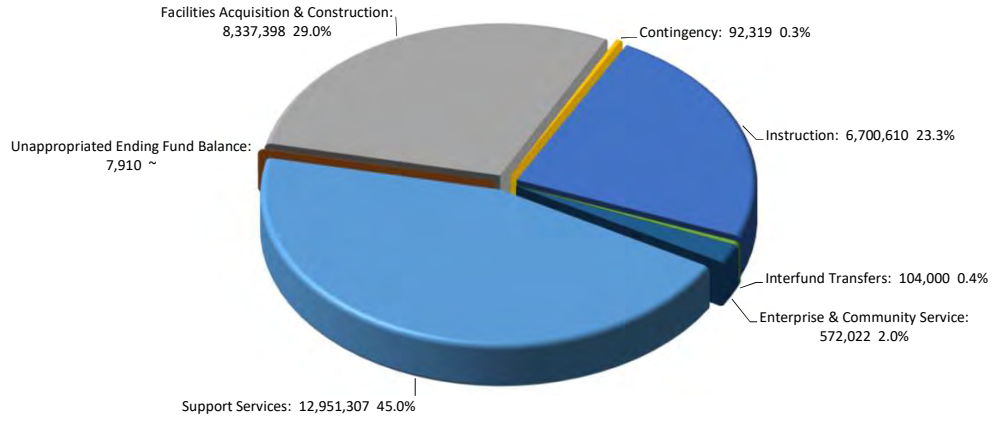
251-296 - STATE AND LOCAL FUNDS

RESOURCES BY SOURCE

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
215,181	92,174	12,945	231,750	1412 - Fuel Fees	231,750		
-	-	-	1,419	1914 - Donations	1,419		
73,267	39,062	20,197	34,791	1920 - Private Source Donations	34,791		
1,109,647	821,755	460,534	11,374,714	1990 - Miscellaneous Revenue	1,371,858		
204,983	216,641	230,469	200,000	1993 - SB1149	200,000		
-	-	353,458	369,069	2110 - City/County Revenue	421,479		
578,242	1,262,886	468,862	359,194	2199 - Other Intermediate Sources	351,602		
1,139,049	245,138	40,931	4,459	2200 - Restricted Revenue	2,817		
1,281,715	-	-	-	3199 - Other Unrestricted Grants In	-		
64,995	59,475	43,185	60,000	3204 - Drivers Education	60,000		
2,752,328	2,481,727	7,082,423	22,531,590	3299 - Other Restricted Grants	22,706,575		
-	-	213,890	-	4500 - Restricted Revenue Thru State	-		
-	-	249,713	-	4580 - Restrict Fed Rev Thru State	-		
-	-	2,237,515	-	5200 - Interfund Transfers	-		
3,178,564	3,553,459	1,105,442	3,496,847	5400 - Beginning Fund Balance	3,383,275		
10,597,971	8,772,317	12,519,564	38,663,833				
				Total Object:	28,765,566		

[Contents](#)

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

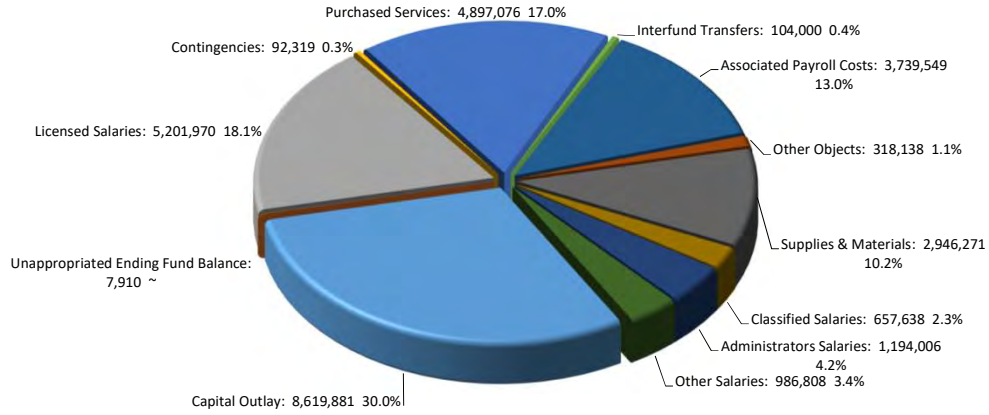


2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
3,264,230	2,241,045	3,480,251	11,163,548	1000 - Instruction	6,700,610	26.08				
3,483,098	2,964,678	5,116,766	15,092,548	2000 - Support Services	12,951,307	66.76				
297,184	241,569	117,423	2,001,682	3000 - Enterprise & Community Service	572,022	0.06				
-	2,219,583	201,387	10,087,259	4000 - Facilities Acquisition & Construction	8,337,398					
-	-	-	215,987	5200 - Interfund Transfers	104,000					
-	-	-	94,899	6000 - Contingency	92,319					
3,553,459	1,104,286	111,910	7,910	7000 - Unappropriated Ending Fund Balance	7,910					
10,597,971	8,771,161	9,027,737	38,663,833	Total Function:	28,765,566	92.90				

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

[Contents](#)

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



2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
627,974	822,884	2,265,670	8,895,654	0111 - Licensed Salaries	5,201,970	73.94				
389,860	479,345	431,861	4,627,953	0112 - Classified Salaries	657,638	8.96				
212,773	257,623	424,438	751,398	0113 - Administrators Salaries	1,194,006	10.00				
201,856	169,535	451,598	963,101	01XX - Other Salaries	986,808					
680,547	947,024	1,957,167	3,185,694	02XX - Associated Payroll Costs	3,739,549					
595,049	620,831	1,400,850	7,057,995	03XX - Purchased Services	4,897,076					
2,466,656	2,053,622	1,279,840	3,233,391	04XX - Supplies & Materials	2,946,271					
1,733,624	2,198,815	462,492	9,119,881	05XX - Capital Outlay	8,619,881					
136,173	118,352	241,910	509,970	06XX - Other Objects	318,138					
-	-	-	215,987	07XX - Interfund Transfers	104,000					
-	-	-	94,899	08XX - Contingencies	92,319					
3,553,459	1,104,286	1,105,442	7,910	09XX - Unappropriated Ending Fund Balance	7,910					
10,597,971	8,772,316	10,021,269	38,663,833		Total Object:	28,765,566	92.90			

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

[Contents](#)

REYNOLDS SCHOOL DISTRICT

251-296 - STATE AND LOCAL FUNDS
REQUIREMENTS

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
1111 - Primary Programs K-5										
121,505	44,207	243,788	931,878	0111 - Licensed Salaries	917,937	12.85				
-	-	1,500	72	01XX - Other Salaries	4,547					
67,828	26,558	146,930	500,156	02XX - Associated Payroll Costs	465,871					
1,698	1,644	-	864	03XX - Purchased Services	864					
45,352	17,072	14,674	331,490	04XX - Supplies & Materials	331,482					
2,300	2,965	1,000	7,857	06XX - Other Objects	2,000					
238,683	92,446	407,893	1,772,317	Total Function:	1,722,701	12.85				
1113 - Elem Extra-Curricular										
2,011	-	-	28,000	03XX - Purchased Services	28,000					
59,285	60,913	22,895	133,351	04XX - Supplies & Materials	133,351					
-	66	-	66	06XX - Other Objects	591					
61,296	60,979	22,895	161,417	Total Function:	161,942					
1121 - Middle School Programs										
-	-	-	182,433	0111 - Licensed Salaries	274,339	4.00				
21,624	2,944	-	191,400	01XX - Other Salaries	192,182					
6,774	827	-	144,920	02XX - Associated Payroll Costs	183,605					
28,768	9,975	38,640	-	03XX - Purchased Services	-					
11,460	6,943	398,001	159,357	04XX - Supplies & Materials	131,355					
2,250	2,250	2,150	3,000	06XX - Other Objects	3,000					
70,877	22,939	438,791	681,110	Total Function:	784,481	4.00				
1122 - Middle School Extra-Curricular										
-	-	-	4,232,355	0111 - Licensed Salaries	-					
3,026	-	-	-	03XX - Purchased Services	-					
75,093	43,101	1,475	143,236	04XX - Supplies & Materials	168,236					
78,119	43,101	1,475	4,375,591	Total Function:	168,236					
1131 - High School Programs										
157,030	324,278	352,412	354,245	0111 - Licensed Salaries	319,082	4.83				
23,841	36,047	38,155	-	0112 - Classified Salaries	-					
144,408	115,128	96,553	82,143	01XX - Other Salaries	82,727					
120,389	239,290	257,376	166,640	02XX - Associated Payroll Costs	186,354					
23,100	6,962	29,186	29,943	03XX - Purchased Services	29,943					
103,898	129,408	335,641	206,306	04XX - Supplies & Materials	206,306					
450,000	-	71,712	13,632	05XX - Capital Outlay	13,632					
68,784	73,687	104,302	107,934	06XX - Other Objects	107,934					
1,091,451	924,800	1,285,337	960,843	Total Function:	945,978	4.83				
1132 - High School Athletics										
-	-	-	25,000	04XX - Supplies & Materials	25,000					
1133 - High School Activities										
47,037	8,703	1,877	52,075	03XX - Purchased Services	52,075					
386,162	245,828	66,841	405,363	04XX - Supplies & Materials	405,363					
23,113	868	5	3,280	06XX - Other Objects	3,280					
456,312	255,399	68,722	460,718	Total Function:	460,718					
1223 - Transition Program										
86,308	-	-	-	0112 - Classified Salaries	-					
2,204	801	26,248	-	01XX - Other Salaries	-					
45,228	245	7,361	-	02XX - Associated Payroll Costs	-					
3,030	2,399	15,764	-	03XX - Purchased Services	-					
3,438	2,092	4,480	9,089	04XX - Supplies & Materials	9,089					
140,208	5,537	53,852	9,089	Total Function:	9,089					
1224 - Life Skills										
50,282	64,891	-	-	0112 - Classified Salaries	-					
920	3,304	500	-	01XX - Other Salaries	-					
37,516	61,358	132	-	02XX - Associated Payroll Costs	-					
478	-	-	-	03XX - Purchased Services	-					
89,196	129,554	632	-	Total Function:	-					
1250 - Less Restrictive Programs										
23,808	118,371	99,533	-	0112 - Classified Salaries	9,372	0.25				
3,574	2,860	1,887	-	01XX - Other Salaries	-					
19,459	75,158	59,514	-	02XX - Associated Payroll Costs	11,492					
29,916	29,269	217	-	03XX - Purchased Services	-					
-	1,925	-	-	04XX - Supplies & Materials	-					
76,758	227,582	161,152	-	Total Function:	20,864	0.25				
1271 - Remediation										
-	-	17,356	27,732	01XX - Other Salaries	27,732					
-	-	5,057	7,004	02XX - Associated Payroll Costs	6,849					
-	-	22,413	34,736	Total Function:	34,581					
1272 - Title IA/D										
-	-	20,521	-	0112 - Classified Salaries	9,372	0.25				
-	-	21,160	-	02XX - Associated Payroll Costs	5,049					
-	-	41,681	-	Total Function:	14,421	0.25				
1280 - Alternative Ed										
55,429	66,614	72,304	128,731	0111 - Licensed Salaries	148,258	2.00				
48,246	45,716	50,834	43,240	0112 - Classified Salaries	59,599	1.90				
9,173	1,192	1,408	27,756	01XX - Other Salaries	27,756					
52,260	66,340	86,956	72,721	02XX - Associated Payroll Costs	129,786					
23,541	27,511	3,312	34,380	03XX - Purchased Services	32,318					
39,357	50,308	62,261	34,586	04XX - Supplies & Materials	32,206					
312,666	-	-	-	05XX - Capital Outlay	-					
540,673	257,681	277,076	341,414	Total Function:	429,923	3.90				
1288 - Charter School										
15,398	31,359	180,014	588,003	03XX - Purchased Services	588,003					
1291 - English Language Learners Instruction										
48,050	-	12,169	155,080	0112 - Classified Salaries	-					
115,867	49,352	1,661	-	0113 - Administrators Salaries	-					
7,020	3,115	592	-	01XX - Other Salaries	-					
99,215	27,012	8,405	38,304	02XX - Associated Payroll Costs	-					
-	-	18,246	59,608	03XX - Purchased Services	-					
-	-	12,117	-	04XX - Supplies & Materials	-					
9,661	7,167	4,810	17,000	06XX - Other Objects	-					
279,813	86,646	58,000	269,992	Total Function:	-					

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

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
				1299 - Other Programs						
76,504	57,503	146,434	-	0111 - Licensed Salaries	-					
-	-	-	100,169	0112 - Classified Salaries	-					
1,964	1,255	3,203	-	01XX - Other Salaries	-					
44,247	34,264	83,660	45,354	02XX - Associated Payroll Costs	-					
-	10,000	-	-	03XX - Purchased Services	-					
2,733	-	-	-	04XX - Supplies & Materials	-					
125,447	103,022	233,297	145,523	Total Function:	-					
				1400 - Summer School Programs						
-	-	146,124	323,327	01XX - Other Salaries	323,327					
-	-	44,370	84,243	02XX - Associated Payroll Costs	79,863					
-	-	9,387	878,040	03XX - Purchased Services	878,040					
-	-	13,908	2,579	04XX - Supplies & Materials	3,837					
-	-	13,232	49,606	06XX - Other Objects	49,606					
-	-	227,021	1,337,795	Total Function:	1,334,673					
				2110 - Attendance / Social Work						
1,719	-	508,077	557,156	0111 - Licensed Salaries	653,129	10.00				
107,361	120,442	112,945	127,124	0112 - Classified Salaries	140,967	4.00				
1,307	243	20,502	60,646	01XX - Other Salaries	64,671					
59,360	84,529	343,912	410,593	02XX - Associated Payroll Costs	435,445					
46,055	194	2,844	-	03XX - Purchased Services	-					
44,648	19,477	68,395	148,832	04XX - Supplies & Materials	148,832					
11,697	-	1,690	13,697	06XX - Other Objects	13,697					
272,147	224,885	1,058,366	1,318,048	Total Function:	1,456,741	14.00				
				2115 - Student Safety						
-	-	16,421	125,922	01XX - Other Salaries	125,922					
-	-	4,072	27,745	02XX - Associated Payroll Costs	31,103					
-	-	-	2,017	03XX - Purchased Services	2,017					
-	-	20,493	155,684	Total Function:	159,042					
				2120 - Guidance Services						
175,638	197,218	636,263	833,293	0111 - Licensed Salaries	815,271	12.00				
-	26,275	15,963	30,947	0112 - Classified Salaries	35,927	1.00				
32	11,743	6,307	8,569	01XX - Other Salaries	11,575					
65,781	121,264	390,672	456,277	02XX - Associated Payroll Costs	441,855					
29,783	61,934	62,287	8,200	03XX - Purchased Services	8,200					
67,081	29,576	-	-	04XX - Supplies & Materials	-					
338,315	448,010	1,111,492	1,337,286	Total Function:	1,312,828	13.00				
				2130 - Health Services						
-	-	1,141	1,201	01XX - Other Salaries	-					
-	-	359	299	02XX - Associated Payroll Costs	-					
-	-	517,469	591,973	03XX - Purchased Services	540,862					
-	-	518,969	593,473	Total Function:	540,862					
				2140 - Psychological Services						
-	-	6,000	5,000	03XX - Purchased Services	5,000					
				2150 - Speech Pathologist						
-	-	10,074	-	0111 - Licensed Salaries	-					
-	-	246	-	01XX - Other Salaries	-					
-	-	4,982	-	02XX - Associated Payroll Costs	-					
-	-	15,303	-	Total Function:	-					
				2190 - Service Direction						
-	-	-	-	0113 - Administrators Salaries	130,724	1.00				
-	-	-	-	01XX - Other Salaries	1,578					
-	-	-	-	02XX - Associated Payroll Costs	63,405					
-	-	-	-	Total Function:	195,707	1.00				
				2210 - Improvement of Instructional Services						
-	133,064	296,317	1,066,442	0111 - Licensed Salaries	1,016,587	13.76				
-	150	2,820	3,359	01XX - Other Salaries	9,064					
-	72,502	163,751	429,288	02XX - Associated Payroll Costs	502,785					
2,982	1,102	75,324	137,908	03XX - Purchased Services	108,105					
-	-	3,869	-	04XX - Supplies & Materials	-					
-	-	94,172	272,490	06XX - Other Objects	119,990					
2,982	206,818	636,253	1,909,487	Total Function:	1,756,531	13.76				
				2211 - Teaching & Learning						
-	-	-	627,081	04XX - Supplies & Materials	443,281					
				2219 - Other Imp Of Instruction						
40,150	-	-	-	0111 - Licensed Salaries	-					
165	-	-	-	01XX - Other Salaries	-					
20,465	-	-	-	02XX - Associated Payroll Costs	-					
-	-	13,800	-	03XX - Purchased Services	-					
(450)	1,055,076	132,706	37,414	04XX - Supplies & Materials	37,414					
60,329	1,055,076	146,506	37,414	Total Function:	37,414					
				2220 - Educational Media Services						
-	-	-	609,121	0111 - Licensed Salaries	1,057,367	14.50				
-	-	-	-	01XX - Other Salaries	5,629					
-	-	-	333,161	02XX - Associated Payroll Costs	518,301					
-	-	5,400	-	04XX - Supplies & Materials	-					
-	-	5,400	942,282	Total Function:	1,581,297	14.50				
				2230 - Assessment & Testing						
-	-	5,656	-	0112 - Classified Salaries	-					
-	-	2,894	-	02XX - Associated Payroll Costs	-					
-	-	253	8,165	04XX - Supplies & Materials	8,165					
-	-	8,802	8,165	Total Function:	8,165					
				2240 - Instructional Staff Development						
2,511	-	24,534	17,708	01XX - Other Salaries	17,708					
656	-	7,561	502	02XX - Associated Payroll Costs	4,374					
216,623	210,359	29,374	156,860	03XX - Purchased Services	120,860					
13,375	8,536	48,217	54,977	04XX - Supplies & Materials	17,626					
10,163	13,023	15,705	18,040	06XX - Other Objects	18,040					
243,327	231,917	125,391	248,087	Total Function:	178,608					
				2320 - Executive Administration						
-	-	53,000	2,500	03XX - Purchased Services	2,500					
126	481	100	3,725	04XX - Supplies & Materials	3,725					
126	481	53,100	6,225	Total Function:	6,225					

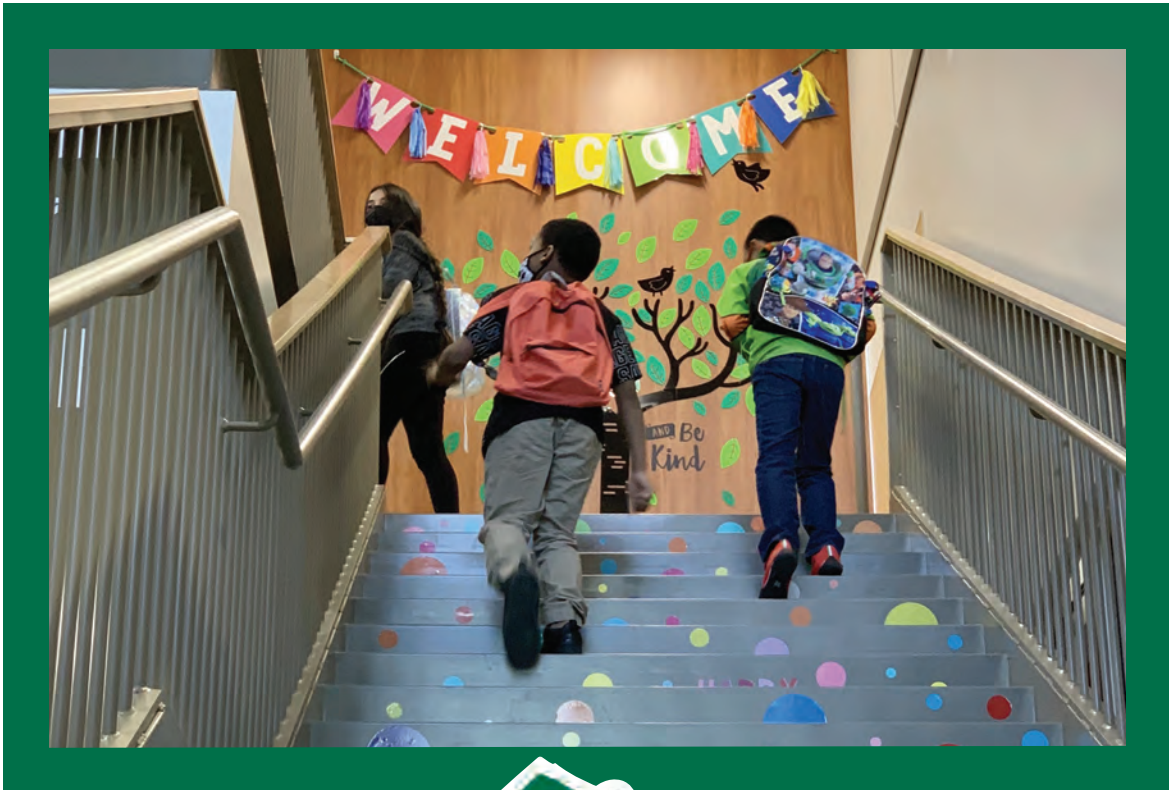
REYNOLDS SCHOOL DISTRICT
251-296 - STATE AND LOCAL FUNDS
REQUIREMENTS

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
				2410 - Building Administration						
				0112 - Classified Salaries	50,035	1.50				
96,906	208,270	422,777	751,398	0113 - Administrators Salaries	1,063,282	9.00				
5,335	12,030	83,504	54,557	01XX - Other Salaries	53,681					
38,665	93,847	271,298	369,219	02XX - Associated Payroll Costs	575,278					
140,907	314,148	777,578	1,175,174	Total Function:	1,742,276	10.50				
				2490 - Oth Sch Admn Supp Svcs						
		160,069		03XX - Purchased Services						
4,183	395			06XX - Other Objects						
4,183	395	160,069		Total Function:						
	17,603			2510 - Direction Of Business Sup Srvc						
				03XX - Purchased Services						
				2540 - Maintenance & Operations						
	61,137		255,064	03XX - Purchased Services	89,000					
242	13,441	3,617	5,063	04XX - Supplies & Materials	5,063					
	74,578	3,617	260,127	Total Function:	94,063					
				2542 - Facilities Upkeep						
	10,171			01XX - Other Salaries						
	1,264			02XX - Associated Payroll Costs						
	11,434			Total Function:						
				2544 - Maintenance Services						
58,182	77,048		544,745	03XX - Purchased Services	544,745					
1,281,715	56,036			04XX - Supplies & Materials						
970,957			1,836,517	05XX - Capital Outlay	1,836,517					
4,022	17,931			06XX - Other Objects						
2,314,876	151,015		2,381,262	Total Function:	2,381,262					
				2550 - Transportation						
			2,753,975	0112 - Classified Salaries	175,000					
				02XX - Associated Payroll Costs	43,227					
	1,959			03XX - Purchased Services						
	114			04XX - Supplies & Materials						
		301,557	500,000	05XX - Capital Outlay						
	2,073	301,557	3,253,975	Total Function:	218,227					
				2620 - Grant/Development						
		488		01XX - Other Salaries						
		150		02XX - Associated Payroll Costs						
		637		Total Function:						
			35,000	2649 - Other Staff Services						
				04XX - Supplies & Materials	35,000					
		22,242		2660 - Technology Services						
		8,822		0112 - Classified Salaries						
				02XX - Associated Payroll Costs						
31,780	40,699	43,721	218,778	03XX - Purchased Services	218,778					
73,882	186,701	47,741	500,000	04XX - Supplies & Materials	500,000					
105,662	227,401	122,526	718,778	Total Function:	718,778					
				2680 - Interpretation & Translation Services						
		25,201		0112 - Classified Salaries						
		79		01XX - Other Salaries						
		19,427		02XX - Associated Payroll Costs						
			80,000	03XX - Purchased Services	80,000					
		44,707	80,000	Total Function:	80,000					
				3210 - Fuel / DHS Reimb Expense						
208,403	89,175	12,424	225,000	04XX - Supplies & Materials	225,000					
				3300 - Community Services						
31,340	50		100	03XX - Purchased Services	100					
6,984	13,007		16,552	04XX - Supplies & Materials	14,977					
38,324	13,057		16,652	Total Function:	15,077					
				3320 - Community Recreation Services						
725			10,000	04XX - Supplies & Materials	10,000					
				3390 - Oth Community Services						
			1,415,174	0112 - Classified Salaries	175,000					
		187		01XX - Other Salaries						
		52	87,728	02XX - Associated Payroll Costs	43,227					
		34,000	66,410	03XX - Purchased Services						
22,000		19,873	60,000	04XX - Supplies & Materials						
			17,000	06XX - Other Objects						
22,000		54,112	1,646,312	Total Function:	218,227					
				3500 - Child Care						
1,964	67,602	28,643	2,244	0112 - Classified Salaries	2,366	0.06				
1,617	4,600		38,709	01XX - Other Salaries	38,709					
2,705	42,565	18,293	11,540	02XX - Associated Payroll Costs	11,680					
57	157			03XX - Purchased Services						
21,390	24,413	3,951	51,225	04XX - Supplies & Materials	50,963					
27,733	139,337	50,887	103,718	Total Function:	103,718	0.06				
				4150 - Building Acquisition/Develop						
	20,769	106,319	3,317,527	03XX - Purchased Services	1,567,666					
		1,000		04XX - Supplies & Materials						
	2,198,815	89,224	6,769,732	05XX - Capital Outlay	6,769,732					
		4,844		06XX - Other Objects						
	2,219,584	201,387	10,087,259	Total Function:	8,337,398					
				5200 - Interfund Transfers						
			215,987	07XX - Interfund Transfers	104,000					
				6110 - Operating Contingencies						
			94,899	08XX - Contingencies	92,319					
				7000 - Unappropriated Ending Fund Balance						
			7,910	09XX - Unappropriated Ending Fund Balance	7,910					
7,044,512	7,668,031	8,915,827	38,663,833	Total Section Total	28,765,566	92.90				

[Contents](#)



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



Wilkes Elementary School

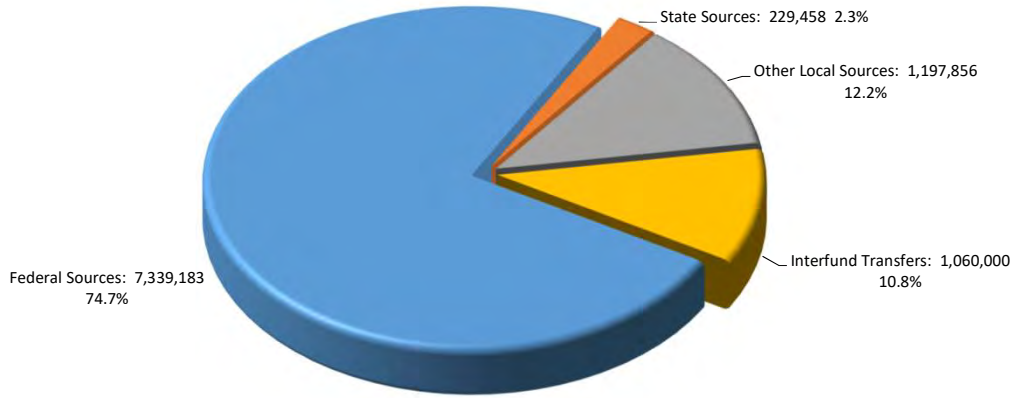


NUTRITION SERVICES FUND

PROPOSED BUDGET
2022-2023

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



2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
357,401	369,826	339,965	1,197,856	1000 - Other Local Sources	1,197,856		
-	28,701	50	-	2000 - Intermediate Sources	-		
89,568	71,614	44,985	229,458	3000 - State Sources	229,458		
5,370,804	4,725,317	2,577,961	5,959,048	4000 - Federal Sources	7,339,183		
50,679	50,852	50,852	60,000	5200 - Interfund Transfers	1,060,000		
3,385,574	1,982,595	1,270,126	1,982,595	5400 - Beginning Fund Balance	-		
9,254,026	7,228,905	4,283,940	9,428,957	Total Object:	9,826,497		

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

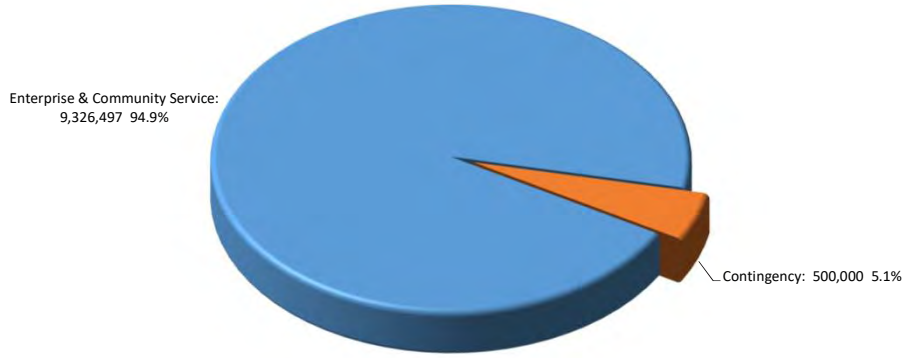
[Contents](#)

REYNOLDS SCHOOL DISTRICT
297 - NUTRITION SERVICES FUND
RESOURCES BY SOURCE

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
				1000 - Other Local Sources			
48,049	13,069	-	48,050	1510 - Interest On Investments	48,050		
267,907	298,826	294,769	934,167	1610 - Food Service Meal Sales	934,167		
19,856	26,928	14,553	80,639	1690 - Food Services - Other Sales	80,639		
21,589	31,002	30,643	135,000	1990 - Miscellaneous Revenue	135,000		
357,401	369,826	339,965	1,197,856	Total Object:	1,197,856		
				2000 - Intermediate Sources			
-	1,000	50	-	2199 - Other Intermediate Sources	-		
-	27,701	-	-	2200 - Restricted Revenue	-		
-	28,701	50	-	Total Object:	-		
				3000 - State Sources			
89,568	71,614	44,985	229,458	3299 - Other Restricted Grants	229,458		
				4000 - Federal Sources			
368,731	366,975	296,915	450,000	4100 - USDA Commodities	450,000		
106,388	887,289	1,913,722	605,022	4502 - Summer Seamless Waiver	605,022		
1,167,627	816,967	-	1,217,236	4503 - National Breakfast Program	1,603,451		
3,249,725	2,277,654	-	3,132,548	4505 - National School Nutrition Prog	4,126,468		
8,568	-	-	-	4508 - ODE Usda Food Distribution Program	-		
469,765	376,433	367,324	554,242	4580 - Restrct Fed Rev Thru State	554,242		
5,370,804	4,725,317	2,577,961	5,959,048	Total Object:	7,339,183		
				5200 - Interfund Transfers			
50,679	50,852	50,852	60,000	5200 - Interfund Transfers	1,060,000		
				5400 - Beginning Fund Balance			
3,385,574	1,982,595	1,270,126	1,982,595	5400 - Beginning Fund Balance	-		
9,254,026	7,228,905	4,283,940	9,428,957	Total Section Total	9,826,497		

[Contents](#)

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

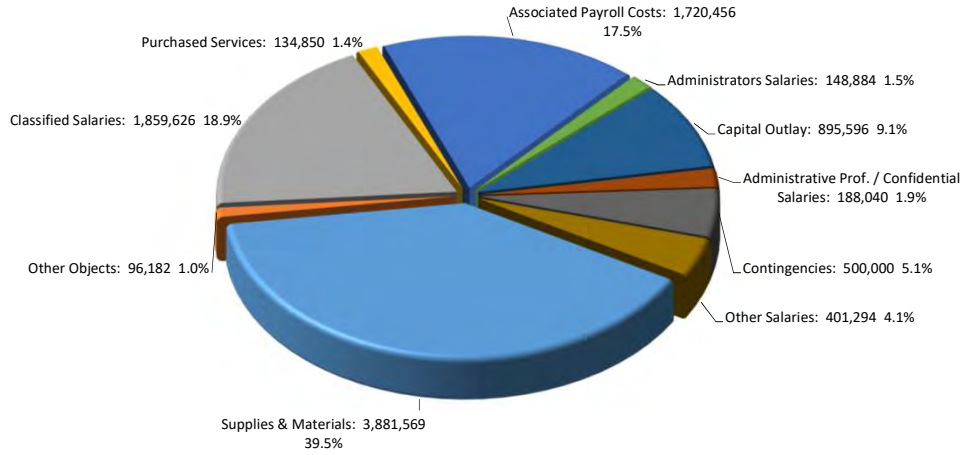


2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
-	-	-	25,877	2000 - Support Services	-	-	-	-	-	-
7,271,431	5,958,779	4,751,223	9,183,352	3000 - Enterprise & Community Service	9,326,497	61.18				
1,982,595	1,270,024	-	219,728	6000 - Contingency	500,000					
9,254,026	7,228,803	4,751,223	9,428,957	Total Function:	9,826,497	61.18				

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

[Contents](#)

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



2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
1,377,570	1,361,118	1,455,603	1,733,134	0112 - Classified Salaries	1,859,626	58.08				
136,819	143,528	127,043	130,518	0113 - Administrators Salaries	148,884	1.10				
164,672	187,100	172,135	175,560	0114 - Administrative Prof. / Confidential Salaries	188,040	2.00				
296,122	369,863	198,808	618,840	01XX - Other Salaries	401,294					
1,431,376	1,407,678	1,492,896	1,672,915	02XX - Associated Payroll Costs	1,720,456					
41,761	196,526	100,942	548,218	03XX - Purchased Services	134,850					
2,275,242	2,130,692	1,087,928	3,692,081	04XX - Supplies & Materials	3,881,569					
1,463,468	72,216	-	482,196	05XX - Capital Outlay	895,596					
84,402	90,059	115,868	155,767	06XX - Other Objects	96,182					
1,982,595	1,270,024	1,270,126	219,728	08XX - Contingencies	500,000					
9,254,026	7,228,803	6,021,349	9,428,957	Total Object:	9,826,497	61.18				

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

[Contents](#)

REYNOLDS SCHOOL DISTRICT

**297 - NUTRITION SERVICES FUND
REQUIREMENTS**

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working	2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
2190 - Service Direction									
2190 - Service Direction									
-	-	-	17,980	-					
-	-	-	222	-					
-	-	-	7,675	-					
-	-	-	25,877	-					
-	-	-	25,877	-					
3100 - Food Services									
3100 - Food Services									
1,377,570	1,361,118	859,242	1,733,134	1,859,626	58.08				
136,819	143,528	69,140	112,538	148,884	1.10				
164,672	187,100	93,681	175,560	188,040	2.00				
185,656	243,067	65,430	136,793	142,044					
1,394,948	1,366,799	861,820	1,546,229	1,656,420					
41,045	181,620	26,793	516,650	132,750					
1,856,660	1,096,376	433,380	2,955,221	3,359,569					
1,463,468	72,216	-	482,196	895,596					
73,300	47,062	14,655	155,767	91,182					
6,694,139	4,698,887	2,424,142	7,814,088	8,474,111	61.18				
6,694,139	4,698,887	2,424,142	7,814,088	8,474,111	61.18				
3101 - Summer Seamless Waiver									
3101 - Summer Seamless Waiver									
-	-	583,869	-	-					
-	-	56,548	-	-					
-	-	76,619	-	-					
52,339	71,766	131,865	195,825	176,250					
17,696	23,123	618,197	48,369	43,534					
715	14,557	71,018	31,568	2,100					
30,014	751,571	283,078	329,260	100,000					
3,280	35,743	92,528	-	5,000					
104,045	896,761	1,913,722	605,022	326,884					
104,045	896,761	1,913,722	605,022	326,884					
3102 - Nutrition Services Grant									
3102 - Nutrition Services Grant									
12,702	9,323	-	22,000	22,000					
3,981	3,270	-	5,434	5,434					
149,768	119,152	130,109	197,600	222,000					
166,451	131,746	130,109	225,034	249,434					
166,451	131,746	130,109	225,034	249,434					
3103 - CACFP - Supper									
3103 - CACFP - Supper									
-	-	12,492	-	-					
-	-	1,354	-	-					
-	-	1,835	-	-					
45,424	45,479	1,512	264,000	61,000					
14,750	14,409	12,879	65,208	15,068					
-	-	3,131	-	-					
181,680	113,230	195,326	-	-					
7,822	7,254	8,685	-	-					
249,676	180,371	237,215	329,208	76,068					
249,676	180,371	237,215	329,208	76,068					
3104 - Summer Feeding - Hunger Free Oregon									
3104 - Summer Feeding - Hunger Free Oregon									
-	227	-	-	-					
-	76	-	-	-					
-	349	-	-	-					
-	1,758	5,712	10,000	-					
-	2,411	5,712	10,000	-					
-	2,411	5,712	10,000	-					
3106 - Farm to School Grant									
3106 - Farm to School Grant									
57,120	48,604	40,323	200,000	200,000					
57,120	48,604	40,323	200,000	200,000					
6110 - Operating Contingencies									
6110 - Operating Contingencies									
-	-	-	219,728	500,000					
-	-	-	219,728	500,000					
7,271,431	5,958,779	4,751,223	9,428,957	9,826,497	61.18				

[Contents](#)



Davis Elementary School



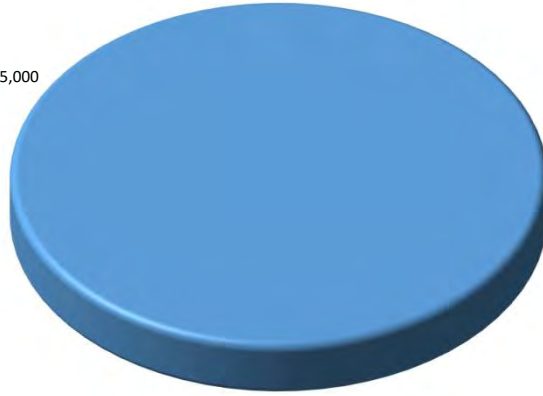
EARLY RETIREMENT FUND

PROPOSED BUDGET
2022-2023

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
 Early Retirement Summary - Resources

Interfund Transfers: 325,000
 100.0%



2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
280,000	175,000	100,000	325,000	5200 - Interfund Transfers	325,000		
175,072	168,186	131,981	-	5400 - Beginning Fund Balance	-		
455,072	343,186	231,981	325,000	Total Object:	325,000		

[Contents](#)

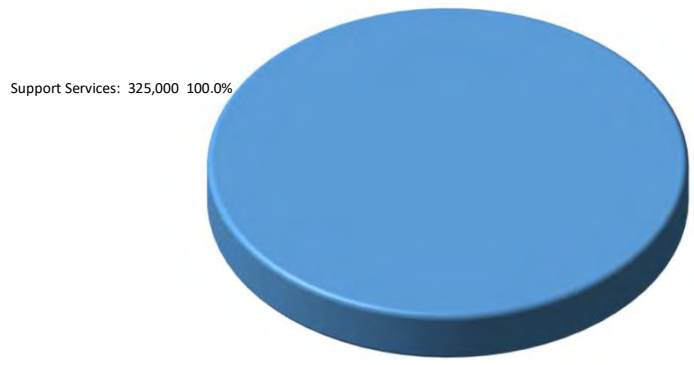
REYNOLDS SCHOOL DISTRICT

298 - EARLY RETIREMENT FUND
 RESOURCES BY SOURCE

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
				5200 - Interfund Transfers			
280,000	175,000	100,000	325,000	5200 - Interfund Transfers	325,000		
				5400 - Beginning Fund Balance			
175,072	168,186	131,981	-	5400 - Beginning Fund Balance	-		
455,072	343,186	231,981	325,000				
				Total Section Total	325,000		

[Contents](#)

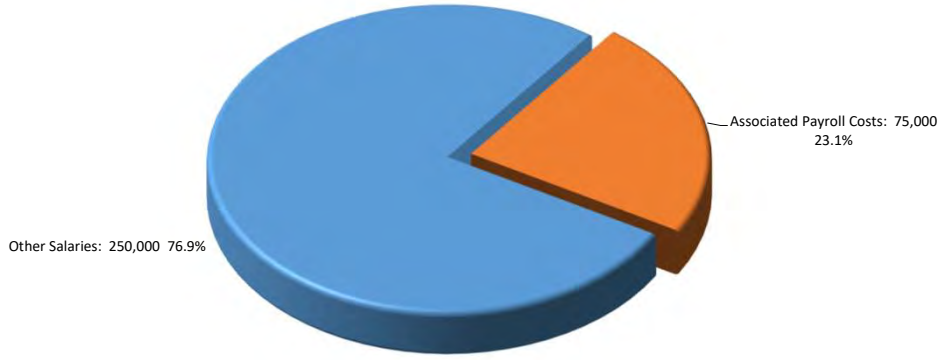
REYNOLDS SCHOOL DISTRICT
 298 - Early Retirement Summary - Requirements by Major Function



2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
286,886	211,206	238,131	325,000	2000 - Support Services	325,000					
168,186	131,980	-	-	7000 - Unappropriated Ending Fund Balance	-					
286,886	211,206	238,131	325,000	Total Function:	325,000					

[Contents](#)

REYNOLDS SCHOOL DISTRICT
 298 - Early Retirement Summary - Requirements by Major Object



2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
227,906	177,508	204,614	250,000	01XX - Other Salaries	250,000					
58,979	33,698	33,517	75,000	02XX - Associated Payroll Costs	75,000					
168,186	131,980	131,981		09XX - Unappropriated Ending Fund Balance						
286,886	211,206	238,131	325,000	Total Object:	325,000					

[Contents](#)

REYNOLDS SCHOOL DISTRICT

**298 - EARLY RETIREMENT FUND
REQUIREMENTS**

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
				2700 - Early Retirement						
227,906	177,508	204,614	250,000	01XX - Other Salaries	250,000					
58,979	33,698	33,517	75,000	02XX - Associated Payroll Costs	75,000					
286,886	211,206	238,131	325,000	Total Function:	325,000					
				7000 - Unappropriated Ending Fund Balance						
168,186	131,980	-	-	09XX - Unappropriated Ending Fund Balance	-					
168,186	131,980	-	-	Total Function:	-					
455,072	343,186	238,131	325,000	Total Section Total	325,000					

[Contents](#)

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

PUBLIC EMPLOYEE RETIREMENT SYSTEM (PERS)

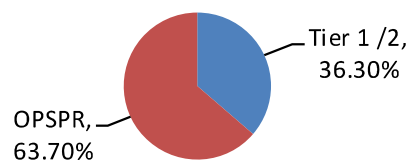
Reynolds School District is a **Public Employee Retirement System (PERS)** employer and all employees who work in PERS qualifying positions at Reynolds School District become PERS members. Employees hired after August 29, 2013 are members of a new plan created by the Legislature to reduce cost: The Oregon 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 until the 2021-23 biennium.

Year	Tier 1/2	OPSPR
2013-15	9.71%	7.71%
2015-17	6.51%	1.82%
2017-19	13.20%	7.87%
2019-21	15.44%	9.99%
2021-23	8.97%	5.86%

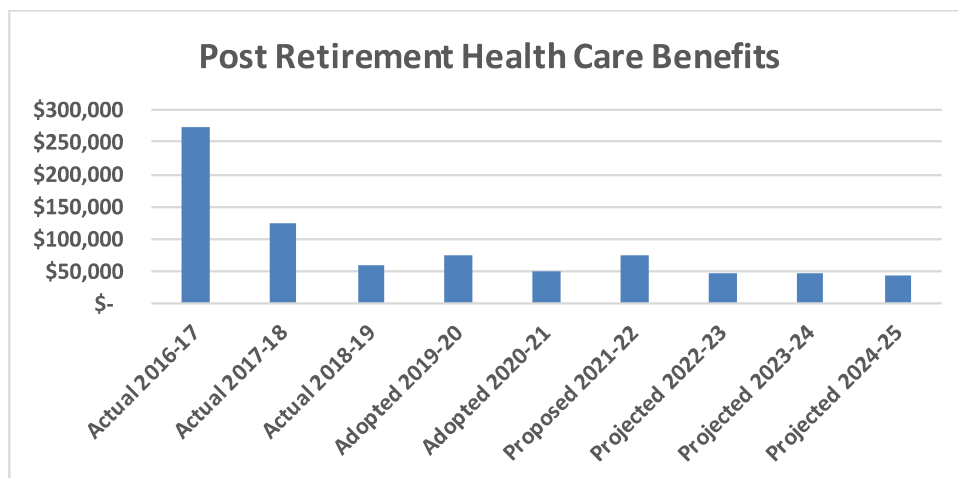
Employees in PERS



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 2020 was \$33,698 and budgeted at \$50,000 in 2020-21. The 2021-22 budget is \$75,000. A 3% annual reduction is currently projected for 2022-23.



**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%



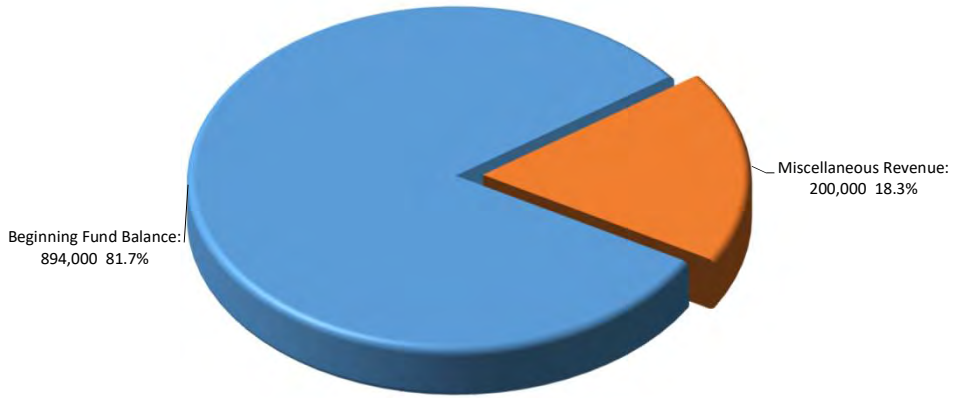
Hybrid Learning at
Wilkes Elementary School

INSURANCE RESERVE FUND

PROPOSED BUDGET
2022-2023

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



2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
414,562	170,767	221,053	200,000	1990 - Miscellaneous Revenue	200,000		
157,908	536,263	410,005	550,000	5400 - Beginning Fund Balance	894,000		
572,470	707,031	631,059	750,000				
Total Object:					1,094,000		

[Contents](#)

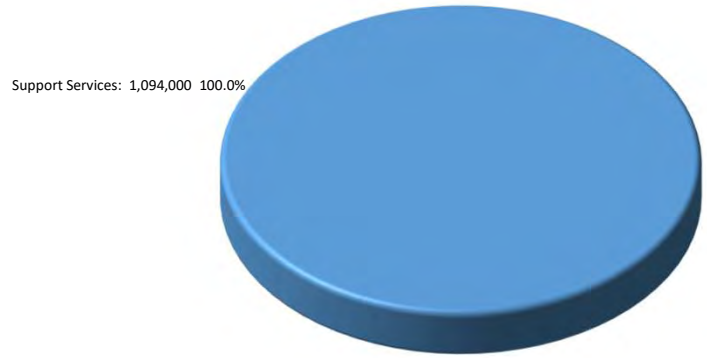
REYNOLDS SCHOOL DISTRICT

**299 - INSURANCE RESERVE FUND
RESOURCES BY SOURCE**

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
				1990 - Miscellaneous Revenue			
414,562	170,767	221,053	200,000	1990 - Miscellaneous Revenue	200,000		
				5400 - Beginning Fund Balance			
157,908	536,263	410,005	550,000	5400 - Beginning Fund Balance	894,000		
572,470	707,031	631,059	750,000				
				Total Section Total	1,094,000		

[Contents](#)

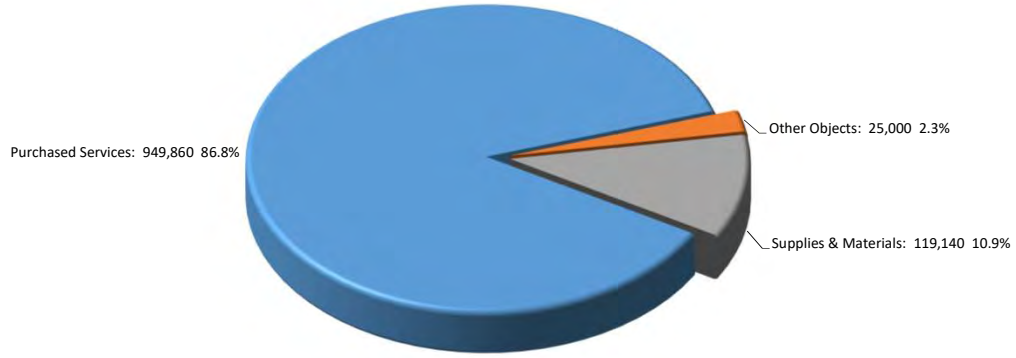
REYNOLDS SCHOOL DISTRICT
299 - INSURANCE RESERVE FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION



2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
36,207	297,025	10,155	750,000	2000 - Support Services	1,094,000					
36,207	297,025	10,155	750,000	Total Function:	1,094,000					

[Contents](#)

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



2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
-	-	7,640	-	0114 - Administrative Prof. / Confidential Salaries	-					
-	-	2,331	-	02XX - Associated Payroll Costs	-					
27,090	293,330	-	630,860	03XX - Purchased Services	949,860					
9,117	3,696	184	99,140	04XX - Supplies & Materials	119,140					
-	-	-	20,000	06XX - Other Objects	25,000					
36,207	297,025	10,155	750,000	Total Object:	1,094,000					

[Contents](#)

REYNOLDS SCHOOL DISTRICT

**299 - INSURANCE RESERVE FUND
REQUIREMENTS**

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
				2210 - Improvement of Instructional Services						
-	-	-	81,000	03XX - Purchased Services	-					
849	3,140	184	58,140	04XX - Supplies & Materials	58,140					
849	3,140	184	139,140	Total Function:	58,140					
				2544 - Maintenance Services						
27,090	284,662	-	549,860	03XX - Purchased Services	949,860					
8,268	556	-	41,000	04XX - Supplies & Materials	61,000					
-	-	-	20,000	06XX - Other Objects	25,000					
35,358	285,217	-	610,860	Total Function:	1,035,860					
				2550 - Transportation						
-	8,668	-	-	03XX - Purchased Services	-					
				2640 - Staff Services						
-	-	7,640	-	0114 - Administrative Prof. / Confidential Salaries	-					
-	-	2,331	-	02XX - Associated Payroll Costs	-					
-	-	9,971	-	Total Function:	-					
36,207	297,025	10,155	750,000	Total Section Total	1,094,000					

[Contents](#)



Amazon Families School Supply Donation

DEBT SERVICE FUND

PROPOSED BUDGET
2022-2023

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 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
2022-23**

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) bond revenues generated through voter approved tax measures. The revenue sources for GO bond principal and interest payments consist of property taxes and earnings on investments. ORS 328.245 establishes a parameter of bonded indebtedness for school districts. The 2015 GO 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. The District refunded the FFCO again in 2020 with a maturity date of 2035. The District was also able to purchase buses with the financing. Payments for Full Faith and Credit Obligations 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.

**Debt Service Summary
2022-23**

Outstanding Long-Term Debt

Issue Description	Date of Issue	Amount of Original Issue	Principal		2022-23 Interest Due	Outstanding 6/30/2023	Impacted Fund	True Interest Cost %
			Outstanding 6/30/2022	2022-23 Principal Due				
SPECIFIC AUTHORITY								
General Obligation Bonds:								
Series 2015	8/20/2015	122,945,047	109,745,047	7,000,000	3,396,250	102,745,047	Debt - 315	2.0-5.0
Series 2020	6/11/2020	2,054,952	811,236	94,284	16,793	716,952	Debt - 315	2.07
Total General Obligation Bonds		124,999,999	110,556,283	7,094,284	3,413,043	103,461,999		
Full Faith & Credit Obligations:								
Series 2016 Qualified Zone Academy Bonds	8/4/2016	4,000,000	3,000,000	200,000	-	2,800,000	General - 100 ⁽¹⁾	0.00
Series 2017 Note - Transp Yard Improvements	6/29/2017	2,000,000	857,143	285,714	21,700	571,429	General - 100	2.5-3.038
Series 2020 Obligations - Land & Improvements	12/23/2020	15,775,000	14,035,000	885,000	536,650	13,150,000	Capital - 400 ⁽²⁾	2.0-5.0
Total Full Faith and Credit Obligations		21,775,000	17,892,143	1,370,714	558,350	16,521,429		
Pension Obligations:								
Series 2003 PERS Bonds	4/30/2003	80,978,772	44,659,477	2,124,477	7,676,012	42,535,000	Debt - 350	5.72
Total Pension Obligations		80,978,772	44,659,477	2,124,477	7,676,012	42,535,000		
Total Long-Term Debt		227,753,771	173,107,903	10,589,475	11,647,405	162,518,428		

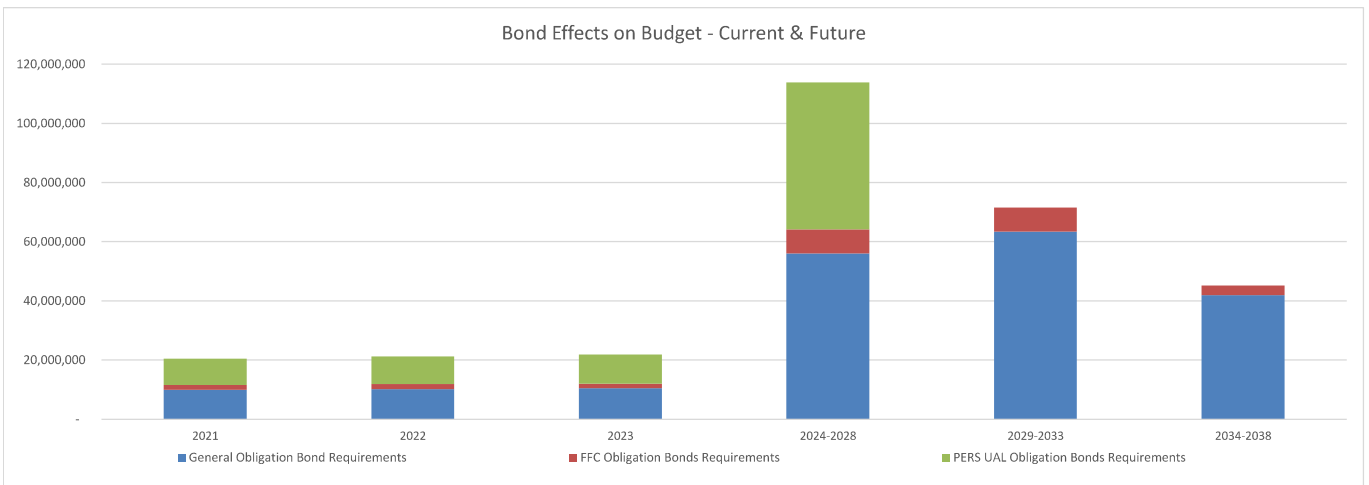
(1) Under the terms of the Qualified Zone Academy Bonds, Series 2016 financing agreement, the District deposits \$200,000 annually into a sinking fund account.

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

**Reynolds School District
Debt Service Summary
2022-23**

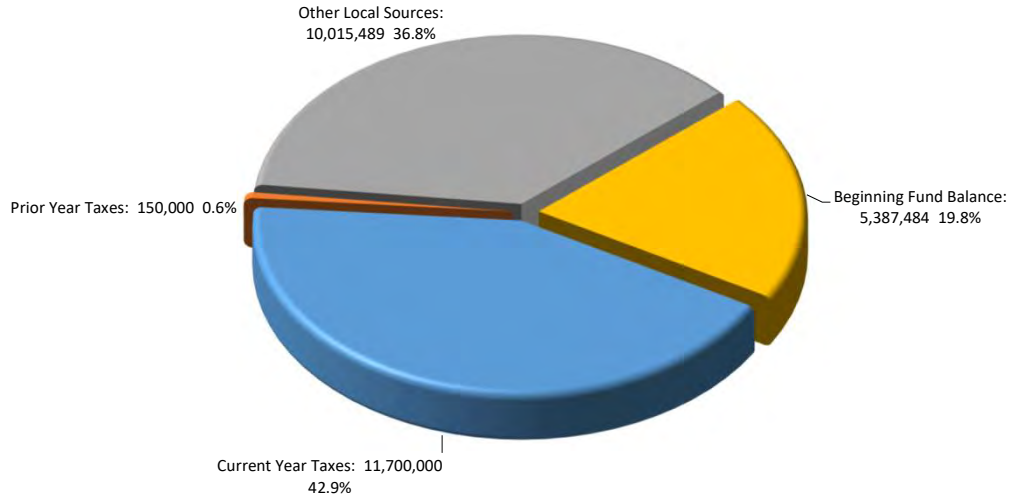
Bond Effects on Budget - Current and Future

Fiscal Year Ending June 30,	General Obligation Bonds Requirements	FFC Obligation Bonds Requirements	PERS UAL Obligation Bonds Requirements	Total
2023	10,707,237	1,421,650	9,800,490	21,929,377
2024-2028	57,582,630	7,126,450	49,590,026	114,299,106
2029-2033	42,768,832	6,723,450	-	49,492,282
2034-2038	18,635,617	2,586,900	-	21,222,517
	<u>\$ 129,694,316</u>	<u>\$ 17,858,450</u>	<u>\$ 59,390,516</u>	<u>\$ 206,943,282</u>



PERS UAL Obligation Bonds Debt matures in 2028.

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

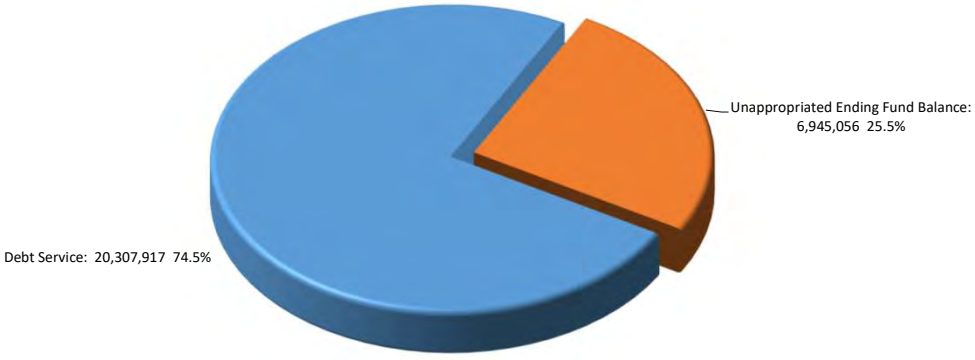


2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
8,519,054	8,804,880	8,980,421	9,700,490	1000 - Other Local Sources	10,015,489		
11,126,660	7,901,652	10,571,729	10,900,000	1111 - Current Year Taxes	11,700,000		
134,238	148,665	146,982	150,000	1112 - Prior Year Taxes	150,000		
4,631,354	7,149,466	6,091,874	7,133,199	5400 - Beginning Fund Balance	5,387,484		
24,411,306	24,004,664	25,791,005	27,883,689	Total Object:	27,252,973		

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

[Contents](#)

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

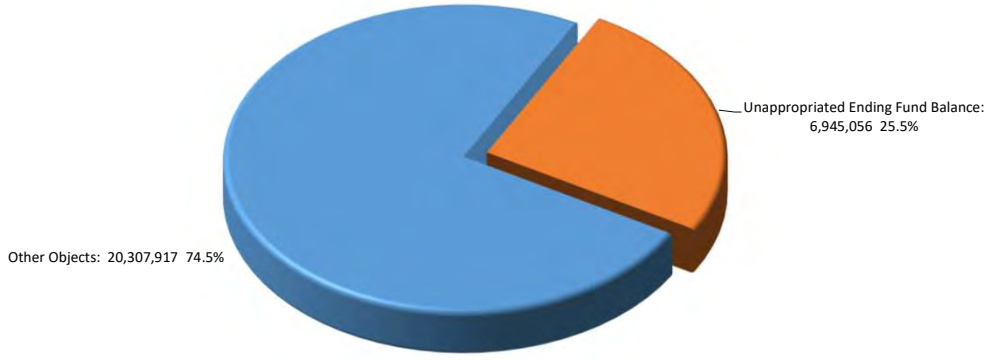


2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
17,261,840	17,912,790	19,444,493	20,175,168	5100 - Debt Service	20,307,917					
7,149,466	6,091,874	4,557,626	7,708,521	7000 - Unappropriated Ending Fund Balance	6,945,056					
24,411,306	24,004,664	24,002,119	27,883,689	Total Function:	27,252,973					

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

[Contents](#)

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



2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
17,261,840	17,912,790	19,444,493	20,175,168	06XX - Other Objects	20,307,917					
7,149,466	6,091,874	6,091,874	7,708,521	09XX - Unappropriated Ending Fund Balance	6,945,056					
24,411,306	24,004,664	25,536,367	27,883,689	Total Object:	27,252,973					

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

[Contents](#)



Superintendent Diaz with Students
at Fairview Elementary School

2005 G.O. BOND DEBT SERVICE FUND

PROPOSED BUDGET
2022-2023

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

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
				1000 - Other Local Sources			
11,448	9,976	-	-	1190 - Tax Penalties & Interest	-		
220,360	200,614	-	-	1510 - Interest On Investments	-		
231,809	210,590	-	-				
					Total Object:	-	
				1111 - Current Year Taxes			
5,132,806	3,081,644	-	-	1111 - Current Year Taxes	-		
189,991	-	-	-	1114 - Comcast Thru Mult Co	-		
5,322,797	3,081,644	-	-				
					Total Object:	-	
				1112 - Prior Year Taxes			
69,318	73,389	-	-	1112 - Prior Year Taxes	-		
				5400 - Beginning Fund Balance			
2,610,095	3,149,520	1,280,893	-	5400 - Beginning Fund Balance	-		
8,234,020	6,515,143	1,280,893	-	Total Section Total	-		

[Contents](#)

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

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
				5110 - Long-Term Debt Service			
5,084,500	5,234,250	-	-	06XX - Other Objects	-		
5,084,500	5,234,250	-	-	Total Section Total	-		

[Contents](#)



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



Reynolds Learning Academy
Graduation

2015 G.O. BOND DEBT SERVICE FUND

PROPOSED BUDGET
2022-2023

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

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
				1000 - Other Local Sources			
-	-	4,838	10,000	1190 - Tax Penalties & Interest	10,000		
108,777	150,015	126,055	120,000	1510 - Interest On Investments	130,000		
108,777	150,015	130,893	130,000		Total Object: 140,000		
				1111 - Current Year Taxes			
5,788,058	4,820,008	10,571,729	10,900,000	1111 - Current Year Taxes	11,700,000		
15,804	-	-	-	1114 - Comcast Thru Mult Co	-		
5,803,862	4,820,008	10,571,729	10,900,000		Total Object: 11,700,000		
				1112 - Prior Year Taxes			
64,920	75,276	146,982	150,000	1112 - Prior Year Taxes	150,000		
				5400 - Beginning Fund Balance			
1,872,239	3,767,948	4,630,197	6,425,199	5400 - Beginning Fund Balance	5,292,948		
7,849,798	8,813,247	15,479,801	17,605,199	Total Section Total	17,282,948		

[Contents](#)

REYNOLDS SCHOOL DISTRICT

315 - DEBT SERVICE/2015 G.O. BOND FUND
 REQUIREMENTS

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
				5110 - Long-Term Debt Service			
4,081,850	4,183,050	10,534,003	10,829,678	06XX - Other Objects	10,507,427		
				7000 - Unappropriated Ending Fund Balance			
-	-	-	6,775,521	09XX - Unappropriated Ending Fund Balance	6,775,521		
4,081,850	4,183,050	10,534,003	17,605,199	Total Section Total	17,282,948		

[Contents](#)



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



Reynolds Learning Academy Graduation

PERS BOND DEBT SERVICE FUND

PROPOSED BUDGET
2022-2023

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

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

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
				1000 - Other Local Sources			
152,720	101,506	40,294	75,000	1510 - Interest On Investments	75,000		
8,025,748	8,342,769	8,809,234	9,495,490	1970 - Services Provided Other Funds	9,800,489		
8,178,468	8,444,275	8,849,528	9,570,490		Total Object:	9,875,489	
				5400 - Beginning Fund Balance			
149,020	231,998	180,784	708,000	5400 - Beginning Fund Balance	94,536		
8,327,488	8,676,274	9,030,312	10,278,490	Total Section Total	9,970,025		

[Contents](#)

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

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
5110 - Long-Term Debt Service							
8,095,490	8,495,490	8,910,490	9,345,490	06XX - Other Objects	9,800,490		
8,095,490	8,495,490	8,910,490	9,345,490		Total Function:	9,800,490	
7000 - Unappropriated Ending Fund Balance							
231,998	180,784	596,446	933,000	09XX - Unappropriated Ending Fund Balance	169,535		
231,998	180,784	596,446	933,000		Total Function:	169,535	
8,327,488	8,676,274	9,506,936	10,278,490		Total Section Total	9,970,025	

[Contents](#)

**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)
2020-2021	\$ 128,332,826.00	\$ 46,506,712.00	\$ 19,282,856.00	\$ 194,122,394.00	\$ 6,226,390.00	\$ 180,784.00	\$ 187,715,220.00	2.63%	1.57%
2019-2020	\$ 124,179,999	\$ 48,917,059	\$ -	\$ 173,097,058	\$ 5,911,090	\$ 180,783	\$ 167,005,185	2.47%	1.48%
2018-2019	\$ 127,310,047	\$ 51,064,881	\$ 17,930,000	\$ 196,304,928	\$ 6,917,468	\$ 231,998	\$ 189,155,462	2.80%	1.67%
2017-2018	\$ 132,010,047	\$ 53,223,817	\$ 18,680,000	\$ 203,913,864	\$ 4,482,333	\$ 149,019	\$ 199,282,512	3.06%	1.84%
2016-2017	\$ 136,300,047	\$ 55,395,492	\$ 19,400,000	\$ 211,095,539	\$ 3,739,462	\$ 121,751	\$ 207,234,326	3.30%	2.13%
2015-2016	\$ 140,200,047	\$ 57,576,475	\$ 20,090,000	\$ 217,866,522	\$ 2,943,206	\$ 102,675	\$ 214,820,641	3.57%	2.50%
2014-2015	\$ 21,320,000	\$ 59,755,777	\$ 20,760,000	\$ 101,835,777	\$ 2,295,228	\$ 96,624	\$ 99,443,925	1.72%	1.29%
2013-2014	\$ 26,685,000	\$ 61,933,567	\$ 21,410,000	\$ 110,028,567	\$ 1,930,050	\$ 96,657	\$ 108,001,860	1.92%	1.29%
2012-2013	\$ 31,665,000	\$ 64,106,549	\$ 22,040,000	\$ 117,811,549	\$ 872,242	\$ 96,676	\$ 116,842,631	2.21%	1.53%
2011-2012	\$ 36,280,000	\$ 66,253,579	\$ 22,655,000	\$ 125,188,579	\$ 19,060	\$ 94,593	\$ 125,074,926	2.42%	1.65%
2010-2011	\$ 40,580,000	\$ 68,360,186	\$ 23,260,000	\$ 132,200,186	\$ 122,608	\$ 92,967	\$ 131,984,611	2.58%	1.73%

Legal Debt Margin Calculation for Fiscal Year 2019-2020:

Real Market Value	\$ 11,968,501,797
Debt Limit (7.95%)(1)	\$ 951,495,893
Amount of Debt Applicable to Debt Limit	\$ (128,332,826)
Legal Debt Margin	<u>\$ 823,163,067</u>

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 MARGIN TO DEBT LIMIT
2020-2021	0.32%	\$ 236.61	\$ 229.00	\$ 951,495,893.00	\$ 763,780,673.00	80.27%
2019-2020	0.37%	\$ 213	\$ 206	\$ 897,811,507	\$ 730,806,322	81.40%
2018-2019	0.42%	\$ 242	\$ 233	\$ 859,559,662	\$ 670,404,200	77.99%
2017-2018	0.43%	\$ 251	\$ 245	\$ 774,519,291	\$ 575,236,779	74.27%
2016-2017	0.48%	\$ 261	\$ 256	\$ 683,082,525	\$ 475,848,199	69.66%
2015-2016	0.52%	\$ 271	\$ 267	\$ 612,240,278	\$ 397,419,637	64.91%
2014-2015	0.25%	\$ 129	\$ 126	\$ 663,263,104	\$ 563,819,179	85.01%
2013-2014	0.29%	\$ 141	\$ 139	\$ 608,723,401	\$ 500,721,541	82.26%
2012-2013	0.34%	\$ 154	\$ 152	\$ 601,378,272	\$ 484,535,641	80.57%
2011-2012	0.37%	\$ 165	\$ 165	\$ 605,402,001	\$ 480,327,075	79.34%
2010-2011	0.42%	\$ 176	\$ 176	\$ 635,046,638	\$ 503,062,027	79.22%

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.



Salish Ponds Elementary School

CAPITAL PROJECTS FUND

PROPOSED BUDGET 2022-2023

Capital Project Fund - Full Faith and Crediting Refunding Obligations, Series 2020

Provides for the payment of interest on the 2010 FFCRO Series that was recently refunded to Series 2020. Accounts for the activities related to the acquisition, construction, and equipping of facilities. Revenue sources are the excise tax, interest earnings and the capital project fund.

Capital Projects

With the passage of Measure 26-164, for General Obligation Bond Levy May 19, 2015 bond election, the district began work to replace three elementary schools: Fairview, Wilkes and Troutdale. These schools were all built between 1913 and 1926. Reynolds High School added new classrooms. The bond also allowed for upgrading security at several school vestibules. The fund manages the capital expenditures for specifically authorized projects funded by the 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.

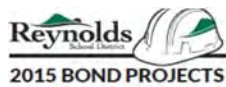
REYNOLDS SCHOOL DISTRICT 2015 CAPITAL BOND PROJECTS

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

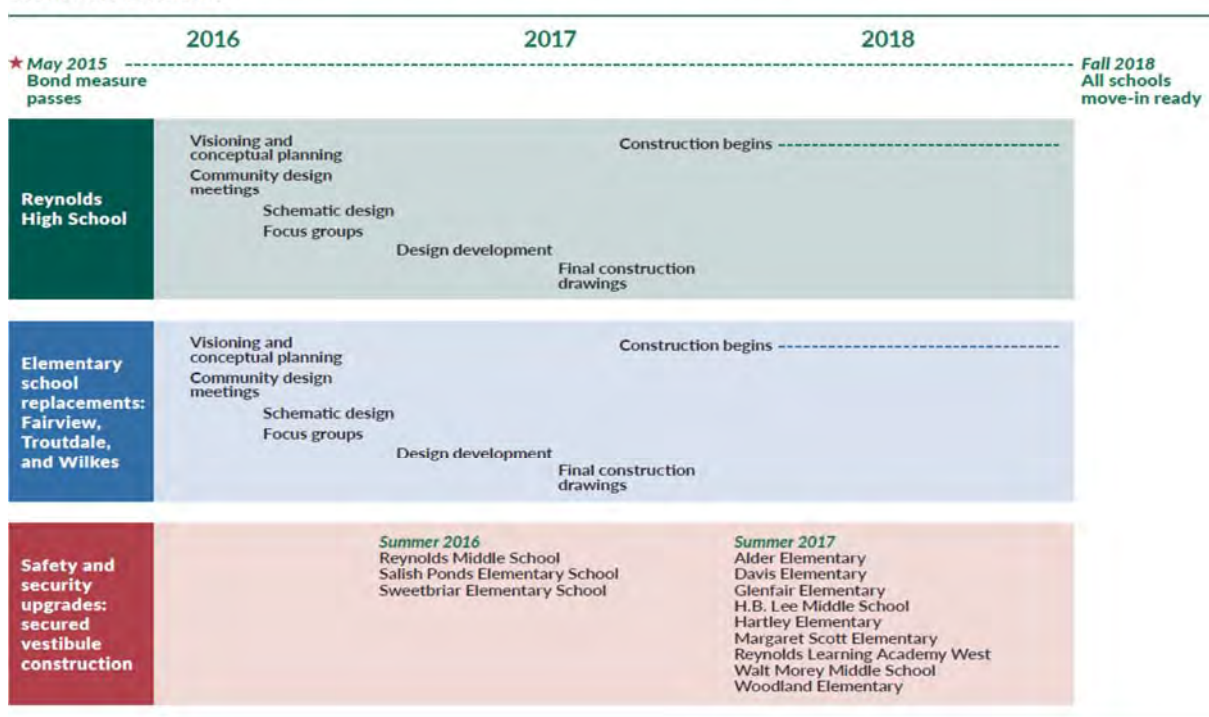
On May 19, 2015, the Reynolds School District successfully passed a \$125 million general obligation bond thanks to the votes of devoted citizens. A bond premium was realized during the bond sale that increased the project budget by another \$14 million. Additional project resources include energy efficiency 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.

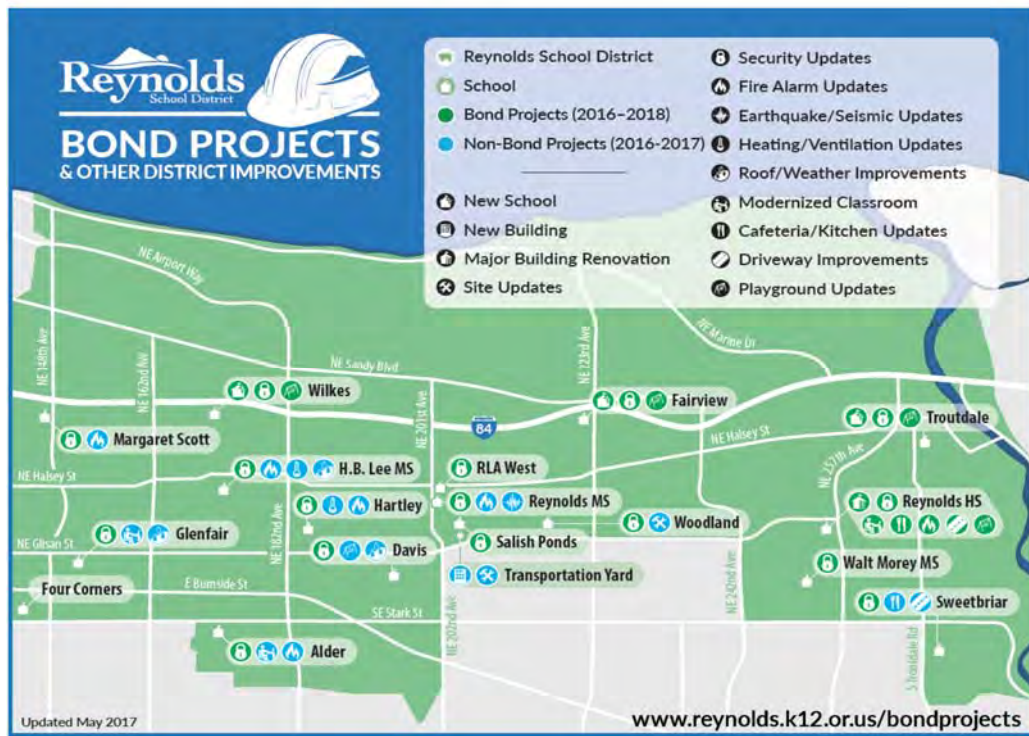
Included within the section are the bond project timeline, district project map and bond amortization schedule.



Reynolds School District 2015 Bond Projects Timeline



REYNOLDS SCHOOL DISTRICT 2015 CAPITAL BOND PROJECTS



Master Schedule & Budget								
Project	Estimated Completion Date	Project Budget	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted 2020-21
Secure Vestibules & Security		\$ 12,290,310	\$ 338,299	\$ 3,096,274	\$ 2,906,456	\$ 507,528	\$ 221,800	\$ 1,740,200
Design	3/6/2017							
Construction	9/1/2017							
Reynolds High School		\$ 36,865,575	\$ 527,386	\$ 5,511,256	\$ 26,015,921	\$ 4,317,740	\$ 438,089	\$ 952,500
Design	3/6/2017							
Construction	9/11/2018							
Wilkes Elementary		\$ 30,723,596	\$ 457,757	\$ 2,765,162	\$ 21,274,522	\$ 5,419,646	\$ 1,805,559	\$ -
Design	4/4/2017							
Construction	8/31/2018							
Fairview Elementary		\$ 30,751,837	\$ 335,593	\$ 2,465,162	\$ 21,395,936	\$ 7,351,667	\$ 469,243	\$ -
Design	5/1/2017							
Construction	8/31/2018							
Troutdale Elementary		\$ 30,100,569	\$ 316,722	\$ 2,087,637	\$ 20,670,917	\$ 7,621,024	\$ 716,327	\$ 8,000
Design	4/3/2017							
Construction	8/31/2018							
District Wide		\$ 1,473,816	\$ 932,390	\$ 262,833	\$ 159,874	\$ 243,186	\$ 139,788	\$ 194,500
District Costs								
Grand Total		\$ 142,205,703	\$ 2,908,147	\$ 16,188,324	\$ 92,423,626	\$ 25,460,791	\$ 3,790,806	\$ 2,895,200

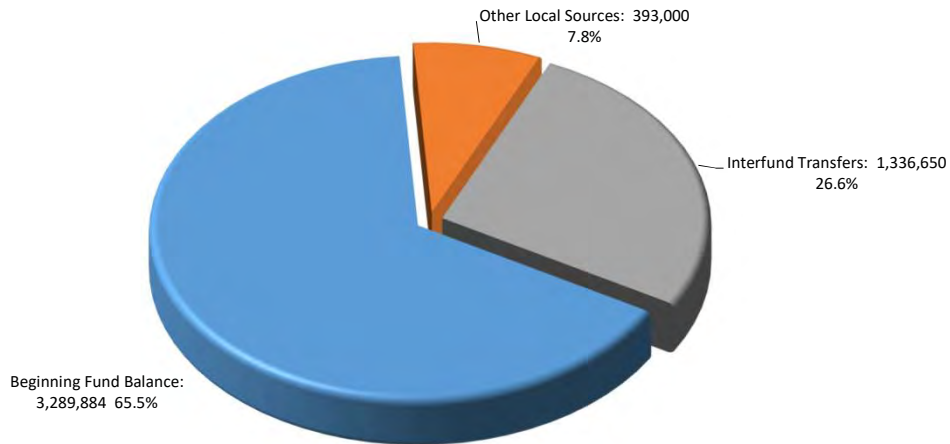
**REYNOLDS SCHOOL DISTRICT
GENERAL OBLIGATION BONDS, SERIES 2015
AMORTIZATION SCHEDULE**

Period Ending	Principal	Coupon	Interest	Compounded Interest	Debt Service	Annual Debt Service
12/15/2015			1,277,218.75		1,277,218.75	
06/15/2016	480,000.00		1,999,125.00		2,479,125.00	3,756,343.75
12/15/2016			1,994,325.00		1,994,325.00	
06/15/2017			1,994,325.00		1,994,325.00	3,988,650.00
12/15/2017			1,994,325.00		1,994,325.00	
06/15/2018	45,000.00		1,994,325.00		2,039,325.00	4,033,650.00
12/15/2018			1,993,425.00		1,993,425.00	
06/15/2019	95,000.00		1,993,425.00		2,088,425.00	4,081,850.00
12/15/2019			1,991,525.00		1,991,525.00	
06/15/2020	200,000.00		1,991,525.00		2,191,525.00	4,183,050.00
12/15/2020			1,987,525.00		1,987,525.00	
06/15/2021	5,925,000.00		1,987,525.00		7,912,525.00	9,900,050.00
12/15/2021			1,845,750.00		1,845,750.00	
06/15/2022	6,455,000.00		1,845,750.00		8,300,750.00	10,146,500.00
12/15/2022			1,698,125.00		1,698,125.00	
06/15/2023	7,000,000.00	5.000%	1,698,125.00		8,698,125.00	10,396,250.00
12/15/2023			1,523,125.00		1,523,125.00	
06/15/2024	7,615,000.00	***	1,523,125.00		9,138,125.00	10,661,250.00
12/15/2024			1,351,500.00		1,351,500.00	
06/15/2025	8,220,000.00	***	1,351,500.00		9,571,500.00	10,923,000.00
12/15/2025			1,171,250.00		1,171,250.00	
06/15/2026	8,855,000.00	5.000%	1,171,250.00		10,026,250.00	11,197,500.00
12/15/2026			949,875.00		949,875.00	
06/15/2027	9,580,000.00	5.000%	949,875.00		10,529,875.00	11,479,750.00
12/15/2027			710,375.00		710,375.00	
06/15/2028	10,345,000.00	5.000%	710,375.00		11,055,375.00	11,765,750.00
12/15/2028			451,750.00		451,750.00	
06/15/2029	11,155,000.00	5.000%	451,750.00		11,606,750.00	12,058,500.00
12/15/2029			172,875.00		172,875.00	
06/15/2030	9,730,200.00	***	172,875.00	2,284,800.00	12,187,875.00	12,360,750.00
12/15/2030						
06/15/2031	6,646,428.60	4.120%		6,023,571.40	12,670,000.00	12,670,000.00
12/15/2031						
06/15/2032	6,485,877.65	4.170%		6,499,122.35	12,985,000.00	12,985,000.00
12/15/2032						
06/15/2033	6,279,924.20	4.260%		7,030,075.80	13,310,000.00	13,310,000.00
12/15/2033						
06/15/2034	6,127,014.35	4.300%		7,517,985.65	13,645,000.00	13,645,000.00
12/15/2034						
06/15/2035	5,948,379.90	4.360%		8,036,620.10	13,985,000.00	13,985,000.00
12/15/2035						
06/15/2036	5,757,222.70	4.430%		8,577,777.30	14,335,000.00	14,335,000.00
Totals	122,945,047.40		42,947,843.75	45,969,952.60	211,862,843.75	211,862,843.75

Fund 315: 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

Accounts for revenues and for instructional programs, daily operations or our schools and general functions of our school district. The revenues primarily come from State School Fund and Property Taxes.



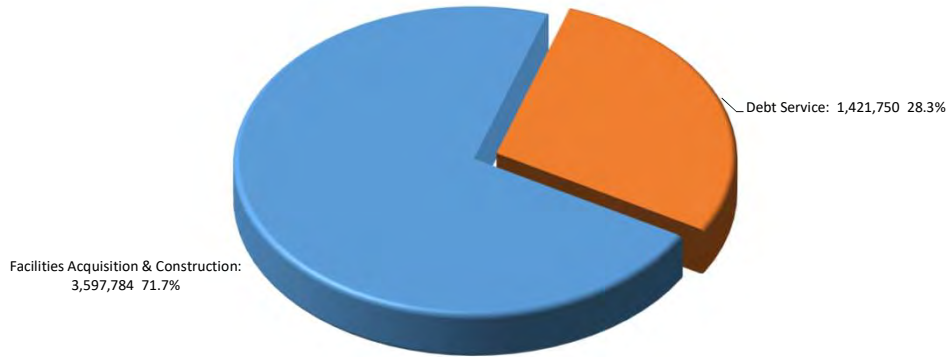
2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
1,411,786	1,163,625	449,944	388,000	1000 - Other Local Sources	393,000		
-	2,054,952	17,415,578	-	5100 - Debt Financing Source	-		
1,303,588	1,180,000	1,138,398	1,387,502	5200 - Interfund Transfers	1,336,650		
-	500,000	215,000	-	5300 - Sale of Asset	-		
30,333,668	5,674,515	4,265,248	3,532,844	5400 - Beginning Fund Balance	3,289,884		
33,049,042	10,573,092	23,484,168	5,308,346	Total Object:	5,019,534		

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

[Contents](#)

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

Accounts for revenues and for instructional programs, daily operations or our schools and general functions of our school district. The revenues primarily come from State School Fund and Property Taxes.



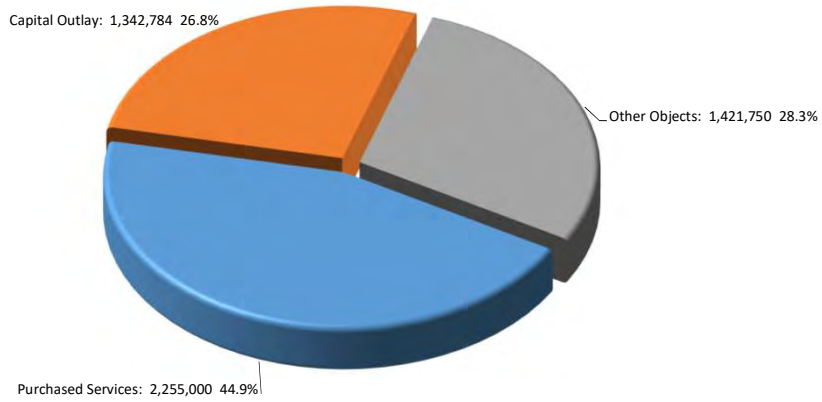
2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
274,148	871,825	232,844	232,844	2000 - Support Services	-					
-	36,860	7,926	2,387,900	4000 - Facilities Acquisition & Construction	3,597,784					
25,460,791	-	-	-	4154 - 2015 Bond Construction - Year 4	-					
-	4,661,797	-	-	4155 - 2015 Bond Construction - Year 5	-					
-	-	1,707,439	1,300,000	4156 - 2015 Bond Construction	-					
1,639,588	1,639,588	18,935,998	1,387,602	5100 - Debt Service	1,421,750					
5,674,515	3,363,023	-	-	7000 - Unappropriated Ending Fund Balance						
33,049,042	10,573,093	20,884,208	5,308,346	Total Function:	5,019,534					

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

[Contents](#)

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

Accounts for revenues and for instructional programs, daily operations or our schools and general functions of our school district. The revenues primarily come from State School Fund and Property Taxes.



2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
3,258	158	-	-	01XX - Other Salaries	-					
965	50	-	-	02XX - Associated Payroll Costs	-					
2,140,813	694,212	87,879	1,250,000	03XX - Purchased Services	2,255,000					
1,998,764	366,767	41,985	300,000	04XX - Supplies & Materials	-					
21,561,073	4,457,468	1,785,096	2,365,744	05XX - Capital Outlay	1,342,784					
1,669,655	1,691,414	18,969,248	1,392,602	06XX - Other Objects	1,421,750					
5,674,515	3,363,023	4,265,247		09XX - Unappropriated Ending Fund Balance						
33,049,042	10,573,092	25,149,455	5,308,346							
				Total Object:	5,019,534					

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

[Contents](#)



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



Salish Ponds Elementary School
Hybrid Learning

2010 CAPITAL PROJECTS FUND

PROPOSED BUDGET
2022-2023

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**

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
				1000 - Other Local Sources			
349,157	915,598	268,346	250,000	1130 - Construction Excise Tax	250,000		
980	2,913	2,343	3,000	1510 - Interest On Investments	3,000		
153,195	172,265	179,256	135,000	1915 - Building Lease Payments	140,000		
503,332	1,090,776	449,944	388,000		Total Object:	393,000	
				5100 - Debt Financing Source			
-	-	17,415,578	-	5110 - Bond Proceeds	-		
				5200 - Interfund Transfers			
1,303,588	1,180,000	1,138,398	1,387,502	5200 - Interfund Transfers	1,336,650		
				5300 - Sale of Asset			
-	500,000	215,000	-	5300 - Sale of Asset	-		
				5400 - Beginning Fund Balance			
317,530	484,862	1,559,383	2,000,000	5400 - Beginning Fund Balance	3,289,884		
2,124,450	3,255,638	20,778,303	3,775,502	Total Section Total	5,019,534		

[Contents](#)

REYNOLDS SCHOOL DISTRICT

400 - CAPITAL PROJECTS FUND
REQUIREMENTS

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
				2544 - Maintenance Services						
				2544 - Maintenance Services						
-	19,808	-	-	0318 - Non - Inst Staff Prof, Tech Impr	-					
-	19,808	-	-	Total Function:	-					
				4150 - Building Acquisition/Develop						
				4150 - Building Acquisition/Develop						
-	-	1,275	-	0310 - Inst, Prof, Tech Services	-					
-	10,804	-	1,225,000	0318 - Non - Inst Staff Prof, Tech Impr	1,225,000					
-	-	-	15,000	0322 - Repairs & Maintenance Services	1,000,000					
-	26,056	4,651	10,000	0382 - Legal Services	30,000					
-	-	-	1,137,900	0590 - Building Improvements	1,342,784					
-	-	2,000	-	0640 - Dues & Fees	-					
-	36,860	7,926	2,387,900	Total Function:	3,597,784					
-	36,860	7,926	2,387,900	Total Function:	3,597,784					
				5110 - Long-Term Debt Service						
				5110 - Long-Term Debt Service						
750,000	780,000	18,079,344	835,000	0610 - Redemption Of Principal	885,000					
889,588	859,588	680,270	552,502	0620 - Interest	536,650					
0	0	176,384	100	0640 - Dues & Fees	100					
1,639,588	1,639,588	18,935,998	1,387,602	Total Function:	1,421,750					
1,639,588	1,639,588	18,935,998	1,387,602	Total Function:	1,421,750					
1,639,588	1,696,255	18,943,924	3,775,502	Total Section Total	5,019,534					

[Contents](#)



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Reynolds High School



2015 G.O. BOND CAPITAL PROJECTS FUND

PROPOSED BUDGET 2022-2023

With the passage of Measure 26-164, for General Obligation Bond Levy May 19, 2015 bond election, the district began work to replace three elementary schools: Fairview, Wilkes and Troutdale. These schools were all build between 1913 and 1926. Reynolds High School added new classrooms. The bond also allowed for upgrades to 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

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
				1000 - Other Local Sources			
360,116	68,501	-	-	1510 - Interest On Investments	-		
41,490	(22,968)	-	-	1530 - Realized Gain / Loss On Sale of Investments	-		
147,553	-	-	-	1531 - Un-Realized Gain / Loss of Investment	-		
359,296	27,316	-	-	1990 - Miscellaneous Revenue	-		
908,455	72,849	-	-	Total Object:	-		
				5100 - Debt Financing Source			
-	2,054,952	-	-	5110 - Bond Proceeds	-		
				5400 - Beginning Fund Balance			
28,686,234	4,133,897	2,473,020	1,300,000	5400 - Beginning Fund Balance	-		
29,594,689	6,261,698	2,473,020	1,300,000	Total Section Total	-		

[Contents](#)

REYNOLDS SCHOOL DISTRICT

**415 - 2015 CAPITAL PROJECTS FUND
REQUIREMENTS**

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
				4154 - 2015 Bond Construction - Year 4						
3,258	-	-	-	01XX - Other Salaries	-					
965	-	-	-	02XX - Associated Payroll Costs	-					
2,140,779	-	-	-	03XX - Purchased Services	-					
1,998,764	-	-	-	04XX - Supplies & Materials	-					
21,286,959	-	-	-	05XX - Capital Outlay	-					
30,067	-	-	-	06XX - Other Objects	-					
25,460,791	-	-	-	Total Function:	-					
				4155 - 2015 Bond Construction - Year 5						
-	158	-	-	01XX - Other Salaries	-					
-	50	-	-	02XX - Associated Payroll Costs	-					
-	432,350	-	-	03XX - Purchased Services	-					
-	366,767	-	-	04XX - Supplies & Materials	-					
-	2,937,527	-	-	05XX - Capital Outlay	-					
-	51,826	-	-	06XX - Other Objects	-					
-	3,788,678	-	-	Total Function:	-					
				4156 - 2015 Bond Construction						
-	-	81,953	-	03XX - Purchased Services	-					
-	-	41,985	300,000	04XX - Supplies & Materials	-					
-	-	1,552,251	995,000	05XX - Capital Outlay	-					
-	-	31,250	5,000	06XX - Other Objects	-					
-	-	1,707,439	1,300,000	Total Function:	-					
25,460,791	3,788,678	1,707,439	1,300,000	Total Section Total	-					

[Contents](#)



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



Comprehensive Distance Learning

2016 SCHOOL IMPROVEMENT PROJECTS FUND

PROPOSED BUDGET
2022-2023

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

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 Approved	2022/23 Adopted
				5400 - Beginning Fund Balance			
1,329,904	1,055,756	232,844	232,844	5400 - Beginning Fund Balance	-		
1,329,904	1,055,756	232,844	232,844	Total Section Total	-		

[Contents](#)

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

2018/19 Actuals	2019/20 Actuals	2020/21 Actuals	2021/22 Working		2022/23 Proposed	2022/23 FTE	2022/23 Approved	2022/23 FTE	2022/23 Adopted	2022/23 FTE
				2544 - Maintenance Services						
				2544 - Maintenance Services						
-	3,366	-	-	0318 - Non - Inst Staff Prof, Tech Impr	-					
-	87,467	-	-	0322 - Repairs & Maintenance Services	-					
35	-	-	-	0354 - Advertising	-					
-	-	10,430	-	0520 - Building Acquisition	-					
274,114	732,078	222,414	232,844	0590 - Building Improvements	-					
274,148	822,911	232,844	232,844							
274,148	822,911	232,844	232,844							
							Total Function:			
							Total Function:			
274,148	822,911	232,844	232,844	Total Section Total						

[Contents](#)



Hybrid Learning Classroom



INFORMATIONAL SECTION

PROPOSED BUDGET
2022 - 2023



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 2022

Schools:										Formerly Forms B and C					Formerly Forms E and D				
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?	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?
951	1	Troutdale Elem	330	0	5	12	SWP	27.1	12.18	N/A	N/A	N/A	Comparable			N/A	N/A	N/A	Comparable by Staff Ratio
945	1	Fairview Elem	304	0	5	12	SWP	26.8	11.34	N/A	N/A	N/A	Comparable			N/A	N/A	N/A	Comparable by Staff Ratio
950	1	Sweetbriar Elem	267	0	5	12	SWP	23.2	11.51	N/A	N/A	N/A	Comparable			N/A	N/A	N/A	Comparable by Staff Ratio
948	1	Margaret Scott El	363	0	5	12	SWP	32.4	11.20	N/A	N/A	N/A	Comparable			N/A	N/A	N/A	Comparable by Staff Ratio
949	1	Davis Elem	396	0	5	12	SWP	35.3	11.22	N/A	N/A	N/A	Comparable			N/A	N/A	N/A	Comparable by Staff Ratio
952	1	Wilkes Elem	432	0	5	12	SWP	35.5	12.17	N/A	N/A	N/A	Comparable			N/A	N/A	N/A	Comparable by Staff Ratio
1365	1	Woodland Elem	381	0	5	12	SWP	33.1	11.51	N/A	N/A	N/A	Comparable			N/A	N/A	N/A	Comparable by Staff Ratio
946	1	Glenfair Elem	394	0	5	12	SWP	35.4	11.13	N/A	N/A	N/A	Comparable			N/A	N/A	N/A	Comparable by Staff Ratio
943	1	Alder Elem	389	0	5	12	SWP	31.1	12.51	N/A	N/A	N/A	Comparable			N/A	N/A	N/A	Comparable by Staff Ratio
3989	1	Salish Ponds Eler	350	0	5	12	SWP	31.5	11.11	N/A	N/A	N/A	Comparable			N/A	N/A	N/A	Comparable by Staff Ratio
947	1	Hartley Elem	337	0	5	12	SWP	33.2	10.15	N/A	N/A	N/A	Comparable			N/A	N/A	N/A	Comparable by Staff Ratio
4216	2	Reynolds Arthur	151	0	6	1	NF						Group Not Funded						Group Not Funded
3490	3	Multisensory Lea	540	0	8	1	NF						Group Not Funded						Group Not Funded
4822	1	Rockwood Prepa	319	0	5	12	NF	22.0	14.50	14.50	N/A	15.95	School Not Funded				N/A	School Not Funded	
2263	4	Walt Morey Mids	573	6	8	3	NF	42.3	13.55	13.55	N/A	14.90	School Not Funded				N/A	School Not Funded	
954	4	Hauton B Lee Mtr	703	6	8	3	SWP	53.2	13.22	N/A	N/A	N/A	Comparable		N/A	N/A	N/A	Comparable by Staff Ratio	
1254	4	Reynolds Middle	920	6	8	3	SWP	70.1	13.12	N/A	N/A	N/A	Comparable		N/A	N/A	N/A	Comparable by Staff Ratio	
1343	5	Reynolds Learnin	208	7	12	1	SWP	26.7	7.79				Only One School in Group					Only One School in Group	
957	6	Reynolds High	2,530	9	12	1	NF	162.3	15.59				Group Not Funded					Group Not Funded	

REYNOLDS SCHOOL DISTRICT STATE SCHOOL FUNDING FORMULA

State School Fund Grants and Property Tax Revenues

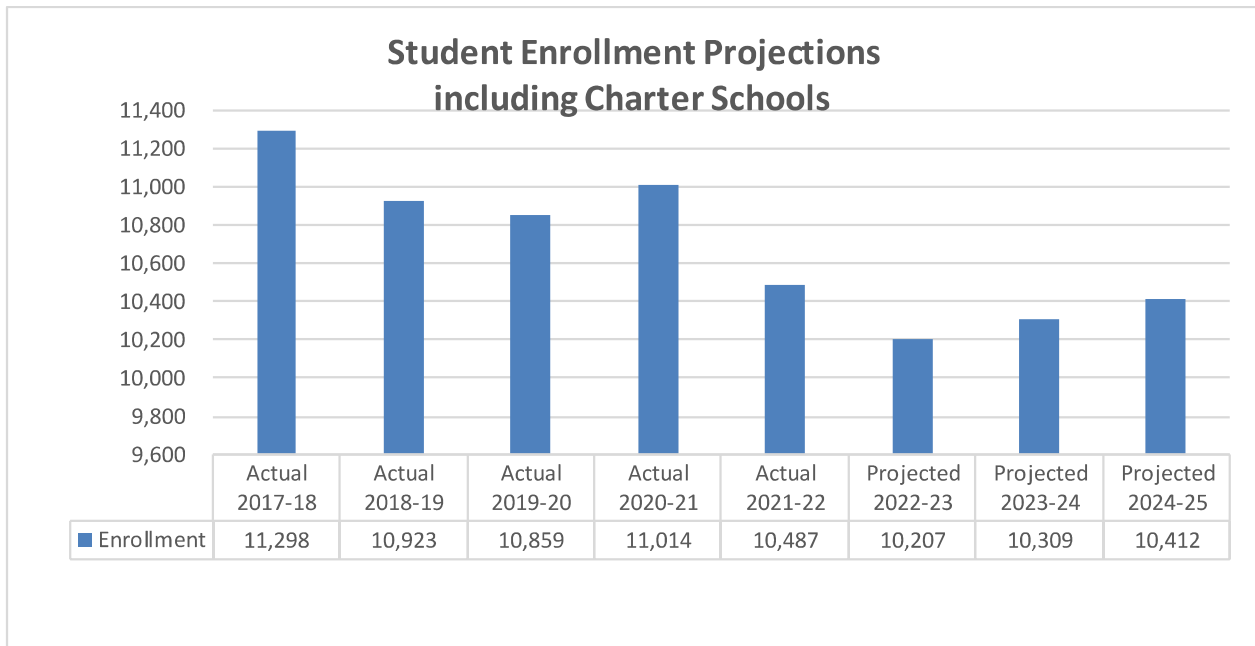
(Funding Per Student)

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.

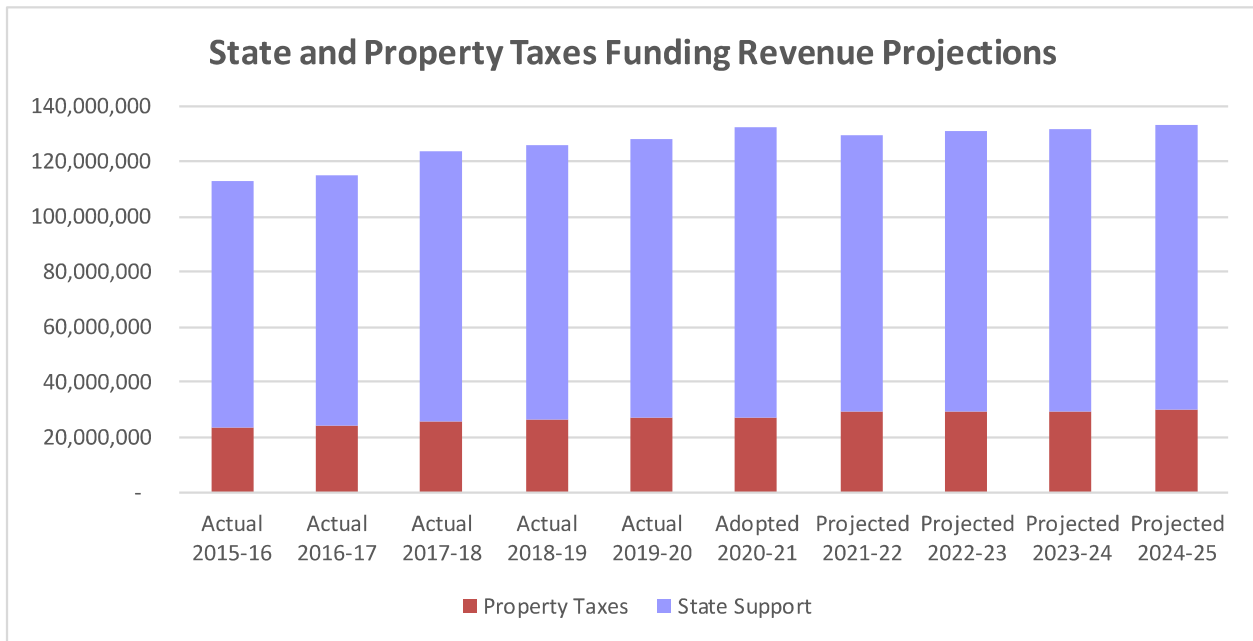


REYNOLDS SCHOOL DISTRICT STATE SCHOOL FUNDING FORMULA

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.

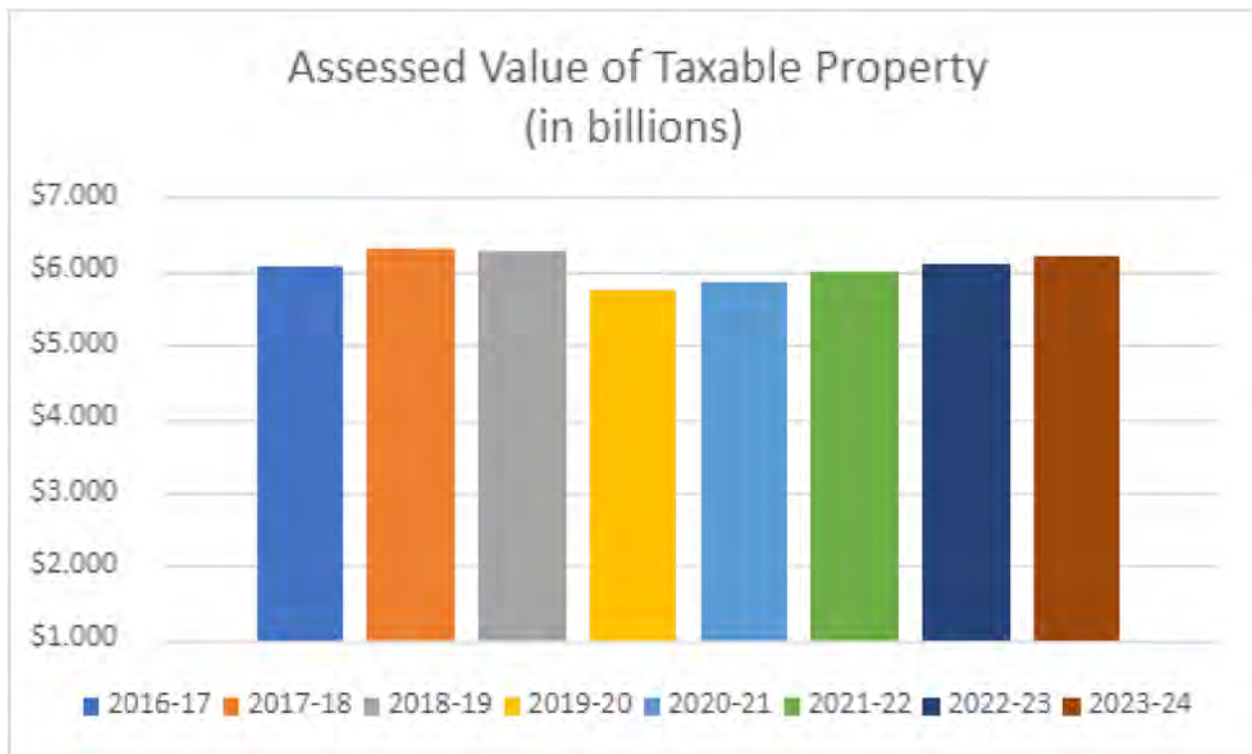


Property owners are taxed on the combined rates of education and debt service to repay bonds exempt from Measure 5. The Permanent Property Tax Rate for Reynolds School District is \$4.4626 per \$1,000 per assessed value.

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



The permanent tax rates are determined by the State of Oregon Constitution and State Statutes. Existing districts cannot increase

their permanent rate authority. Rates for debt services are set based on each year's requirements.



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

STATE SCHOOL FUND GRANT

2022-2023

Based on \$9.299 Billion Budget with a 49/51 split as of 2/25/2022

Multnomah County, Reynolds SD 7 - 2182

2022-2023 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$29,919,859.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$1,116,185.32
County School Fund	=	\$1,800.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$31,037,844.32

2022-2023 Experience Adjustment

District Average Teacher Experience	=	13.2
State Average Teacher Experience	=	12.30
Experience Adjustment (Difference in District and State Teacher Experience)	=	0.90

2022-2023 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$7,100,000.00
Transportation per ADMr Rank		46%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		the Transportation Grant \$4,970,000.00

2022-2023 Extended ADMw

2022-2023 ADMw 13,513.89	2021-2022 ADMw 13,017.15	Extended ADMw 13,513.89
---------------------------------	---------------------------------	--------------------------------

2022-2023 General Purpose Grant

Multiply the Teacher Experience Adjustment of 0.9 by \$25 then add \$4500 to the result = \$4,522.50
 Then multiply \$4,522.50 by the Extended ADMw 13513.8875 and then by the funding ratio 2.09059674947 = \$127,770,073.77

2022-2023 Total Formula Revenue

Add the General Purpose Grant \$127,770,073.77 to the Transportation Grant \$4,970,000.00 = \$132,740,073.77

2022-2023 State School Fund Grant

Subtract the Local Revenue \$31,037,844.32 from the Total Formula Revenue \$132,740,073.77 = \$101,702,229.45

2022-2023 Rates per ADMw

General Purpose Grant per Extended ADMw = \$9,455	Total Formula Revenue per Extended ADMw = \$9,822
Charter Schools Rate(ORS 338.155) = \$9,455	

Payments

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

**REYNOLDS SCHOOL DISTRICT
MULTNOMAH EDUCATION SERVICE DISTRICT (MESD)
2022-23 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:

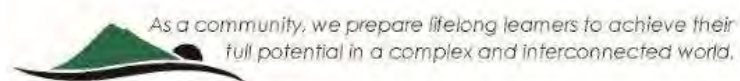
- School Health Services
- Special Education
- Alternative Education
- Technology
- Outdoor School
- School Improvement

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 the 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 2022-23 fiscal year.



Multnomah Education Service District
2022-2023 LOCAL SERVICE PLAN SELECTIONS

TOTAL SCHOOL DISTRICTS

ROW	MODE	Unit	Unit Cost 7/1/2022	TOTAL SCHOOL DISTRICTS						
				Resolution		Contract		Total		
				Units	Amount	Units	Amount	Units	Amount	
				ODE Extended ADMw		104,964.45				
				CTA ADMw Ext.		104,964.45				
				CTA ADMr		83,376.03				
INSTRUCTIONAL SERVICES										
1		Curriculum Services								
2		Classroom Law Project (CLP)	All/None	\$ 26,072	A	\$ 26,072	N	\$ -	A	\$ 26,072
3		School Improvement								
4		Current Program	All/None	\$ 649,113	A	\$ 649,113	N	\$ -	A	\$ 649,113
5		Helensview School								
6		General Ed (1.0x) slot	1 Student	\$ 13,898	48.75	\$ 677,527	10.68	\$ 148,431	59.43	\$ 825,958
7	Y	SPED slot (1.0x plus Special Ed Teachers)	1 Student	\$ 19,553	42	\$ 821,213	4.76	\$ 93,071	46.76	\$ 914,284
8		ELL Slot (1.5x slot)	1 Student	\$ 20,847	5.5	\$ 114,658	0	\$ -	5.5	\$ 114,658
9		Helensview Phoenix (2.0x slot)	1 Student	\$ 27,796	19.75	\$ 548,971	2.63	\$ 73,103	22.38	\$ 622,074
10		HV Middle School Cohort (1x plus MS staff)	1 Student	\$ 35,527	12	\$ 426,319	0	\$ -	12	\$ 426,319
11		Recovery High School								
12		Planning year	All/None	\$ 97,787	N	\$ -	N	\$ -	N	\$ -
13		Full-year FY24 Slot Commitment	1 Student	\$ 30,000	0	\$ -	0	\$ -	0	\$ -
14		Home School Notification								
15		Service	ALL	\$ 58,110	A	\$ 58,110	N	\$ -	A	\$ 58,110
16		Educ. Prog. in Adult Correction Facilities (Incarcerated Youth)								
17		Service	All/None	\$ 448,127	A	\$ 448,127	N	\$ -	A	\$ 448,127
18		Outdoor Schools								
19		6th Grade Offering Level 1: Full Week	1 Student	\$ 678	0	\$ -	6547	\$ 4,440,699	6547	\$ 4,440,699
20		6th Grade Offering 4-Day Program	1 Student	\$ 459	0	\$ -	0	\$ -	0	\$ -
21		6th Grade Outdoor School Credits								
22		Measure 99 Reimbursement Estimate	1 Student	\$ (678)	0	\$ -	6547	\$ (4,440,699)	6547	\$ (4,440,699)
23		Outdoor School credit (METRO)	1 Student	\$ -	0	\$ -	0	\$ -	0	\$ -
24		4th Grade Overnight	1 Student	\$ -	0	\$ -	0	\$ -	0	\$ -
STUDENT SERVICES										
Special Education Services										
25	Y	The Creeks: Social Emotional Skills (SESP)	1 Student	\$ 62,637	47	\$ 2,943,939	53.33	\$ 3,340,431	100.33	\$ 6,284,370
26	Y	The Creeks: Behavioral Health (BH)	1 Student	\$ 62,637	17	\$ 1,064,829	14.95	\$ 936,423	31.95	\$ 2,001,252
27	Y	The Creeks: Therapeutic Classroom (TC)	1 Student	\$ 62,637	9	\$ 563,733	0	\$ -	9	\$ 563,733
28	Y	Helensview Therapeutic Classroom (TC)	1 Student	\$ 57,637	12	\$ 691,644	9.62	\$ 554,468	21.62	\$ 1,246,112
29	Y	Functional Living Skills (FLS)								
30	Y	FLS: K-12 and Transition	1 Student	\$ 79,828	30.04	\$ 2,398,033	6.72	\$ 536,444	36.76	\$ 2,934,477
31	Y	FLS: Alternative Behavior Prog (Wheatley)	1 Student	\$ 133,597	31.58	\$ 4,218,993	3.7	\$ 494,309	35.28	\$ 4,713,302
32	Y	Related Services								
33	Y	Individually Purchased Option								
34	Y	Speech Pathologist	1 FTE	\$ 141,658	1	\$ 141,658	0.9	\$ 127,493	1.9	\$ 269,151
35	Y	Occupational Therapist	1 FTE	\$ 141,126	0.5	\$ 70,563	0	\$ -	0.5	\$ 70,563
36	Y	Physical Therapist	1 FTE	\$ 146,731	0.4	\$ 58,692	0.2	\$ 29,346	0.6	\$ 88,039
37	Y	Psychological Services	1 FTE	\$ 135,145	0.5	\$ 67,573	2	\$ 270,291	2.5	\$ 337,864
38	Y	Educational Assistants	0.875 FTE	\$ 55,383	5.645	\$ 357,296	24.11	\$ 1,526,026	29.755	\$ 1,883,323
39	Y	Assistive Technology (AT)	1 FTE	\$ 135,897	0.6	\$ 81,538	0	\$ -	0.6	\$ 81,538
40	Y	Speech Pathology Assistant (SLPA)	1 FTE	\$ 102,261	0	\$ -	0	\$ -	0	\$ -
41	Y	Certified Occup. Therapy Asst (COTA)	1 FTE	\$ 100,825	0	\$ -	0	\$ -	0	\$ -
42	Y	Licensed Physical Therapy Asst (LPTA)	1 FTE	\$ 114,870	0	\$ -	0	\$ -	0	\$ -
43	Y	Behavior Interventionist	1 FTE	\$ 120,163	1.2	\$ 144,196	0	\$ -	1.2	\$ 144,196
44	Y	Feeding Team	1 Student	\$ 1,500	76	\$ 114,000	0	\$ -	76	\$ 114,000
School Health Services										
45		Hearing and Vision Screening	All/None	\$ 258,100	A	\$ 258,100	N	\$ -	A	\$ 258,100
46		Immunization	All/None	\$ 162,923	A	\$ 162,923	N	\$ -	A	\$ 162,923
47		School Nurse Services								
48		Registered Nurses	1 FTE	\$ 142,522	44.7	\$ 6,370,731	18.09	\$ 2,578,222	62.79	\$ 8,948,953
49		School Health Assistants	Hour	\$ 46.69	89436	\$ 4,175,767	19308	\$ 901,491	108744	\$ 5,077,257
50		Complex Needs Nursing	All/None	\$ 619,083	A	\$ 619,083	N	\$ -	A	\$ 619,083
51		1:1 Nurses	1 FTE	\$ 142,522	0	\$ -	3.79	\$ 540,158	3.79	\$ 540,158

Multnomah Education Service District
2022-2023 LOCAL SERVICE PLAN SELECTIONS

ROW	MOE	Unit	Unit Cost 7/1/2022
TECHNOLOGY SERVICES (via the "CTA")**			
52		Application and Development Services	
53		Business Systems ("IFAS") - Corbett SD only	per memo \$ 24,230
54		Data Warehouse Svcs - Level 1 (Database)	A/N (ADMw) \$ 3.00
55		Data Warehouse Svcs - Level 2 (add'l cost)	A/N (ADMw) \$ 2.45
56		Student Info Sys - Level 1B (SIS Admin)	A/N (ADMw) \$ 5.91
57		Student Info Sys - Level 1A (SIS Admin + add'l cost)	A/N (ADMw) \$ 3.11
58		Student Info Sys - Level 2 (includes 1B + 1A)	A/N (ADMw) \$ 15.74
59		Forecast5 Analytics	A/N (ADMw) \$ 1.12
60		District Office Services	
61		School Messenger	A/N (ADMr) \$ 1.30
62		add Messenger App w/ InfoCenter	A/N (ADMw) \$ 1.00
63		Substitute Services ("Absence Mgmt")	A/N (ADMw) SOW
64		add Substitute Calling Service	A/N (ADMw) SOW
65		Infrastructure Services	
66		Network/Internet Services	
67		One-time Equipment	\$ -
68		One-time Equipment - Portland SD only	\$ 365,000
69		One-time Implementation Services	All/None \$ 2.00
70		Internet Connectivity - Portland SD	All/None \$ 138,967
71		Last Mile Connect & Network Monitoring	All/None \$ 1,515,879
72		Network services - Portland SD only	All/None \$ 1,332,029
73		Engineering Support	Hour \$ 96
74		On-Site Help Desk Technician	Day \$ 585
75		Database Administration	Month \$ 3,417
76		Instructional Services	
77		Follett Destiny Library and Textbook Mgmt.	A/N (ADMr) \$ 5.05
78		** CTA offers many services not listed on the MESD DSP	

TOTAL SCHOOL DISTRICTS	
ODE Extended ADMw	104,964.45
CTA ADMw Ext.	104,964.45
CTA ADMr	83,376.03

Resolution		Contract		Total	
Units	Amount	Units	Amount	Units	Amount
A	\$ 24,230	N	\$ -	A	\$ 24,230
A	\$ 98,877	N	\$ -	A	\$ 98,877
A	\$ 77,746	N	\$ -	A	\$ 77,746
A	\$ 319,974	N	\$ -	A	\$ 319,974
A	\$ 183,853	N	\$ -	A	\$ 183,853
A	\$ 799,959	N	\$ -	A	\$ 799,959
A	\$ 96,400	N	\$ -	A	\$ 96,400
A	\$ 79,036	N	\$ -	A	\$ 79,036
N	\$ -	N	\$ -	N	\$ -
A	\$ 53,909	N	\$ -	A	\$ 53,909
A	\$ 27,463	N	\$ -	A	\$ 27,463
N	\$ -	N	\$ -	N	\$ -
N	\$ -	N	\$ -	N	\$ -
A	\$ 138,967	N	\$ -	A	\$ 138,967
A	\$ 1,515,879	N	\$ -	A	\$ 1,515,879
A	\$ 1,332,029	N	\$ -	A	\$ 1,332,029
200	\$ 19,240	0	\$ -	200	\$ 19,240
52	\$ 30,432	0	\$ -	52	\$ 30,432
12	\$ 41,000	0	\$ -	12	\$ 41,000
A	\$ 222,392	N	\$ -	A	\$ 222,392

ADMINISTRATIVE SUPPORT SERVICES			
79		Inter-District Delivery System (PONY)	All/None \$ 30,209
80		School Announce Closure Network	ALL (div by 8) \$ 2,480
81		Government Affairs	A/N (ADMw) \$ 168,122
82		Multnomah County MOU Coordinator	All/None \$ 8,000
83		Other Business Administrative Services	per memo memo

A	\$ 30,209	N	\$ -	A	\$ 30,209
A	\$ 2,480	N	\$ -	A	\$ 2,480
A	\$ 144,469	A	\$ 23,653	A	\$ 168,122
A	\$ 32,000	N	\$ -	A	\$ 32,000
A	\$ 193,300	A	\$ 56,610	N	\$ 249,910

SUBTOTAL MESD SERVICES			
-------------------------------	--	--	--

\$ 33,737,248	\$ 12,229,970	\$ 45,967,218
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TRANSIT REQUESTED BY DISTRICT	
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\$ -

GRAND TOTAL MESD SERVICES AND TRANSITS	
---	--

\$ 33,737,248

RESOURCES AVAILABLE FOR RESOLUTION SERVICES	
Balance Forward from Prior Year District Service Plan	\$ -
Apportionment of Current Year SSF Revenue	\$ 42,743,986
Apportionment of Prior Year SSF Revenue Adjustment (May 2022 Warrant)	\$ -
TOTAL RESOURCES FOR RESOLUTION SERVICES	\$ 42,743,986

\$ -
\$ 42,743,986
\$ -
\$ 42,743,986

ENDING CONTINGENCY BALANCE	
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\$ 9,006,737

Maintenance of Effort (MOE) Total ----- sum of services with "Y" in MOE column	
---	--

\$ 13,737,902

Instructional Services	\$ 3,770,111
Student Services - Special Education	\$ 12,916,688
Student Services - School Health Services	\$ 11,586,603
Technology Services (CTA)	\$ 5,061,387
Administrative Support Services	\$ 402,458
subtotal MESD Services	\$ 33,737,248
Transits direct to district	\$ -
Total MESD Services & Transits	\$ 33,737,248

\$ 3,770,111	\$ 314,605	\$ 4,084,716
\$ 12,916,688	\$ 7,815,231	\$ 20,731,920
\$ 11,586,603	\$ 4,019,871	\$ 15,606,474
\$ 5,061,387	\$ -	\$ 5,061,387
\$ 402,458	\$ 80,263	\$ 482,721
\$ 33,737,248	\$ 12,229,970	\$ 45,967,218
\$ -	\$ -	\$ -
\$ 33,737,248	\$ 12,229,970	\$ 45,967,218

REYNOLDS SCHOOL DISTRICT
STUDENT ENROLLMENT HISTORY AND PROJECTIONS
***AS OF OCTOBER 1**

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
	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26
	10/1/2018	10/1/2019	12/31/2020*	10/1/2021	Projected	Projected	Projected	Projected
Alder Elem	485	436	427	381	406	410	414	414
Davis Elem	446	415	419	396	418	422	426	426
Fairview Elem	349	326	286	302	287	290	293	293
Glenfair Elem	477	462	410	390	422	426	430	430
Hartley Elem	463	441	404	335	400	404	408	408
Hauton B Lee Middle	735	813	794	720	834	842	850	850
Margaret Scott Elem	407	405	395	357	400	404	408	408
Reynolds High	2,527	2,592	2,624	2,604	2,829	2,857	2,886	2,886
Reynolds Learning Academy	194	173	207	185	218	220	222	222
Reynolds Middle	970	982	944	928	987	997	1,007	1,007
Reynolds SD 7 (Cornerstone)	41	89	65	123	124	125	126	127
Salish Ponds Elem	441	427	366	348	364	368	372	372
Sweetbriar Elem	343	341	300	266	275	278	281	281
Troutdale Elem	442	432	384	330	356	360	364	364
Walt Morey Middle	602	593	574	569	610	616	622	622
Wilkes Elem	490	506	429	433	423	427	431	431
Woodland Elem	466	456	377	372	363	367	371	371
Total Reynolds Schools	9,878	9,889	9,405	9,039	9,716	9,813	9,911	9,912
Multnomah Learning Academy	539	561	572	541	542	556	556	556
Reynolds Arthur Academy	195	178	171	157	158	185	185	185
Rockwood Preparatory Academy	344	303	295	313	314	304	304	304
Total Charter Schools	1,078	1,042	1,038	1,011	1,014	1,045	1,045	1,045
District Grand Total	10,956	10,931	10,443	10,050	10,730	10,858	10,956	10,957

* Late Start due to COVID & wild fires we are using December, 2020 for the 20-21 Enrollment

**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
2020-2021	\$ 29,628,174	\$ 11,107,556	\$ 40,735,730	\$ 38,982,796	96%	\$ 508,028	\$ 39,490,824	97%
2019-2020	\$ 28,244,785	\$ 8,295,681	\$ 36,540,466	\$ 34,828,872	95%	\$ 509,382	\$ 35,338,254	97%
2018-2019	\$ 27,397,656	\$ 11,396,874	\$ 38,794,530	\$ 37,068,788	96%	\$ 1,227,794	\$ 38,296,582	99%
2017-2018	\$ 26,418,350	\$ 11,203,284	\$ 37,621,635	\$ 35,880,975	95%	\$ 453,816	\$ 36,334,791	96%
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%

Source: Multnomah County Departments of Assessment and Taxation

(1) Tax collections include discounts, interest and other adjustments.

(2) this number includes the COMCAST pay off from litigation.

**REYNOLDS SCHOOL DISTRICT
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS**

FISCAL YEAR	PROPERTY VALUE ASSESSED VALUATION(1)					TOTAL TAX RATE(2)	DIRECT
	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITY PROPERTY	MANUFACTORY	TOTAL		
2020-2021	\$ 6,447,834,550	\$ 400,761,750	\$ 253,049,700	\$ 35,456,370	7,137,102,370	6.01	
2019-2020	\$ 6,144,803,000	\$ 381,606,240	\$ 203,651,600	\$ 34,539,120	\$ 6,764,599,960	5.74	
2018-2019	\$ 5,885,468,070	\$ 389,933,280	\$ 197,091,400	\$ 34,954,880	\$ 6,507,447,630	6.29	
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	5.97	
2015-2016	\$ 5,241,684,480	\$ 346,408,946	\$ 147,579,800	\$ 30,494,280	\$ 5,766,167,506	5.81	
2014-2015	\$ 5,124,794,780	\$ 336,867,935	\$ 143,189,250	\$ 26,341,960	\$ 5,631,193,925	6.02	
2013-2014	\$ 4,843,711,490	\$ 288,340,944	\$ 136,396,360	\$ 26,695,760	\$ 5,294,179,833	5.99	
2012-2013	\$ 4,725,916,280	\$ 281,603,418	\$ 137,325,400	\$ 25,628,140	\$ 5,170,473,238	5.78	
2011-2012	\$ 4,690,143,800	\$ 269,291,585	\$ 133,792,203	\$ 31,264,220	\$ 5,124,491,808	5.60	
2010-2011	\$ 4,641,108,010	\$ 270,473,980	\$ 121,268,200	\$ 32,171,640	\$ 5,065,021,830	5.60	

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	
2020-2021	\$ 11,177,694,470	\$ 432,147,210	\$ 290,138,407	\$ 68,521,710	11,968,501,797	59.63%
2019-2020	\$ 10,587,872,190	\$ 405,415,040	\$ 234,416,421	\$ 65,525,850	\$ 11,293,226,501	59.90%
2018-2019	\$ 10,111,730,100	\$ 410,098,360	\$ 222,800,584	\$ 67,442,170	\$ 10,812,071,214	60.19%
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	\$ 7,118,441,620	\$ 362,161,236	\$ 181,041,855	\$ 39,130,860	\$ 7,700,775,571	74.88%
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%

(1) Source: Multnomah County.

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

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

	2020		2011	
	Assessed Valuation	% of Total District's Assessed Valuation	Assessed Valuation	% of Total District's Assessed Valuation
PRIVATE ENTERPRISES				
Boeing CO	\$ 343,713,400	4.82	163,001,200	3.18
Fedex Ground Package System Inc	110,442,680	1.55	14,204,080	0.28
RREEF CPIF 17505 NE SAN RAFAEL LLC	55,521,660	0.78	-	0.00
U S Nat'l Bank of Oregon	47,429,010	0.66	39,514,500	0.77
Comcast Corporation	43,337,000	0.61	24,511,300	0.48
Boeing Company The Inc	39,123,400	0.55	13,564,325	0.26
Cascade Corpoation	33,545,330	0.47	25,345,040	0.49
IP Eat One LLC	31,327,980	0.44	19,810,770	0.39
Western B Northwest OR LLC	29,133,180	0.41	-	0.00
PUBLIC UTILITIES				
Portland General Electric Co.	118,367,890	1.66	49,742,000	0.97
SUB TOTAL	851,941,530		349,693,215	
All OTHER TAXPAYERS	6,285,160,840	88.06	4,774,798,593	93.18
TOTAL	<u>\$ 7,137,102,370</u>	<u>100.00%</u>	<u>5,124,491,808</u>	<u>100.00%</u>

Source: Multnomah County dcm.dart.application.support@multco.us

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

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-2021	2021-2022
Tax Rates								
Permanent Tax Rate per \$1,000 of AV	4.4626	4.4626	4.4626	4.4626	4.4626	4.4626	4.4626	4.4626
Bond Tax Rate per \$1,000 of AV	1.35	1.51	1.59	1.83	1.80	1.27	1.27	1.62
Average Assessed Value	\$ 203,518	\$ 206,479	\$ 212,934	\$ 225,248	\$ 243,453	\$ 265,068	\$ 265,068	\$ 276,162
Tax Burden	\$ 1,183	\$ 1,233	\$ 1,289	\$ 1,417	\$ 1,474	\$ 1,604	\$ 1,604	\$ 1,677

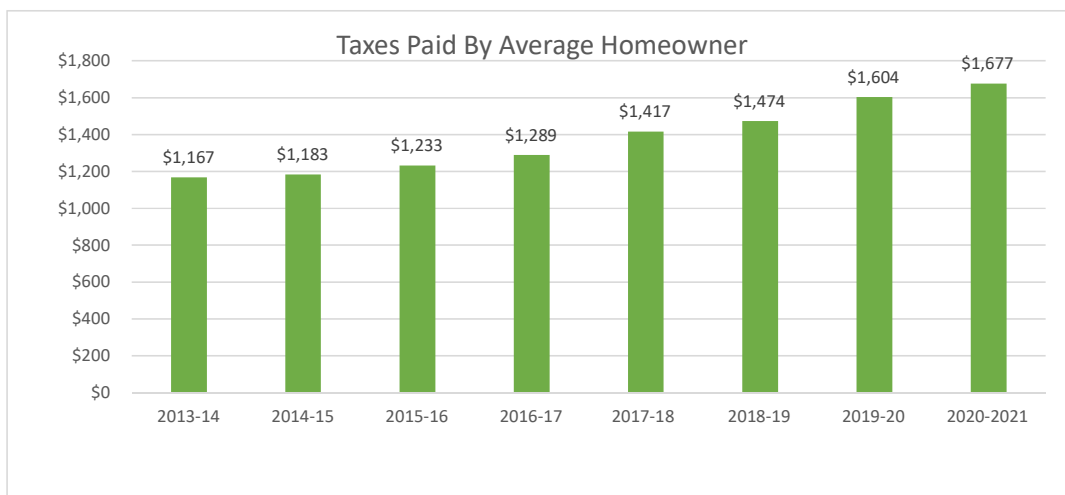
Measure 5, which introduced property tax rate limits, was passed in 1990 and became effective starting in the 1991-92 tax year. When fully implemented in 1995-96, Measure 5 cut property tax rates an average of 51 percent from their 1990-91 levels. Measure 50 was passed in 1997 and cut property taxes, 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 (3)</u>	<u>Personal Income (4)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2020-2021	820,421	\$ 59,808,690,900	\$ 72,900 (1)	5.70% (2)
2019-2020	811,857	\$ 57,792,841,403	\$ 71,176 (1)	15.30% (2)
2018-2019	807,555	\$ 51,662,523,570	\$ 63,974 (1)	3.60% (4)
2017-2018	811,880	\$ 46,967,258,000	\$ 57,850 (4)	3.80% (4)
2016-2017	808,781	\$ 44,261,349,006	\$ 54,726 (4)	3.80% (4)
2015-2016	803,741	\$ 41,838,737,755	\$ 52,055 (4)	4.60% (4)
2014-2015	790,230	\$ 40,299,359,310	\$ 50,997 (4)	5.10% (4)
2013-2014	778,604	\$ 37,338,733,424	\$ 47,956 (4)	6.00% (4)
2012-2013	766,649	\$ 34,789,764,971	\$ 45,379 (4)	7.00% (4)
2011-2012	760,235	\$ 33,763,556,820	\$ 44,412 (4)	7.70% (4)

(1) <https://datause.io/profile/feo/multnomah-county-or>

(2) <https://fred.stlouisfed.org/series/ORMULT1URN>

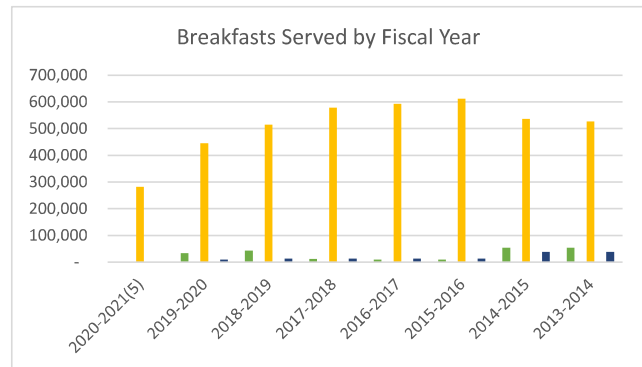
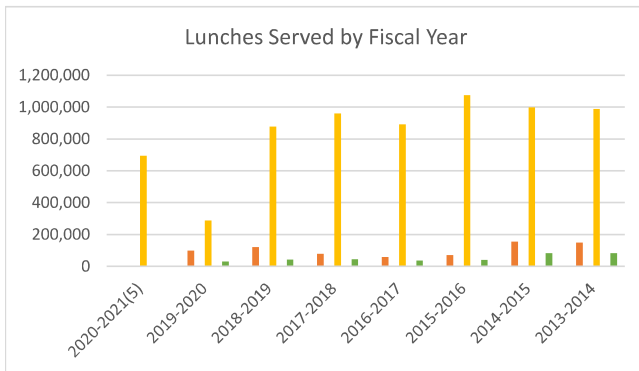
(3) <https://worldpopulationreview.com/us-cities/fairview-or-population>

(4) U.S. Census Bureau, American Community Survey & Proximity One

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

FISCAL YEAR	NUMBER OF TYPE A LUNCHES SERVED		
	PAID	FREE	REDUCED PRICE
2020-2021(5)	-	693,389	-
2019-2020	99,798	287,315	29,773
2018-2019	120,378	878,563	43,283
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

NUMBER OF BREAKFASTS SERVED		
PAID	FREE	REDUCED PRICE
-	282,647	-
32,748	445,102	9,407
42,951	515,536	13,149
12,059	578,691	13,076
10,040	593,551	13,503
9,056	611,734	13,297
54,295	536,811	38,012
53,939	526,816	37,933
39,314	513,836	37,871
32,463	511,679	34,465



FISCAL YEAR	ADMw (1)	STUDENT ENROLLMENT(2)	COST PER PUPIL(3)	LICENSED STAFF	PUPIL-TEACHER RATIO	Number of students graduated (4)	
						Reynolds High School	Reynolds Learning Academy
2020-2021	14,240.23	9,340	-	647.15	14.43	TBD	TBD
2019-2020	13,092.29	9,800	15,996	639.20	15.33	465	68
2018-2019	13,246.23	9,837	17,438	601.30	16.36	450	32
2017-2018	13,646.74	10,250	14,946	617.60	16.60	436	32
2016-2017	14,027.36	10,359	13,440	647.70	15.99	458	63
2015-2016	14,079.67	10,575	13,031	674.10	15.69	484	59
2014-2015	13,689.86	10,779	11,931	659.50	16.34	460	63
2013-2014	13,396.97	10,407	11,320	623.95	16.86	461	62
2012-2013	13,140.49	10,735	10,379	587.83	18.26	363	28
2011-2012	13,317.37	10,735	9,768	564.18	19.03	451	32

Sources:

Reynolds School District and Nutrition Service

(1) ADMw is from ODE ADMw Breakout report excluding Charter Schools.

(2) Enrollment is the ODE Student Enrollment Report number excluding Charter Schools for 2018-2019 and 2019-2020

(3) 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.

(4) Graduated students are not formally available from ODE Graduation Rate Report as Oregon Certificate Awarded until January, 2021.

TBD - Data not yet finalized

(5) All meals were free during FY 21-22 and due to the pandemic the numbers were low.

TBD = Data not yet finalized

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

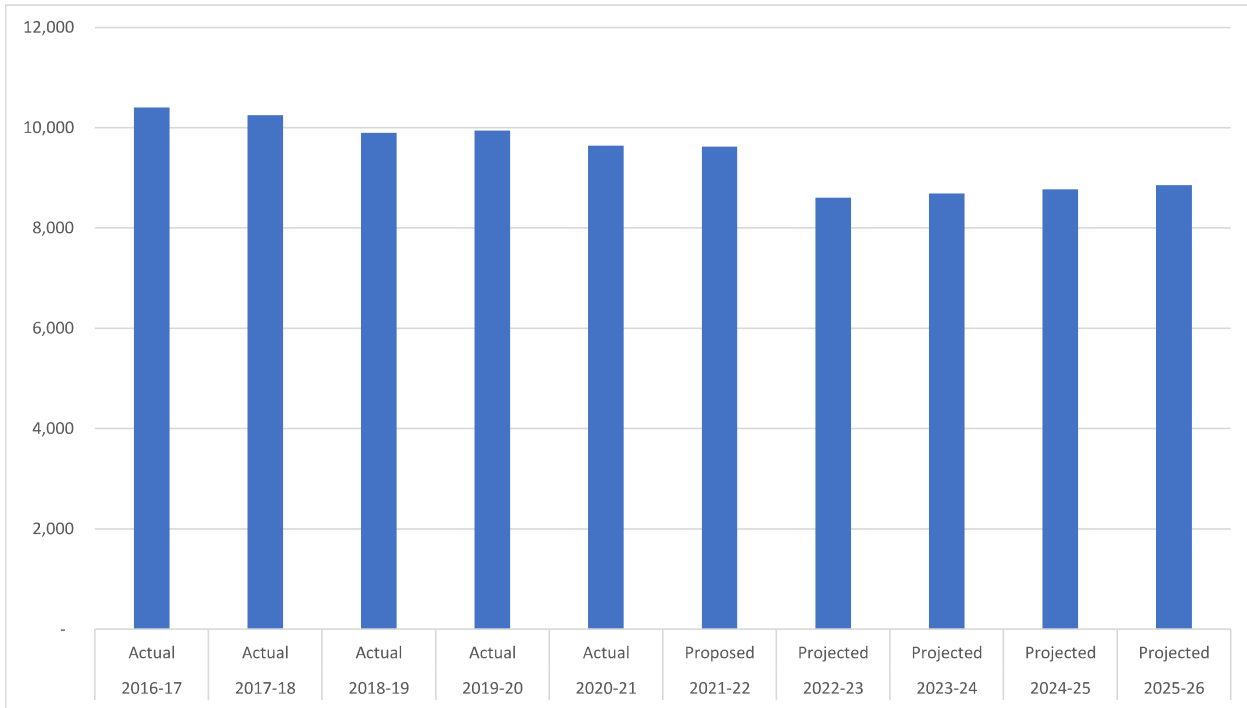
Student Enrollment - Historical and Projected
Enrollment Count at October 1 Annually & Excludes Charter Schools

Grade	History					Projected				
	2016-17	2017-18	2018-19	2019-20	2020-21*	2021-22	2022-23	2023-24	2024-25	2025-26
Kindergarten	779	774	739	760	605	605	665	672	679	686
1	860	765	757	729	712	605	615	621	627	633
2	848	824	733	736	699	712	529	534	539	544
3	919	825	788	751	700	699	699	706	713	720
4	808	900	782	795	717	700	643	649	655	662
5	829	804	876	798	783	717	663	670	677	684
6	793	773	742	839	769	783	704	711	718	725
7	705	774	794	746	809	769	706	713	720	727
8	789	670	717	783	712	809	711	718	725	732
9	733	801	651	748	795	712	677	684	691	698
10	750	725	746	651	724	806	628	634	640	646
11	690	682	672	717	654	786	620	626	632	638
12	715	771	712	718	750	713	536	541	546	551
SPED SC	186	162	190	169	211	204	206	208	210	212
Total K-12	10,404	10,250	9,899	9,940	9,640	9,620	8,602	8,687	8,772	8,858
Annual Change		(154)	(351)	41	(300)	(20)	(1,018)	85	85	86
Annual Change %		-1.5%	-3.4%	0.4%	-3.0%	-0.2%	-10.6%	1.0%	1.0%	1.0%

Over all Enrollment has declined significantly due to the pandemic and the entire State and Nation has seen the decline. Reynolds schools projected the 2022-2023 enrollment very conservatively. There is an expectation that enrollment will increase back to pre pandemic levels. 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 2019-20 and projections for the upcoming years remain flat after a small increase.

**REYNOLDS SCHOOL DISTRICT
STUDENT ENROLLMENT & PROJECTIONS
EXCLUDES CHARTER SCHOOLS**



**REYNOLDS SCHOOL DISTRICT
DEBT SUMMARY
2022-23**

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. The District refunded the FFCO again in 2020 with a maturity date of 2035. The District was also able to purchase buses with the financing.

**Debt Service Summary
2022-23**

	Date of Issue	Amount of Original Issue	Principal			88 Interest Due	Outstanding 6/30/2023	Impacted Fund	True Interest Cost %
			Outstanding 6/30/2022	88 Principal Due	88				
SPECIFIC AUTHORITY									
General Obligation Bonds:									
Capital Construction Bonds, Series 2015	8/20/2015	\$ 122,945,047	\$ 116,200,047	\$ 7,000,000	\$ 3,396,250	\$ 109,200,047	Debt - 315	2.0-5.0	
Capital Construction Bonds, Series 2020	6/11/2020	\$ 2,054,952	\$ 1,402,179	\$ 94,284	\$ 16,793	\$ 1,307,895	Debt - 315	2.07	
Total General Obligation Bonds		\$ 124,999,999	\$ 116,200,047	\$ 7,000,000	\$ 3,396,250	\$ 109,200,047			
FULL FAITH AND CREDIT and FINANCING									
Full Faith & Credit Obligations Bonds:									
Land & Imp-Refunding Series 2020	12/23/2020	\$ 15,775,000	\$ 14,035,000	\$ 885,000	\$ 536,650	\$ 13,150,000	Capital - 400*	2.0-5.0	
Transp Yard Improvements - Fin Agmt US Bank	6/29/2017	\$ 2,000,000	\$ 857,142	\$ 285,714	\$ 21,700	\$ 571,428	General - 100	2.5-3.038	
Total FFCO and Financing Agreement		\$ 17,775,000	\$ 14,892,142	\$ 1,170,714	\$ 558,350	\$ 13,721,428			
PERS UAL Obligation Bonds:									
PERS Bonds, 2003	4/30/2003	\$ 80,978,772	\$ 44,659,477	\$ 2,124,477	\$ 7,676,013	\$ 42,535,000	Debt - 350	5.72	
		\$ 80,978,772	\$ 44,659,477	\$ 2,124,477	\$ 7,676,013	\$ 42,535,000			
Long Term Loans - State & Other:									
QZAB - Facility Improvements	4/29/2016	\$ 4,000,000	\$ 3,000,000	\$ 200,000	\$ -	\$ 2,800,000	General - 100	0.00	
Total Long Term Loans		\$ 4,000,000	\$ 3,000,000	\$ 200,000	\$ -	\$ 2,800,000			
Total Debt		\$ 227,753,771	\$ 178,751,666	\$ 10,495,191	\$ 11,630,613	\$ 168,256,475			

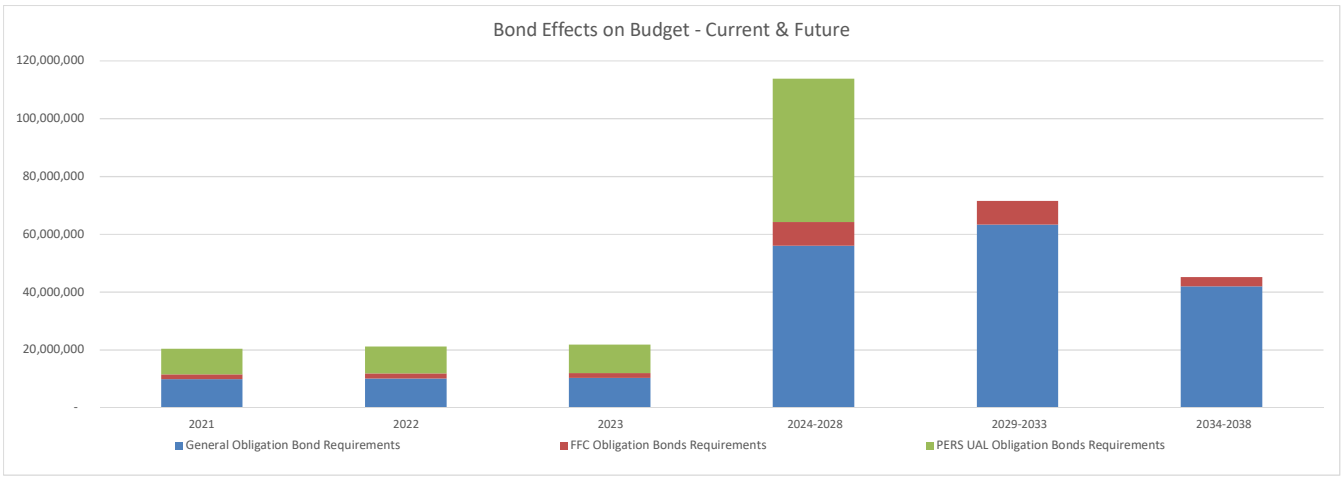
* Funded through a transfer from the General Fund for any amounts not covered by construction excise tax revenues and facility lease revenues.

Payments of General Obligation Bonds are made from the Debt Service Fund from property taxes and earnings on investments. Payments of PERS UAL Obligation Bonds are made from the Debt Service Fund from revenue charged as a payroll cost to all funds with payroll expenses. Payments for Full Faith and Credit Obligations 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
2022-23**

Bond Effects on Budget - Current and Future

Fiscal Year Ending June 30,	General Obligation Bonds Requirements	FFC Obligation Bonds Requirements	PERS UAL Obligation Bonds Requirements	Total
2022	11,029,578	1,477,850	9,345,490	21,852,918
2023	10,707,237	1,421,650	9,800,490	21,929,377
2024-2028	57,582,630	7,126,450	49,590,026	114,299,106
2029-2033	42,768,832	6,723,450	-	49,492,282
2034-2038	18,635,617	2,586,900	-	21,222,517
	<u>\$ 140,723,894</u>	<u>\$ 19,336,300</u>	<u>\$ 68,736,006</u>	<u>\$ 228,796,200</u>



PERS UAL Obligation Bonds Debt matures in 2028.

**REYNOLDS SCHOOL DISTRICT
SERIES 2017 NOTE**

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

8/4/2034

8/4/2035

**REYNOLDS SCHOOL DISTRICT
 QUALIFIED ZONE ACADEMY BONDS, SERIES 2(2016)**

Date	Principal
8/4/2017	200,000.00
8/4/2018	200,000.00
8/4/2019	200,000.00
8/4/2020	200,000.00
8/4/2021	200,000.00
8/4/2022	200,000.00
8/4/2023	200,000.00
8/4/2024	200,000.00
8/4/2025	200,000.00
8/4/2026	200,000.00
8/4/2027	200,000.00
8/4/2028	200,000.00
8/4/2029	200,000.00
8/4/2030	200,000.00
8/4/2031	200,000.00
8/4/2032	200,000.00
8/4/2033	200,000.00
8/4/2034	200,000.00
8/4/2035	200,000.00
8/4/2036	200,000.00
Totals	4,000,000.00

Fund 100: For improvement of school facilities

**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
GENERAL OBLIGATION BONDS, SERIES 2015
AMORTIZATION SCHEDULE**

Period Ending	Principal	Coupon	Interest	Compounded Interest	Debt Service	Annual Debt Service
12/15/2015			1,277,218.75		1,277,218.75	
06/15/2016	480,000.00		1,999,125.00		2,479,125.00	3,756,343.75
12/15/2016			1,994,325.00		1,994,325.00	
06/15/2017			1,994,325.00		1,994,325.00	3,988,650.00
12/15/2017			1,994,325.00		1,994,325.00	
06/15/2018	45,000.00		1,994,325.00		2,039,325.00	4,033,650.00
12/15/2018			1,993,425.00		1,993,425.00	
06/15/2019	95,000.00		1,993,425.00		2,088,425.00	4,081,850.00
12/15/2019			1,991,525.00		1,991,525.00	
06/15/2020	200,000.00		1,991,525.00		2,191,525.00	4,183,050.00
12/15/2020			1,987,525.00		1,987,525.00	
06/15/2021	5,925,000.00		1,987,525.00		7,912,525.00	9,900,050.00
12/15/2021			1,845,750.00		1,845,750.00	
06/15/2022	6,455,000.00		1,845,750.00		8,300,750.00	10,146,500.00
12/15/2022			1,698,125.00		1,698,125.00	
06/15/2023	7,000,000.00	5.000%	1,698,125.00		8,698,125.00	10,396,250.00
12/15/2023			1,523,125.00		1,523,125.00	
06/15/2024	7,615,000.00	***	1,523,125.00		9,138,125.00	10,661,250.00
12/15/2024			1,351,500.00		1,351,500.00	
06/15/2025	8,220,000.00	***	1,351,500.00		9,571,500.00	10,923,000.00
12/15/2025			1,171,250.00		1,171,250.00	
06/15/2026	8,855,000.00	5.000%	1,171,250.00		10,026,250.00	11,197,500.00
12/15/2026			949,875.00		949,875.00	
06/15/2027	9,580,000.00	5.000%	949,875.00		10,529,875.00	11,479,750.00
12/15/2027			710,375.00		710,375.00	
06/15/2028	10,345,000.00	5.000%	710,375.00		11,055,375.00	11,765,750.00
12/15/2028			451,750.00		451,750.00	
06/15/2029	11,155,000.00	5.000%	451,750.00		11,606,750.00	12,058,500.00
12/15/2029			172,875.00		172,875.00	
06/15/2030	9,730,200.00	***	172,875.00	2,284,800.00	12,187,875.00	12,360,750.00
12/15/2030						
06/15/2031	6,646,428.60	4.120%		6,023,571.40	12,670,000.00	12,670,000.00
12/15/2031						
06/15/2032	6,485,877.65	4.170%		6,499,122.35	12,985,000.00	12,985,000.00
12/15/2032						
06/15/2033	6,279,924.20	4.260%		7,030,075.80	13,310,000.00	13,310,000.00
12/15/2033						
06/15/2034	6,127,014.35	4.300%		7,517,985.65	13,645,000.00	13,645,000.00
12/15/2034						
06/15/2035	5,948,379.90	4.360%		8,036,620.10	13,985,000.00	13,985,000.00
12/15/2035						
06/15/2036	5,757,222.70	4.430%		8,577,777.30	14,335,000.00	14,335,000.00
Totals	122,945,047.40		42,947,843.75	45,969,952.60	211,862,843.75	211,862,843.75

Fund 315: 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
GENERAL OBLIGATION BONDS, SERIES 2020**

Date	Principal	Rate	Interest	Debt Service
12/15/2020			21,741.39	
6/15/2021	590,943.00	2.0700%	21,268.75	633,953.14
12/15/2021			15,152.49	
6/15/2022	652,773.00	2.0700%	15,152.49	683,077.98
12/15/2022			8,396.29	
6/15/2023	94,284.00	20.7000%	8,396.29	111,076.58
12/15/2023			7,420.45	
6/15/2024	96,235.00	2.0700%	7,420.45	111,075.90
12/15/2024			6,424.42	
6/15/2025	98,227.00	2.0700%	6,424.42	111,075.84
12/15/2025			5,407.77	
6/15/2026	100,261.00	2.0700%	5,407.77	111,076.54
12/15/2026			4,370.07	
6/15/2027	102,336.00	2.0700%	4,370.07	111,076.14
12/15/2027			3,310.89	
6/15/2028	104,454.00	2.0700%	3,310.89	111,075.78
12/15/2028			2,229.79	
6/15/2029	106,616.00	2.0700%	2,229.79	111,075.58
12/15/2029			1,126.32	
6/15/2030	108,823.00	2.0700%	1,126.32	111,075.64
Totals	2,054,952.00		150,687.12	2,205,639.12

**REYNOLDS SCHOOL DISTRICT
FULL FAITH CREDIT REFUNDING OBLIGATIONS, SERIES 2020**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
6/1/2021	835,000	4.000%	266,076.39	1,101,076.39	1,101,076.39
12/1/2021			286,425.00	286,425.00	
6/1/2022	905,000	4.000%	286,425.00	1,191,425.00	1,477,850.00
12/1/2022			268,325.00	268,325.00	
6/1/2023	885,000	4.000%	268,325.00	1,153,325.00	1,421,650.00
12/1/2023			250,625.00	250,625.00	
6/1/2024	925,000	4.000%	250,625.00	1,175,625.00	1,426,250.00
12/1/2024			232,125.00	232,125.00	
6/1/2025	960,000	4.000%	232,125.00	1,192,125.00	1,424,250.00
12/1/2025			212,925.00	212,925.00	
6/1/2026	1,000,000	4.000%	212,925.00	1,212,925.00	1,425,850.00
12/1/2026			192,925.00	192,925.00	
6/1/2027	1,040,000	4.000%	192,925.00	1,232,925.00	1,425,850.00
12/1/2027			172,125.00	172,125.00	
6/1/2018	1,080,000	4.000%	172,125.00	1,252,125.00	1,424,250.00
12/1/2028			150,525.00	150,525.00	
6/1/2029	1,125,000	4.000%	150,525.00	1,275,525.00	1,426,050.00
12/1/2029			128,025.00	128,025.00	
6/1/2030	1,170,000	4.000%	128,025.00	1,298,025.00	1,426,050.00
12/1/2030			104,625.00	104,625.00	
6/1/2031	1,080,000	4.000%	104,625.00	1,184,625.00	1,289,250.00
12/1/2031			83,025.00	83,025.00	
6/1/2032	1,125,000	4.000%	83,025.00	1,208,025.00	1,291,050.00
12/1/2032			60,525.00	60,525.00	
6/1/2033	1,170,000	4.000%	60,525.00	1,230,525.00	1,291,050.00
12/1/2033			37,125.00	37,125.00	
6/1/2034	1,220,000	3.000%	37,125.00	1,257,125.00	1,294,250.00
12/1/2034			18,825.00	18,825.00	
6/1/2035	1,255,000	3.000%	18,825.00	1,273,825.00	1,292,650.00
Total	15,775,000		4,662,376.39	20,437,376.39	20,437,376.39



Reynolds SD 7

503-661-7200 | 1204 NE 201st Ave, Fairview 97024



STUDENTS WE SERVE[^]

10,940 Student Enrollment

[^]Student enrollment as of October 1, 2019

DEMOGRAPHICS

American Indian/Alaska Native

Students: **1%**

Teachers: **<1%**

Asian

Students: **7%**

Teachers: **2%**

Black/African American

Students: **9%**

Teachers: **1%**

Hispanic/Latino

Students: **42%**

Teachers: **4%**

Multiracial

Students: **7%**

Teachers: **1%**

Native Hawaiian/Pacific Islander

Students: **3%**

Teachers: **<1%**

White

Students: **31%**

Teachers: **92%**

INTRODUCTION

The At-A-Glance School and District profiles tell a story about Oregon's schools and districts. This year's profiles do not include statewide assessments data, class size data, or attendance data as a result of the necessary statewide school closures and the implementation of Distance Learning for All. The profiles present all available data not impacted by the state's response to COVID-19.

ACADEMIC SUCCESS

ON-TIME GRADUATION

Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2015-16 graduating in 2018-19.

District: **70%**

Oregon Average: **80%**

FIVE-YEAR COMPLETION

Students earning a high school diploma or GED within five years.

District: **78%**

Oregon Average: **86%**

OUR STAFF (ROUNDED FTE)

41 Administrators

573 Teachers

123 Educational assistants

39 Counselors/Psychologists

5 Licensed Librarians

85% of licensed teachers with more than 3 years of experience

District website: www.reynolds.k12.or.us

For more information please visit: www.oregon.gov/ode/reports-and-data/ | Seismic Safety: www.oregongeology.org/sub/projects/rvs/activity-updates/status.html

* Fewer than 10 students or data unavailable.

Institution ID = 2182



Reynolds SD 7

503-661-7200 | 1204 NE 201st Ave, Fairview 97024



OUTCOMES

On-Time Graduation and Five-Year Completion rates separated by student group.

ON-TIME GRADUATION

American Indian/Alaska Native:	*
Asian:	95%
Black/African American:	49%
Hispanic/Latino:	67%
Multiracial:	71%
Native Hawaiian/Pacific Islander:	70%
White:	73%
Free/Reduced Price Lunch:	69%
Ever English Learner:	72%
Students with Disabilities:	49%
Migrant:	*
Talented and Gifted:	95%
Female:	74%
Male:	66%
Non-Binary: Coming in 2021-22	

FIVE-YEAR COMPLETION

American Indian/Alaska Native:	*
Asian:	87%
Black/African American:	65%
Hispanic/Latino:	79%
Multiracial:	93%
Native Hawaiian/Pacific Islander:	46%
White:	76%
Free/Reduced Price Lunch:	78%
Ever English Learner:	80%
Students with Disabilities:	68%
Migrant:	88%
Talented and Gifted:	87%
Female:	81%
Male:	74%
Non-Binary: Coming in 2021-22	



OREGON AT-A-GLANCE DISTRICT PROFILE

Reynolds SD 7

SUPERINTENDENT: Danna Diaz | 1204 NE 201st Ave, Fairview 97024 | 503-661-7200



Students We Serve

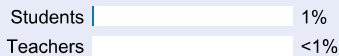


10,565

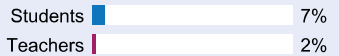
Student Enrollment

DEMOGRAPHICS

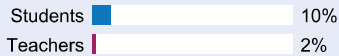
American Indian/Alaska Native



Asian



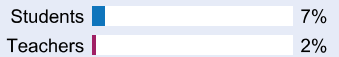
Black/African American



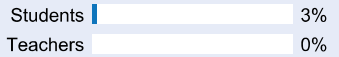
Hispanic/Latino



Multiracial



Native Hawaiian/Pacific Islander



White



46%

Ever English Learners



85

Languages Spoken

16%

Students with Disabilities

9%

Mobile Students

91%

Free/Reduced Price Lunch

*<10 students or data unavailable

Special Note

The At-A-Glance School and District profiles tell a story about Oregon's schools and districts. The story is harder to tell this year as the COVID-19 pandemic significantly impacted our schools and the data we collect. As a result, statewide assessment and attendance data cannot be compared to prior years and are not shown here. We have included links to our website where you can view the 2020-21 statewide assessment and attendance data and read a detailed description of how these data were impacted. We're thankful for your partnership as we focus on care, connection and the creation of safe, inclusive and supportive learning environments.

High School Success

Grade 8 MATHEMATICS

Students meeting state grade-level expectations.

For 2020-21 Mathematics data please visit:

www.oregon.gov/ode/schools-and-districts/reportcards/reportcards/Pages/Statewide-Assessment-Results-2021.aspx

Start Strong

Grades K-2 REGULAR ATTENDERS

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

For 2020-21 Regular Attenders data please visit:

www.oregon.gov/ode/schools-and-districts/reportcards/reportcards/Pages/Regular-Attenders-2021.aspx

Grade 3 ENGLISH LANGUAGE ARTS

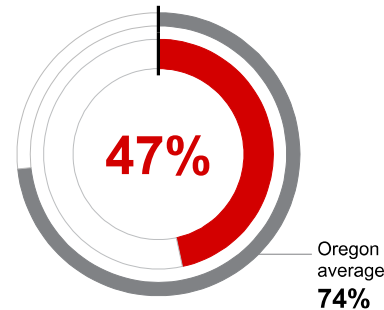
Students meeting state grade-level expectations.

For 2020-21 English Language Arts data please visit:

www.oregon.gov/ode/schools-and-districts/reportcards/reportcards/Pages/Statewide-Assessment-Results-2021.aspx

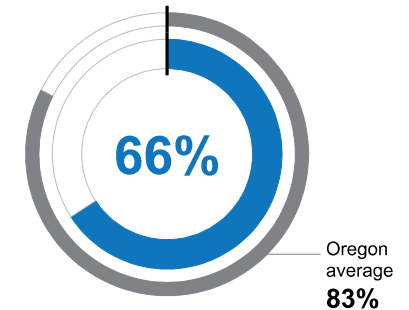
Grade 9 ON-TRACK TO GRADUATE

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 2016-17 graduating in 2019-20.



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.



OREGON AT-A-GLANCE DISTRICT PROFILE CONTINUED

Reynolds SD 7



2020-21

Outcomes

Our Staff (rounded FTE)



44

Administrators



580

Teachers



121

Educational assistants



36

Counselors



4

Licensed Librarians



11

Psychologists



85%

% of licensed teachers with more than 3 years of experience

Grades K-2 REGULAR ATTENDERS

American Indian/Alaska Native	
Asian	
Black/African American	
Hispanic/Latino	
Multiracial	
Native Hawaiian/Pacific Islander	
White	
Free/Reduced Price Lunch	
Ever English Learner	
Students with Disabilities	
Migrant	
Homeless	
Talented and Gifted	
Female	
Male	
Non-Binary	

Grade 3 ENGLISH LANGUAGE ARTS

American Indian/Alaska Native	
Asian	
Black/African American	
Hispanic/Latino	
Multiracial	
Native Hawaiian/Pacific Islander	
White	
Free/Reduced Price Lunch	
Ever English Learner	
Students with Disabilities	
Migrant	
Homeless	
Talented and Gifted	
Female	
Male	
Non-Binary	

Grade 8 MATHEMATICS

American Indian/Alaska Native	
Asian	
Black/African American	
Hispanic/Latino	
Multiracial	
Native Hawaiian/Pacific Islander	
White	
Free/Reduced Price Lunch	
Ever English Learner	
Students with Disabilities	
Migrant	
Homeless	
Talented and Gifted	
Female	
Male	
Non-Binary	

Grade 9 ON-TRACK TO GRADUATE

American Indian/Alaska Native	<10 students or data unavailable
Asian	72%
Black/African American	45%
Hispanic/Latino	39%
Multiracial	45%
Native Hawaiian/Pacific Islander	40%
White	54%
Free/Reduced Price Lunch	47%
Ever English Learner	44%
Students with Disabilities	41%
Migrant	31%
Homeless	25%
Talented and Gifted	71%
Female	53%
Male	42%
Non-Binary	<10 students or data unavailable

Grade 12 ON-TIME GRADUATION

American Indian/Alaska Native	<10 students or data unavailable
Asian	89%
Black/African American	67%
Hispanic/Latino	63%
Multiracial	50%
Native Hawaiian/Pacific Islander	65%
White	68%
Free/Reduced Price Lunch	63%
Ever English Learner	71%
Students with Disabilities	44%
Migrant	<10 students or data unavailable
Homeless	48%
Talented and Gifted	89%
Female	71%
Male	60%
Non-Binary	Coming in 2022-23

REYNOLDS SCHOOL DISTRICT DISTRICT REPORT CARD 2018-19



OREGON AT-A-GLANCE DISTRICT PROFILE Reynolds SD 7

2018-19

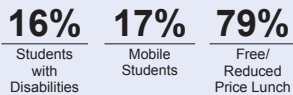
SUPERINTENDENT: Danna Diaz | 1204 NE 201st Ave, Fairview 97024 | 503-661-7200

Students We Serve



DEMOGRAPHICS

Demographic	Students	Teachers
American Indian/Alaska Native	1%	<1%
Asian	7%	2%
Black/African American	9%	1%
Hispanic/Latino	42%	4%
Multiracial	7%	1%
Native Hawaiian/Pacific Islander	3%	0%
White	32%	92%

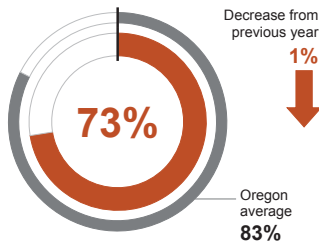


*<10 students or data unavailable

Start Strong

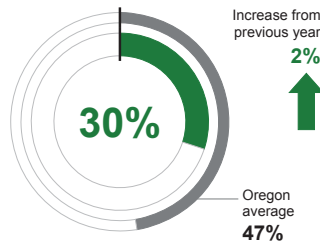
Grades K-2 REGULAR ATTENDERS

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



Grade 3 ENGLISH LANGUAGE ARTS

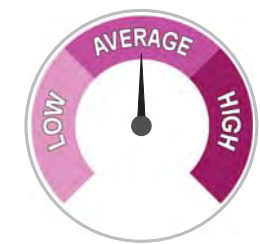
Students meeting state grade-level expectations.



Academic Progress

Grades 3-8 INDIVIDUAL STUDENT PROGRESS

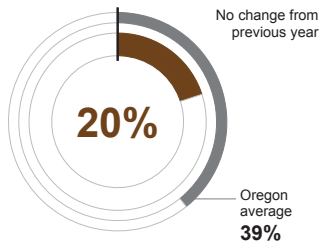
Year-to-year progress in English language arts and mathematics.



High School Success

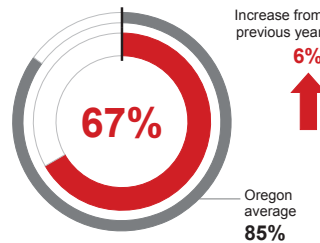
Grade 8 MATHEMATICS

Students meeting state grade-level expectations.



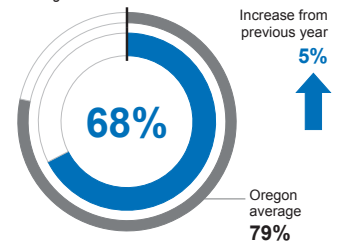
Grade 9 ON-TRACK TO GRADUATE

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.

District Website: www.reynolds.k12.or.us

For more information please visit: www.oregon.gov/ode/reports-and-data/

REYNOLDS SCHOOL DISTRICT DISTRICT REPORT CARD 2018-19



OREGON AT-A-GLANCE DISTRICT PROFILE CONTINUED Reynolds SD 7

2018-19

SUPERINTENDENT: Danna Diaz | 1204 NE 201st Ave, Fairview 97024 | 503-661-7200

Our Staff (rounded FTE)



39

Administrators



552

Teachers



115

Educational assistants



30

Counselors



5

Licensed Librarians



9

Psychologists

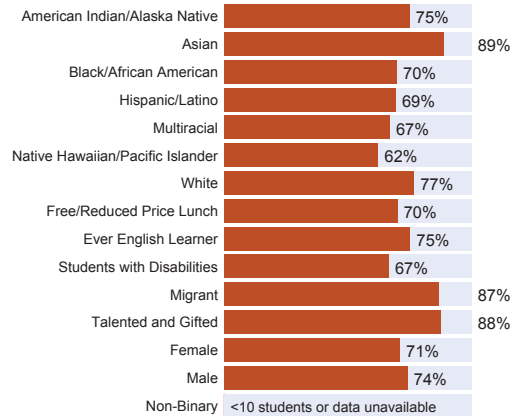


88%

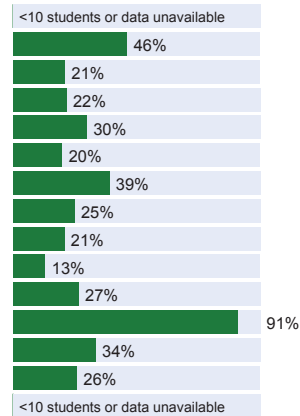
% of licensed teachers with more than 3 years of experience

Outcomes

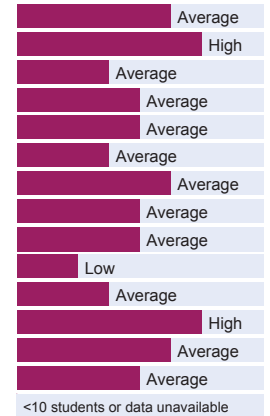
Grades K-2 REGULAR ATTENDERS



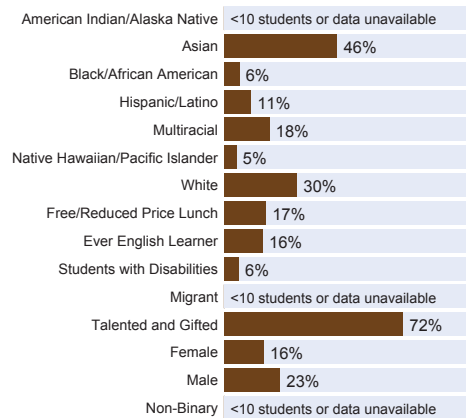
Grade 3 ENGLISH LANGUAGE ARTS



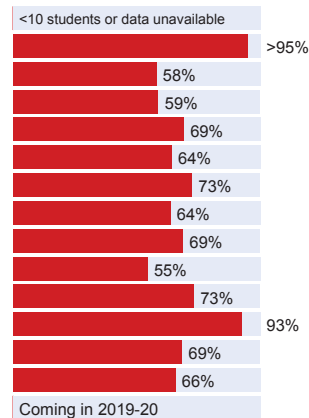
Grades 3-8 INDIVIDUAL STUDENT PROGRESS



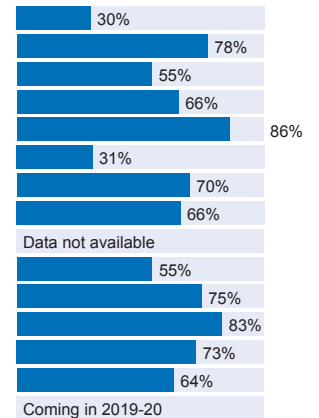
Grade 8 MATHEMATICS



Grade 9 ON-TRACK TO GRADUATE



Grade 12 ON-TIME GRADUATION



Data are suppressed to protect confidential student information.

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

Summary of PERS Employer Contribution Rates

Rates shown reflect the effect of side account rate offsets and retiree healthcare contributions,
and exclude contributions to the IAP and debt service for pension obligation bonds.

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/19 - 6/30/21			Net Employer Contribution Rate 7/1/21 - 6/30/23		
		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll (reflects 2.45% member redirect offset)	Tier 2 Payroll
School Districts							
School							
4403	Portland Village School	30.55%	25.10%	29.73%	25.34%	22.23%	26.59%
3370	Prairie City School District #4	25.06%	19.61%	24.24%	19.87%	16.76%	21.12%
4320	Rainier School District #13	15.50%	10.05%	14.68%	12.80%	9.69%	14.05%
4311	Redmond School District #2J	23.28%	17.83%	22.46%	18.82%	15.71%	20.07%
4312	Reedsport School District	18.09%	12.64%	17.27%	16.02%	12.91%	17.27%
3824	Reynolds School District	15.44%	9.99%	14.62%	8.97%	5.86%	10.22%
3847	Riverdale School	21.18%	15.73%	20.36%	14.67%	11.56%	15.92%
3310	Roseburg Public Schools	15.32%	9.87%	14.50%	9.65%	6.54%	10.90%
3735	Salem-Keizer Public Schools	20.96%	15.51%	20.14%	16.29%	13.18%	17.54%
3665	Santiam Canyon School District	13.33%	7.88%	12.51%	13.43%	10.32%	14.68%
3000	School Districts	32.03%	26.58%	31.21%	26.83%	23.72%	28.08%
3187	Seaside Schools	21.09%	15.64%	20.27%	16.11%	13.00%	17.36%
4144	Sheridan School District #48J	32.03%	26.58%	31.21%	25.82%	22.71%	27.07%
4317	Sherwood School District #88J	27.20%	21.75%	26.38%	22.29%	19.18%	23.54%
4270	Silver Falls School District	21.21%	15.76%	20.39%	16.66%	13.55%	17.91%
3296	Sisters School District	12.89%	7.44%	12.07%	6.41%	3.30%	7.66%
3537	Siuslaw School District #97J	17.12%	11.67%	16.30%	13.09%	9.98%	14.34%
3506	South Lane School District	12.41%	6.96%	11.59%	6.92%	3.81%	8.17%
3319	South Umpqua School District	0.06%	0.00%	0.00%	0.05%	0.00%	0.00%
3487	Springfield School District #19	20.71%	15.26%	19.89%	16.79%	13.68%	18.04%
4279	St Helens School District #502	9.07%	3.62%	8.25%	5.09%	1.98%	6.34%
3942	Stanfield School District	14.08%	8.63%	13.26%	10.35%	7.24%	11.60%
3353	Sutherlin School District #130	11.17%	5.72%	10.35%	6.21%	3.10%	7.46%
3618	Sweet Home School District #55	8.33%	2.88%	7.51%	7.00%	3.89%	8.25%
4380	The Emerson School	30.21%	24.76%	29.39%	24.93%	21.82%	26.18%
4338	Three Rivers U J School District	20.80%	15.35%	19.98%	16.24%	13.13%	17.49%
4316	Tigard-Tualatin School District #23J	27.59%	22.14%	26.77%	22.82%	19.71%	24.07%
3902	Tillamook Public Schools	8.49%	3.04%	7.67%	6.22%	3.11%	7.47%
3928	Umatilla School District #6R	24.08%	18.63%	23.26%	19.88%	16.77%	21.13%
3966	Union County School District	17.16%	11.71%	16.34%	12.45%	9.34%	13.70%
3195	Warrenton-Hammond School District	24.49%	19.04%	23.67%	19.43%	16.32%	20.68%
3075	West Linn School District	24.25%	18.80%	23.43%	20.15%	17.04%	21.40%
4254	Willamette Education Service District	10.86%	5.41%	10.04%	9.11%	6.00%	10.36%
4314	Willamina School District #30J	27.35%	21.90%	26.53%	22.62%	19.51%	23.87%
3349	Winston-Dillard Schools	0.06%	0.00%	0.00%	0.05%	0.00%	0.00%
4166	Yamhill-Carlton School District #1	0.11%	0.00%	0.00%	0.05%	0.00%	0.00%

**REYNOLDS SCHOOL DISTRICT
REYNOLDS EDUCATION ASSOCIATION
2022-23 SALARY SCHEDULE**

Step	BA	BA+20	BA+40	BA+60 MA	5% increase over previous year	
					BA+90 MA+24	BA=120 MA+45
0	47,504	48,873	49,967	53,107	55,015	56,345
1	49,512	50,979	52,076	55,470	57,406	58,809
2	51,540	53,106	54,218	57,863	59,821	61,298
3	53,662	55,335	56,449	60,369	62,345	63,898
4	55,745	57,513	58,645	62,821	64,820	66,455
5	57,858	59,736	60,867	65,318	67,336	69,052
6	59,975	61,957	63,096	67,813	69,858	71,656
7	62,127	64,222	65,364	70,356	72,421	74,295
8	64,326	66,507	67,660	72,927	75,009	76,971
9	66,403	68,814	69,985	75,525	77,642	79,675
10	66,403	70,418	73,545	78,157	80,290	82,418
11	66,403	70,418	75,257	80,786	82,949	85,152
12	66,403	70,418	75,257	83,494	85,698	87,983
13	66,403	70,418	75,257	85,439	88,549	90,825
14	66,403	70,418	75,257	85,439	88,549	92,941

Members pay the individual 6% contribution to Public Employees Retirement System (PERS)

**REYNOLDS SCHOOL DISTRICT
OREGON SCHOOL EMPLOYEES ASSOCIATION
2022-2023 SALARY SCHEDULE**

Below is the 2022-2023 salary schedule per Oregon School Employees Association collective bargaining agreement 2021-2024.

Step	Level I			Level II			Level III			Mechanic		
	A	B	C	A	B	C	A	B	C	MECH I / Bus Driver	MECH II	MECH III
10	20.99	21.62	23.27	23.82	24.67	26.72	27.17	28.42	31.41	28.57	32.17	35.27
9	20.19	20.79	22.37	22.91	23.72	25.69	26.12	27.32	30.20	27.47	30.93	33.91
8	19.41	19.99	21.51	22.02	22.81	24.70	25.12	26.27	29.04	26.42	29.74	32.61
7	18.66	19.22	20.68	21.18	21.93	23.75	24.15	25.25	27.92	25.40	28.60	31.36
6	17.95	18.48	19.89	20.36	21.09	22.84	23.33	24.28	26.85	24.42	27.50	30.15
5	17.26	17.77	19.12	19.59	20.28	21.96	22.32	23.35	25.81	23.48	26.44	28.98
4	16.59	17.09	18.38	18.83	19.50	21.12	21.47	22.45	24.82	22.58	25.43	27.87
3	19.95	16.43	17.68	18.10	18.75	20.31	20.64	21.59	23.86	21.71	24.45	26.79
2	15.34	15.80	17.00	17.41	18.03	19.52	19.85	20.75	22.94	20.88	23.51	25.76
1	**14.75	15.19	16.34	16.74	17.33	18.77	19.08	19.96	22.06	20.07	22.60	24.76

**2022-23 salary schedule includes an adjustment to IA column. IA Step 1 increases to match new minimum wage of \$14.75 per hour and IA Step 2 – 10 were calculated at 4% above the previous step. A 3.25% COLA increase is applied to IB – Mech III columns over 2021-22 rates.

Longevity 30 = +\$.35 added to your current hourly rate (longevity steps are cumulative). Total = \$1.35
 Longevity 25 = +\$.25 added to your current hourly rate (longevity steps are cumulative). Total = \$1.00
 Longevity 20 = +\$.75 added to your current hourly rate (longevity steps are cumulative). Total = \$.75
 Longevity 15 = +\$.25 added to your current hourly rate (longevity steps are cumulative). Total = \$.25

REYNOLDS SCHOOL DISTRICT

OSEA JOB CLASSIFICATIONS

Secretarial/Clerical School

Assistant Records Secretary	IIA
Assistant Secretary - HS	IIC
Assistant Secretary Elementary/MS	IIA
Athletic Secretary	IIC
Attendance Secretary - HS	IIC
Clerk	IC
Counseling Secretary	IIB
High School Bookkeeper	IIIA
Lead School Secretary	IIIA
Receptionist – School	IC
Registrar – High School	IIC

Specialized/Department

Community Resources Secretary	IIIA
Curriculum Secretary	IIIA
ELL Secretary	IIIA/IIIB
Facilities Secretary	IIC
Facilities Support Specialist	IIIA
Federal Programs Secretary	IIIA/IIIB
Media Department Secretary	IIIA/IIIB
Media Dept. Assistant Secretary	IIA
Nutrition Services Secretary	IIIA/IIIB
Nutrition Services Assistant Secretary	IIA
Clerk	IC
Operations Secretary	IIIA
Receptionist – District	IIC
Student Services Secretary	IIIA/IIIB
Transportation Assistant Secretary	IIA
Transportation Assistant Secretary	IIA

Business Services

Accounts Payable Technician	IIIB
Business Services Assistant	IIC
Business Services Secretary	IIIA
General Ledger Technician	IIIC
Payroll Technician	IIIB
Procurement & Accounting Specialist	IIIB

Custodial

Custodian	IC
Custodian Night Lead, Elem	IIA
Custodial Night Lead MS/HS	IIB
Custodial Elem/MS/HS Lead	IIIA

Nutrition Services

Assistant Manager, MS	IC
Assistant Manager, HS	IIA
Cook	IB
Manager, Elem	IIB
Manager, MS	IIB
Manager, HS	IIC
Warehouse/Driver	IIB

Warehouse

Warehouse Worker I	IIA
Warehouse Worker II	IIIB
Delivery Driver	IIA

Instruction

Library/Media Assistant	IIA
SAS Instructional Assistant	IB
ELL Department Liaison	IIC
Educational Assistant	IIA
Language Services Coordinator	IIIC

Skills Trainer	IIB
Transition Specialist	IIC

Day Care

Day Care Aide	IA
Day Care Worker (For Head Start)	IIA
Day Care Lead (For Head Start)	IIIA
Preschool Assistant	IB

Skills/Trades

MYC Crew Leader	IIC
MYC Program Coordinator	IIIC
Trades Crew Leader	IIC
Auto/Metal Assistant	IB

Maintenance

Maintenance Worker – General	IIC
Maintenance Worker – Skilled	IIIC
Maintenance Worker – Lead	IIIA
Painter	IIIA

Grounds

Groundskeeper – I	IIC
Groundskeeper Lead	IIIA

Student Management

Breakfast Assistant	IA
Campus Monitor	IIB
Crossing Guard	IB
ISS Monitor	IIA
Noon Assistant	IA
Health & Safety Assistant	IB

Transportation

Mechanic I	MI/Bus Driver
Mechanic II	MII
Mechanic III	MIII
School Bus Assistant	IC
School Bus Driver	MI/Bus Driver
School Bus Trainer	MI/Bus Driver
Dispatch Receptionist	IIC
Dispatcher	IIIA
Routing/Technology Lead	IIIC
Routing Specialist	IIIA
Training and Safety Lead	IIIC
Transportation Time & Attendance Processor	IIIA

Technology

Digital Imaging Technician	IIIA
Student Information System Support Specialist	IIIA
Technical/Computer Specialist	IIIC
Technical Computer Specialist II	IIIC+\$4/hr.

Other Positions


No bumping to other positions within this group

Aquatic Assistant	IIB
Aquatic Director	IIC
Assistive Technology Assistant	IIA
Assistive Technology Technician	IIIC
Certified Occupational Therapy Assistant	IIIC
Certified Speech Language Pathologist Asst.	IIIC
Licensed Physical Therapy Assistant	IIIC
Communications Department Liaison	IIC
Communications Technician	IIIC

REYNOLDS SCHOOL DISTRICT

OSEA JOB CLASSIFICATIONS

District Courier	IIIA
Coordinator of Career & Post-Secondary	IIIA
College and Career Center Coordinator	IIIC
CTE Internship Coordinator	IIIC
Fine & Performing Arts Center Coordinator	IIIC
High School Student Engagement Coordinator	IIIC
Testing Coordinator	IIIC
Student Services/Federal Programs Bookkeeper	IIIB
HVAC DDC Controls and Low-Voltage Lead Tech	IIIC




Budget Committee Workshop

April 7, 2022


Anthony Lebron Chief Financial Officer
Financial Services

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



Agenda

- Introductions
- Budget Committee Training
 - Mission, Vision, Core Beliefs & Commitments
 - Goal Topics
 - Department Presentations
 - Budget Committee Roles & Responsibilities
 - 2022-2023 Board Budget Priorities
 - Budget Process
- Adjourn




The Budget Committee

Board Members

Position 1: Aaron Muñoz
Position 2: Spencer Chao
Position 3: Michael Reyes
Position 4: Cayle Tern
Position 5: Yesenia Delgado - Vice Chair
Position 6: Ana Gonzalez Muñoz - Chair
Position 7: Francisco Ibarra


Community Members

Position 8: Marissa Clarke
Position 9: Catherine Nicewood
Position 10: Bill Peterson
Position 11: Terry Allen
Position 12: Victoria Rizzo
Position 13: VACANT
Position 14: April Curtis



MISSION

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



Reynolds School District

VISION

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

SAFETY CORE BELIEFS & COMMITMENTS

We believe that all students, families, and staff deserve a safe and secure learning environment. We commit to providing physical and emotional safety across the Reynolds community.

EQUITY

We believe that equitable practices allow everyone within the Reynolds community to thrive. We commit to using equity as a foundation in all decision-making processes in order to eliminate inequities.

INSTRUCTIONAL PRACTICES

We believe that high-quality, first-time instruction will eliminate the opportunity gap. We commit to setting high expectations and providing intentional professional development for instructional leaders.

ORGANIZATIONAL CULTURE

We believe that the heart of a high-performing organization is its people. We commit to becoming an inclusive and positive organizational culture.

GOAL TOPICS

MARGINALIZED STUDENTS 1

In order to give voice to our marginalized populations, we will remove barriers, hold high academic expectations, and elicit and heed all voices.

ACTION STEPS

- 1. Give Voice
- 2. Remove Barriers
- 3. Communication
- 4. Listen
- 5. Future Pathways
- 6. High Academic Rigor

CULTURALLY RESPONSIVE TEACHING 2

We will attend bias and microaggression in curriculum and instructional practices.

ACTION STEPS

- 1. Shared decision making with all stakeholders
- 2. Honor student ways of being and sharing knowledge (i.e. reviews across)
- 3. Eliminate control/compliance as proof of learning
- 4. Create current curriculum and instruction using our voices; aimed at eliminating lenses of assimilation and oppression

EMOTIONAL/STAFF WELLNESS 3

We will provide a healthy learning and working environment that provides students and staff with the ability, social support, and professional relationships they need to adopt healthy long-term behaviors.

ACTION STEPS


- 1. Mental Health
- 2. Supportive Environment
- 3. Respect
- 4. Relationships

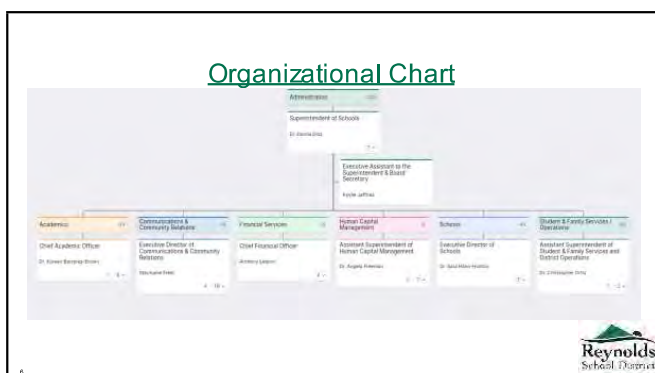
PROFESSIONAL DEVELOPMENT 4



We will offer continuous learning opportunities from onboarding to retirement, for all staff to develop the skills, knowledge, and confidence to accessible student outcomes.

ACTION STEPS

- 1. Resources (Time + Money + Unrestricted + Quality)
- 2. Structure and Systems (Time + Quality + Quality Goals + Collaboration + Risk Taking + Data Review (Small Groups))
- 3. Focused Professional Development (Identify Critical Issues + Map to Instruction + Differentiate Based on Staff + All Training for other Professional Development)






Superintendent's Office

Dr. Danna Diaz
Superintendent of Schools

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

Highlights of the Duties of the Superintendent

- Board of Education
- Cabinet
- Central Office
- District Leadership Team
- Charter Schools
- Comprehensive Policy Review
- District Parent Advisory
- District Student Advisory
- Implementation of the Board's Strategic Plan
- Student Outcomes Governance Model





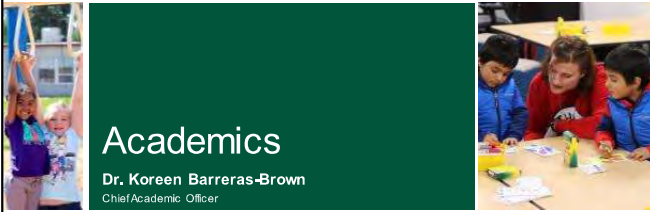
Department Staff

Kaylie Jeffries
Executive Assistant to the Superintendent/Board Secretary

Cabinet Members

- Dr. Christopher Ortiz, Assistant Superintendent of Student & Family Services and District Operations
- Dr. Angela Freeman, Assistant Superintendent of Human Capital Management
- Dr. Koreen Barreras-Brown, Chief Academic Officer
- Mr. Anthony Lebron, Chief Financial Officer
- Mrs. Stephanie Field, Executive Director of Communications and Community Relations
- Dr. Sara Hahn-Huston, Executive Director of Schools




Academics
Dr. Koreen Barreras-Brown
 Chief Academic Officer

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

Academics

Duties of the Chief Academic Officer


- Provide executive leadership, vision and strategic direction for the academic programs and staff of the District including District-wide planning, development, assessment, and improvement of instruction and educational programs
- Develop instructional vision and focused plans for improving student achievement, while narrowing the disparities between the highest and lowest performing students
- Develop and reinforce strategic leadership programs that deliver highly qualified and effective site-based administrators and academic teaching and learning programs
- Supervise the academic management of the schools
- Ensure a culture of high expectation which provides every student with equitable access to high quality and culturally relevant instruction
- Supports and implements the District's Equity Policy






Academics

Department Staff

Michael LaClair Executive Assistant to the Chief Academic Officer	Chris Greenhalgh Director of Instructional Technology
Rachel Aazzerah Director of Assessment and System Improvement	April Olson Director of Federal & State Programs
David Jaimes Director of Curriculum, Instruction & Innovation	TBD Director of Career and Technical Education (CTE)



Communications & Community Relations

Stephanie Field
Executive Director of Communications & Community Relations

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

Duties of the Executive Director of Communications & Community Relations

Communications and Community Relations

Oversight and Management of:


- Community Partners
- Community Grants
- Public Relations
- Media Relations
- Internal & External Communications
- Volunteer Management
- Language Services (Interpretation & Translation)
- Community Engagement
- Events (Welcome Back, Recognition Events, etc.)
- Superintendent's Family & Student Advisory Groups
- Board Meeting Communications Protocol
- Budget Input Engagement
- Public Records Requests
- Websites Management
- Marketing Collateral
- Photography and Video
- Graphics
- Let's Talk Customer Service Platform
- SchoolMessenger Communications Tool
- Remind App Communications Tool
- Reynolds Education Foundation (REF) District Liaison





Department Staff

Communications and Community Relations

Steve Padilla Assistant Director of Public Relations & Partnerships	Joanna Williams Administrative Communications Analyst
Beth Fridh Communications Specialist	Stefanie Hines Community Engagement & Volunteer Specialist
Ismael Gonzalez Language Services Coordinator	
José Contreras District Liaison - Spanish	Abdi Abduraham District Liaison - Newcomers/Somali
Silvia Quesada Kahler District Liaison - Spanish	Melissa Contreras District Liaison - Newcomers/Spanish
Luba Shargorodskiy District Liaison - Russian/Ukrainian	Evira Quintero Nanbu District Liaison - Spanish
Ops Santos District Liaison - Spanish	TBD Family and Community Liaison




Financial Services

Anthony Lebron
Chief Financial Officer

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



Duties of the Chief Financial Officer

- Payroll
- Procurement/Purchasing
- Bids and Request for Proposals
- Federal, State and Local Grants
- Comprehensive Annual Financial Report
- Budget development and monitoring
- Accounts Payable
- Student Body Accounting
- State School Fund and Enrollment Projections Monitoring
- Fiscal Support to Staff
- Benefits



Department Staff

Anthony Lebron Chief Financial Officer	J.R. Shellmire Executive Assistant to the CFO
TBD Director of Financial Services	Nuthathai Nicolaescu Accountant
Amy Ford Sr. Budget Specialist	Maria Taylor Sr. Accountant
Lauren Tonn Procurement Specialist	Shelley Foreman Payroll
Katrina Wright Payroll	Tan Nguyen Accounts Payable Clerk
Lisa Holland Benefits Specialist	TBD Accounts Payable Technician

Human Capital Management
Dr. Angela Freeman
 Assistant Superintendent of Human Capital Management


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

Human Capital Management

Duties of the Assistant Superintendent

Key Responsibilities:


- Supervise and advise Human Capital Management Department
- Recruit, Retain, and Reward Staff
- Oversee the negotiations and the maintenance of the collective bargaining agreements
- Navigate and process employee claims and disputes
- Oversee hiring process and practices
- Employee onboarding and offboarding
- Employee performance evaluations
- Compliance with Federal and State employee labor laws
- Professional Development






Human Capital Management

Department Staff

TBD Director of Employee and Labor Relations	Shaunice Stas Director of Recruitment and Retention
Jill Hunter Personnel Specialist, Licensed Employees	TBD Personnel Specialist, Classified Employees
Troy Potter Leave Specialist	Sarah Winters Administrative Analyst
TBD Assistant—Human Capital Management	



Operations


Dr. Christopher Ortiz
Assistant Superintendent of Student & Family Services
and District Operations

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

Duties of the Assistant Superintendent of District Operations

Operations

- Provides leadership, supervision, and guidance to departments within the Facilities and Operations Division including the full spectrum of services in Technology; Facilities Maintenance, Custodial, and Construction; Nutrition Services; Risk Management; and Transportation in a way that enhances educational opportunities districtwide
- Assures that the district's facilities, buildings, and grounds meet present and future needs for the proper housing of students, staff and the conduct of all educational and related programs and activities
- Manages the District Capital Improvement Plan
- Establishes and administers safety and security regulations and procedures to protect students, staff, and property




23



Department Staff

Operations

Jelena Dongy Executive Assistant to the Assistant Superintendent of District Operations	Christy Foot Director of Nutrition Services
John La Du Maintenance Services Supervisor	Emily Southworth-Gissel Nutrition Services Supervisor
Steve Gallagher Custodial Services Supervisor	Darla Lau Nutrition Services Supervisor
Joel Rendon Director of Technology Services	Rehana Nelson Director of Transportation
Marco Zawadzki Risk Manager	Joseph Cabeza Transportation Supervisor



24





Schools
Dr. Sara Hahn-Huston
Executive Director of Schools

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

Duties of the Executive Director of Schools Schools

- Create equitable systems that support schools so that ALL RSD students are given the opportunity and supports necessary to reach their potential.
- Provides leadership, supervision, evaluation, coaching, problem solving and support to 16 building principals.
- Oversight of District Strategic Plan, District Improvement Plan and School Improvement Plan implementation and alignment in all schools.
- Works in collaboration with District Department Leaders to strengthen communication between the district departments and schools
- Collaboratively problem solves to remove barriers to learning and family engagement that may exist in our schools, by supporting and empowering the role of the principal, staff, and parents in our school communities.
- Plan and lead professional learning aligned to our strategic plan and district goals for our District Leadership Team (DLT), and 35 school administrators.
- Ensure safety, compliance, and policy implementation is consistent and prioritized across all schools.




Department Staff Schools

Elizabeth Pomykala
Administrative Assistant to the Executive Director of Schools

Elementary Principals
11 Elementary Principals and 7 Elementary Assistant Principals

Middle School Principals
3 Middle School Principals and 6 Middle School Assistant Principals

High School Principals
2 High School Principals (RHS & RLA) and 6 High School Assistant Principals at RHS






Student & Family Services


Dr. Christopher Ortiz
Assistant Superintendent of Student & Family Services and District Operations

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

Duties of the Assistant Superintendent of Student & Family Services

Student & Family Services


- Develops and implements student, family, and community supports that will enable all students to be fully engaged and successful
- Provides leadership, supervision, and guidance to departments within the Division, including the full spectrum of Special Education, Talented and Gifted (TAG), Guidance and Counseling, School Nursing, Equity and Family Engagement, Translation and Interpretation Services, English Language/Multilingual Learners (ELL), and Student Information Management and Records
- Supports students and families by creating a foundational capacity of services to address student and family needs



Department Staff

Student & Family Services

Hank Bauer Administrative Analyst to the Assistant Superintendent of Student & Family Services	Teri Pitts Director of Student Information Management & Records
Deb Miller Director of Special Education	April Albers Director of Multilingual Education
Seth Jones Program Administrator – Special Education	Michelle Cardenas Program Administrator – School Climate and Culture
Jennifer Ayers Program Administrator – Special Education	






Budget Committee

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

Roles & Responsibilities

The budget is:


- Prepared & **Proposed** by Staff
- Reviewed & **Approved** by the Budget Committee
 - Modified & **Adopted** by the Governing Board



32

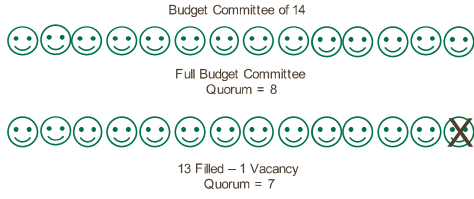
Budget Committee Quorum Rules

- The budget committee must have a quorum present in order to conduct a meeting or take action.
- Quorum is one more than half the number of the membership
- Takes majority of membership, not just majority of those present, voting in the affirmative to approve any motion



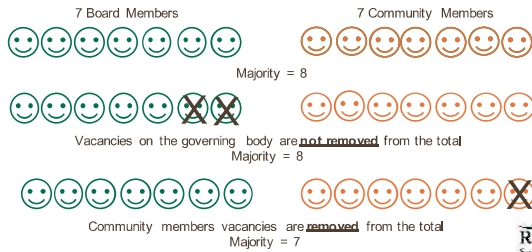
33

Budget Committee Quorum



34

Budget Committee Majority



35

Budget Committee Duties

The Committee's primary objectives are to:

- Receive the budget document
- Receive the budget message
- Hear and consider public comment

"The Budget Committee may not deliberate on the budget document before the first meeting."
ORS 294.426(6)(a)



36

Budget Committee Duties

What does the budget committee **NOT** do?

The budget committee does not set salaries, benefits, or contract terms for employees or administrators. The budget committee does not set staffing levels. The budget committee does not decide whether or not a service or program should be provided. The budget committee does not make district policies.

Instead, the budget committee reviews and approves the school district's proposed budget. The criteria used to review budget are the school district's expressly stated goals. Therefore, if a budget committee approves a proposed budget, then the committee certifies that the district is planning to spend money in alignment of expressly stated goals.



37

Budget Committee Duties

What must happen at the first meeting?

The following tasks must be completed at the first meeting:

- Elect a chairperson
- Adopt rules of order
- Receive the budget message from the superintendent
- Budget officer reviews significant changes in proposed budget
- Set dates for future meetings
- Hear public comments



38


Getting the Budget Adopted

1. Prepare financial summary of Approved Budget ORS 294.438
2. Schedule and notice a budget hearing ORS 294.438
3. Hold public hearing to accept comments from the public ORS 294.453
4. TSCC review and certification for member districts ORS 294.645
5. Use a Budget Resolution to adopt the budget ORS 294.456




39

Preparing the Proposed Budget




Needs & Priorities


- Budget prepared by fund
- Resources & requirements must be balanced & budgeted
- Estimates of resources & requirements must be made based on known information at one point in time



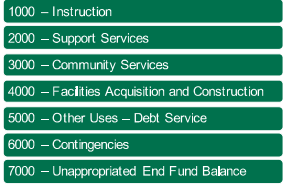
Budget by Fund




- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Project Funds



Appropriation by Function



- 1000 – Instruction
- 2000 – Support Services
- 3000 – Community Services
- 4000 – Facilities Acquisition and Construction
- 5000 – Other Uses – Debt Service
- 6000 – Contingencies
- 7000 – Unappropriated End Fund Balance



Objects

- 100 Salaries
- 200 Associated Payroll Costs
- 300 Purchased Services
- 400 Supplies and Materials
- 500 Capital Outlay (example: depreciable equipment and technology)
- 600 Other objects (example: debt payments, insurance judgment, etc.)
- 700 Transfers
- 800 Contingency (planned reserved) and unappropriated (reserved for next year)



43



44

Prioritized Community Input Themes

In order to improve student outcomes the following are the community input themes that will guide how we fund next year's budget.

- **Arts, Music, PE(Sports)** – Currently working on equitable staffing for arts, music and PE programs. Research will take place on the sustainability and feasibility of PE and Athletics programming K-12.
- **Mental Health Support** – Use the CASEL standards to elevate students' social, emotional and academic development. Continue funding professional development for Restorative Practices through International Institute for Restorative Practices (IRP)
- **Staff Diversity and Cultural Training**- Grow Your Own, partnership with Mt. Hood Community College, RSD Job fairs.
- **Class Size** – Continue maintaining small class sizes following the staffing for equity model.
- **Parent Engagement** – Researching best practices for effective parent and community engagement tool. Create a framework where parents are involved, connected and invested in their students education in collaboration with community organizations. Increase capacity for language services, translation and interpretation.



45

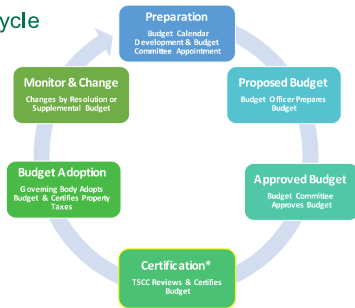
Why this process?

- Districts **do** things
- Doing things costs money
- Districts can't spend public money without legal authority
- District gives itself legal authority to spend money through appropriations
- Appropriation is legal permission to spend
- Appropriation is also legal limit on spending
- After budget adoption, all that matters is appropriations



46

Budget Cycle




47

All ready Completed










Budget Committee Workshop
April 14, 2022


Anthony Lebron
Financial Services

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




Agenda

- Budget Committee Training
 - Mission, Vision, Core Beliefs & Commitments
 - Introductions
 - Committee Roles and Responsibilities
 - Budget Process
 - General Fund
 - Special Funds
 - ESSER
 - SIA
 - Measure 98- High School Success
 - 2022-23 Board Budget Priorities
 - Next Step
- Adjourn



MISSION

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



VISION

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

CORE BELIEFS & COMMITMENTS

SAFETY

We believe that all students, families, and staff deserve a safe and secure learning environment. We commit to providing physical and emotional safety across the Reynolds community.

EQUITY

We believe that equitable practices allow everyone within the Reynolds community to thrive. We commit to using equity as a foundation in all decision-making processes in order to eliminate inequities.

INSTRUCTIONAL PRACTICES

We believe that high-quality, first-time instruction will eliminate the opportunity gap. We commit to setting high expectations and providing intentional professional development for instructional leaders.

ORGANIZATIONAL CULTURE

We believe that the heart of a high-performing organization is its people. We commit to becoming an inclusive and positive organizational culture.

The Budget Committee

Board Members

- Position 1: Aaron Muñoz
- Position 2: Spencer Chao
- Position 3: Michael Reyes
- Position 4: Cayle Tern
- Position 5: Yesenia Delgado - Vice Chair
- Position 6: Ana Gonzalez Muñoz - Chair
- Position 7: Francisco Ibarra

Community Members

- Position 8: Marissa Clarke
- Position 9: Catherine Nicewood
- Position 10: Bill Peterson
- Position 11: Terry Allen
- Position 12: Victoria Rizzo
- Position 13: VACANT
- Position 14: April Curtis



4



Budget Committee

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

Roles & Responsibilities

The budget is:

- Prepared & **Proposed** by Staff
- Reviewed & **Approved** by the Budget Committee
 - Modified & **Adopted** by the Governing Board



6

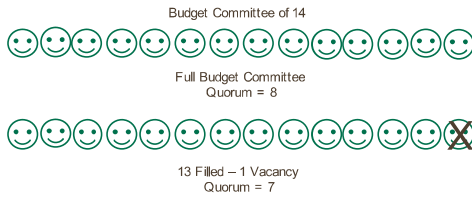
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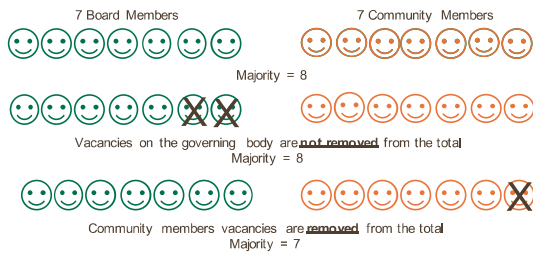
7

Budget Committee Quorum



8

Budget Committee Majority



9

Budget Committee Duties

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ORS 294.426(6)(a)



10

Budget Committee Duties

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11

Budget Committee Duties

What must happen at the first meeting?

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- Budget officer reviews significant changes in proposed budget
- Set dates for future meetings
- Hear public comments



12

Reynolds
School District

Budget Process

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

Completed Steps

September & October 2021

- Internal Budget Process Calendar
- Budget Priority Input Session Planning

1

November 2021

- Staff & Community Budget Input Sessions *November 1st and November 10th 2021*
- Summary of Staff & Community Discussion/Recommendations Published

2

December 2021

- December 8th 2021: Continuous Improvement Plan Submitted to ODE
- Budget Work Session in District Budget Goals and Priorities

3

January 2022

January 20th 2022
Board Adopts Final Budget Goals & Priorities for 2022-2023 School Year

4

Next Steps

April 2022

- Budget Training 4/07/2022
- Budget Training 4/14/2022
- Proposed Budget Published 4/28/2022 Open to the Public

5

May 2022

- Budget Committee 5/05/2022
- Budget Committee 5/12/2022
- Budget Committee 5/19/2022 (if needed)
- All Open to the Public

6

June 2022

- Board of Directors Budget Hearing & Board Meeting to Adopt the Budget 06/22/2022

7

July 2022

- Adopted Budget gets Filed with County Recorder

8

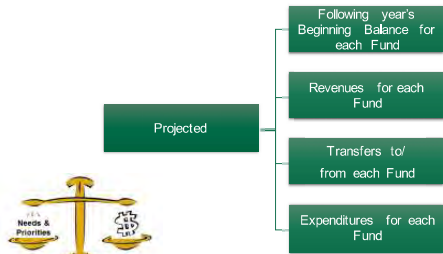
What is a Budget

- A financial plan for one fiscal period
 - Fiscal year begins July 1; ends June 30
- The budget provides the strategic direction based on Board Budget Goals
- Based on Estimates of Revenues & Expenditures
 - Budget includes lawful appropriations which gives the authority to spend public money



16

How we prepare the budget?

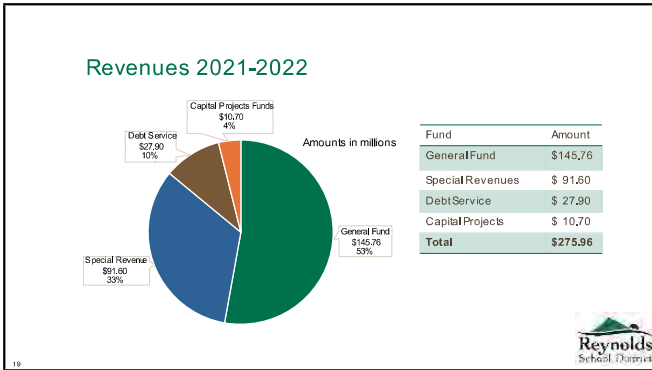


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Budget by Fund



18



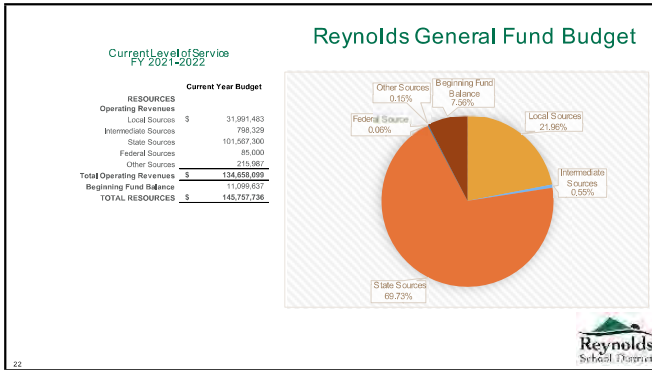
General Fund

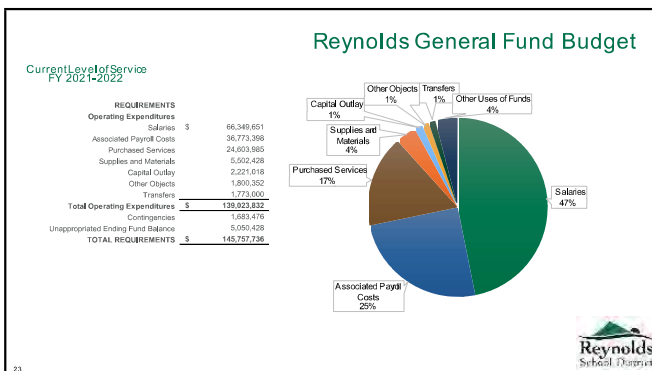
As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.


General Fund Revenues

- State School Fund
- Property Taxes
- Interest Earnings
- ESD Revenue
- Fees
- Grants
- Misc.



21







Elementary and Secondary School Emergency Relief Fund (ESSER)

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

ESSER

- Congress set aside funds for the American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund under the American Rescue Plan (ARP) Act of 2021.
- The purpose is to help states and districts safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the nation's students.

ESSER I	ESSER II	ESSER III
• \$3.5M	• \$13.8M	• \$31M



25



Student Investment Accounts (SIA)



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

SIA Funds

- The Student Investment Account (SIA) allows for new money to spent in four categories: class size, wellrounded education, instructional time, and health & safety.
- Reynolds SD Prioritized themes for SIA investments:



27

Student Investment Account 2022-2023

SIA Funds for 2021-22: \$9.2 million *(less charter school pass through)*
SIA Funds for 2022-23: \$9.5 million *(less charter school pass through)*

Planned SIA expenditures using 2022-23 SIA Funds:

SIA Plan	Action in 2021-22/2022-2023	2022-23 SIA Funds
Mental Health Supports: Add 10.0 FTE to school counselors Add 10.0 FTE to school social workers	Maintain 10.0 FTE school counselors Maintain 10.0 FTE school social workers	\$2 million
Nursing Support: Maintain 6 MESD school nurses	Maintain 6 MESD school nurses	\$600,000
Assistant Principals at Comprehensive and Targeted Schools: Provide each building with an Assistant Principal (60 FTE) to build capacity in building staff to respond to complex needs of students	<ul style="list-style-type: none"> Maintain 4.0 FTE AP (1.0 @ Davis, Selish, Wilkes ES, 0.5 @ Harley/Woodland) Add 0.5 FTE AP @ Harley and Woodland Add 1.0 FTE AP Reynolds MS 	\$1 million

28

Student Investment Account 2022-2023

Added in 2021-23 Biennium

Planned SIA expenditures using 2022-23 SIA Funds:

SIA Plan	Action in 2021-22/2022-2023	2022-23 SIA Funds
Class Size Reduction:	Maintain 13,27 FTE classroom teachers at elementary and middle schools	\$1.3 million
Professional Development:	Training in Social Emotional Learning (SEL), Positive Behavior Interventions and Support (PBIS), Multi-Tiered Systems of Support (MTSS), and Restorative Practices	\$100,000
Culturally Relevant Curriculum Adoption:	Purchase new ELA, ELD and Math core curriculum	\$586,000
Multi-Tiered Systems of Support (MTSS):	Add 10.0 FTE MTSS Teachers on Special Assignment (TOSA) at Comprehensive and Targeted Schools	\$933,000
Library Media Support:	Add 10.5 Library Media Specialists	\$980,000

29

Measure 98

- High School Success is a fund initiated by ballot Measure 98 in November 2016. The intent of High School Success is to improve student progress toward graduation beginning with grade 9, increase the graduation rates of high schools, and improve high school graduates' readiness for college and career.

- Funding is provided to establish or expand programs in three specific areas:
 - Dropout Prevention
 - Career & Technical Education
 - College-Level Education Opportunities



30

1000 – Instruction

2000 – Support Services

3000 – Community Services


4000 – Facilities Acquisition and Construction

5000 – Other Uses – Debt Service

6000 – Contingencies

7000 – Unappropriated End Fund Balance

Appropriate by Function



1 PRIORITY ACADEMICS

PRIORITIZED COMMUNITY INPUT THEMES


Arts, Music, Sports

Mental Health Support

Staff Diversity and Cultural Training

Class Size

Parent Engagement



Next Steps

5

April 2022
Budget Training 4/07/2022
Budget Training 4/14/2022
Proposed Budget Published 4/28/2022 Open to the Public

6

May 2022
Budget Committee 5/05/2022
Budget Committee 5/12/2022
Budget Committee 5/19/2022 (if needed)
All Open to the Public

7

June 2022
Board of Directors Budget Hearing & Board Meeting to Adopt the Budget 06/22/2022

8

July 2022
Adopted Budget gets Filed with County Recorder





Thank You!



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



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 PO Box 22109 Portland, OR 97269-2169
 Phone: 503-684-0360 Fax: 503-620-3433
 E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Multnomah, Clackamas, SS I, Charlotte Allsop, being the first duly sworn, depose and say that I am the Accounting Manager of the **Gresham Outlook**, a newspaper of general circulation, serving Gresham in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

Reynolds School District #7- Budget Notice of Budget Committee Meeting Ad#: 239096

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):
04/13/2022

Charlotte Allsop

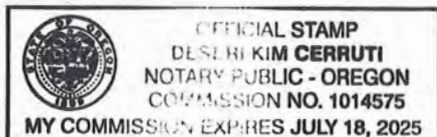
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 04/13/2022.

Deseri Kim Cerruti

NOTARY PUBLIC FOR OREGON

Acct #: 131130
Attn: Amy Ford
 REYNOLDS SCHOOL DISTRICT #7
 1204 NE 201ST AVE
 FAIRVIEW, OR 97024



NOTICE OF BUDGET COMMITTEE MEETING

The Budget Committee of Reynolds School District #7, Multnomah County, State of Oregon, will convene on May 5, 2022, at 6:00 p.m. The purpose of this meeting is to receive the budget message, budget document and to hear public comment about the budget for the fiscal year July 1, 2022 to June 30, 2023.

This public meeting will be held virtually. You can listen to and view the live virtual meeting from a computer or device at: <https://rsd7-net.zoom.us/j/91543400739>

To provide written comment, please email Kaylie Jeffries at kjeffries@rsd7.net or complete the online form at <https://www.reynolds.k12.or.us/district/school-board-meeting-public-comments>

A copy of the budget document will be available for review on the Reynolds School District website at www.reynolds.k12.or.us on April 29, 2022.

A copy of the budget document may be inspected or obtained on or after April 29, 2022, at Reynolds School District Office at 1204 NE 201st Ave, Fairview, OR 97024, between the hours of 7:30am and 4:00pm, Monday-Friday.

Listed below are the dates and times of additional Budget Committee meetings. These are virtual public meetings where deliberations of the Budget Committee will take place. Any person may provide written comment on the proposed programs with the committee.

Virtual Meeting - May 12, 2022, 6:00 p.m., <https://rsd7-net.zoom.us/j/91543400739>

Virtual Meeting - May 19, 2022 (if needed), 6:00 p.m., <https://rsd7-net.zoom.us/j/91543400739>

Budget Officer Dr. Danna Diaz
 1204 NE 201st Ave
 Fairview, OR 97024
 Voice: 503-661-7200 Fax: 503-667-6932

Published 04/13/22

GO239096

EXHIBIT A

NOTICE OF BUDGET COMMITTEE MEETING

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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.

AD VALOREM TAX:

Tax based on the assessed value of an item, such as real estate or personal property.

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.

ASSIGNED FUND BALANCE:

Intended to be used by the government for specific purposes but does not meet the criteria to be classified as restricted or committed.

AUDIT:

A comprehensive review of the manner in which the government's resources were actually utilized. A certified public accountant issues an opinion over the presentation of financial statements, tests the controls over the safekeeping of assets and makes recommendations for improvements where necessary.

AVERAGE DAILY MEMBERSHIP (ADM):

The year-to-date average of daily student enrollment in the district.

AVERAGE DAILY MEMBERSHIP WEIGHTED (ADMw):

Average daily membership, weighted for additional student characteristics.

AVID:

Advancement Via Individual Determination

AYP:

Adequate yearly progress

BALANCED BUDGET:

Projected resources equal projected requirements within each fund.

BASIS OF ACCOUNTING:

Methodology and timing of when revenues and expenditures are recognized and reported in the financial statements.

BOARD OF EDUCATION:

Seven member elected board, created according to state law and vested with responsibilities for educational activities in a given geographical area, who establishes policy, hires a superintendent and governs the operations of the district.

BOND:

A written promise, general under seal, to pay a specific sum of money, called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

REYNOLDS SCHOOL DISTRICT

GLOSSARY OF TERMS AND ACRONYMS

BONDED DEBT:

The part of the school district's debt which is covered by outstanding bonds of the district.

BONDS ISSUED:

Bonds sold.

BUDGET:

A plan of financial operation embodying an estimate of proposed expenditures for a given period and purpose and the proposed means of financing them.

BUDGET COMMITTEE:

A statutorily (ORS 294.414) defined committee composed of the School Board and an equal number of citizen members appointed by the Board. The committee is responsible for reviewing the budget as proposed, recommending changes and approving the final budget which is presented to the School Board for adoption.

BUDGET DOCUMENT:

Written report showing the school district's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures for each of the last two budgets and estimated revenues and expenditures for the current and upcoming budget.

BUDGET MESSAGE:

Written explanation of the budget and the school district's financial priorities. It is prepared and presented by the Superintendent of the school district.

BUDGETARY CONTROL:

The control or management of a school district in accordance with an adopted budget to keep expenditures within the limitations of available appropriations and available resources.

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.

CAT:

Corporate Activity Tax

CET:

Construction Excise Tax

COLA:

Cost of Living Adjustment

COMMITTED FUND BALANCE:

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.

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.

REYNOLDS SCHOOL DISTRICT

GLOSSARY OF TERMS AND ACRONYMS

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.

DHS:

Department of Human Services

ELL:

English Language Learner

ENCUMBRANCE:

An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

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

REYNOLDS SCHOOL DISTRICT

GLOSSARY OF TERMS AND ACRONYMS

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.

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.

MANDT TRAINING:

Holistic evidence based training to reduce workplace violence.

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

MHCC:

Mt Hood Community College

MOE:

Maintenance of Effort

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

ODOT:

Oregon Department of Transportation

OEBB:

Oregon Educators' Benefit Board

OETC:

Oregon Education Technology Consortium

OPSRP:

Oregon Public Service Retirement Plan

ORS:

Oregon Revised Statute. Oregon laws established by the legislature.

OSAA:

Oregon School Activities Association

OSBA:

Oregon School Boards Association

OSEA:

Oregon School Employees Association

PBIS:

Positive Behavioral Interventions and Supports

REYNOLDS SCHOOL DISTRICT

GLOSSARY OF TERMS AND ACRONYMS

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.

QZAB:

Qualified Zone Academy Bonds

REA:

Reynolds Education Association

REQUIREMENT:

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

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

SB:

Senate Bill

SIA:

Student Investment Account

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.

SSA:

Student Success Act

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.

REYNOLDS SCHOOL DISTRICT

GLOSSARY OF TERMS AND ACRONYMS

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.

UNASSIGNED FUND BALANCE:

Is the residual classification for the government's general fund and includes all spendable amounts not contained in the other fund balance classifications.