



APPROVED BUDGET

2020-2021



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



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FOR A WORLD YET TO BE IMAGINED

**APPROVED BUDGET
2020-21**

Prepared by:

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Superintendent

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Director of Financial Services

Becky Nino
Budget Specialist





ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

REYNOLDS
SCHOOL DISTRICT NO.7

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2019–2020.

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



A handwritten signature in black ink that reads 'Claire Hertz'. The signature is written in a cursive style and is positioned above a horizontal line.

Claire Hertz, SFO
President

A handwritten signature in black ink that reads 'David J. Lewis'. The signature is written in a cursive style and is positioned above a horizontal line.

David J. Lewis
Executive Director



**REYNOLDS SCHOOL DISTRICT
2020-21 APPROVED BUDGET DOCUMENT
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Reynolds High School



EXECUTIVE SUMMARY

APPROVED BUDGET
2020-2021



REYNOLDS SCHOOL DISTRICT EXECUTIVE SUMMARY

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

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

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

We are pleased to present the 2020-21 budget for Reynolds School District # 7. The budget has been prepared in accordance with state regulations, local budget law and policies covering the required twelve-month period from July 1 through June 30.



BUDGET COMMITTEE MEMBERS

BUDGET YEAR 2020-21

BOARD MEMBERS



Yesenia Delgado *(Chair)*
Position 5
Term ends: June 30, 2023



Joseph Teeny
Position 4
Term ends: June 30, 2021



Valerie Tewksbury *(Vice Chair)*
Position 1
Term ends: June 30, 2021



Ana Gonzalez Muñoz
Position 6
Term ends: June 30, 2023



Diego Hernandez
Position 2
Term ends: June 30, 2021



Ricki Ruiz
Position 7
Term ends: June 30, 2023



John Lindenthal
Position 3
Term ends: June 30, 2021

COMMUNITY MEMBERS

Harry “Gene” Bendt Jr.	Position 8	Term ends: June 30, 2020
Catherine Nicewood	Position 9	Term ends: June 30, 2020
<i>Vacant</i>	Position 10	Term ends: June 30, 2020
Nicole Couture Dandrea	Position 11	Term ends: June 30, 2021
<i>Vacant</i>	Position 12	Term ends: June 30, 2021
<i>Vacant</i>	Position 13	Term ends: June 30, 2022
<i>Vacant</i>	Position 14	Term ends: June 30, 2022

2020-2021 Budget Message

Dear Reynolds School District Budget Committee Members:

I would like to take the opportunity to thank all staff, parents, board members, and community members who attended our budget priority input sessions in person or via the web last fall. Your participation provided valuable input and guidance for the school board as they developed priorities for the 2020-2021 budget process. In December 2019, the board deliberated through the results of those sessions to develop and approve their budget focus priorities for the coming school year. This process led to a 2020-2021 district budget designed to meet the overall needs of the students in Reynold School District by focusing on the following priority areas: **Mental Health Supports, Library Media, Safety, Art, Music, Physical Education, Restorative Justice & Practices and Family & Community Engagement.** I would like to thank the Reynolds School District Board of Directors for providing administrative staff with direction on these budget focus priorities, which are used to reach our student achievement and equity goals.



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

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, “Each graduate embraces lifelong learning and applies skills in technology, global literacy, creativity, and critical thinking to enhance family, career, and community.” As of the publication of this document, we face unprecedented challenges at the local, state, national, and global levels. Economic factors are more uncertain and complex than possibly ever before. 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 next economic forecast isn’t due until late May 2020; therefore, this budget is built on the official estimate issued by the Oregon Department of Education on February 26, 2020. The 2019-2021 biennial budget and State School Fund distributions are predicated on a \$9.0 billion state appropriation; the state legislature has not yet amended this amount 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. It is anticipated that income tax and property tax collections may be down from current estimates; however, we have no way of determining what the impact may be at this time.

The district staff is proposing a budget that allows the District to continue services to students and move toward our continuous improvement plan based on existing estimates. At the same time, staff will work to establish potential reductions should we face reductions in our State School Fund Grant in the 2020-2021 fiscal year.

As a district and community, we have spent the past five months engaging stakeholders about how to best use our Student Investment Account (SIA) dollars to serve our most underserved student population. It is heartbreaking to know that our SIA plan will not be fully implemented during the 2020-2021 school year due to insufficient Corporate Activity Tax (CAT) collections as a result of the economic crisis caused by the COVID-19 pandemic. The staff has developed a tiered approach that will allow implementation with funding that is available.

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 we will make the necessary adjustments if we don't realize that level of funding.

Regardless of the many challenges we face, we are committed to developing a budget that will best serve students of our community. The steps taken will allow us the flexibility to move quickly as the economic story in Oregon continues to unfold.

Our initial roll-up expenses for 2020-2021 school year exceed the State School Fund Budget and District reserves by approximately \$3 million. The Budget Team has spent countless hours reevaluating costs, verifying estimates, and collaborating with stakeholders to reduce costs in the roll-up budget to propose this balanced budget. 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 2019-2020 as a one-time source of funds.

The extra savings in the 2019-2020 ending fund balance was due to the Governor's executive order that closed schools for the remainder of the 2019-2020 school year. The Governor's executive orders asked that we continue to pay our employees, provide meals for our students, and educate our students with distance learning. The District found savings from reduced contracts, supplies, and materials costs. 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 2020-2021 and include:

- All Funds:
 - Status Quo
 - Increase Utility cost by 5%
 - Increase Property Casualty Insurance by 5%
- Students Investment Account (SIA)
 - Class load relief teachers (moved from 2019-20 General Fund)
 - Social Workers
 - MTSS TOSAs (Multi-Tier System of Support Teachers on Special Assignment)
 - Counselors
 - Nurses
 - Student Services Program Administrators

- Culturally Responsive Curriculum
- Elementary Media Specialist
- Professional Development
- Assistant Principals
- Family and Parent Engagement Specialist

Due to the uncertainty of the economy during the COVID-19 pandemic, the final budget numbers may need to be adjusted depending on how long it takes the state economy to recover from COVID-19. If the state funds education below the February Forecast, the budget committee may need to reconvene to revise the 2020-2021 budget due to the severe implications of increased gaps in funding.

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 world yet to be imagined. 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 2020-2021 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 above the typed name and title.

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



Mensaje del Presupuesto 2020-2021

Estimados miembros del Comité del Presupuesto de Reynolds School District:

Me gustaría aprovechar la oportunidad para dar las gracias a todo el personal, padres, miembros de la junta y miembros de la comunidad que asistieron a nuestras sesiones de aportes para el presupuesto en persona o a través de la web el otoño pasado. Su participación proporcionó valiosos aportes y orientación para la junta directiva a medida que desarrollaban las prioridades para el proceso del presupuesto para el 2020-2021. En diciembre de 2019, la junta deliberó sobre los resultados de esas sesiones, además de las recomendaciones de la administración para

desarrollar y aprobar sus prioridades de enfoque del presupuesto para el próximo año escolar. Este proceso condujo al presupuesto del distrito para el 2020-21 diseñado para satisfacer las necesidades generales de los estudiantes en Reynold School District, centrándose en las siguientes áreas de prioridad: **Apoyos de Salud Mental, Medios/Biblioteca, Seguridad, Arte, Música, Educación Física, Justicia y Prácticas Restaurativas y la Participación de las Familias y la Comunidad.** Me gustaría dar las

gracias a la Junta Directiva de Reynolds School District por proporcionar al personal administrativo la dirección sobre estas prioridades de enfoque para el presupuesto, que se utilizan para alcanzar nuestros objetivos de logro y equidad estudiantil.

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

La intención del mensaje del Presupuesto de Reynolds School District es proporcionar un resumen del presupuesto propuesto y cómo este presupuesto difiere al del año anterior. Al desarrollar este presupuesto, nuestro enfoque sigue siendo la misión del Distrito: "Cada graduado adopta el aprendizaje permanente y aplica habilidades en tecnología, conocimiento integral de culturas, creatividad y pensamiento crítico para mejorar la familia, la carrera y la comunidad". Desde la publicación de este documento, nos enfrentamos a desafíos sin precedentes a nivel local, estatal, nacional y global. Los factores económicos son más inciertos y complejos que nunca. Los impactos de la crisis sanitaria COVID-19 apenas están empezando a verse, y los efectos a largo plazo siguen siendo un misterio para todos.

El próximo pronóstico económico de Oregón no se espera hasta finales de mayo de 2020; por lo tanto, este presupuesto se basa en la estimación oficial emitida por el Departamento de Educación de Oregón del 26 de febrero de 2020. El presupuesto bienal 2019-2021 y las distribuciones del Fondo Escolar del Estado se basan en una asignación estatal de \$ 9.0 mil millones; la legislatura estatal aún no ha modificado



esta cantidad a la fecha de este documento. Ciertamente, hay razones para creer que este nivel de financiación puede cambiar en función de los factores económicos actuales como resultado de la crisis de salud. Se anticipa que la recaudación del impuesto sobre la renta y del impuesto sobre la propiedad puede estar por debajo de las estimaciones actuales; sin embargo, no tenemos forma de determinar cuál puede ser el impacto en este momento.

El personal del distrito está proponiendo un presupuesto que permite al Distrito continuar los servicios a los estudiantes y avanzar hacia nuestro plan de mejora continua basado en estimaciones existentes. Al mismo tiempo, el personal trabajará para establecer posibles reducciones en caso de que nos enfrentemos a reducciones en nuestra Subvención del Fondo Escolar Estatal en el año fiscal 2020-2021.

Como distrito y comunidad, hemos pasado los últimos cinco meses involucrando a las partes interesadas sobre la mejor manera de usar los dólares de nuestra Cuenta de Inversión Estudiantil (SIA) para servir a nuestra población estudiantil más desatendida. Es desgarrador saber que nuestro plan SIA no se implementará por completo durante el año escolar 2020-2021 debido a la recaudación insuficiente del Impuesto de Actividad Corporativa (CAT) como resultado de la crisis económica causada por la pandemia COVID-19. El personal ha desarrollado un enfoque escalonado que permitirá la implementación con los fondos disponibles.

Es probable que también se vean afectados los fondos federales, en particular los fondos del Título I y II, y los fondos de IDEA para estudiantes identificados con discapacidades. Para el presupuesto propuesto, estamos asumiendo una financiación plana en fondos federales y haremos los ajustes necesarios si no recibimos ese nivel de financiación.

Independientemente de los muchos desafíos que enfrentamos, estamos comprometidos a desarrollar un presupuesto que sirva mejor a los estudiantes de nuestra comunidad. Los pasos dados nos permitirán la flexibilidad de movernos rápidamente a medida que la historia económica en Oregón continúa desarrollándose.

Nuestros gastos iniciales acumulados para el año escolar 2020-2021 exceden el presupuesto del Fondo Escolar del Estado y las reservas del Distrito en aproximadamente \$ 3 millones. El Equipo de Presupuesto ha pasado innumerables horas reevaluando costos, verificando estimaciones y colaborando con las partes interesadas para reducir los costos en el presupuesto acumulativo para proponer este presupuesto equilibrado. Para desarrollar un presupuesto equilibrado con el entendimiento de que crea una brecha de financiamiento, proponemos utilizar ahorros adicionales reflejados en nuestro saldo final de fondos para 2019-2020 como una fuente de fondos única.

Los ahorros adicionales en el saldo final del fondo 2019-2020 se debieron a la orden ejecutiva de la Gobernadora que cerró las escuelas por el resto del año escolar 2019-2020. Las órdenes ejecutivas de la gobernadora pidieron que continuemos pagando a nuestros empleados, proporcionemos comidas a nuestros estudiantes y eduquemos a nuestros estudiantes con el aprendizaje a distancia. El Distrito hizo ahorros por contratos reducidos, suministros y costos de materiales. Si bien estos fondos podrían y deberían usarse para expandir los servicios o completar compras o mejoras únicas, nos encontramos en una situación para usar las reservas mientras seguimos implementando los servicios necesarios que apoyan el rendimiento estudiantil en el próximo año presupuestario. Estos apoyos y servicios necesarios se determinaron utilizando las prioridades de enfoque presupuestario aprobadas por la junta para 2020-2021 e incluyen:

- Todos los fondos:
 - Status Quo
 - Aumentar el costo de los servicios en un 5%
 - Aumentar el seguro de accidentes inmobiliarios en un 5%
- Cuenta de Inversión de Estudiantes (SIA)
 - Maestros para aliviar la carga de las clases (movidos del Fondo General 2019-20)
 - Trabajadores sociales
 - MTSS TOSA (Sistema de Apoyo Multi-Tier de Profesores de Apoyo en Asignación Especial)
 - Consejeros
 - Enfermeras
 - Administradores del Programa de Servicios a Estudiantes
 - Currículo Culturalmente Responsable
 - Especialista en Medios para Escuelas Primarias
 - Desarrollo Profesional
 - Subdirectores
 - Especialista en Participación de Familias y Padres

Debido a la incertidumbre de la economía durante la pandemia de COVID-19, es posible que los números del presupuesto final deban ajustarse dependiendo de cuánto tiempo le tome a la economía estatal recuperarse de COVID-19. Si el estado financia la educación por debajo del pronóstico de febrero, es posible que el comité del presupuesto deba volver a reunirse para revisar el presupuesto 2020-2021 debido a las graves implicaciones del aumento de las brechas en la financiación.

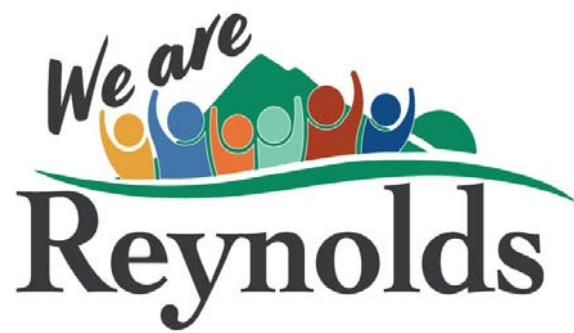
A medida que avanzamos ahora y con el desarrollo fiscal futuro, nos esforzamos por mantener la calidad y excelencia dentro de nuestros programas y servicios para garantizar que los estudiantes que se gradúen de Reynolds School District estén preparados para un mundo aún sin imaginar. Aprecio en forma continua el apoyo, la participación y las soluciones viables proporcionadas por la comunidad, las familias, el personal del distrito y los miembros de la junta directiva, ya que todos compartimos esta visión común. El presupuesto propuesto es educativo y fiscalmente responsable. Los invito a revisar, discutir y aprobar este presupuesto para el año escolar 2020-2021.

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

Respetuosamente,



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



Информация Бюджета 2020-2021

Уважаемые члены комитета по бюджету школьного округа Рейнольдс!

Я хотела бы воспользоваться возможностью, чтобы поблагодарить всех сотрудников, родителей, членов совета директоров и членов сообщества, которые присутствовали на наших приоритетных сессиях по бюджету лично или через Интернет прошлой осенью. Ваше участие обеспечило ценный вклад и руководство для школьного совета, поскольку они разработали приоритеты для бюджетного процесса 2020-2021 гг.

В декабре 2019 года школьное управление обсудило результаты этих сессий, чтобы разработать и утвердить приоритеты их бюджетной направленности на предстоящий учебный год. Этот процесс привел к созданию бюджета округа на 2020–2021 годы, предназначенного для удовлетворения общих потребностей учащихся в школьном округе Рейнольдс, с акцентом на следующие приоритетные области: **Поддержка психического здоровья, Библиотека, Безопасность, Искусство, Музыка,**



Физическое Воспитание, Восстановительное Правосудие & Практика и Семья & Связь с

Обществом. Я хотела бы поблагодарить совет директоров школьного округа Рейнольдс за то, что он предоставил административному персоналу руководство по этим приоритетам бюджетного направления, которые используются для достижения успеха в учебе и справедливости.

Я с нетерпением ожидаю совместной работы с нашим бюджетным комитетом для обсуждения и утверждения предлагаемого бюджета, представленного районным сотрудником по бюджету или впоследствии пересмотренного комитетом. Однако все кадровые решения, переводы, контракты с сотрудниками и результаты, связанные с сокращением персонала, остаются за руководителем и школьным советом. В конечном счете, мы несем ответственность за проверку совершенства программ и услуг, чтобы каждый студент получил качественную основу для своего академического развития.

Цель сообщения о бюджете школьного округа Рейнольдс состоит в том, чтобы предоставить сводную информацию о предлагаемом бюджете и о том, как этот бюджет отличается от предыдущего года. При разработке этого бюджета мы по-прежнему уделяем основное внимание миссии округа: «Каждый выпускник учится на протяжении всей жизни и применяет навыки в области технологий, глобальной грамотности, творчества и критического мышления для улучшения семьи, карьеры и общества». На момент публикации этого документа мы сталкиваемся с неопределенными проблемами на местном, государственном, национальном и глобальном уровнях. Экономические факторы более неопределенны и сложны, чем когда-либо прежде. Последствия кризиса со здоровьем COVID-19 только начинают замечаться, а долгосрочные последствия остаются загадкой для всех.

Следующий экономический прогноз Орегона не ожидается до конца мая 2020 года; поэтому этот бюджет основан на официальной оценке, опубликованной Отделом Образования штата Орегон

26 февраля 2020 года. Бюджет на двухлетний период 2019–2021 годов и назначен из государственного школьного фонда на основе государственных назначений в размере 9,0 млрд.

долл. США; Законодательный орган штата еще не внес поправки в эту сумму на дату составления настоящего документа. Безусловно, есть основания полагать, что этот уровень финансирования может изменяться в зависимости от текущих экономических факторов в результате кризиса в области здравоохранения. Ожидается, что сборы подоходного налога и налога на имущество могут быть ниже текущих оценок; однако у нас нет никакого способа определить, какое воздействие может быть в это время.

Персонал округа предлагает бюджет, который позволит округу продолжать оказывать услуги учащимся и переходить к нашему плану постоянного улучшения, основываясь на существующих оценках. В то же время, сотрудники будут работать над определением потенциальных сокращений, если мы столкнемся с сокращением нашего гранта государственного школьного фонда в 2020-2021 финансовом году.

Как район и сообщество, мы потратили последние пять месяцев на привлечение заинтересованных сторон к тому, как наилучшим образом использовать доллары нашего Студенческого инвестиционного счета (SIA), чтобы обслуживать нашу самую малообеспеченную студенческую аудиторию. Печально знать, что наш план SIA не будет полностью реализован в течение 2020-2021 учебного года из-за недостаточного сбора налогов на корпоративную деятельность (CAT) в результате экономического кризиса, вызванного пандемией COVID-19. Персонал разработал многоуровневый подход, который позволит реализовать его при наличии финансирования.

Федеральные фонды, в частности, фонды I и II, а также средства IDEA для учащихся с ограниченными возможностями, вероятно, также будут затронуты. Что касается предлагаемого бюджета, мы предполагаем фиксированное финансирование в федеральных фондах, и мы внесем необходимые корректировки, если не достигнем этого уровня финансирования.

Независимо от многих проблем, с которыми мы сталкиваемся, мы стремимся разработать бюджет, который будет наилучшим образом служить студентам нашего сообщества. Предпринятые шаги позволят нам гибко двигаться вперед, по мере того как быстро будет разворачиваться экономическая история в Орегоне.

Наши первоначальные расходы на обучение в 2020-2021 учебном году превышают Бюджет Государственного Школьного Фонда и резервы школьного района примерно на \$3 миллиона.

Бюджетная группа потратила бесчисленные часы на переоценку затрат, проверку оценок и сотрудничество с заинтересованными сторонами, чтобы сократить расходы в сводном бюджете, чтобы предложить этот сбалансированный бюджет. Чтобы разработать сбалансированный бюджет с пониманием того, что это создает дефицит финансирования, мы предлагаем использовать дополнительные сбережения, отраженные в нашем окончательном остатке средств на 2019–2020 годы, в качестве единовременного источника средств.

Дополнительная экономия на конечном остатке средств в 2019–2020 годах была обусловлена распоряжением губернатора о закрытии школ на оставшуюся часть 2019–2020 учебного года. В исполнительных приказах губернатора содержалось требование о том, чтобы мы продолжали платить нашим сотрудникам, обеспечивать едой наших студентов и обучать наших студентов на дистанционном обучении. Район нашел экономию за счет сокращения контрактов, предметов снабжения и расходов на материалы.

Хотя эти средства можно и нужно использовать для расширения услуг или совершения разовых покупок или улучшений, мы находимся в ситуации, когда необходимо использовать резервы, и в то же время внедряя необходимые услуги, которые будут поддерживать успеваемость учащихся в

следующем бюджетном году. Эта необходимая поддержка и услуги были определены с использованием утвержденных советом приоритетов бюджета на 2020–2021 годы и включают:

- Все фонды:
 - Статус Quo
 - Увеличить стоимость коммунальных услуг на 5%
 - Увеличить страхование имущества от несчастных случаев на 5%
- Студенческий Инвестиционный Счет (SIA)
 - Облегчения нагрузки учителей класса (переведено из Общего фонда 2019-20)
 - Социальные работники
 - MTSS TOSAs (многоуровневая система поддержки учителей специального назначения)
 - Консультанты
 - Медсестры
 - Администраторы программы Студенческих Услуг
 - Учебный План с учетом Культурных особенностей
 - Библиотекарь начальных школ
 - Профессиональное Развитие
 - Зауч
 - Специалист по взаимодействию с семьей и родителями

Из-за неопределенности экономики во время пандемии COVID-19, возможно, потребуются скорректировать окончательные цифры бюджета в зависимости от того, сколько времени потребуются экономике штата для восстановления после COVID-19. Если государство выделит финансов на образование ниже прогноза на февраль, бюджетному комитету может потребоваться повторное заседание для пересмотра бюджета на 2020–2021 годы из-за серьезных последствий увеличения пробелов в финансировании.

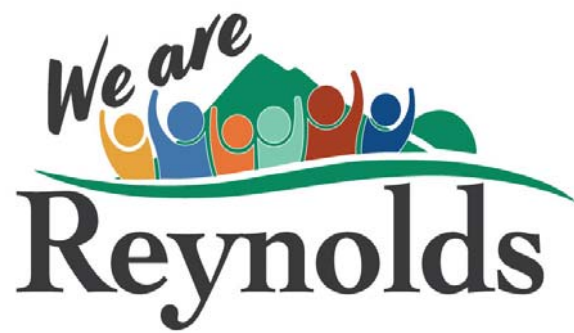
По мере того, как мы движемся вперед сейчас, и с учетом будущего финансового развития, мы стремимся поддерживать качество и превосходство в наших программах и услугах, чтобы гарантировать, что учащиеся, окончившие школьный округ Рейнольдс, готовы к миру, который мы только можем представить. Я постоянно благодарна за поддержку, участие и жизненно важные решения, предоставляемые сообществом, семьями, окружающим персоналом и членами школьного совета, поскольку мы все разделяем это общее видение. Предлагаемый бюджет является важным как с точки зрения образования, так и с финансовой точки зрения, и я приглашаю вас рассмотреть, обсудить и утвердить этот бюджет на 2020-2021 учебный год.

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

С уважением,



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



Thông Điệp Ngân Sách 2020-2021

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

Tôi muốn dành cơ hội này để cảm ơn tất cả nhân viên, phụ huynh, thành viên hội đồng, và thành viên cộng đồng đã tham dự các phiên họp đóng góp ý kiến trực tiếp hoặc qua mạng vào mùa thu năm ngoái. Sự tham gia của quý vị đã cung cấp những ý kiến và hướng dẫn rất giá trị cho hội đồng trường trong khi họ phát triển những ưu tiên cho tiến trình ngân sách 2020-2021. Vào Tháng 12 Năm 2019, hội đồng đã cân nhắc kỹ những kết quả của các phiên họp đó để phát triển và chấp thuận những ưu tiên trọng tâm ngân sách cho niên khóa tới. Tiến trình này dẫn đến một ngân sách sở 2020-2021 được thiết kế để đáp ứng các nhu cầu toàn diện của học sinh trong Sở Học Chánh Reynolds bằng cách tập trung vào những khu vực ưu tiên sau: **Hỗ Trợ Sức Khỏe Tâm Thần, Truyền Thông Thư Viện, An Toàn, Nghệ Thuật, Thể Dục, Những Biện Pháp và Công Lý Phục Hồi, và Tham Gia Tương Tác của Gia Đình và Cộng Đồng.** Tôi muốn cảm ơn Hội Đồng Quản Trị Sở Học Chánh Reynolds đã cung cấp ban quản lý cùng với hướng dẫn về những ưu tiên trọng tâm ngân sách này đã được sử dụng để đạt tới những mục tiêu của chúng ta về bình đẳng và thành tựu học sinh.



Tôi mong mỗi được làm việc với ủy ban ngân sách của chúng ta để thảo luận và chấp thuận ngân sách đề xuất đã được đệ trình bởi Cán Bộ Ngân Sách Sở hoặc được xem duyệt sau đó bởi ủy ban. Tuy nhiên, tất cả những quyết định về cá nhân, thuyên chuyển, các hợp đồng nhân viên, và các kết quả liên quan đến việc cắt giảm nhân viên đều phụ thuộc vào giám thị và hội đồng trường. Sau hết, trách nhiệm của chúng tôi là xác minh sự xuất sắc trong các chương trình và dịch vụ đã được đưa vào để bảo đảm mỗi học sinh nhận được một nền tảng chất lượng trong việc phát triển học tập của mình.

Ý định của thông điệp ngân sách Sở Học Chánh Reynolds là cung cấp một bản tóm lược về ngân sách đề xuất và sự khác biệt giữa ngân sách này và năm ngoái. Trong việc phát triển ngân sách này, trọng tâm của chúng tôi vẫn tiếp tục là một phần trong sứ mệnh của Sở, “Mỗi học sinh tốt nghiệp nắm bắt việc học hỏi suốt đời và áp dụng những kỹ năng về công nghệ, học vấn toàn cầu, sáng tạo, và tư duy phản biện để nâng cao gia đình, sự nghiệp và cộng đồng.” Kể từ khi xuất bản tài liệu này, chúng tôi đối mặt với những thử thách chưa từng có ở các cấp địa phương, tiểu bang, quốc gia và toàn cầu. Các yếu tố kinh tế ngày một không chắc chắn và phức tạp hơn bao giờ hết. Những ảnh hưởng của khủng hoảng sức khỏe COVID-19 chỉ mới bắt đầu được nhận thấy, và những tác động lâu dài vẫn còn là một bí ẩn đối với tất cả.

Dự báo kinh tế tiếp theo của Oregon sẽ vào cuối Tháng 5 Năm 2020; do đó, ngân sách này được xây dựng trên dự đoán chính thức được phát hành bởi Bộ Giáo Dục Oregon vào Ngày 26 Tháng 2 Năm 2020. Ngân sách mỗi hai năm 2019-2021 và các phân bổ Quỹ Trường Học Tiểu Bang được căn cứ trên một phân bổ ngân sách tiểu bang 9 triệu Mỹ kim; cơ quan lập pháp tiểu bang vẫn chưa sửa đổi con số này cho đến ngày ra tài liệu này. Hiển nhiên có những lý do để tin rằng mức tài trợ này có thể thay đổi dựa trên những yếu tố kinh tế hiện nay do kết quả của khủng hoảng sức khỏe. Dự kiến rằng các khoản thu

thuế thu nhập và thuế bất động sản có thể giảm từ những ước tính hiện tại; tuy nhiên, vào lúc này chúng tôi không có cách nào để xác định tác động đó sẽ là gì.

Ban nhân viên sở đang đề xuất một ngân sách sẽ cho phép Sở tiếp tục những dịch vụ cho học sinh và tiến đến kế hoạch nâng cao tiếp tục dựa trên những ước tính hiện có. Cùng lúc đó, ban nhân viên sẽ làm việc để thiết lập những cắt giảm tiềm tàng nếu chúng ta phải đối mặt với những cắt giảm trong Quỹ Tài Trợ Trường Học Tiểu Bang trong năm tài chính 2020-2021.

Là một sở học chánh và một cộng đồng, chúng tôi đã dành năm tháng vừa qua để thu hút các bên liên quan về cách tốt nhất để sử dụng số tiền Tài Khoản Đầu Tư Học Sinh (SIA) của chúng tôi để phục vụ cho nhóm học sinh ít được quan tâm nhất của chúng ta. Thật đau lòng khi biết rằng kế hoạch SIA của chúng tôi sẽ không được triển khai đầy đủ trong niên khóa 2020-2021 do thiếu hụt các nguồn thu Thuế Hoạt Động Doanh Nghiệp (CAT), là kết quả của khủng hoảng kinh tế gây ra bởi đại dịch COVID-19. Ban nhân viên đã phát triển một phương pháp tiếp cận đa tầng sẽ cho phép triển khai với quỹ sẵn có.

Các quỹ liên bang, cụ thể là quỹ Tiêu Đề I và II, và quỹ IDEA cho học sinh được xác minh có khuyết tật, sẽ có khả năng cao cũng bị ảnh hưởng. Đối với ngân sách đề xuất, chúng tôi đang áp dụng quỹ đồng nhất trong các quỹ liên bang, và chúng tôi sẽ thực hiện những điều chỉnh cần thiết nếu chúng tôi không thấy được mức tài trợ đó.

Bất kể rất nhiều thách thức chúng tôi gặp phải, chúng tôi cam kết phát triển một ngân sách sẽ phục vụ tốt nhất cho học sinh của cộng đồng chúng ta. Những bước đã thực hiện sẽ cho chúng tôi sự linh động để di chuyển nhanh chóng trong khi câu chuyện kinh tế ở Oregon vẫn tiếp tục trải bầy.

Các phí tổn kết hợp ban đầu cho niên khóa 2020-2021 của chúng tôi vượt quá Ngân Sách Quỹ Trường Học Tiểu Bang và các nguồn dự trữ của Sở Học Chánh khoảng 3 triệu Mỹ kim. Đội Ngũ Ngân Sách đã dành vô số thời gian để tái định giá các chi phí, xác minh các ước tính, và cộng tác với các bên liên quan để giảm chi phí trong ngân sách kết hợp để đề xuất ra ngân sách cân bằng này. Để phát triển một ngân sách cân bằng trong khi biết rằng nó tạo ra một khoảng trống tài trợ, chúng tôi đề xuất sử dụng các khoản tiết kiệm phụ trội đã được phản ánh trong số dư quỹ cuối năm 2019-2020 như là một nguồn quỹ tài trợ một lần.

Các khoản tiết kiệm phụ trội trong số dư quỹ cuối năm 2019-2020 là do lệnh điều hành của Thống Đốc chỉ thị cho các trường học đóng cửa đến hết niên khóa 2019-2020. Các lệnh điều hành của Thống Đốc yêu cầu rằng chúng tôi tiếp tục trả công cho nhân viên, cung cấp các bữa ăn cho học sinh, và giáo dục học sinh bằng phương pháp học tập từ xa. Sở Học Chánh đã thu được các khoản tiết kiệm từ việc cắt giảm các chi phí hợp đồng, vật tư và vật liệu. Mặc dù các quỹ tài trợ này có thể và nên được sử dụng để mở rộng các dịch vụ hoặc toàn tất các nâng cấp hoặc giao dịch một lần, chúng tôi thấy mình ở trong tình huống phải sử dụng các nguồn dự trữ trong khi vẫn đang triển khai các dịch vụ cần thiết hỗ trợ thành tựu học sinh trong năm ngân sách sắp tới. Những hỗ trợ cần và dịch vụ cần thiết này được xác định bằng cách sử dụng các ưu tiên trọng tâm ngân sách đã được hội đồng chấp thuận cho 2020-2021 và bao gồm:

- Tất Cả Các Quỹ Tài Trợ
 - Hiện Trạng
 - Tăng Chi Phí Tiện Ích lên 5%
 - Tăng Bảo Hiểm Thiệt Hại Tài Sản lên 5%
- Tài Khoản Đầu Tư Học Sinh (SIA)

- Các giáo viên hỗ trợ gánh nặng lớp học (chuyển từ Quỹ Chung 2019-20)
- Các Nhân Viên Xã Hội
- MTSS TOSAs (Hệ Thống Đa Tầng các Giáo Viên Hỗ Trợ Nhiệm Vụ Đặc Biệt)
- Các Cố Vấn Viên
- Các Y Tá
- Các Quản Trị Viên Chương Trình các Dịch Vụ Học Sinh
- Giáo Trình Phản Hồi Văn Hóa
- Chuyên Viên Truyền Thông Tiểu Học
- Phát Triển Chuyên Môn
- Các Phó Hiệu Trưởng
- Chuyên Viên Tương Tác Gia Đình và Phụ Huynh

Do tính không chắc chắn của nền kinh tế trong suốt đại dịch COVID-19, các con số ngân sách cuối cùng có thể cần được điều chỉnh tùy theo lượng thời gian cần có để nền kinh tế tiểu bang hồi phục khỏi COVID-19. Nếu quỹ tài trợ cho giáo dục của tiểu bang ở dưới mức Dự Báo Tháng Hai, ủy ban ngân sách có thể sẽ cần tái cấu trúc để sửa đổi ngân sách 2020-2021 do những tác động nghiêm trọng của những khoản cách gia tăng trong tài trợ.

Trong khi chúng ta hiện đang tiến tới với sự phát triển tài khóa trong tương lai, chúng tôi sẽ cố gắng duy trì chất lượng và sự xuất sắc trong những chương trình và dịch vụ của chúng tôi để bảo đảm rằng học sinh tốt nghiệp Sở Học Chánh Reynolds đã được chuẩn bị cho một thế giới chưa được tưởng tượng đến. Tôi tiếp tục cảm kích sự hỗ trợ, tham gia, và những giải pháp khả thi được cung cấp bởi cộng đồng, các gia đình, ban nhân viên sở, và các thành viên hội đồng trường khi chúng ta đều chia sẻ chung hình dung này. Ngân sách đề xuất vừa an toàn về giáo dục, vừa có trách nhiệm về tài chính, và tôi mời quý vị xem lại, thảo luận, và chấp thuận ngân sách này cho niên khóa 2020-2021.

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

Kính mến,



Dr. Danna Diaz, Giám Thị Trường Học

Sở Học Chánh Reynolds #7





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

2020-2021 Budget Summary

The Proposed Budget for the Reynolds School District for fiscal year 2020-2021 represents the financial plan to deliver services, utilizing the resources available, to meet the goals set by the School Board on behalf of our staff, students and community, and totals \$220,587,306.

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

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

Budgeting a Plan for 2020-2021

The Proposed Budget is based on the \$9.0 Billion Biennial State School Fund Proposed Budget as submitted by the Governor for 2019-2021.

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

2019-2021 Budget Outlook

Oregon K-12 funding is far from stable going into the 2020-2021 school year. As of the publication of this document we face unprecedented challenges at the local, national and global levels. Economic factors are more uncertain and complex than possibly ever before. 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 next economic forecast isn't due until late May 2020 therefore this budget is built on the official estimate issued by Oregon Department of Education on February 26, 2020. The 2019-2021 biennial budget and State School Fund distributions are predicated on a \$9.0 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. It is anticipated that income tax and property tax collections may be down from current estimates, however, we have no way of determining what the impact may be at this time.

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. At the same time, staff will work to establish potential reductions should we face reductions in our State School Fund Grant in the 2020-2021 fiscal year.

As a district and community, we have spent the past five months engaging stakeholders about how to best use our Student Investment Account (SIA) dollars to serve our most marginalized youth. It is heartbreaking to know that our SIA plan will not be fully implemented during the 2020-2021 school year due to insufficient Corporate Activity Tax (CAT) collections as a result of the economic crisis caused by the COVID-19 pandemic. Staff has developed a tiered approach that will allow implementation with funding that is available.

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 2019-2021 biennium will include PERS employer cost increases for the District at an average of 2.18% of the total payroll. This amounts to an estimated annual employer cost increase of \$1.58 Million beginning next year in addition to the \$3.3 Million annual cost increase experienced for 2016-17 and the \$4 Million annual cost increase experienced for both 2017-18 and 2018-19.

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

Maintaining the contingency and unappropriated ending fund balance of \$6.6 Million and realizing savings and leveraged resources throughout the coming year will be a critical step for the District when entering the 2020-2021 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:

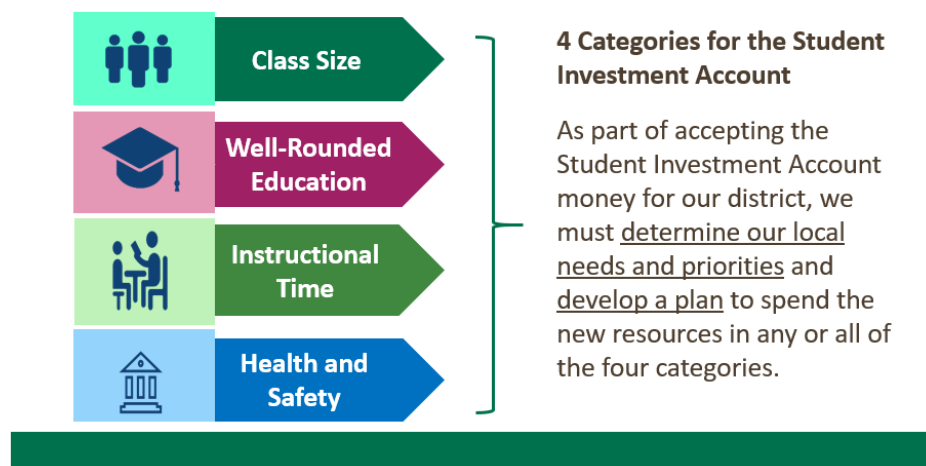
- The Early Learning Account (at least 20 percent)
- Student Investment Account (at least 50 percent)
- Statewide Education Initiatives (up to 30 percent)

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?



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 for 2020-2021:

Class load relief teachers (moved from 2019-20 General Fund)

Social Workers

MTSS TOSAs

Counselors

Nurses

Student Services Program Administrators

Culturally Responsive Curriculum

Elementary Media Specialist

Professional Development

Assistant Principals

Family and Parent Engagement Specialist

Student Investment Account (SIA)

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 2020-2021 budget includes funding for Measure 98 that doubles the level as 2019-2020, 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 Board held multiple sessions to gather staff and public input while considering the 2020-2021 budget goals and priorities. Six sessions were held in Fall of 2019 as well as an online session for gathering input and feedback.

During December 2019, the Board met and discussed the District’s goals and priorities for the 2020-2021 budget. The Board formally adopted budget goals to provide guidance and direction to the Superintendent in the preparation of the annual proposed budget.

The Reynolds School Board set the following budget goals to guide the 2020-2021 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.

Board Prioritized Themes for 2020-21 Budget

-   **Mental Health Supports**
-   **Library Media**
-   **Safety**
-   **Art, Music, Physical Education**
-   **Restorative Justice & Practices**
-  **Family & Community Engagement**

BUDGET DEVELOPMENT

General Fund Resources

The District's 2020-2021 service plan is based on a number of revenue assumptions. The largest source of District revenue comes from the State School Fund and is determined using projected student enrollment in the District and projected transportation expenditures. These resources are budgeted within the District's General Fund.

As of the date of this message there are certainly reasons to believe this funding level may change based upon the current economic factors as a result of the health crisis. It is anticipated that income tax and property tax collections may be down from current estimates, however, we have no way of determining what the impact may be at this time. The District's estimate of revenue and resources that will be available for District use in 2020-2021 is based upon the following revenue assumptions:

- State School Fund of \$9.0 Billion at 49/51 funding for 2019-21 biennium using the revenue estimate that was issued by Oregon Department of Education that was issued February 26, 2020.
- Decreased federal poverty estimates leading to a decrease in State School Fund poverty weight funding despite high rates of students experiencing poverty and homelessness
- A slight increase to non-charter school enrollment leading to an increase in State School Fund per student weight funding due to the most recent funding being based on higher enrollment from 2020-2021
- 16% of students identified as eligible to receive Special Education services (IEP Service), yet State funding is capped at 11% of overall student enrollment, which has been in decline. This creates a funding gap and decreases the amount of funds available for general education services
- High needs students utilizing Special Education services for one on one staffing and outside therapeutic placement represents 5.4% of the total number of students receiving Special Education services

General Fund Expenditures & Requirements

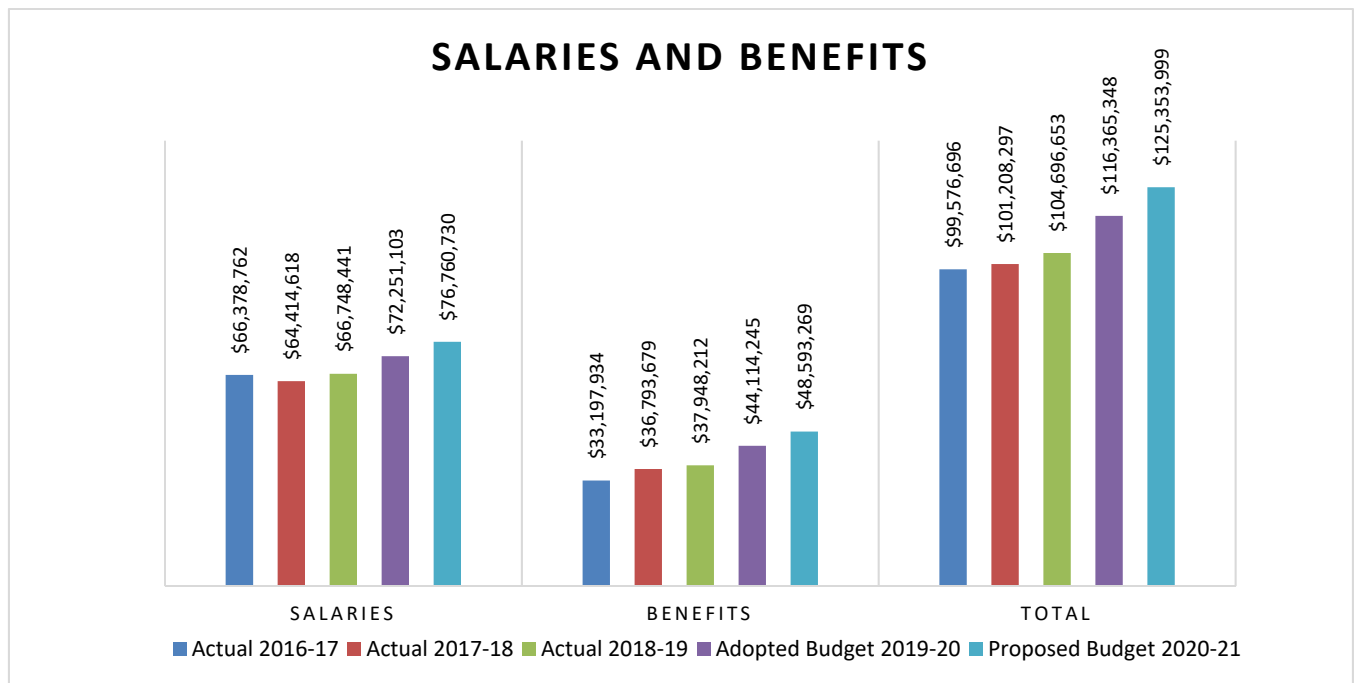
The District's 2020-2021 service plan is based on a number of expenditure assumptions. As is the case with any educational entity, the largest expense of the District is labor. The proposed budget assumes a full school year.

The proposed staffing framework is based upon a comprehensive evaluation of staffing across all labor groups, departments, and buildings to align to the 2020-2021 plan with emphasis on

the Board Budget Goals and Priorities. Additionally, the staffing level review created the basis for any staff position adjustments as a result of projected enrollment.

The 2020-2021 Proposed Budget roll-up costs include adjustments according to labor agreements with REA in a negotiating year for Licensed staff, OSEA Classified staff in contract year 3, and RAA Administrative staff in contract year 3. Budget assumptions for labor costs are as follows:

- 1% COLA for All Employee Groups
- Contractual Insurance Cap Increases for All Employee Groups
- Decrease in Worker’s Compensation Rates



The District’s proposed expenditures will exceed the projected 2020-2021 annual revenues and require a spend down of District resources.

General Fund									
Ending Fund Balance Activity									
	2012-2013	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Budgeted
Beginning Fund Balance	15,870,333	11,550,046	12,238,786	8,738,268	8,007,597	9,493,696	13,620,764	17,832,461	11,992,703
Budgeted Contingency									1,620,145
Budgeted Ending Fund Balance									4,980,000
Ending Fund Balance	11,550,046	12,238,786	8,738,268	8,007,597	9,493,696	13,620,764	17,832,461	11,992,703	6,600,145
Spend Down/ (Add Back)	(4,320,287)	688,740	(3,500,518)	(730,671)	1,486,099	4,127,068	4,211,697	(5,839,758)	(5,392,558)

Due to the uncertainty of the economy during the COVID-19 pandemic, the final budget numbers may need to be adjusted dependent on how long it takes the state to recover from COVID-19. If the state funds education below the February Forecast, the budget committee may need to reconvene to revise the 2020-2021 budget due to the serious implications of increased gaps in funding.

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

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

Nutrition Service Fund

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

Federal Programs

The 2020-2021 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 Budget also reflects the final year of the School Improvement at Glenfair.

Voter Approved 2015 Capital Bond

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

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

to accommodate the existing student population.

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

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

Contingency and Ending Fund Balance Policy

As outlined in the Board policy for the District, the General Fund estimated ending fund cash balance is to be managed at a level that represents 5% of the total adopted General Fund budget revenues. The proposed budget includes contingency and unappropriated ending fund balance amounts that together total \$6.6 Million and does not conform to the 5% Board Policy.

General Fund Ending Fund Balance Policy	
	2020-21 Budgeted
Beginning Fund Balance	11,992,703
Budgeted Contingency	1,620,145
Budgeted Ending Fund Balance	4,980,000
Ending Fund Balance	6,600,145
Spend Down/ (Add Back)	(5,392,558)
Annual Revenue Budget (Excludes Beginning Balance)	135,837,105
Policy 5%	6,791,855

BUDGET CHANGES

The 2020-2021 Proposed Budget totals \$220,587,306 across multiple funds. This represents an \$22.5 million increase from the 2019-2020 budget due largely in part to the addition of the Student Investment Budget.

Staffing changes within the proposed budget are as follows:

- Classroom Teachers
 - 10.5 FTE Elementary Class Load Relief Teachers
 - SIA Funded
 - 2.5 FTE Music or PE at Elementary for schedule relief
 - Eliminates School Counselors covering Teacher Preparation Periods
 - .34 FTE at Middle Schools to balance music scheduling
 - .25 FTE at Reynolds Learning Academy
 - 7.5 FTE at Reynolds High School for class load relief
- Support Teachers
 - 2.0 FTE ELD at Reynolds High School to lower student teacher ratios
 - .5 FTE Talented and Gifted TOSA
 - 1 FTE Title I Teacher
- Other Licensed Staff
 - 10 FTE Social Workers
 - SIA Funded
 - 10 FTE Guidance Counselors
 - SIA Funded
 - 10 FTE MTSS Coaches
 - SIA Funded
 - 10 FTE Education Media Services
 - SIA Funded
 - 2 SPED TOSA
 - SIA Funded
- Administrator
 - 7 FTE Assistant Principals
 - SIA Funded
 - 5 FTE Student and Family Services and SPED
 - 1 FTE from Teaching and Learning in 2019-2020
 - 4 FTE SIA funded
 - 1 FTE Human Capital Management
 - 1 FTE Instructional Technology

- Department created in 2019-2020
- 1 FTE Interpretation & Translation
 - Absorbed From Expired Grant

Changes anticipated for non-charter enrollment and proposed staffing for 2020-2021 as compared to the 2019-2020 budget are summarized below.

All Funds	2019-20 Estimated	2020-21 Budget	Change
Non Charter ODE Enrollment as of 9/30/XX	9,844	9,972	126
Classroom Teacher FTE	384.75	394.91	10.16
Support Teacher FTE	138.75	145.00	6.25
Other Licensed Staff FTE	80.20	81.80	1.60
Classified Staff FTE	470.57	486.95	16.38
Supervisor/Admin Prof/Specialist FTE	19.50	22.50	3.00
Administrator FTE	48.00	48.00	-
Total Staff	1,141.77	1,179.16	37.39

REYNOLDS SCHOOL DISTRICT ADMINISTRATIVE & BUDGET TEAM

Administrative Team

Dr. Danna Diaz, Superintendent

Dr. Nicole MacTavish, Chief Academic Officer

Rachel Lopez Hopper, Chief Operations Officer

Dr. Angela Freeman, Executive Director of Schools

Dr. Christopher Ortiz, Executive Director of Student & Family Services

Jennifer Ellis, Executive Director of Human Capital Management

Christina Weinard, Director of Financial Services

Stephanie Field, Director of Communications & Community Relations

Internal Budget Team

Becky Nino, Budget Specialist

Chris Greenhalgh, Director of Instructional Technology

Patty Carrera, Director of Assessment & Accountability

Matthew Bennett, Director of Special Education

Jeff Gibbs, Director of Technology Services

Rehana Nelson, Transportation Services Coordinator

Christy Foote, Nutrition Services Coordinator

Justin Birmingham, Administrator of Grants & Partnerships

Deb Nicolai, Director of Curriculum, Instruction & Innovation

Karen Justice, Director of ELD

April Olson, Director of Federal Programs

Michael Clutter, Alder Elementary Principal

Ashley Furlong, Davis Elementary Principal

Jonathan Steinhoff, Fairview Elementary Principal

Lisa McDonald, Glenfair Elementary Principal

Julie Evans, Hartley Elementary Principal

Holly Wilkes, Margaret Scott Elementary Principal

Shelley Walker, Salish Ponds Elementary Principal

Marie Marianiello, Sweetbriar Elementary Principal

Edward Krankowski, Troutdale Elementary Principal

Sarah Shields, Wilkes Elementary Principal

Rob Robinson, Woodland Elementary Principal

Danelle Heikkila, H.B. Lee Middle School Principal

Stacy Talus, Reynolds Middle School Principal

Tanya Pruett, 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. Nicole MacTavish, Chief Academic Officer

Rachel Lopez Hopper, Chief Operations Officer

Dr. Angela Freeman, Executive Director of Schools

Dr. Christopher Ortiz, Executive Director of Student & Family Services

Robert Neu, Interim Assistant Director of Human Capital Management

Stephanie Field, Director of Communications & Community Relations

Christina Weinard, Director of Financial Services

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

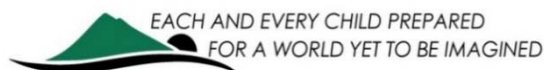
Alejandra Barragon, Reynolds Education Association

Bruce Marsh, Reynolds Education Association

Cindy Dominiak, OSEA

Suzi Mutschler, OSEA

Leslie Sykes, OSEA



REYNOLDS SCHOOL DISTRICT BUDGET DOCUMENT FORMAT

Welcome to the Reynolds School District’s 2020-21 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 2020-21 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 2020-21 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 2020-21 with an emphasis on the General Fund and Capital Projects Funds.

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

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

The **Informational Section** includes detailed historical and projected personnel resource allocations, property tax information and other performance measures used by the District.



**Reynolds School District
Budget Planning / Budget Calendar for 2020-21 Budget**

Internal Budget Planning	July 10, 2019 Wednesday	<i>School Board Meeting 7:00 PM</i> Budget Committee openings & application process	Fairview City Hall Council Chambers
	September 25, 2019 Wednesday	<i>School Board Meeting 7:00 PM</i> Board reviews applications for Budget Committee appointments & reappointments	Multipurpose Room Reynolds High School
	October 17 – November 7, 2019	<i>School Board Budget Community Listening Sessions</i> 2 Staff Sessions, 2 Parent/Community Sessions & 1 Online Session to gather input on 2020-21 Board Budget Goals and Priority Setting	Reynolds Middle Wilkes Elementary District Website
	November 11, 2019 Monday	<i>Capital Equipment & Improvement Needs Assessed</i> Operations Managers & Project Teams Commence Review & Cost Estimates	Ongoing Internal Process
	December 11, 2019 Wednesday	<i>School Board Work Session 6:00 PM</i> Board discusses 2020-21 Budget Priorities	Glenfair Elementary
	January 22, 2020 Wednesday	<i>School Board Meeting 7:00 PM</i> Board adopts 2020-21 Budget Priorities	Multipurpose Room Reynolds High School
	Feb 6, 2020 Thursday	<i>Reynolds Transformational Team 8:00 AM</i> Leadership Team receives Board 2020-21 Budget Priorities & Budget Update	Fairview City Hall Council Chambers
	February 4, 2020 Tuesday	<i>Budget Team Collaboration Meeting</i> Representatives from Internal Budget Team, REA and OSEA Leadership meet to review budget assumptions and estimates and gather input and feedback	Reynolds Technology Conference Room
	Mar 5, 2020 Thursday	<i>Reynolds Transformational Team 8:00 AM</i> Leadership Team receives 2020-21 Budget Update	Fairview City Hall Council Chambers
	March 3, 2020 Tuesday	<i>Budget Team Collaboration Meeting</i> Representatives from Internal Budget Team, REA and OSEA Leadership meet to review budget updates and estimates and gather input and feedback on proposed constraint budget solutions	Reynolds Technology Conference Room
	Apr 9, 2020 Thursday	<i>Reynolds Transformational Team 8:30 AM</i> Leadership Team receives 2020-21 Budget Update	Virtual Zoom Meeting
Budget	Apr 09, 2020 Thursday	<i>Budget 101 Training Workshop 6:00 PM</i> Training for Board and Budget Committee Members, all new District Administrators and Department Management – open to all staff	Virtual Zoom Meeting
	April 14, 2020 Tuesday	<i>Budget Team Collaboration Meeting</i> Representatives from Internal Budget Team, REA, RAA, and OSEA Leadership meet to review budget updates and estimates and gather input and feedback on proposed Budget Committee Meeting Agendas	Virtual Zoom Meeting
	Apr 16, 2020 Thursday	<i>Budget 201 Training Workshop 6:00 PM</i> Training for Board and Budget Committee Members, all new District Administrators and Department Management – open to all staff	Virtual Zoom Meeting
	May 7, 2020 Thursday	<i>Budget Committee Meeting 6:00 PM</i> Elect officers, receive budget message, public comment & presentation of budget overview	Virtual Zoom Meeting
	May 14, 2020 Thursday	<i>Budget Committee Meeting 6:00 PM</i> Receive responses to questions, public testimony, and discuss, deliberate and approve budget & taxes	Virtual Zoom Meeting
	May 21, 2020 Thursday	<i>Budget Committee Meeting 6:00 PM (if needed)</i> Receive responses to questions, public testimony, and discuss, deliberate and approve budget & taxes	Virtual Zoom Meeting
	Jun 24, 2020 Wednesday	<i>School Board Meeting 7:00 PM</i> Budget Public Hearing, Board approves appropriations, adopts budget and tax rates	Virtual Zoom Meeting

We are Reynolds

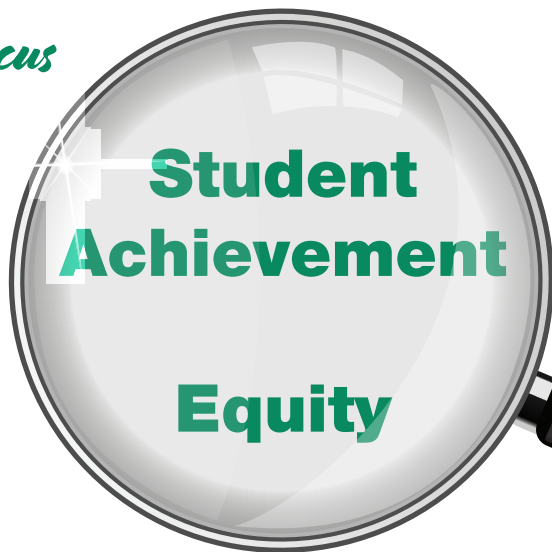
Our Mission

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

Our Vision

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

Our Focus



Our Values

Community Involvement

Engagement

Equity

Excellence

Expectations

Relationships

Relevance

Resilience

Respect

Responsibility

Responsiveness

Reynolds
School District

#1 Student Achievement

#2 Equity

Our Goals
33

Fiscal Responsibility #3

Communication #4

2020-21 Board Goals

#1 Student Achievement

Budget Priorities:

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

#2 Equity

Budget Priorities:

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

#3 Fiscal Responsibility

Budget Priorities:

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

#4 Communication

Budget Priorities:

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



School Board Work Session

Budget Priorities Discussion Summary

December 11, 2019 • 6:00pm



BOARD GOALS

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

Reynolds School Board met for the regular work session on December 11, 2019 at Glenfair Elementary School. The agenda included a presentation from the Superintendent reviewing results from various community input sessions and a board discussion of budget priorities for the 2020-21 school year.

Summary results from the Budget Goals & Priorities Sessions, Student Success Act Input Sessions, and Strategic Planning Community Forum and Focus Groups were presented to the board and key themes from that input were determined. The board deliberated all community and staff input themes and prioritized the input to give administration recommendations for the 2020-21 budget.

Presentation of Summaries:

The following staff and community sessions were held for input on Budget, Student Success Act, and Strategic Planning:

Budget Goals & Priorities and Student Success Act Input

4 Live Sessions (10/17/19, 11/7/19)
1 Online Session (10/28-11/26/19)
426 Total Participation

“Reimagine Reynolds” Strategic Planning Input Sessions

1 Live Community Forum (11/12/19)
18 Live Focus Groups (11/18-11/22/19)
338 Total Participation

Summarized Themes: (in no order)

- Mental Health Supports
- Class Size
- Art, Music, Physical Education
- Curriculum
- Increased Staff Levels
- Safety
- Library Media
- Salaries & Wages
- Staff Diversity (Bilingual, ELD/GenEd)
- Family & Community Engagement
- Professional Development
- Language Supports
- Restorative Justice & Practices
- Alternative Placements or Settings
- Block Schedules
- Inclusive Practices
- Electives, Sports, After-School Programming
- Start Times
- Technology
- Teacher Planning & Collaboration
- Family Communication
- Community Partnerships



Identified as eligible to fund using Student Investment Account under Student Success Act (approximately \$10 Million)

Discussion: 2020-21 Board Budget Priorities and Recommendations

The Board discussed budget input summarized themes presented by administration to determine priorities for the 2020-21 budget. During this discussion, key considerations for budget priorities based on community and staff input were evaluated. Board members were asked to individually identify their top five prioritized themes. Results were tabulated to determine which themes were identified the most. After careful review and discussion, the Board determined the following community and staff input themes should be used by administration in developing the 2020-21 Reynolds School District budget:

Prioritized Themes: (in order of Board priority)

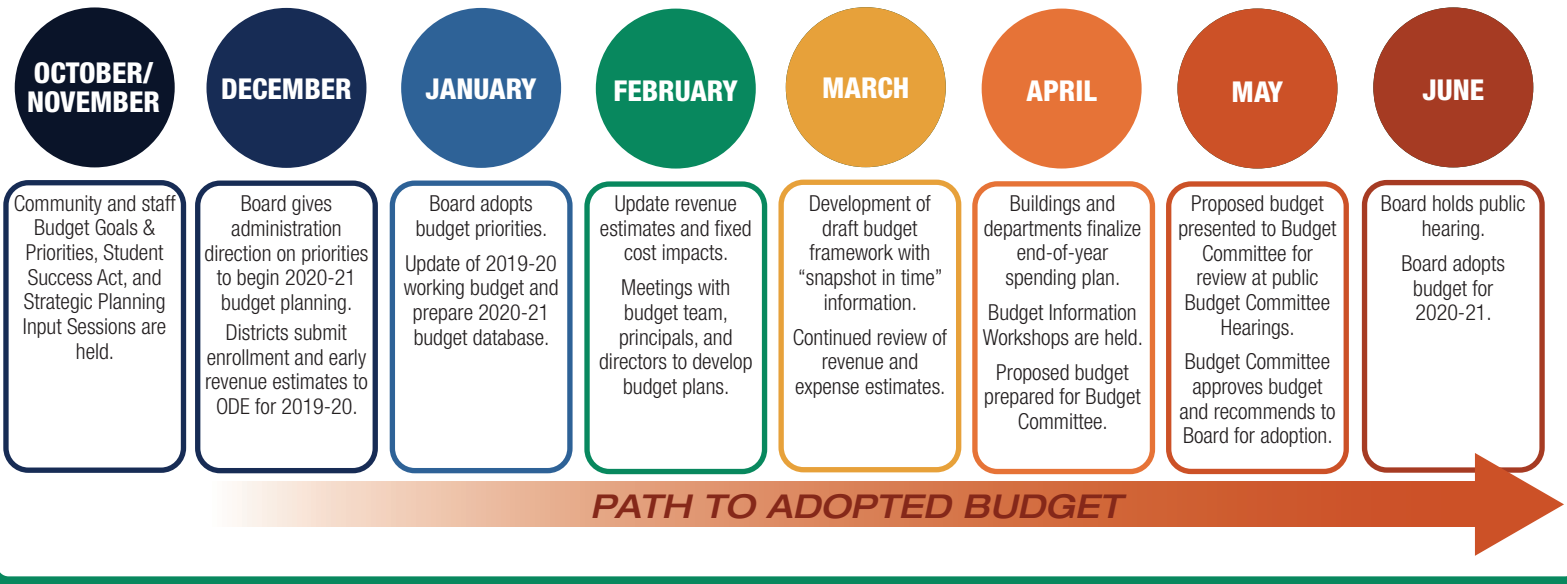
- Mental Health Supports
- Library Media
- Safety
- Art, Music, Physical Education
- Restorative Justice & Practices
- Family & Community Engagement

The Superintendent and administration will use the Board's prioritized themes as guidance to make recommendations when developing the proposed 2020-21 budget.

2020-21 Reynolds School District Budget

Forecasted 2020-21 Budget = Approximately \$210 Million
(including Federal, State, Local, and Capital restricted funds)
Student Investment Account = Approximately \$10 Million
Student Success Act *(including charter schools)*

Internal/External Input Sessions - 2019 (live)	October 17	1st Budget Committee Meeting	May 7, 2020
	November 7, 12, 18-22	2nd Budget Committee Meeting	May 14, 2020
	(online) October 28-November 26	3rd Budget Committee Meeting (if needed)	May 21, 2020
Budget Workshop Information Session #1	April 9, 2020	Board of Directors Meeting	June 24, 2020
Budget Workshop Information Session #2	April 16, 2020	Conduct Budget Hearing	
Proposed Budget Published	April 30, 2020	Enact Resolutions: Adopt Budget	
		Impose and Categorize Taxes	



Budget Workshops

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

Public welcome.

Refreshments and interpreter services provided.

April 9, 2020 -or- April 16, 2020
6:00pm

Woodland Elementary School - Library
21607 NE Glisan Street, Fairview, OR

REYNOLDS SCHOOL DISTRICT STATE SCHOOL FUNDING FORMULA

State School Fund Grants and Property Tax Revenues

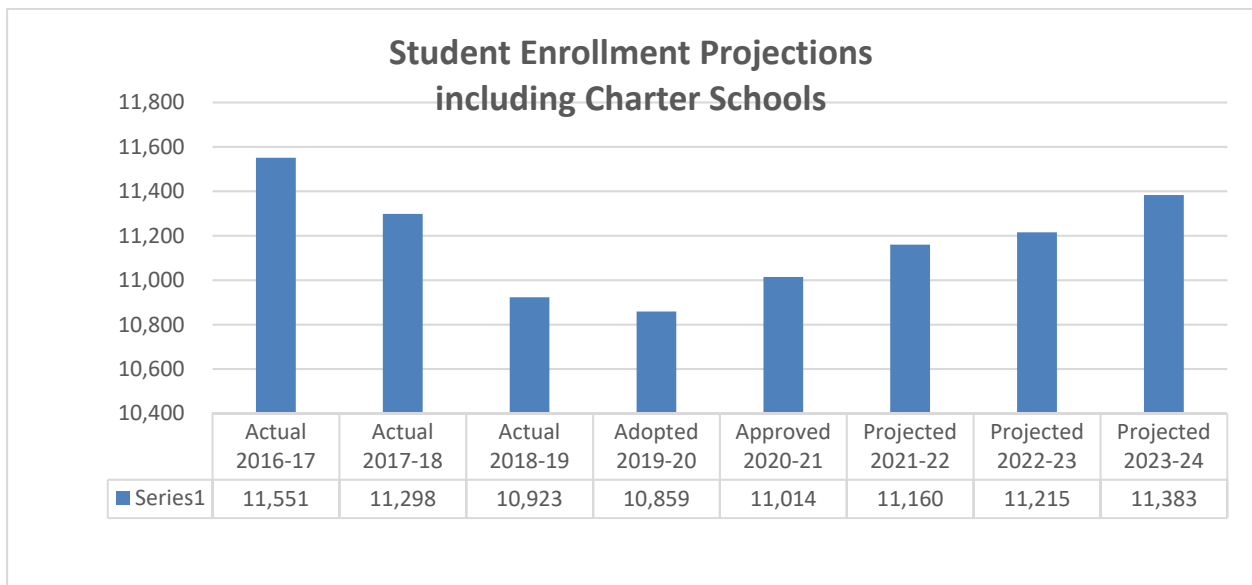
(Funding Per Student)

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.

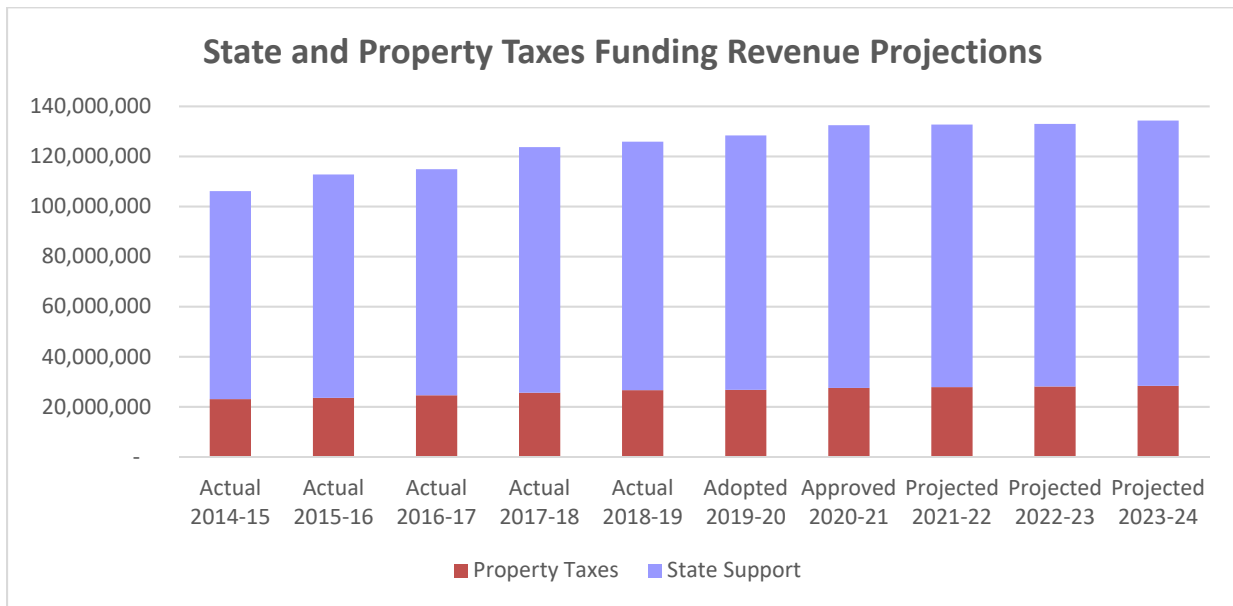


REYNOLDS SCHOOL DISTRICT STATE SCHOOL FUNDING FORMULA

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.

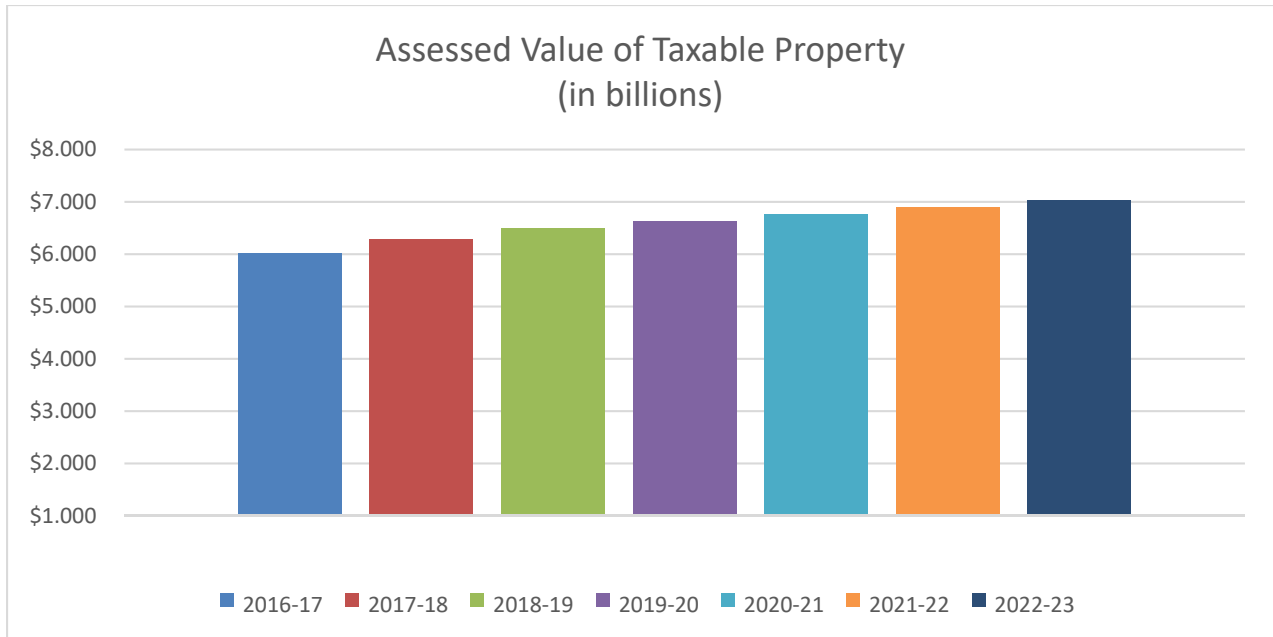


Property owners are taxed on the combined rates of education and debt service to repay bonds exempt from Measure 5. The Permanent Property Tax Rate for Reynolds School District is \$4.4626 per \$1,000 per assessed value.

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

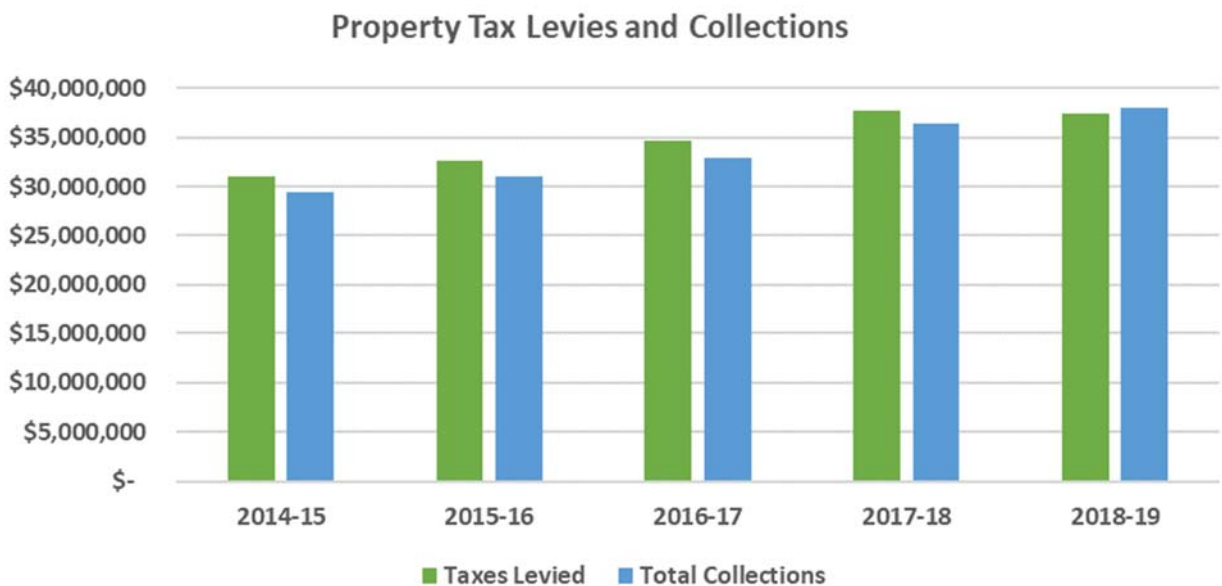
State to replace property tax revenue lost due to the measure's limitations. In 1997, Measure 50 separated assessed value from real market value. Assessed values are limited to 3% increases a year unless there is new construction. Even if the market value is reduced, the assessed value can still go up 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 2020-2021 BUDGET OVERVIEW

General Information:

	2015-16	2016-17	2017-18	2018-19	2019-20
Assessed Value in Billions	5.73	6.01	6.29	6.5	**
Real Market Value (M-5) in Billions	8.981	9.992	11.309	12.602	**
Property Tax Rate Extended:					
Operations	4.4626	4.4626	4.4626	4.4626	**
Debt Service	1.5075	1.5891	1.8281	1.8004	**
Total Property Tax Rate	5.97	6.05	6.29	6.26	**
Total Taxes Imposed	32,650,821	34,690,191	37,767,012	38,655,057	**
Measure 5 Loss	(139,372)	(144,692)	(145,377)	(139,473)	**
Enrollment					
Number of Employees (FTEs) Annual Position Cntrl Rpt <i>Change</i>	1,210.99	1,194.87 -16.12	1,147.26 -47.61	1,151.58 4.32	1,179.16 27.58
Average Daily Enrollment - ADMr (incl. charters) <i>Change</i>	11,443.03	11,382.38 -60.65	11,113.85 -268.53	10,919.50 -194.35	10,859.00 -60.50
Weighted Enrollment ADMw (incl. charters) <i>Change</i>	15,239.52	15,224.39 -15.13	14,884.07 -340.32	14,396.37 -487.70	14,397.38 1.01
District Buses	115	115	112	112	112
# of Daily Route Buses	89	92	82	85	85
Miles Driven	850,000	845,000	794,773	845,000	850,000
Students Transported	6,200	6,200	6,200	6,248	6,250
Meals Served	2,012,579	1,915,712	1,693,470	1,708,409	1,790,000
# of Scheduled School Days	168	168	163	168	168

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



REYNOLDS SCHOOL DISTRICT

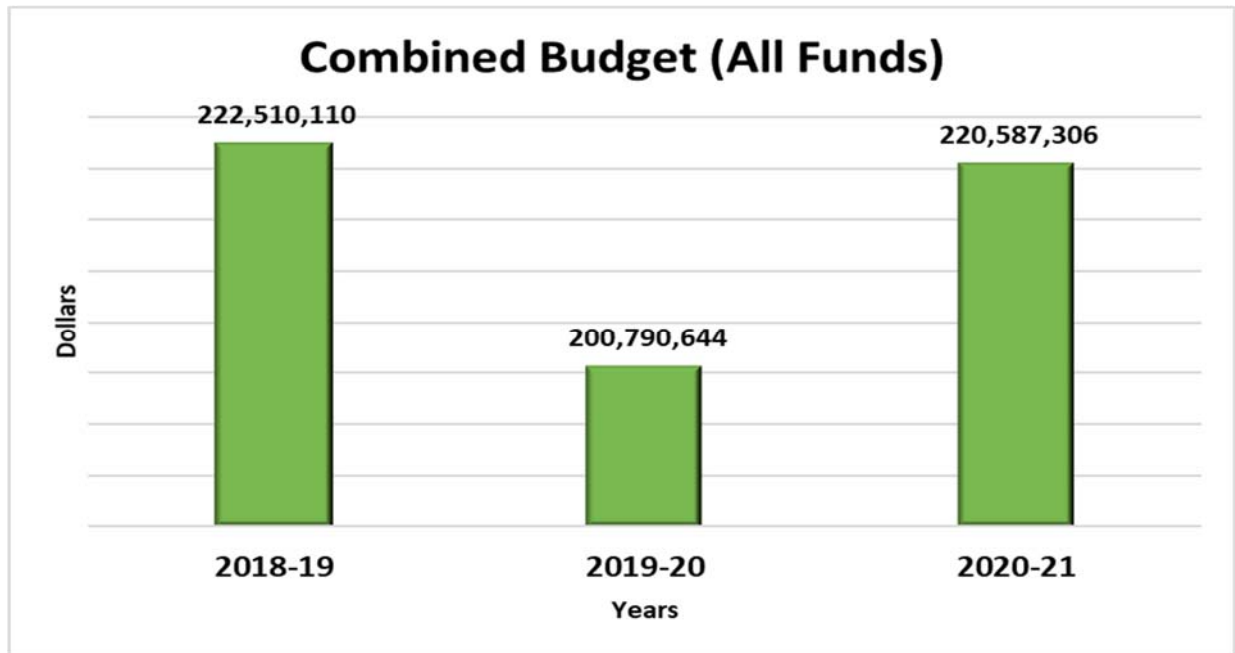
2020-2021 BUDGET OVERVIEW

Highlights of the 2020-21 Budget:

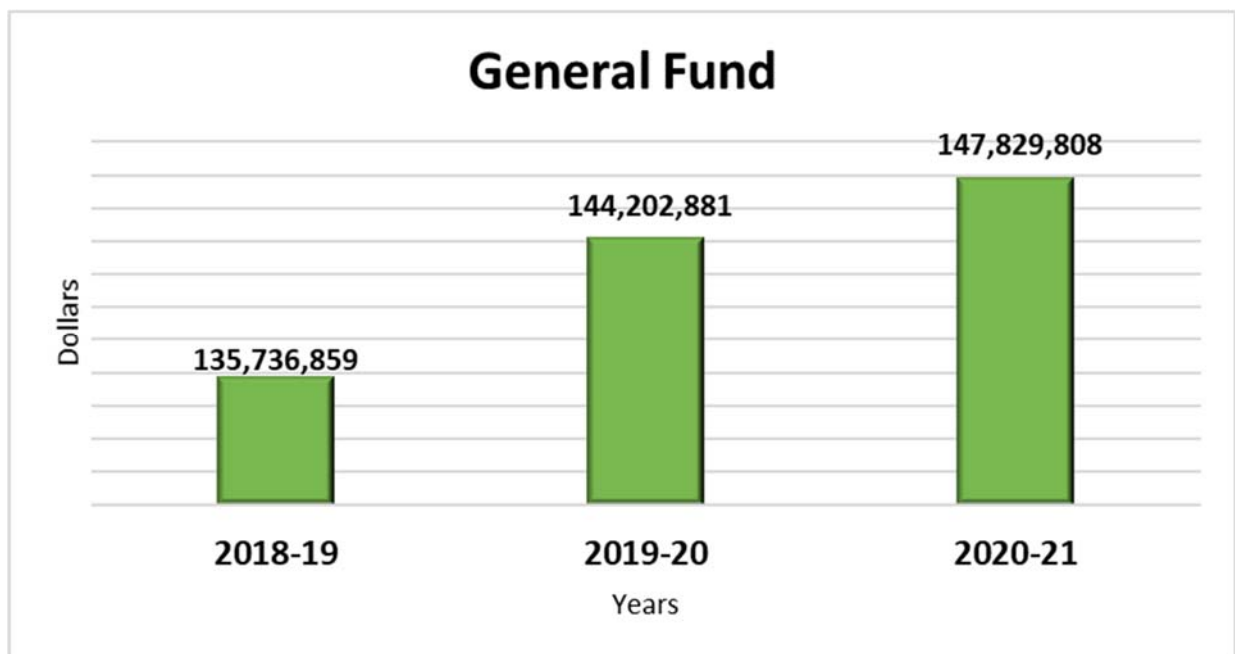
- **The Internal Budget Process**
 - All budgetary allocations for each school and department for the budget were established from a roll-up base that included class load relief staff additions from the 2020-21 budget year. Schools and departments then adjusted services within the budget allocations 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 2020-21.
 - Work to balance resources and requirements was ongoing throughout the budget preparation process and adjustments and cuts were made in some areas to provide for higher priority needs.
 - Collaboration with leadership teams from administration, REA, OSEA and RAA was ongoing throughout the budget preparation process to gather input, gain insight and provide review of assumptions and priorities for the approved budget.
 - The financial plan aligns with District policies, Board adopted budget goals.
 - Everything throughout the entire budget process was reviewed with a fresh perspective and priorities were measured according to the established budget goals.
 - All budgetary requirements are comprehensive, justified and complete based on what was known at a given point in time.
- The budget follows **the Oregon Department of Education Chart of Accounts**.
 - The District's account codes align with the state's required chart of accounts with respect to expenditure functions, objects and areas.
 - The District is able to account for all direct and indirect costs by subject, grade level, organization and by school or location.
 - Financial information resulting from this expense structure is reported to the Oregon Department of Education annually.
- The budget follows **the Meritorious Budget Award Criteria Checklist** to provide a reader-friendly budget document that:
 - Presents clear budget guidelines
 - Promotes communication between departments and the schools
 - Encourages short-and long-range budget goals
 - Supports effective use of educational resources
- The 2020-21 school year is the second year of the 2019-21 State of Oregon funding biennium.
- District's **Fund Balance** policy has been key to the District's fiscal stability. Board Policy DBDB, readopted in 2017 calls for management of the annual budget in such a way to ensure an ending fund cash balance of at least 5% of the General Fund total adopted revenues. This amount is made up of a combination of contingency appropriation to be used in an emergency and unappropriated ending fund balance which cannot be used until the following year's budget. The ending fund cash balance provides money to operate at the beginning of the following fiscal year before property tax revenues become available in November.

REYNOLDS SCHOOL DISTRICT 2020-2021 BUDGET OVERVIEW

The total combined budget, all funds, increased by 9.86%, or \$19,796,662, from \$200,790,644 in 2019-20 to \$220,587,306 in 2020-21 and is largely due to the budget for the Student Investment Account. The approved combined budget including contingency budgets of \$1,882,246 and an Unappropriated Ending Fund Balance budgets of \$11,140,502.



General Fund increased by 2.52%, or \$3,626,927, from \$144,202,881 in 2019-20 to \$147,829,808 in 2020-21, including a contingency of \$1,620,145 and an Unappropriated Ending Fund Balance of \$4,970,966.



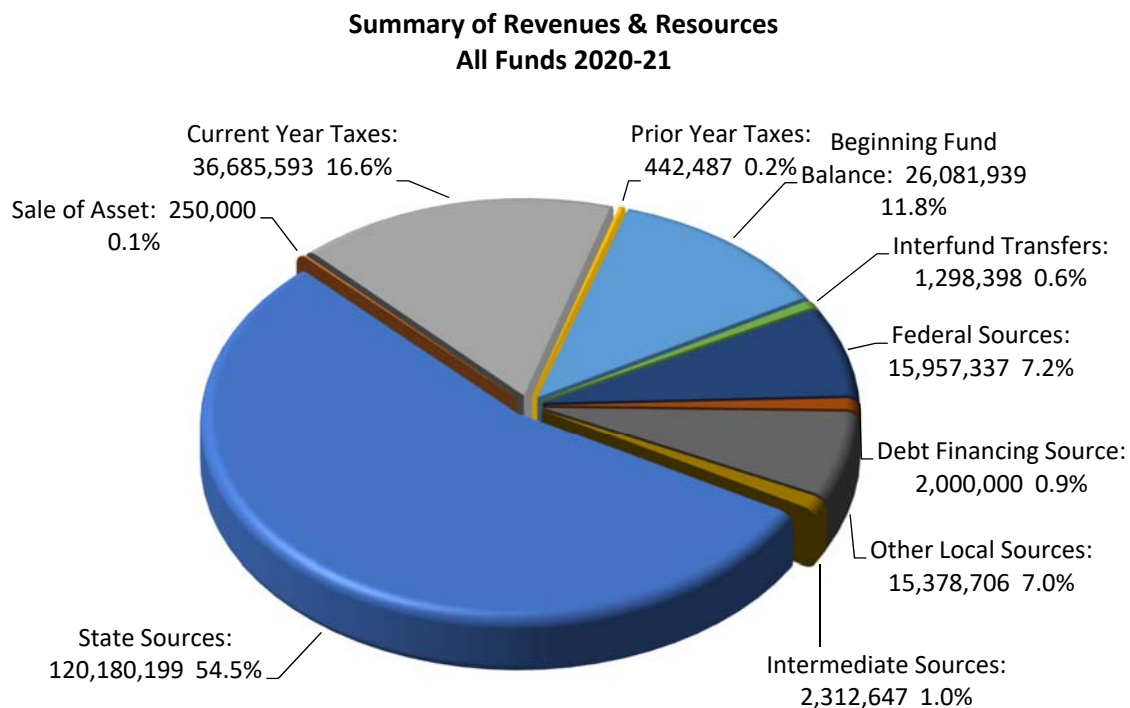
Revenues & Resources

The 2020-21 approved revenue for all funds totals \$220,587,306, an increase of \$19.7 million, or 9.86%, compared to the 2019-20 adopted budget.

REYNOLDS SCHOOL DISTRICT 2020-2021 BUDGET OVERVIEW

The 2020-21 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 \$120.1 million or 54.5% of all sources. Additional major sources of funding for the District are Local Sources (including property taxes) totaling \$52.5 million or 23.8% of overall 2020-21 funding, and Federal Sources of \$15.9 million or 7.2% of overall 2020-21 funding. Beginning fund balance is that portion of the budget carried forward from reserves and prior year savings and is projected to be \$26.1 million or 11.8% of the overall 2020-21 approved resources.



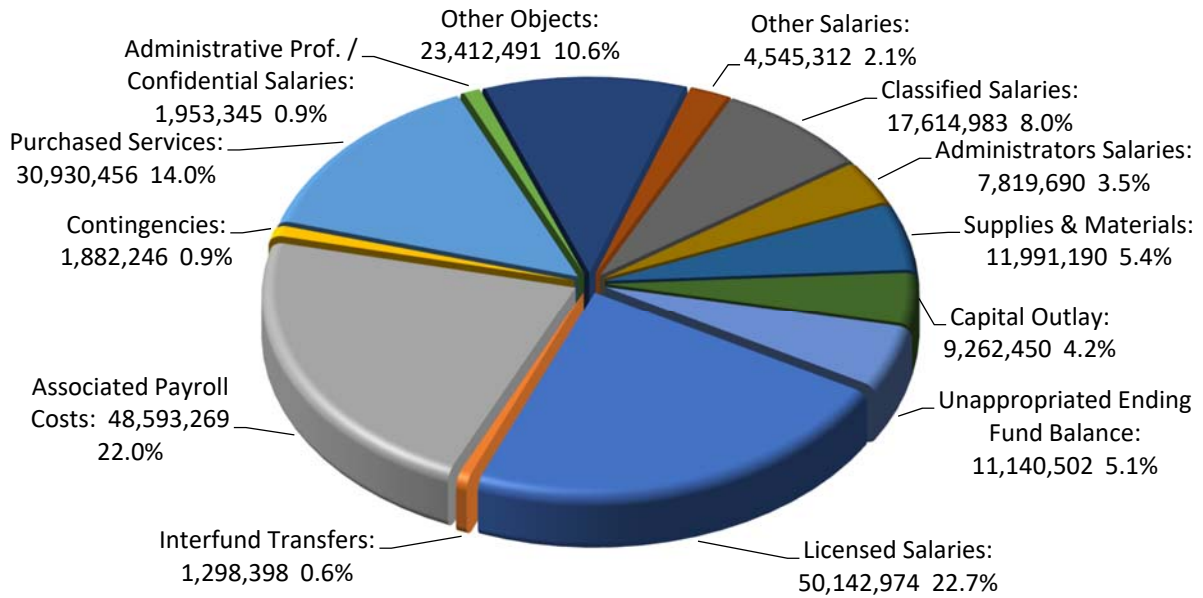
Expenditures

The 2020-21 approved budget expenditures for all funds have an increase of \$19.7 million, or 9.86%, compared to the 2018-19 adopted budget.

Expenditures in the all funds graphs are categorized by salaries, payroll related costs and employee benefits, purchased services, supplies and materials, capital outlay, other objects, transfers and reserves. Salaries and associated payrolls costs are the largest budget category at \$130.6 million or 59.24% of all funds.

**REYNOLDS SCHOOL DISTRICT
2020-2021 BUDGET OVERVIEW**

**Summary of Expenditures
All Funds 2020-21**



Other Funds: Federal Programs increased by 15.1%; State & Other Programs increased by 211.8%; Nutrition Services decreased by 3.7%; Early Retirement Program decreased by 7.7%; and Insurance Reserve Program increased by 4%.

	2019-20	Change	2020-21
Federal Programs	\$ 9,353,810	\$ 1,411,392	\$ 10,765,202
Increased Carry Forward and Flat Revenues for Federal Grants			
State & Other Programs	\$ 7,032,453	\$ 14,896,652	\$ 21,929,105
First year of Student Investment Account (SIA) grant			
Nutrition Services	\$ 8,636,169	\$ (321,119)	\$ 8,315,050
Roll up budget based on 2019-20 Actuals			
Early Retirement Program	\$ 325,000	\$ (25,000)	\$ 300,000
Fewer Retirees Utilizing Benefit - Eligible for Medicare			
Insurance Reserve Program	\$ 625,000	\$ 25,000	\$ 650,000
COVID-19 budget			

Debt Service Funds increased by \$2.4 Million from \$22,389,743 in 18-19 to \$24,868,166 in 2020-21.

**REYNOLDS SCHOOL DISTRICT
2020-2021 BUDGET OVERVIEW**

	2019-20	Change	2020-21
Fund 300 - 2005 Refunding of G.O. Bonds for school facilities			
	\$ 5,234,250	\$ (3,734,250)	\$ 1,500,000
Fund 315 - 2015 G.O. Bonds for school facilities			
	\$ 8,284,280	\$ 5,576,950	\$ 13,861,230
Fund 350 - 2003 PERS Pension Bonds for unfunded actuarial liability			
	\$ 8,871,213	\$ 635,723	\$ 9,506,936
Total	\$ 22,389,743	\$ 2,478,423	\$ 24,868,166

Capital Projects Fund decreased by 27.9%. The decrease is a result of decreases in the 2015 Bond Capital Projects Fund as projects move to completion.

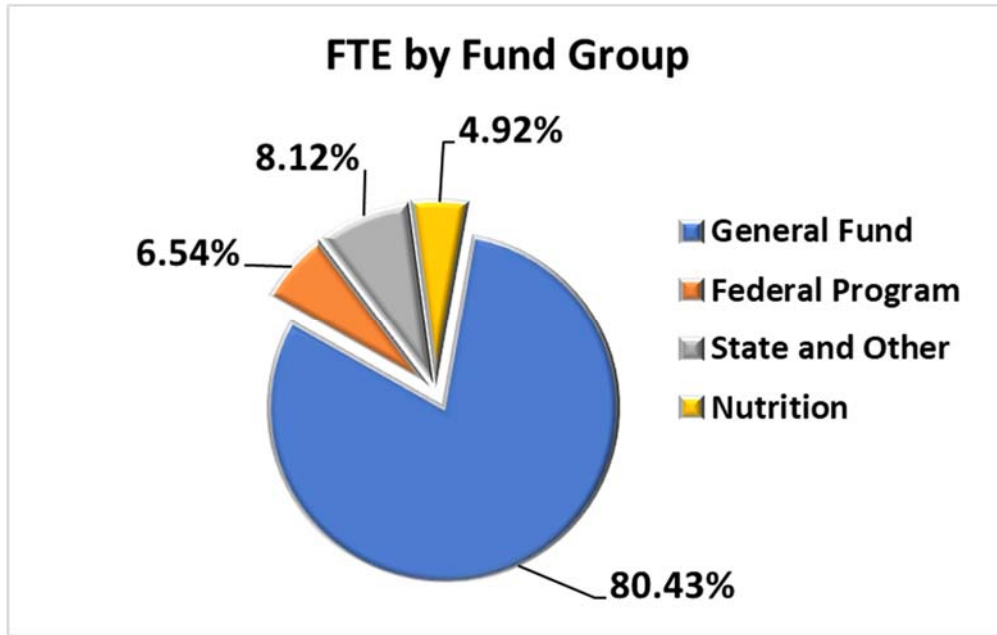
	2019-20	Change	2020-21
Fund 400 - Provides for the payment of interest on the 2010 FFCRO Series			
	\$ 1,640,588	\$ 1,222,187	\$ 2,862,775
Based on Required Debt Service for the Year and sale proceeds of the Natural Resource Academy and facility lease revenues.			
Fund 415 - Successful May 19, 2015 bond election. Replace Fairview, Troutdale and Wilkes Elementary Schools, remodel Reynolds High School and provide safety & security upgrades to all schools			
	\$ 5,575,000	\$ (2,679,800)	\$ 2,895,200
Completion of final Capital Projects in 2020-21			
Fund 417 - Change to District-wide school improvement projects for roof abatement and HVAC systems using the QZAB interest-free loan program, paid by the General Fund			
	\$ 1,010,000	\$ (835,000)	\$ 175,000
Appropriating Available Balance for abatement projects in 2020-21			
Total	\$ 8,225,588	\$ (2,292,613)	\$ 5,932,975

Staffing Full Time Equivalent (FTE):

A full time equivalent (FTE) for school district purposes is defined as an employee who works 8 hours a day or 40 hours a week. Employee contract years range from 184 day to 260 day work years. The approved budget includes full time equivalents (FTE) within the General Fund, Federal Program Funds, State and Other Program Funds, and the Nutrition Services Fund, totaling 1,281.51 FTE, a 11.3% increase from the 2019-20 working budget.

**REYNOLDS SCHOOL DISTRICT
2020-2021 BUDGET OVERVIEW**

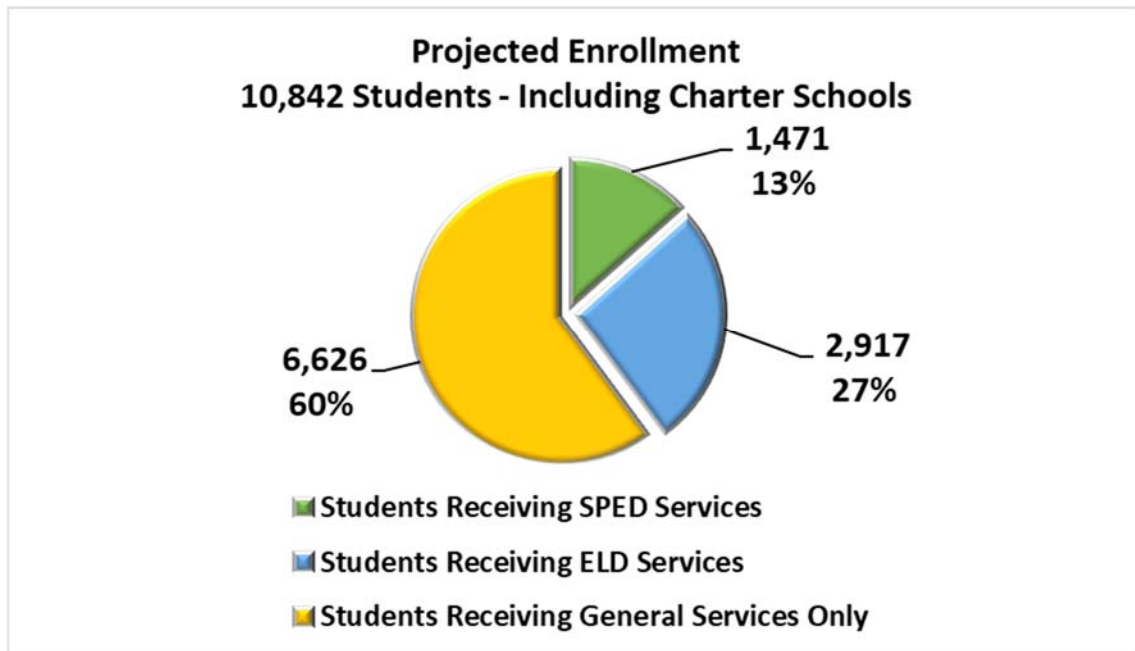
**Summary of FTE
All Funds 2020-21**



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
2020-2021 BUDGET OVERVIEW**

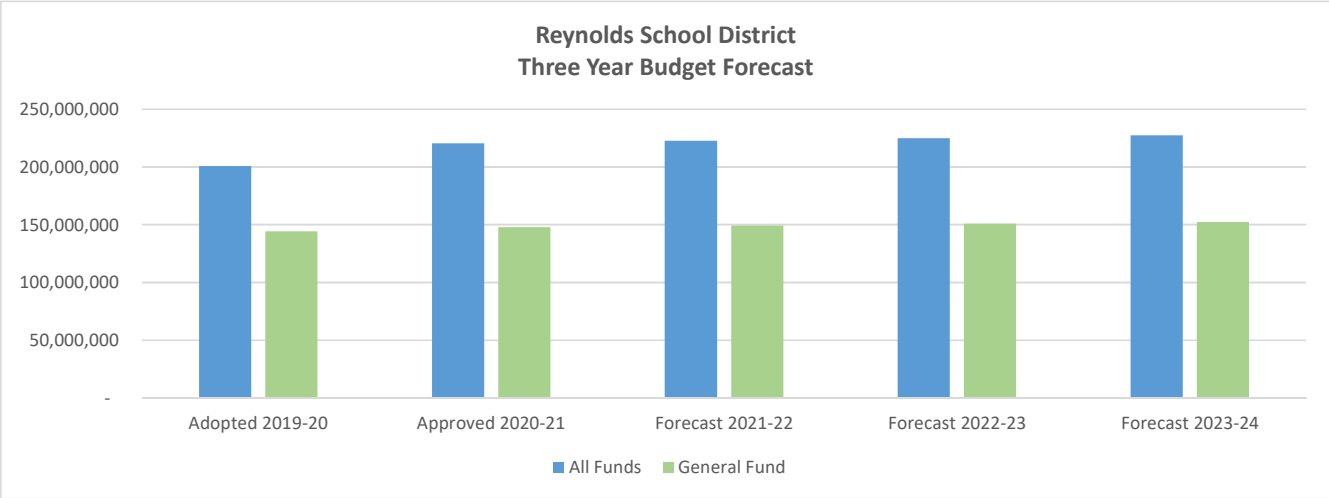


Fund Balances Governmental Funds - Last Five Fiscal Years:

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

**REYNOLDS SCHOOL DISTRICT
THREE YEAR BUDGET FORECAST**

	Adopted 2019-20	Approved 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24
All Funds	200,790,644	220,587,306	222,793,179	225,021,111	227,271,322
General Fund	144,202,881	147,829,808	149,308,106	150,801,187	152,309,199



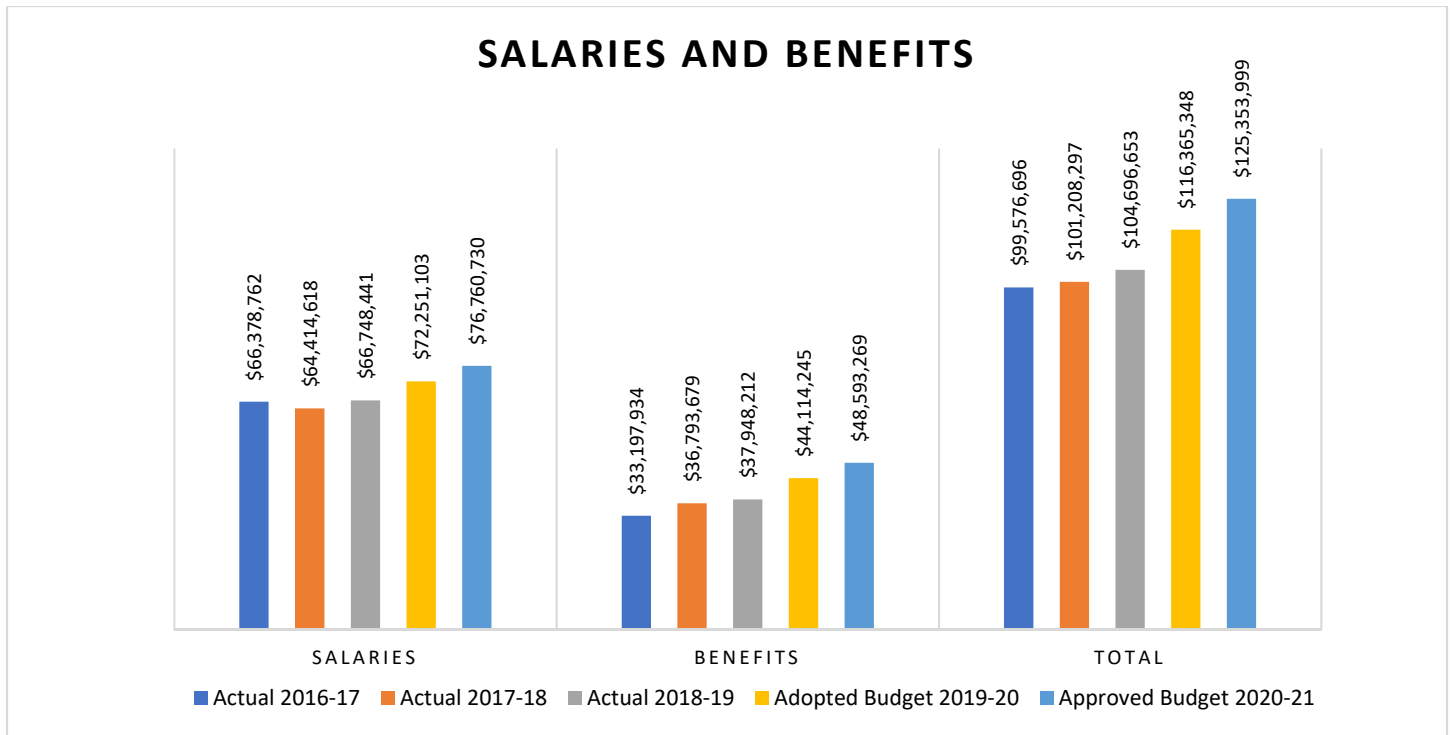
The impact of COVID- 19 on economic outlook in Oregon is unknown. The costs continue to increase, especially in the area of employee salaries, benefits and contracted services.

REYNOLDS SCHOOL DISTRICT

ALL FUNDS SALARIES AND BENEFITS

5-YEAR COMPARISON

Salaries increased by \$9,825,201 between 2019-2020 and 2020-2021, with a 1% Cost of Living Adjustment (COLA) given to all employee groups. Benefits also increased by \$4,479,024 for the same period, with an increased allotment given for insurances per the employees contract agreements and the District PERS costs remained flat for Tiers 1 and 2, and for OPSRP employees. The worker’s compensation rates were reduced for the 2020-2021 school year. This resulted in a net salaries and benefits increase of \$14,304,225 for all funds.



**REYNOLDS SCHOOL DISTRICT
DEBT SUMMARY
2020-21**

Reynolds School District Debt Service Overview

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

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

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

**Debt Service Summary
2020-21**

	Date of Issue	Amount of Original Issue	Principal		2020-21 Interest Due	Outstanding 6/30/2021	Impacted Fund	True Interest Cost %
			Outstanding 6/30/2020	2020-21 Principal Due				
SPECIFIC AUTHORITY								
General Obligation Bonds:								
Capital Construction Bonds, Series 2015	8/20/2015	\$ 122,945,047	\$ 122,125,047	\$ 5,925,000	\$ 3,975,050	\$ 116,200,047	Debt - 315	2.0-5.0
Total General Obligation Bonds		\$ 122,945,047	\$ 122,125,047	\$ 5,925,000	\$ 3,975,050	\$ 116,200,047		
FULL FAITH AND CREDIT and FINANCING								
Full Faith & Credit Obligations:								
Land & Imp-Refunding Series 2010	5/19/2010	\$ 23,850,000	\$ 17,150,000	\$ 810,000	\$ 828,388	\$ 16,340,000	Capital - 400*	2.0-5.0
Transp Yard Improvements - Fin Agmt US Bank	6/29/2017	\$ 2,000,000	\$ 1,714,286	\$ 285,714	\$ 47,740	\$ 1,714,286	General - 100	2.5-3.038
Total FFCO and Financing Agreement		\$ 25,850,000	\$ 18,864,286	\$ 1,095,714	\$ 876,128	\$ 18,054,286		
PERS Bonds:								
PERS Bonds, 2003	4/30/2003	\$ 80,978,772	\$ 48,917,059	\$ 2,132,975	\$ 6,777,515	\$ 46,784,084	Debt - 350	5.72
		\$ 80,978,772	\$ 48,917,059	\$ 2,132,975	\$ 6,777,515	\$ 46,784,084		
Long Term Loans - State & Other:								
QZAB - Facility Improvements	4/29/2026	\$ 4,000,000	\$ 3,142,857	\$ 200,000	\$ -	\$ 2,942,857	General - 100	0.00
Total Long Term Loans		\$ 4,000,000	\$ 3,142,857	\$ 200,000	\$ -	\$ 2,942,857		
Total Debt		\$ 233,773,819	\$ 193,049,249	\$ 9,353,689	\$ 11,628,692	\$ 183,981,274		

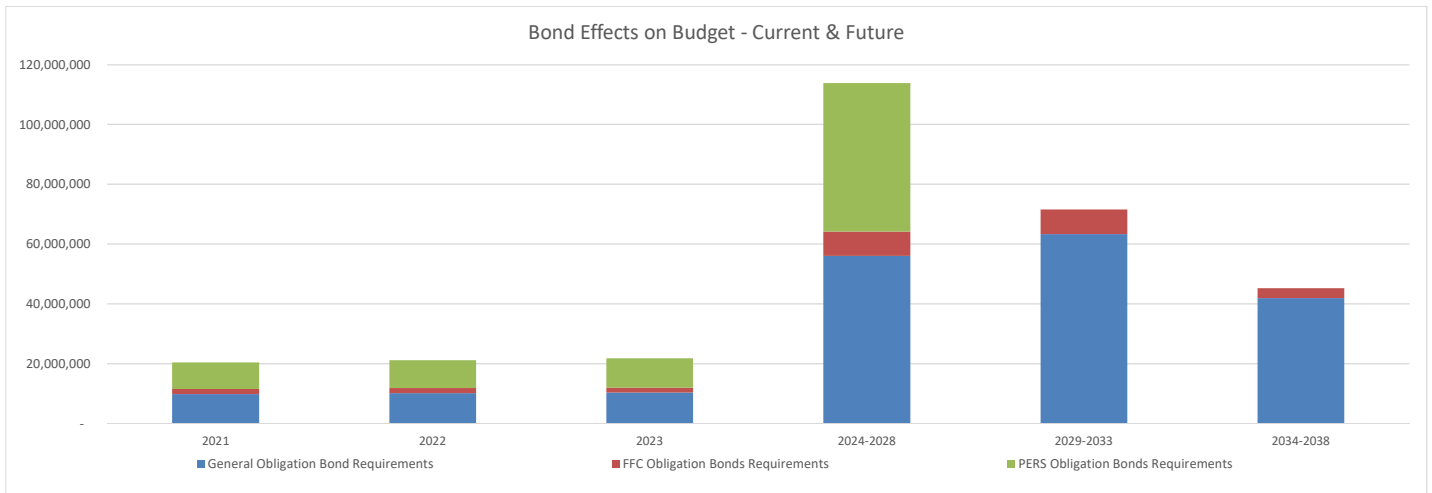
* Funded through a transfer from the General Fund for any amounts not covered by construction excise tax revenues and facility lease revenues.

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

**Reynolds School District
Debt Service Summary
2020-21**

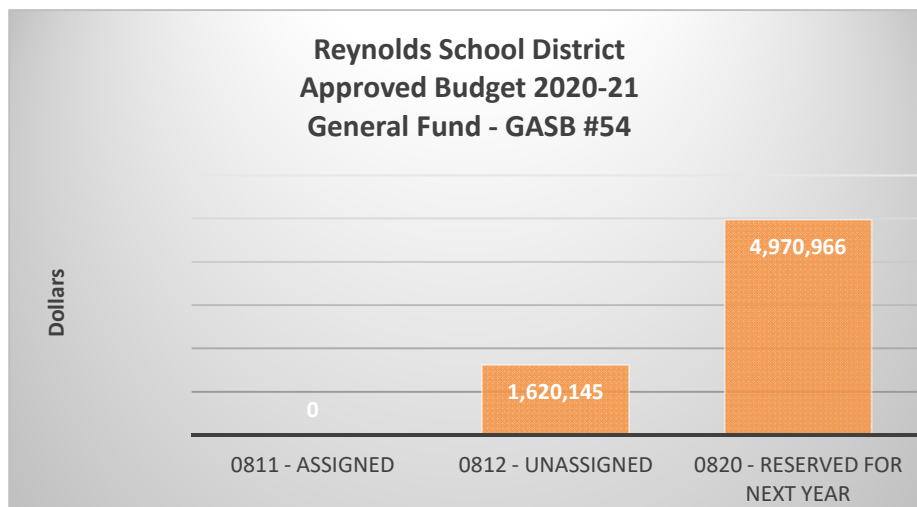
Bond Effects on Budget - Current and Future

Fiscal Year Ending June 30,	General Obligation Bond Requirements	FFC Obligation Bonds Requirements	PERS Obligation Bonds Requirements	Total
2021	9,900,050	1,638,388	8,910,490	20,448,928
2022	10,146,500	1,695,988	9,345,490	21,187,978
2023	10,396,250	1,639,988	9,800,490	21,836,728
2024-2028	56,027,250	8,206,926	49,590,026	113,824,202
2029-2033	63,384,250	8,201,000	-	71,585,250
2034-2038	41,965,000	3,286,000	-	45,251,000
	<u>\$ 191,819,300</u>	<u>\$ 24,668,290</u>	<u>\$ 77,646,496</u>	<u>\$ 294,134,086</u>



PERS Pension Bond Debt matures in 2028.

**REYNOLDS SCHOOL DISTRICT
 2020-21 APPROVED BUDGET
 GASB #54 FUND BALANCE REPORTING**



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

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

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

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

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

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

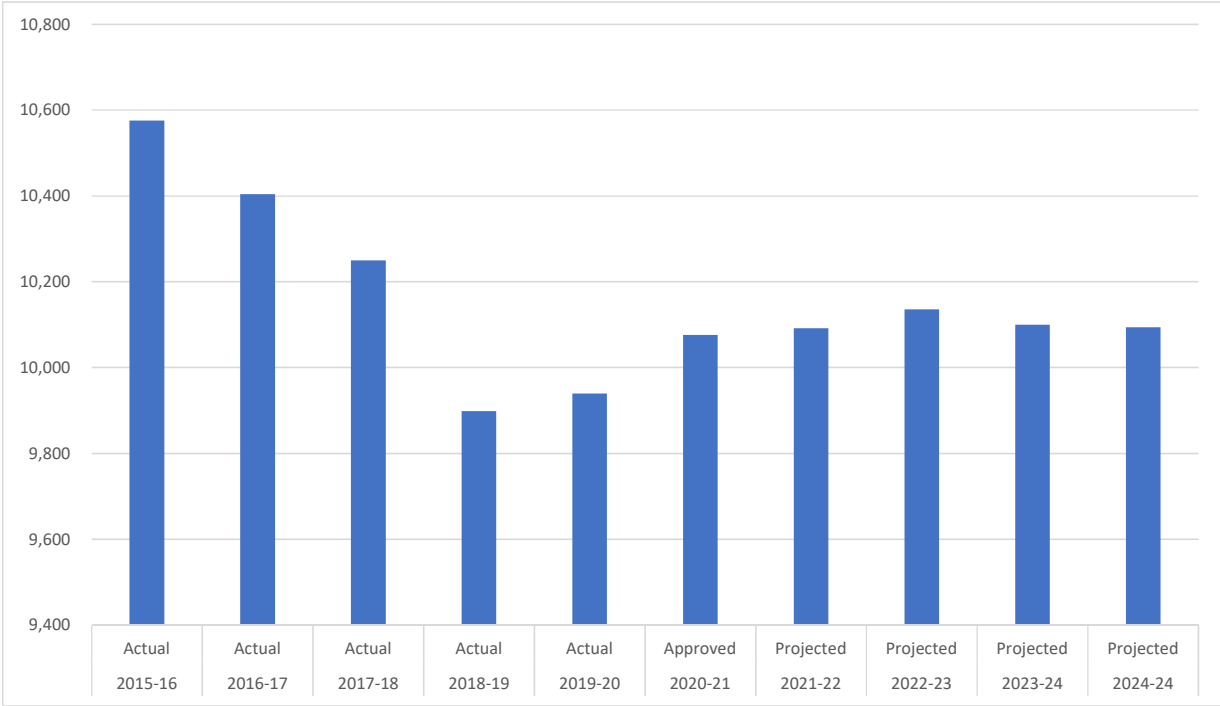
Student Enrollment - Historical and Projected
Enrollment Count at October 1 Annually & Excludes Charter Schools

Grade	History					Projected				
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Kindergarten	844	779	774	739	760	756	756	756	760	770
1	868	860	765	757	729	759	756	756	756	760
2	929	848	824	733	736	727	759	756	756	756
3	838	919	825	788	751	730	727	759	756	756
4	826	808	900	782	795	737	730	727	759	756
5	796	829	804	876	798	803	737	730	727	759
6	741	793	773	742	839	782	803	737	730	727
7	801	705	774	794	746	836	782	803	737	730
8	734	789	670	717	783	739	836	782	803	737
9	776	733	801	651	748	786	739	836	782	803
10	756	750	725	746	651	797	786	739	836	782
11	689	690	682	672	717	712	797	786	739	836
12	787	715	771	712	718	743	712	797	786	750
SPED SC	191	186	162	190	169	169	172	172	173	172
Total K-12	10,576	10,404	10,250	9,899	9,940	10,076	10,092	10,136	10,100	10,094
Annual Change		(172)	(154)	(351)	41	136	16	44	(36)	(6)
Annual Change %		-1.6%	-1.5%	-3.4%	0.4%	1.4%	0.2%	0.4%	-0.4%	-0.1%

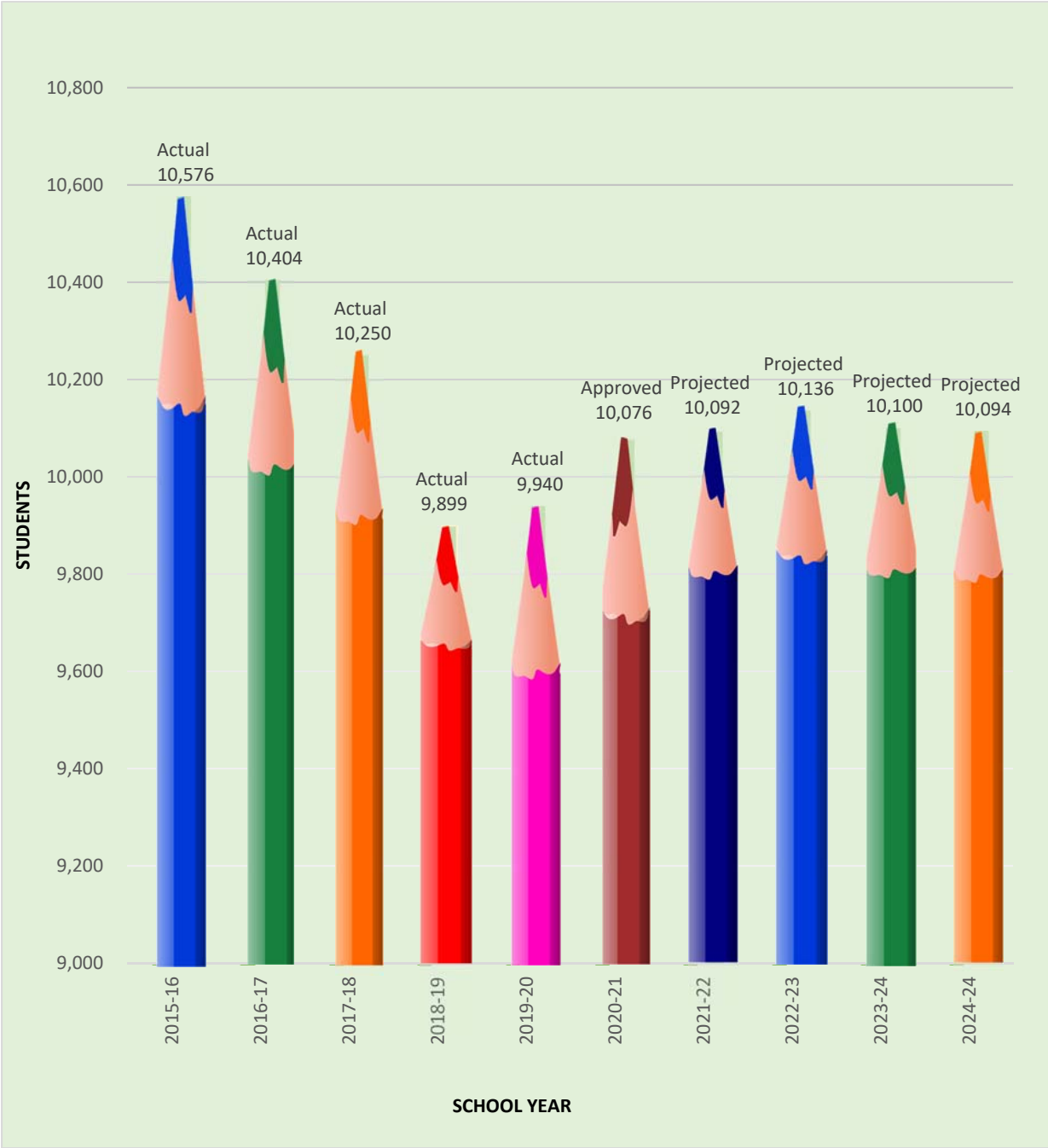
Enrollment in kindergarten declined significantly when the entire State moved to full day kindergarten. Reynolds schools implemented full day kindergarten ahead of the State mandated timeline and received an influx of kindergarten students from neighboring districts. When the requirement to offer full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

Despite high levels of residential development within the District, flexible student transfer regulations established by the State have made it very difficult to predict increased enrollment based on additional residential housing units. The decline began to slow during 2019-20 and projections for the upcoming years remain flat after a small increase.

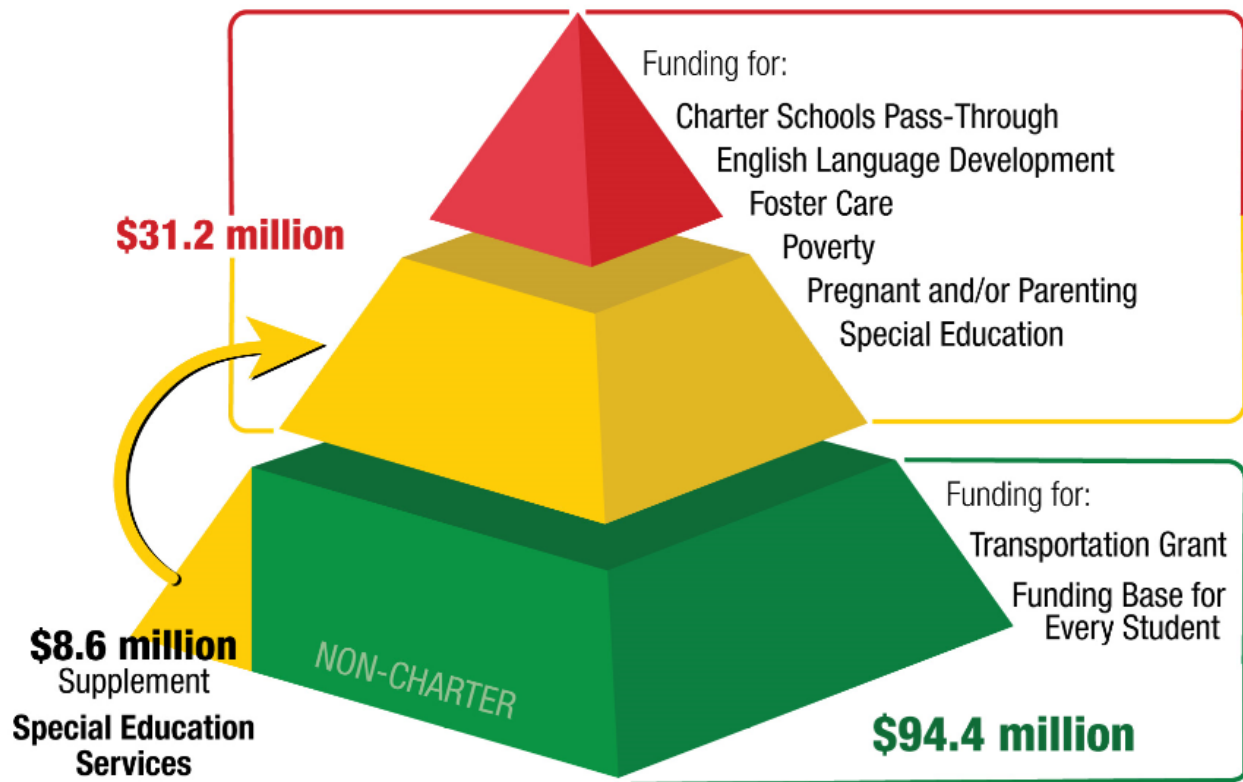
**REYNOLDS SCHOOL DISTRICT
STUDENT ENROLLMENT & PROJECTIONS**



REYNOLDS SCHOOL DISTRICT STUDENT ENROLLMENT AND PROJECTIONS



**REYNOLDS SCHOOL DISTRICT
STATE SCHOOL FUND**



- The formula provides 100% extra funding for students receiving Special Education (SPED) services, however caps the funding for SPED services at 11% of the total regular enrollment.
- Reynolds students receiving SPED services who make up 14% of the total regular enrollment, leaving 3% 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 2020-21 Approved Budget includes \$8.6 Million of the general education funding being carved out due to lack of funding for SPED services from the State. This leaves \$94.4 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.



2019-20 Welcome Back Celebration



ORGANIZATIONAL SECTION

APPROVED BUDGET
2020-2021



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 2019-20 and 2020-21 budgets.

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

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

weighting for the number of students and extra weightings for students eligible for additional services such as special education, English Language development, students experiencing poverty, students in foster care and students who are pregnant and parenting. The calculation consists of four grants including: general purpose, transportation, high cost disability and facility grants.

FEDERAL FUNDS

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

STATE AND OTHER FUNDS

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

NUTRITION SERVICES FUND

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

EARLY RETIREMENT FUND

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

INSURANCE RESERVE FUND

Accounts for costs incurred by the District under its general liability, including but not limited to property liability, Boiler and Machinery/Equipment Breakdown, Crime, Business Auto and Public Entity Liability. Principal revenue source consists of insurance claim proceeds and premium rebates.

REYNOLDS SCHOOL DISTRICT

FINANCIAL REPORTING AND BUDGET PROCESS

DEBT SERVICE FUNDS

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

CAPITAL PROJECTS FUNDS

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

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

2015 Capital Project Fund is funded by the passage of Measure 26-164, General Obligation Bond Levy from the May 19, 2015 bond election. The GO Bonds 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 the by the 2015 GO bonds.

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

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

TRUST FUNDS

Accounts for fund-raising and scholarship resources received and held by the District in a fiduciary capacity. Disbursements from this fund are made in accordance with the trust and fund-raising agreements. 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. Student Achievement
2. Equity
3. Fiscal Responsibility
4. Communication

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

KEY FACTORS IN BUDGET DEVELOPMENT

The overarching factors affecting development of the 2020-21 budget are the Oregon economic outlook, State School Fund funding, enrollment, PERS increases and contractual obligations.

The General Fund is the operating fund for the district. The following highlights factors in budget development for the general fund. The Reynolds Education Association collective bargaining agreement expires June 2020, negotiations are ongoing. The Oregon School Employees Association collective bargaining agreement expires in June 2021.

Revenues: Based upon the Governor's proposed budget of \$9.0 billion statewide for the biennium, with a 49/51 split between the two fiscal years. The District's portion based on projected enrollment for 2020-21 is estimated to be \$102,400,149. Additionally, the estimated Transportation Grant from the State is estimated to be \$5,320,000.

Estimated Common School Fund and County School Fund revenues for 2020-21 are \$1,077,676.

Estimated property tax revenue of \$29,539,654 is based upon a 3.5% growth factor and collections are estimated to be at 97% based upon the Oregon Department of Revenue's published estimates for Multnomah County.

Student enrollment is based on Average Daily Membership Resident (ADMr) projections and are based on data collected from each building, including Charter Schools, and have been estimated at 11,014.

General Fund revenues and resources are projected to be \$147,829,808, with \$135,837,105 in revenues and \$11,992,703 in reserves or beginning fund balance.

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

- PERS Employer Rate – 15.44% for Tier 1 and Tier 2 Employees and 9.99% for OPSRP Employees.
- PERS UAL Bonds – maintained the same 12.0% for all PERS eligible employees
- FICA – 7.65% employer match
- Workers Compensation – ranging from 1.7% to 6.8%
- Unemployment – 0.4%
- Insurance – cap based upon negotiated amounts

District PERS costs remained the same, as it is the second year of the 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 \$147,829,808. The budget is balanced with a contingency and Unappropriated Ending Fund Balance amount that together comply with the Board Policy of ending each year with a 5% ending cash balance in the General Fund.

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

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

THE BUDGET PROCESS

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

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

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

Once a proposed budget document is provided to the Budget Committee it is available to the general public and citizens may obtain a copy by calling (503) 661-7200 or downloading a copy from the District's website at www.reynolds.k12.os.us.

HOW THE BUDGET IS ADOPTED

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

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

SUPPLEMENTAL BUDGETS

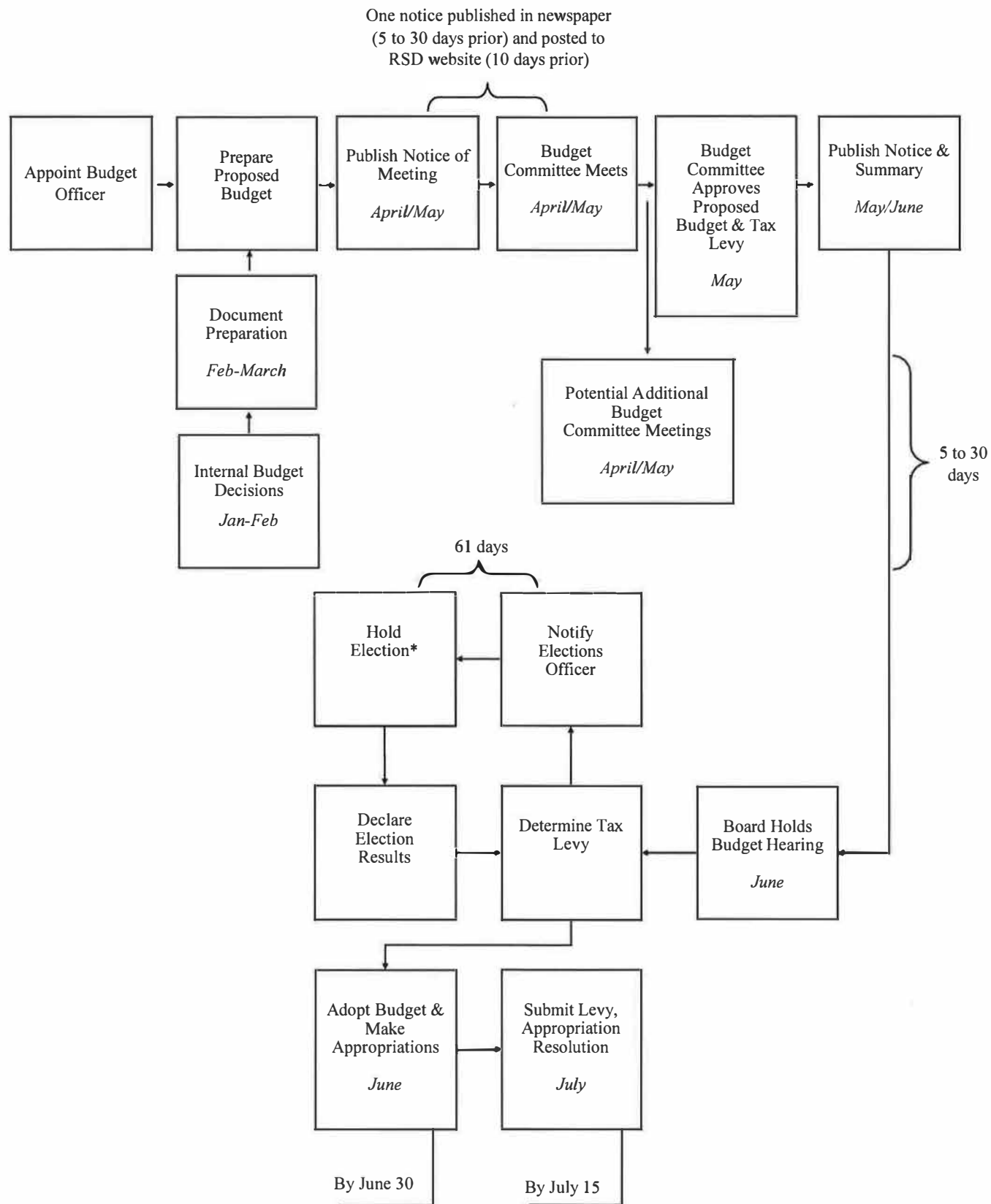
If the school district receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within the fiscal year. A supplemental budget cannot be used to authorize a tax levy.

REYNOLDS SCHOOL DISTRICT FINANCIAL REPORTING AND BUDGET PROCESS

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

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

Reynolds School District Activity or Dates in Italics



* Elections may be held earlier

We are



Reynolds

Our Mission

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

Our Vision

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

Our Focus



Our Values

Community Involvement

Engagement

Equity

Excellence

Expectations

Relationships

Relevance

Resilience

Respect

Responsibility

Responsiveness



#1 **Student Achievement**

#2 **Equity**



Fiscal Responsibility #3

Communication #4

2020-21 Board Goals

#1 Student Achievement

Budget Priorities:

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

#2 Equity

Budget Priorities:

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

#3 Fiscal Responsibility

Budget Priorities:

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

#4 Communication

Budget Priorities:

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



School Board Work Session

Budget Priorities Discussion Summary

December 11, 2019 • 6:00pm



BOARD GOALS

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

Reynolds School Board met for the regular work session on December 11, 2019 at Glenfair Elementary School. The agenda included a presentation from the Superintendent reviewing results from various community input sessions and a board discussion of budget priorities for the 2020-21 school year.

Summary results from the Budget Goals & Priorities Sessions, Student Success Act Input Sessions, and Strategic Planning Community Forum and Focus Groups were presented to the board and key themes from that input were determined. The board deliberated all community and staff input themes and prioritized the input to give administration recommendations for the 2020-21 budget.

Presentation of Summaries:

The following staff and community sessions were held for input on Budget, Student Success Act, and Strategic Planning:

Budget Goals & Priorities and Student Success Act Input

4 Live Sessions (10/17/19, 11/7/19)
1 Online Session (10/28-11/26/19)
426 Total Participation

“Reimagine Reynolds” Strategic Planning Input Sessions

1 Live Community Forum (11/12/19)
18 Live Focus Groups (11/18-11/22/19)
338 Total Participation

Summarized Themes: (in no order)

- Mental Health Supports
- Class Size
- Art, Music, Physical Education
- Curriculum
- Increased Staff Levels
- Safety
- Library Media
- Salaries & Wages
- Staff Diversity (Bilingual, ELD/GenEd)
- Family & Community Engagement
- Professional Development
- Language Supports
- Restorative Justice & Practices
- Alternative Placements or Settings
- Block Schedules
- Inclusive Practices
- Electives, Sports, After-School Programming
- Start Times
- Technology
- Teacher Planning & Collaboration
- Family Communication
- Community Partnerships



Identified as eligible to fund using Student Investment Account under Student Success Act (approximately \$10 Million)

Discussion: 2020-21 Board Budget Priorities and Recommendations

The Board discussed budget input summarized themes presented by administration to determine priorities for the 2020-21 budget. During this discussion, key considerations for budget priorities based on community and staff input were evaluated. Board members were asked to individually identify their top five prioritized themes. Results were tabulated to determine which themes were identified the most. After careful review and discussion, the Board determined the following community and staff input themes should be used by administration in developing the 2020-21 Reynolds School District budget:

Prioritized Themes: (in order of Board priority)

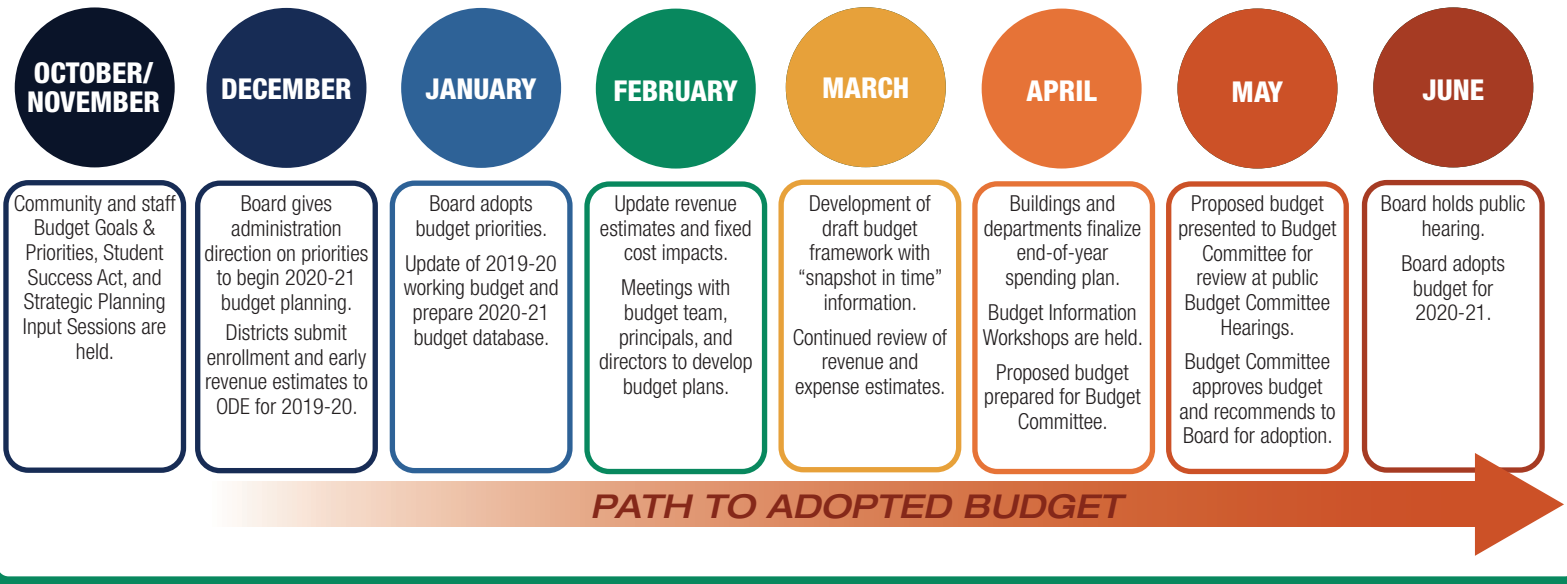
- Mental Health Supports
- Library Media
- Safety
- Art, Music, Physical Education
- Restorative Justice & Practices
- Family & Community Engagement

The Superintendent and administration will use the Board’s prioritized themes as guidance to make recommendations when developing the proposed 2020-21 budget.

2020-21 Reynolds School District Budget

Forecasted 2020-21 Budget = Approximately \$210 Million
(including Federal, State, Local, and Capital restricted funds)
Student Investment Account = Approximately \$10 Million
Student Success Act *(including charter schools)*

Internal/External Input Sessions - 2019 (live)	October 17	1st Budget Committee Meeting	May 7, 2020
	November 7, 12, 18-22	2nd Budget Committee Meeting	May 14, 2020
	(online) October 28-November 26	3rd Budget Committee Meeting (if needed)	May 21, 2020
Budget Workshop Information Session #1	April 9, 2020	Board of Directors Meeting	June 24, 2020
Budget Workshop Information Session #2	April 16, 2020	Conduct Budget Hearing	
Proposed Budget Published	April 30, 2020	Enact Resolutions: Adopt Budget	
		Impose and Categorize Taxes	



Budget Workshops

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

Public welcome.

Refreshments and interpreter services provided.

April 9, 2020 -or- April 16, 2020
6:00pm

Woodland Elementary School - Library
21607 NE Glisan Street, Fairview, OR

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



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



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



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



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



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

REYNOLDS SCHOOL DISTRICT MEASURES AND LEVIES

MEASURE 5

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

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

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

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

MEASURE 50

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

MEASURE 56

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

MEASURES 66 AND 67

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

MEASURE 98

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

MEASURE 99

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

LOCAL OPTION LEVY

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

REYNOLDS SCHOOL DISTRICT MEASURES AND LEVIES

real market value and the Measure 50 tax rate based on assessed value.

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

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

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

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

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

GENERAL OBLIGATIONS BONDS

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

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

The 2009 state legislature approved a provision of the Oregon Constitution which effectively expanded the range of the qualifying uses of

bond proceeds by re-defining “capital costs” as costs of land and of other assets having a useful life of more than one year, including costs associated with acquisition, construction, improvement, remodeling, furnishing, equipping, maintenance or repair. Bonds may not be used to pay for the costs of routine maintenance or supplies.

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

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 2020-21

BOARD MEMBERS



Yesenia Delgado *(Chair)*
Position 5
Term ends: June 30, 2023



Joseph Teeny
Position 4
Term ends: June 30, 2021



Valerie Tewksbury *(Vice Chair)*
Position 1
Term ends: June 30, 2021



Ana Gonzalez Muñoz
Position 6
Term ends: June 30, 2023



Diego Hernandez
Position 2
Term ends: June 30, 2021



Ricki Ruiz
Position 7
Term ends: June 30, 2023

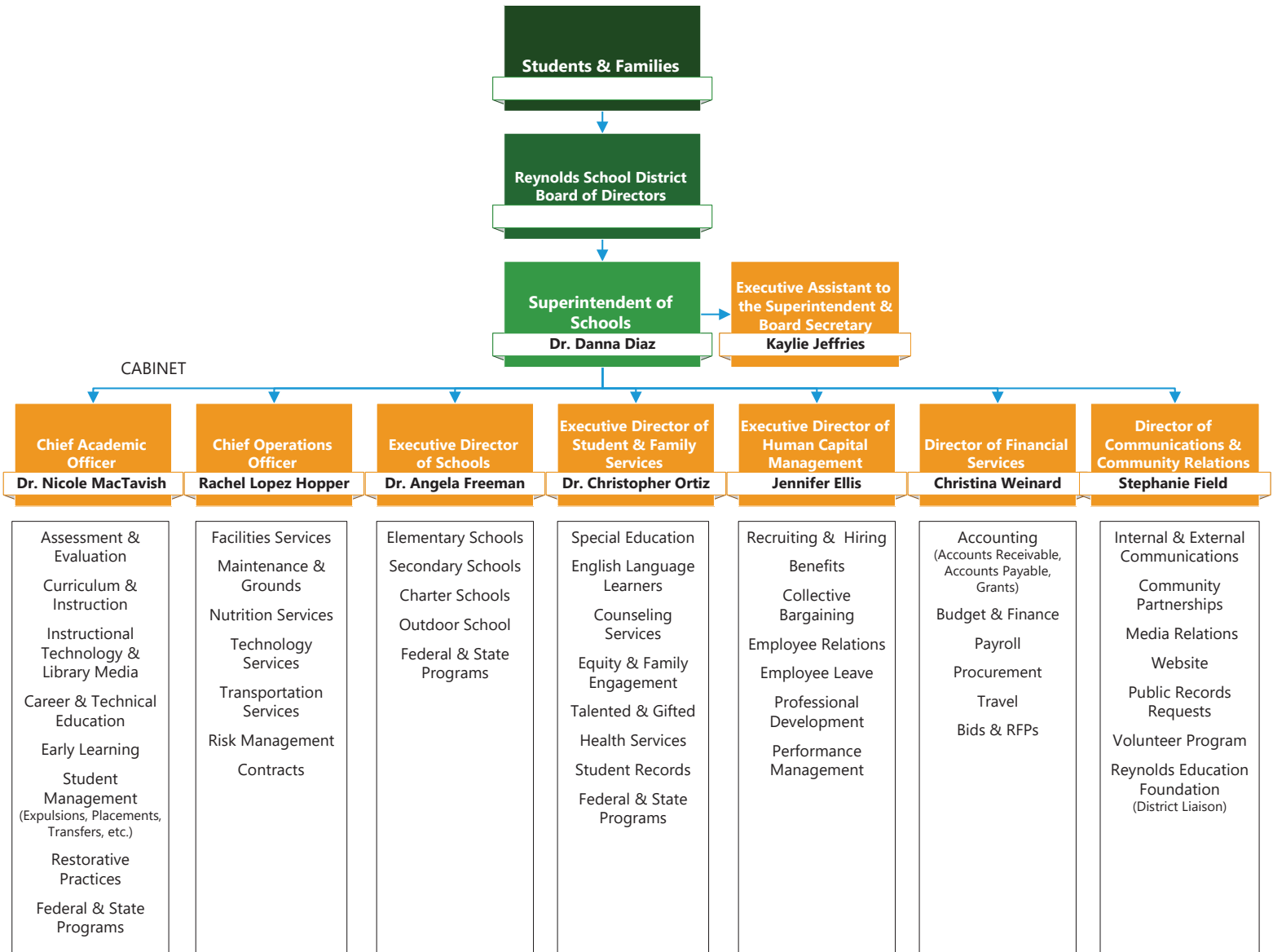


John Lindenthal
Position 3
Term ends: June 30, 2021

COMMUNITY MEMBERS

Harry “Gene” Bendt Jr.	Position 8	Term ends: June 30, 2020
Catherine Nicewood	Position 9	Term ends: June 30, 2020
<i>Vacant</i>	Position 10	Term ends: June 30, 2020
Nicole Couture Dandrea	Position 11	Term ends: June 30, 2021
<i>Vacant</i>	Position 12	Term ends: June 30, 2021
<i>Vacant</i>	Position 13	Term ends: June 30, 2022
<i>Vacant</i>	Position 14	Term ends: June 30, 2022

**REYNOLDS SCHOOL DISTRICT
ORGANIZATIONAL CHART 2020-21**



version: 10/03/2019

REYNOLDS SCHOOL DISTRICT SCHOOL BOARD POLICIES

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

Code: DBD
Adopted: 7/15/10

DISTRICT BUDGET

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

The district budget will be prepared in full compliance with Local Budget Law, and in accordance with federal and state laws. The superintendent will be designated as budget officer and will prepare the budget Document.

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

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

BUDGET CALENDAR

The board will adopt a budget calendar which identifies dates and deadlines required for the legal presentation and adoption of the budget. The budget calendar will be prepared on an annual or biennial basis, as appropriate. The calendar will identify dates and activities to include those needed to comply with state law.

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

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

BUDGET PRIORITIES

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

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

Legal Reference(s):
ORS 294.305 – 294.565

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

GENERAL OPERATING CONTINGENCIES

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

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

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

REYNOLDS SCHOOL DISTRICT SCHOOL BOARD POLICIES

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

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

FUND BALANCE

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

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

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

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

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

BUDGET PREPARATION

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

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

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

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

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

BUDGET COMMITTEE

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

The budget committee will have the responsibility for reviewing the financial programs of the district, reviewing the proposed district budget as presented by the superintendent, and recommending an annual or biennial district budget in keeping with the provisions of applicable state laws.

Educational policy decisions, however, are the responsibility of the board, not the budget committee. The committee does not have the

REYNOLDS SCHOOL DISTRICT SCHOOL BOARD POLICIES

authority to add programs or to approve additional personnel or increase salaries. While the committee may, in effect, delete programs because of a fund decrease in arriving at a levy figure, the committee is charged primarily with a fiscal evaluation of programs. The committee may, alternatively, set an amount that changes the recommended budget and may request the administration make such changes in accordance with priorities set by the board.

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

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

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

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

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

The appointive committee member of the budget committee in a district that prepares an annual budget will be appointed for three-year terms. The terms will be staggered so that, as

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

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

A majority of the constituted committee is required for passing an action item. Majority for a 14-member budget committee is 8. Therefore, if only 8 members are present, a unanimous vote is needed for passing an action.

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

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

Legal Reference(s);

ORS 174.130

ORS 192.610 – 192.710

ORS 294.305 – 294.565

REYNOLDS SCHOOL DISTRICT SCHOOL BOARD POLICIES

Code: DBH
Adopted: 7/15/10

BUDGET ADOPTION PROCEDURES

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

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

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

Code: DBJ
Adopted: 7/15/10

BUDGET IMPLEMENTATION

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

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

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

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

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

BUDGET TRANSFER AUTHORITY

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

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

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

Legal Reference(s):
ORS 294.450

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

REVENUES FROM PRIVATE, STATE AND FEDERAL SOURCES

The board may authorize, accept and use private, state or federal funds available to the

REYNOLDS SCHOOL DISTRICT SCHOOL BOARD POLICIES

district to carry out district educational programs. The district will comply with all regulations and procedures required for receiving and using such funds.

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

Code: DI
Adopted: 7/15/10

FISCAL ACCOUNTING AND REPORTING

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

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

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

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

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

funds being credited to the same account as that to which the invested funds reverse.

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

Code: DIC
Adopted: 7/15/10

FINANCIAL REPORTS AND STATEMENTS

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

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

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

Legal Reference(s):
ORS 294.115
ORS 294.311
ORS Chapter 297
ORS 328.465
ORS 332.105
OAR 162-010-0000 to -0330
OAR 162-040.0000 to -0610
OAR 581-023-0037

Code: DID
Adopted: 7/15/10

REYNOLDS SCHOOL DISTRICT SCHOOL BOARD POLICIES

PROPERTY INVENTORIES

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

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

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

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

Legal Reference(s):
ORS 332.155

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

AUDITS

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

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

A copy of the audit report will be presented to the board. The superintendent will submit a copy of the audit report to the Oregon Department of Education and to the Oregon Secretary of State, Audit Division.

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

REYNOLDS SCHOOL DISTRICT EQUITY FOR ALL

The Reynolds School District believes that the success of every child and learner in Oregon is directly tied to the prosperity of all Oregonians. We believe that all people have the ability to learn and that we have an ethical and moral responsibility to ensure an educational system that provides an optimal learning environment.

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

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

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

diverse local, national and global communities

The Reynolds School District focuses on key areas of value:

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



In order to accomplish the goals set forth by Policy, the rationale and values for Equity can be summarized into three areas of focus: language development, policy & cultural outreach, and continuous improvement.

Language Development

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

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

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

REYNOLDS SCHOOL DISTRICT EQUITY FOR ALL

language learning experience.

Exceptional English Learners, such as those with disabilities, deserve access to the full range of language development services with the benefit of the least restrictive environment. The District customizes a wide range of instructional, and systemic protocols that ensure differentiated points of access for all learners. English Language Development teams also strive to identify talented and gifted students of language difference.

Continuous Improvement for an Equitable Future

Continuous improvement is at the heart of the work in the Reynolds School District. The rich variety of ethnic identity, languages, and cultural diversity require clear, multiple and accessible pathways for students in the district to experience success. We recognize the diverse families, students and community partners as collaborative members, and strive to secure the academic success of all students through these partners.

Policy, Self-Evaluation Community Outreach

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

Compliance with federal mandates provides a base upon which continuous improvement

models that protect the rights of individuals can be developed and implemented. It is a core value of the Reynolds School District to continuously design and implement equitable district policies, procedures and programs complying with federal state and local laws that uphold civil rights of all individuals.



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

Seamless integration of civil rights laws and district equity policy reinforces a nondiscriminatory environment and promotes the creation of healthy, secure, and safe spaces for all students to discover, explore and envision worlds yet to be imagined.

REYNOLDS SCHOOL DISTRICT EQUITY 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.

**REYNOLDS SCHOOL DISTRICT
SCHOOL-BASED COMMUNITY PARTNERSHIPS**

Community Partner	Primary Services Delivered	Schools Served															
		ALD	DAV	FES	GLF	HAR	MSC	SAL	SWT	TES	WES	WDL	HBL	RMS	WMS	RHS	RLA
All Hands Raised	Convene and disseminate collaborative initiatives	X	X		X						X		X	X		X	
Alliance for Equity in Montessori	Education Pre-K provider at Alder	X															
AmeriCorps	Train and provide VISTA members to support SUN and summer	X	X	X	X	X		X			X	X	X	X	X	X	XXX
AVID	Middle/High School college preparation and leadership												X	X	X	X	
Boys and Girls Club	SUN Partner. Elementary level academic and enrichment						X										
CAIRO	Somali and East African student and family advocates	X	X		X								X	X		X	
Caldera	Arts Integration and therapy												X				
Campfire Portland	Middle school enrichment and academic support												X	X		X	
Chess for Success	After school chess instruction and competition	X		X	X						X	X					
City of Gresham	Service Learning and pre-employment for RLA and RHS															X	X
College Possible	Post-Secondary readiness, application and support															X	
El Programa Hispano Catolico	SUN Partner. Elementary level academic and enrichment. Secondary Latino case management and family engagement										XX		X	X		X	
ExperienceCorps	Retired professional tutor and academic support at Alder and Davis	X	X														
Friends of the Children	1 on 1 youth mentorship	X	X														
Girls, Inc.	Leadership and STEM activities for secondary female students	X											X	X		X	
Greater Than	Vertical integration of partner and wrap-around supports	X											X	X		X	
Grow Portland	Community garden management and food distribution	X	X		X												
Head Start	Pre-K Instruction family wrap-arounds at RLA and Davis		X														X
Holla Mentors	Culturally specific mentorship at Alder, RMS and HB Lee	X											X	X			
Home Forward	Housing assistance. Student mobility reduction	X															
Human Solutions	Case management and support for students experiencing home insecurity	X															
ImpactNW	Culturally specific case management. Job readiness training															X	X
IRCO	SUN Partner. Immigrant and refugee student and family engagement		X	X	X							X	X	X	X	X	
Jackson & Associates	Culturally specific mentorship at RMS and WMMS													X	X		
Latino Network	SUN Partner, Culturally specific student, family and job training	X	X		X	XX						XX	X	XXX		X	X

**REYNOLDS SCHOOL DISTRICT
SCHOOL-BASED COMMUNITY PARTNERSHIPS**

Community Partner	Primary Services Delivered	Schools Served															
		ALD	DAV	FES	GLF	HAR	MSC	SAL	SWT	TES	WES	WDL	HBL	RMS	WMS	RHS	RLA
Lewis and Clark College	RSD Staff ESOL Endorsement																
Lifeworks	Student mental and behavior health support	X			X	X					X						X
Metropolitan Family Service	SUN Partner. Elementary and secondary level academic and enrichment. 21st CCLC provider	XX	XX	XX	XX			XX					XX	X		X	
MESA	STEM leadership and enrichment at RMS, HBL and RHS															X	
Mt. Hood Cable Regulatory Commission	TechSmart technology and PD investment												X	X	X	X	X
Mt. Hood Community College	Secondary completion, CTE articulation, dual credit, post-secondary readiness, workforce development.															X	X
Morrison Family Services	Clinical mental health assistance at elementary schools	X															
Multnomah County	SUN Management. Mental and general health assistance	X	X	X	X	X		X			X	X	X	X	X	X	
Native American Youth and Family Center	Culturally specific case management, family support, mentoring	X	X		X	X							X	X		X	
New Avenues for Youth	Job training and placement. Post-secondary readiness																X
Northwest Family Services	Secondary case manage. Latino student and family engagement. Drug and Alcohol prevention and intervention												X	X	X	X	X
Northwest Outward Bound School	Secondary experiential and service learning. MS/HS AVID support												X	X	X	X	X
Open School	Alternative secondary outside placement																
Opportunities Kitchen	Pre-Apprenticeship training and job placement															X	
Oregon Leadership Network	Culturally responsive professional development and evaluation																
Oregon Sheet Metal Institute	HVAC Pre-Apprenticeship Consult and training															X	
Pathfinders of Oregon	Secondary attendance support. Latino family engagement												X	X			
PlayEast	Supplemental SUN recreation and enrichment at elementary and middle schools																
POIC/Rosemary Anderson	Alternative secondary outside placement																
Portland State University	Dual Credit for RHS and School of Social Work interns	X											X	X		X	
Portland Youth Builders	Alternative high school completion and trades preparation																
Playworks	Elementary level structured play, conflict resolution and leadership	X		X													
RACC/RBI	Regional Arts staffing and PD provider	X			X		X				X						
Reading Results	Elementary reading intervention and professional development		X		X												

**REYNOLDS SCHOOL DISTRICT
SCHOOL-BASED COMMUNITY PARTNERSHIPS**

Community Partner	Primary Services Delivered	Schools Served															
		ALD	DAV	FES	GLF	HAR	MSC	SAL	SWT	TES	WES	WDL	HBL	RMS	WMS	RHS	RLA
Resolutions Northwest	Restorative justice PD, implementation and evaluation												X	X		X	X
Rockwood CDC	Parent English language lessons	X	X														
Rosewood Initiative	Community organizing, housing and employment training																
Self Enhancement Inc	PNI Lead Agency. SUN Partner. Culturally specific student and family engagement												X	X	X	X	
SF2020	Multi-stakeholder convening for equitable culture, climate and student supports												X	X	X	X	
United Way of Columbia-Willamette	Lead SF2020 research and Promise Neighborhood Initiative surveying and evaluation																
SMART	Elementary literacy promotion and volunteerism	X	X	X	X	X	X	X	X	X	X	X					
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															X	
Verizon Corporation	Verizon Innovation Learning – Technology and PD investment												X	X	X		
Worksystems Inc	Job readiness training and SummerWorks student internships															X	X
1MillionProject	Student home internet and data access provider															X	X
Lead SUN Providers																	
Metropolitan Family Service		X	X	X	X			X					X				
Latino Network						X						X		X			
IRCO															X		
El Programa Hispano Catolico											X						
SEI																X	
Boys and Girls Club							X										

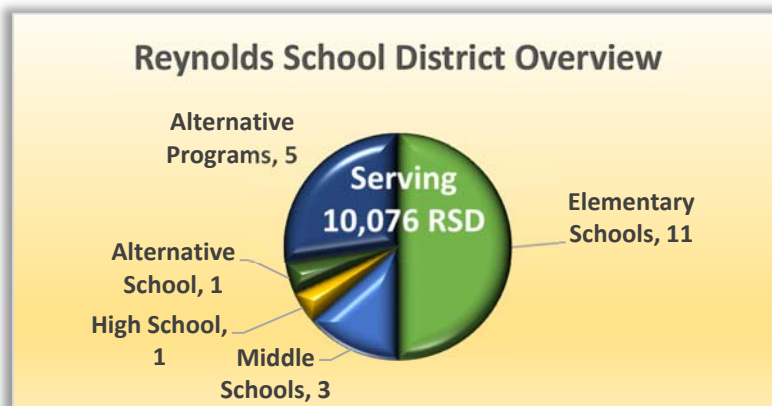
REYNOLDS SCHOOL DISTRICT HISTORY OF THE DISTRICT

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

The District has 11 elementary schools, three middle schools, one high school, one alternative school and five alternative programs, serving 10,076 students from a diverse geographic region and from various backgrounds. Its students speak more than 72 languages.

The District also has 3 sponsored charter schools, Arthur Academy, Rockwood Preparatory Academy (formerly KNOVA) and Multnomah Learning Academy (MLA). In May of 1999, the State of Oregon passed Oregon's Charter School Law (ORS 338) which permits parents, teachers, or community members to contract with the School district or the State as a sponsor for the operation of a charter school. The charter schools are financed by a portion of the State School Funds distributed to the District and any revenue they can raise themselves. The District is allowed to withhold 5 – 11% of its State School Funds, per ADMw. A total of 9.45 District FTE work at the Charter Schools and those costs are netted from the District's funding pass-through to the Charters. The District is responsible for oversight of special education and English learner development to its students. The District has no equity interest in any of the charter schools, and all are considered legally separate organizations.

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



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

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

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

REYNOLDS SCHOOL DISTRICT HISTORY OF THE DISTRICT

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

Location:

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





2019-20 Backpack Giveaway



FINANCIAL SECTION

APPROVED BUDGET
2020-2021



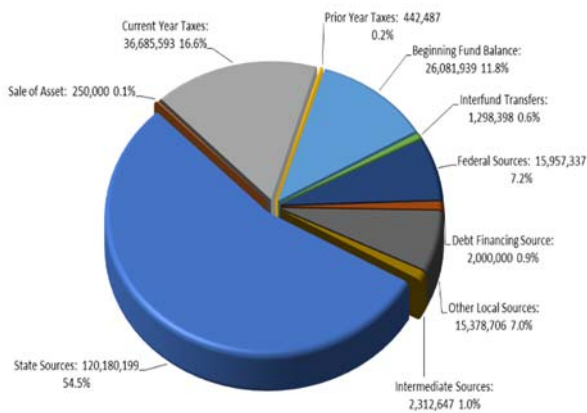
REYNOLDS SCHOOL DISTRICT FINANCIAL OVERVIEW

The Financial section contains detailed information on Reynolds School District revenues and expenditures in the 2020-21 budget. The initial part of this section is a summary of all funds. The remaining portion of this section includes more detail with narratives and financial reports for revenues and expenditures.

Revenue trends have improved in the State as the Oregon economy continues to strengthen. The State School Fund (SSF) funding in the Governor’s approved 2019-2021 Budget is \$9 Billion. Property tax assessed values and collections continue to increase. The growing economy is contributing to new housing developments in the district which could increase student enrollment and result in additional revenues from the SSF.

The primary sources of revenue for all funds is State Sources totaling \$120.1 million or 54.5% of all sources. Additional major sources of funding for the District are Local Sources (including property taxes) totaling \$52.5 million or 23.8% of overall 2020-21 funding, and Federal Sources of \$15.9 million or 7.2% of overall 2020-21 funding. Beginning fund balance is that portion of the budget carried forward from reserves and prior year savings and is projected to be \$26.0 million or 11.9% of the overall 2020-21 approved resources.

**Summary of Revenues & Resources
All Funds 2020-21**

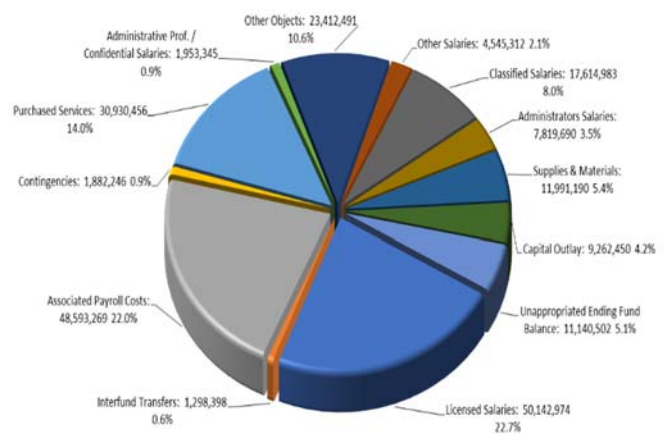


Revenues & Resources

The 2020-21 approved revenue for all funds totals \$220,587,306, a decrease of \$19.8 million, or 9.1%, compared to the 2019-20 adopted budget.

The 2020-21 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.

**Summary of Expenditures
All Funds 2020-21**



Expenditures

The 2020-21 approved budget expenditures for all funds have a decrease of \$19.8 million, or 9.1%, compared to the 2019-20 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 \$130.7 million or 59.23% of all funds.

REYNOLDS SCHOOL DISTRICT

REVENUE DESCRIPTIONS

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

LOCAL REVENUE – 1000

1111 Current Year’s Taxes

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

1112 Prior Year’s Taxes

Taxes collected for fiscal periods preceding the current year.

1130 Construction Excise Tax

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

1190 Penalties and Interest on Taxes

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

1319 Tuition Placement Testing Fees

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

1400 Transportation Fees

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

1412 Fuel Fees

Transportation fees from other districts within the state.

1414 Transportation – Foster Children

Transportation fees for foster children.

1415 EPA Grant

Money received from EPA grant.

1416 Transportation – DHS

Transportation fees received from DHS for transporting students.

1510 Interest on Investments

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

1530 Gains or Loss on Sale of Investments

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

1531 Un-Realized Gain or Loss of Investment

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

1610 Food Service Meal Sales - Daily Sales – Reimbursable Programs

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

1690 Food Services – Other Sales

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

REYNOLDS SCHOOL DISTRICT REVENUE DESCRIPTIONS

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

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

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

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

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

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

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

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

1990 Miscellaneous
Revenue from local sources not provided for elsewhere.

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

1992 Medicaid
Revenue received from Medicaid.

1993 Senate Bill 1149
Revenue received for the SB1149 program.

1999 Coffee Cart
Revenue received from coffee cart sales.

INTERMEDIATE REVENUE – 2000

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

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

2110 Intermediate – City/County Revenue
Revenue received from city and county income taxes.

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

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

STATE REVENUE – 3000

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

REYNOLDS SCHOOL DISTRICT REVENUE DESCRIPTIONS

3103 Common School Fund

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

3199 Other Unrestricted Grants-in-aid

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

3204 Drivers Education

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

3299 Other Restricted Grants-in-aid

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

FEDERAL REVENUE – 4000

4100 Unrestricted Revenue Direct from the Federal Government

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

4300 Restricted Revenue Direct from the Federal Government

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

4500 Restricted Revenue from the Federal Government Through the State

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

4502 Summer Program Waiver

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

4503 National Breakfast Program

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

4505 National Lunch Program

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

4538 Federal Revenue

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

4580 Restricted Federal Revenue Through the State

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

OTHER REVENUE – 5000

5110 Bond Proceeds

Receipts of proceeds from the sale of bonds.

5120 Bond Premium

Receipts of proceeds from bond premium.

5200 Interfund Transfers

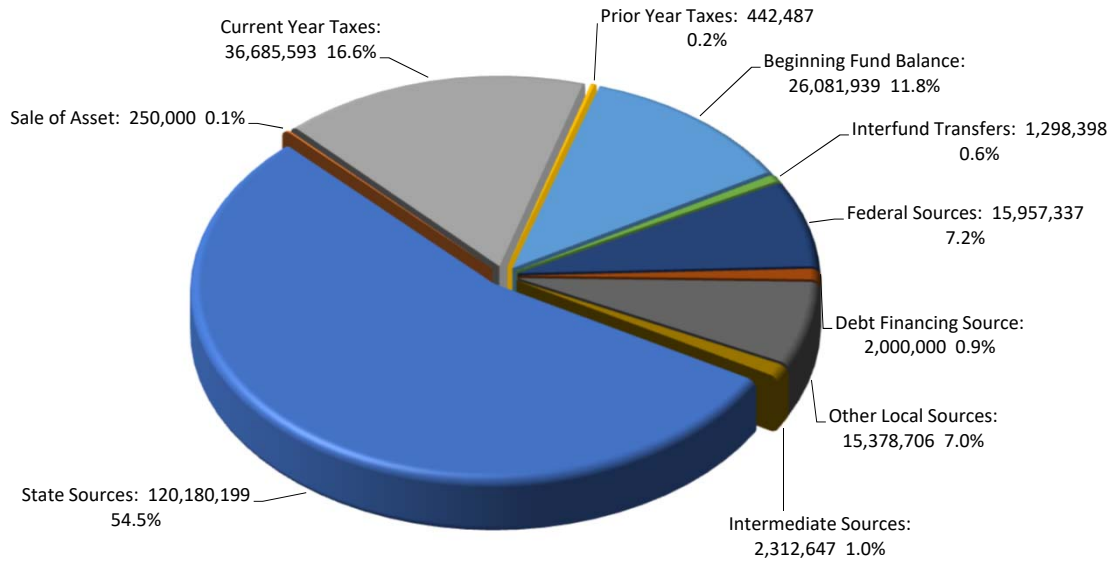
Revenue earned or received from another fund which will not be repaid.

5300 Sale of or Compensation for Loss of Fixed Assets

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

5400 Resources - Beginning Fund Balance

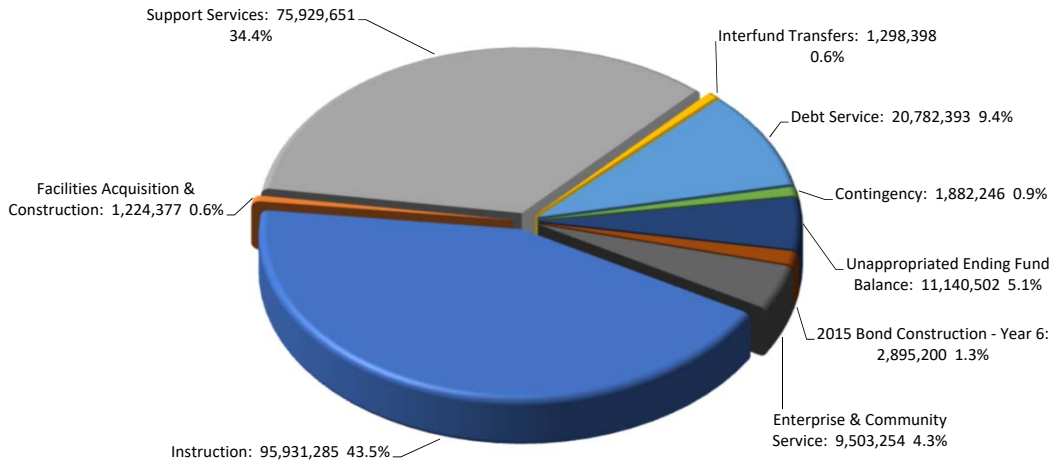
**REYNOLDS SCHOOL DISTRICT
ALL FUNDS SUMMARY
RESOURCES BY SOURCE**



2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	ALL FUNDS SUMMARY RESOURCES BY SOURCE	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
13,075,838	12,575,390	14,343,075	13,231,221	1000 - Other Local Sources	15,378,706	15,378,706	
32,994,662	35,831,776	38,011,769	33,807,030	1111 - Current Year Taxes	36,685,593	36,685,593	
553,153	516,176	485,553	413,000	1112 - Prior Year Taxes	442,487	442,487	
4,217,842	3,461,632	2,111,829	6,005,505	2000 - Intermediate Sources	2,312,647	2,312,647	
90,498,980	98,828,418	103,417,650	105,615,980	3000 - State Sources	120,180,199	120,180,199	
13,496,388	14,138,691	13,806,372	15,840,007	4000 - Federal Sources	15,957,337	15,957,337	
6,000,000	-	-	2,000,000	5100 - Debt Financing Source	2,000,000	2,000,000	
1,640,038	2,042,470	1,634,267	1,415,000	5200 - Interfund Transfers	1,298,398	1,298,398	
6,019	-	-	-	5300 - Sale of Asset	250,000	250,000	
150,353,021	139,988,303	55,482,903	31,998,410	5400 - Beginning Fund Balance	26,081,939	26,081,939	
312,835,940	307,382,856	229,293,418	210,326,153	Total:	220,587,306	220,587,306	

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

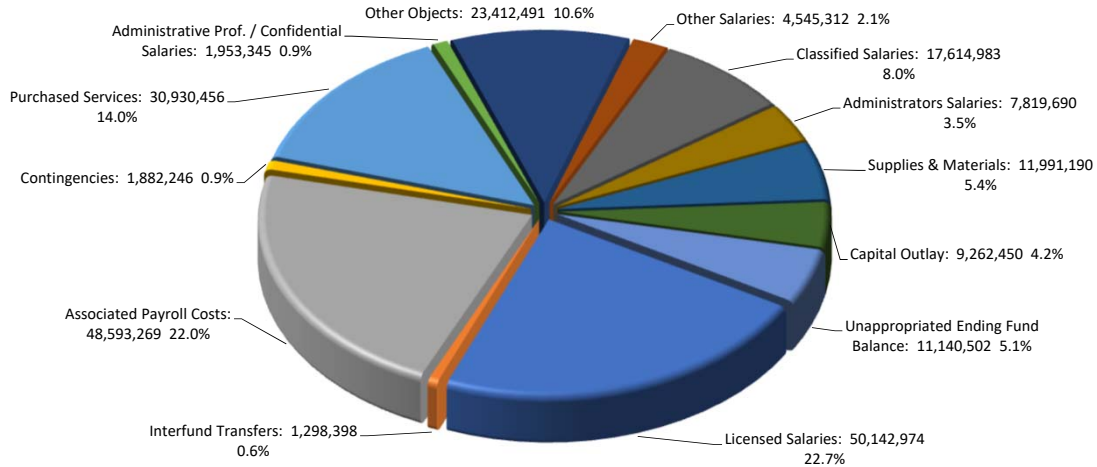
**REYNOLDS SCHOOL DISTRICT
ALL FUNDS SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**



2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	ALL FUNDS SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
79,839,995	81,855,402	84,824,634	93,492,823	711.08	1000 - Instruction	95,931,285	95,931,285	714.79	
50,745,006	50,625,672	53,348,520	66,703,670	436.73	2000 - Support Services	75,929,651	75,929,651	497.15	
6,433,007	6,308,832	7,904,524	9,505,732	67.95	3000 - Enterprise & Community Service	9,503,254	9,503,254	69.58	
592	276	-	2,335,872		4000 - Facilities Acquisition & Construction	1,224,377	1,224,377		
16,188,325	-	-	-		4152 - 2016 Bond Construction - Year 2	-	-		
-	92,423,628	-	-		4153 - 2015 Bond Construction - Year 3	-	-		
-	-	25,460,791	-		4154 - 2015 Bond Construction - Year 4	-	-		
-	-	-	5,575,000		4155 - 2015 Bond Construction - Year 5	-	-		
-	-	-	-		4156 - 2015 Bond Construction - Year 6	2,895,200	2,895,200		
18,000,637	18,641,324	19,223,737	19,835,093		5100 - Debt Service	20,782,393	20,782,393		
1,640,038	2,042,470	1,634,267	1,415,000		5200 - Interfund Transfers	1,298,398	1,298,398		
-	-	-	2,015,044		6000 - Contingency	1,882,246	1,882,246		
139,988,340	55,485,253	36,896,946	9,447,919		7000 - Unappropriated Ending Fund Balance	11,140,502	11,140,502		
312,835,940	307,382,856	229,293,418	210,326,153	1,215.77	Total:	220,587,306	220,587,306	1,281.51	

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

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



2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	ALL FUNDS SUMMARY REQUIREMENTS BY MAJOR OBJECT	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
42,982,201	40,530,018	41,251,428	45,866,806	643.53	0111 - Licensed Salaries	50,142,974	50,142,974	690.70	
13,313,735	13,171,338	14,465,464	16,988,515	497.74	0112 - Classified Salaries	17,614,983	17,614,983	499.81	
5,355,659	5,395,584	5,586,801	6,016,132	51.00	0113 - Administrators Salaries	7,819,690	7,819,690	63.00	
912,330	1,100,021	1,282,995	1,708,558	20.50	0114 - Administrative Prof. / Confidential Salaries	1,953,345	1,953,345	26.00	
3,814,836	4,217,658	4,161,753	4,439,697	3.00	01XX - Other Salaries	4,545,312	4,545,312	2.00	
33,197,934	36,793,679	37,948,212	44,801,284		02XX - Associated Payroll Costs	48,593,269	48,593,269		
31,269,485	28,668,163	27,420,688	30,673,175		03XX - Purchased Services	30,930,456	30,930,456		
6,482,498	8,347,740	11,529,193	13,778,608		04XX - Supplies & Materials	11,991,190	11,991,190		
13,979,135	90,951,941	26,223,517	11,417,032		05XX - Capital Outlay	9,262,450	9,262,450		
19,899,747	20,678,994	20,892,154	21,758,383		06XX - Other Objects	23,412,491	23,412,491		
1,640,038	2,042,470	1,634,267	1,415,000		07XX - Interfund Transfers	1,298,398	1,298,398		
-	-	-	2,015,044		08XX - Contingencies	1,882,246	1,882,246		
139,988,340	55,485,253	36,896,946	9,447,919		09XX - Unappropriated Ending Fund Balance	11,140,502	11,140,502		
312,835,940	307,382,856	229,293,418	210,326,153	1,215.77	Total:	220,587,306	220,587,306	1,281.51	

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

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

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20	Approved Budget 2020-21
1000 Revenue From Local Sources	\$ 46,623,622	\$ 48,923,343	\$ 52,840,398	\$ 46,622,458	\$ 52,506,786
2000 Revenue From Intermediate Sources	\$ 4,217,842	\$ 3,459,282	\$ 2,111,830	\$ 2,253,547	\$ 2,312,647
3000 Revenue From State Sources	\$ 90,498,980	\$ 98,828,418	\$ 103,417,651	\$ 103,974,828	\$ 120,180,199
4000 Revenue from Federal Sources	\$ 13,496,388	\$ 14,138,691	\$ 13,806,372	\$ 15,000,979	\$ 15,957,337
5000 Other Sources	\$ 7,646,057	\$ 142,030,773	\$ 57,117,170	\$ 32,938,832	\$ 29,630,337
Total Revenues	\$ 162,482,889	\$ 307,380,507	\$ 229,293,421	\$ 200,790,644	\$ 220,587,306
0100 Salaries	\$ 66,378,761	\$ 64,414,618	\$ 66,748,440	\$ 72,251,103	\$ 82,076,304
0200 Associated Payroll Costs	\$ 33,197,934	\$ 36,793,679	\$ 37,948,212	\$ 44,114,245	\$ 48,593,269
0300 Purchased Services	\$ 31,269,485	\$ 28,668,163	\$ 27,420,689	\$ 29,328,288	\$ 30,930,456
0400 Supplies and Materials	\$ 6,482,498	\$ 8,347,740	\$ 11,529,192	\$ 11,605,317	\$ 11,991,190
0500 Captial Outlay	\$ 13,979,135	\$ 90,951,941	\$ 26,223,516	\$ 8,978,394	\$ 9,262,450
0600 Other Objects	\$ 19,899,747	\$ 20,678,994	\$ 20,892,155	\$ 21,657,914	\$ 23,412,491
0700 Transfers	\$ 1,640,038	\$ 2,042,470	\$ 1,634,267	\$ 1,415,000	\$ 1,298,398
0800 Other Uses	\$ -	\$ -	\$ -	\$ 1,992,464	\$ 1,882,246
Total Expenditures	\$ 172,847,598	\$ 251,897,605	\$ 192,396,471	\$ 191,342,725	\$ 209,446,804
Ending Fund Balance	\$ 139,988,340	\$ 55,482,902	\$ 36,896,950	\$ 9,447,919	\$ 11,140,502
Beginning Fund Balance	\$ 150,353,021	\$ 139,988,340	\$ 55,482,902	\$ 36,896,950	\$ 139,957,694
Change in Fund Balance	\$ (10,364,681)	\$ (84,505,438)	\$ (18,585,952)	\$ (27,449,031)	\$ (128,817,192)
Ending Fund Balance	\$ 139,988,340	\$ 55,482,902	\$ 36,896,950	\$ 9,447,919	\$ 11,140,502

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

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

Note: modified accrual basis of accounting

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

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

**REYNOLDS SCHOOL DISTRICT
2020-21 CAPITAL EXPENDITURE BUDGETS
ALL FUNDS**

2020-21 Approved Budget All Funds Capital Expenditure Budgets			
Fund	Project	Description	Budget
100 - General Fund	Grounds Equipment Replacement	Replace One Mower	75,000
100 - General Fund	Site Safety Repairs	RMS Field Safety Required Lighting Replacement & Multiple Safety Improvements/Repairs of Playgrounds	325,000
100 - General Fund	Custodial Equipment Replacement	Equipment Replacement	75,000
100 - General Fund	Maintenance Equipment Replacement	Equipment Replacement	75,000
100 - General Fund	Facility Equipment Replacement	Small Phase - Replace Boilers & Generators at End of Useful Life	150,000
100 - General Fund	Facility Safety Improvements	Hazard Abatement & Flooring Replacement	155,000
100 - General Fund	Site Safety Repairs	Parking lot, Sidewalk & Drive Lane Safety Repairs	300,000
100 - General Fund	Transportation Campus	Equipment Replacement & Site Repair	51,177
100 - General Fund	Transportation Equipment	Bus Replacement Cycle - Expanded in 2020/21 for EPA Grant Funding of \$287,375 (70% Grant Reimbursed from State School Fund)	1,190,000
100 - General Fund	Technology Services	Network System Equipment Replacement	56,000
251 - Drivers Ed	Equipment Replacement	Drivers Ed Car Replacement Allowance per replacement schedule	13,632
253 - Energy Efficient Schools	System Technology Upgrades	SB1149 Energy Efficient Projects per 2019/20 Audit & State Grant Approval	250,000
253 - Energy Efficient Schools	System Improvements	SB1149 Energy Efficient Projects per 2019/20 Audit & State Grant Approval	1,555,510
274 - Career Education (M98)	CTE Equipement	Equipment Replacement	71,900
297 - Nutrition Services	Kitchen Equipment & Improvements	Oven retrofits from Demo Elementary Schools & Equipment Replacement	1,188,731
400 - Capital Projects Funds	Edgefield Campus Improvements	Abatement and Demolition of Unoccupied Buildings Fiber Improvements, Fire / Life / Safety Improvements	1,155,000
415 - 2015 Bond Capital Projects	Bond Year 5 Summer Project Work	Final Security & Safety Improvement Projects per GO Bond funds	2,400,500
417 - QZAB Projects	Final Year of QZAB Project Work	Abatement Projects	175,000
Total Budget			9,262,450

**REYNOLDS SCHOOL DISTRICT
APPROVED BUDGET 2020-21
ELL REVENUES AND EXPENDITURES**

	General Fund	Title III Grant	TOTAL
REVENUES			
2,917 ELL Students : 2,917 x 0.50	\$ 1,458.50		
General Purpose Grant per Extended ADMw	\$ 8,693.00		
<hr/>			
Total SSF Revenue for ELL by Fund	\$ 12,678,741	750,915	
<hr/>			
<u>Grand Total Revenues - All Funds</u>			<u>13,429,656</u>
EXPENDITURES			
Function 1111 English Language Learners Instruction	-	-	
1291 English Language Learners Supports	5,876,278	151,641	
2210 Improvement of Instructional Services		259,698	
2240 Instructional Staff Development		40,000	
2490 Other School Supports		40,350	
2550 Transportation			
2680 Interpretation & Translation Services	41,111	5,000	
3390 Other Community Services		254,226	
<hr/>			
Total Expenditures by Fund	5,917,389	750,915	
<hr/>			
<u>Grand Total Expenditures - All Funds</u>			<u>6,668,304</u>
Difference	6,761,352	0	49.65%
FTEs:			
Total FTEs by Fund	56.2	3.000	
<hr/>			
<u>Grand Total FTEs - All Funds</u>			<u>59.200</u>

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

	General Fund	Title III Grant	TOTAL
REVENUES			
2,681.14 ELL Students : 2,681.14 x 0.50	\$ 1,340.57		
General Purpose Grant per Extended ADMw	\$ 8,693.00		
<hr/>			
Total SSF Revenue for ELL by Fund	\$ 11,653,575	766,616	
<hr/>			
<u>Grand Total Revenues - All Funds</u>			<u>12,420,191</u>
EXPENDITURES			
Function 1111 English Language Learners Instruction	-	-	
1291 English Language Learners Supports	5,671,131	381,021	
2210 Improvement of Instructional Services		109,235	
2240 Instructional Staff Development		3,707	
2490 Other School Supports		34,887	
2550 Transportation		-	
2680 Interpretation & Translation Services	531,412	22,097	
3390 Other Community Services		215,669	
<hr/>			
Total Expenditures by Fund	6,202,543	766,616	
<hr/>			
<u>Grand Total Expenditures - All Funds</u>			<u>6,969,159</u>
Difference	5,451,032	0	56.11%
FTEs:			
Total FTEs by Fund	57.1375	4.000	
<hr/>			
<u>Grand Total FTEs - All Funds</u>			<u>61.138</u>

**STUDENT SERVICES MULTI YEAR OVERVIEW
 APPROVED BUDGET 2020-21
 STUDENT SERVICES REVENUES AND EXPENDITURES**

		General Fund	IDEA Grants		TOTAL
		Area 290	Part B	Early Intervening	
REVENUES					
		\$ -			
		\$ -			
		\$ -			
General Purpose Grant per Extended ADMw - Includes Property Tax Revenues		\$ 8,693.00			
<u>Total Formula Revenue for Special Ed by Fund</u>		\$ -	-	-	
Grand Total Revenues - All Funds					-
EXPENDITURES	FTE TOTALS	36.09	-	-	36.09
Function	1140 Pre-kindergarten Programs	-	-	-	
	1220 Restricted Program	10,800	-	-	
	1223 Transitions	7,037	-	-	
	1224 Life Skills K-8	-	-	-	
	1225 Out of Dist Contracts	-	-	-	
	1227 Extended School Year	-	-	-	
	1229 Functional Life Skills	-	-	-	
	1250 Less Restrictive Programs	277,299	-	-	
	1251 Charter Services	-	-	-	
	1270 Educationally Disadvantaged	-	-	-	
	2110 Attendance / Social Work	262,237	-	-	
	2115 Student Safety	-	-	-	
	2120 Guidance Services	2,787,387	-	-	
	2122 Positive Behavior Supports	-	-	-	
	2130 Health Services	83,030	-	-	
	2140 Psychological Services	1,871	-	-	
	2150 Speech Pathologist	1,000	-	-	
	2160 Other Student Treatment	4,500	-	-	
	2190 Service Direction	450,733	-	-	
	2240 Professional Development	50,916	-	-	
	2410 Building Administration	-	-	-	
	2490 Other School Admin. Support	500	-	-	
Total Expenditures by Fund		3,937,310	-	-	
Grand Total Expenditures - All Funds					3,937,310
Difference		(3,937,310)	0	0	

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

		General Fund	IDEA Grants		TOTAL
		Area 290	Part B	Early Intervening	
REVENUES					
		\$ -			
		\$ -			
		\$ -			
	General Purpose Grant per Extended ADMw - Includes Property Tax Revenues	\$ 8,420.00			
	<u>Total Formula Revenue for Special Ed by Fund</u>	\$ -	-	-	
	Grand Total Revenues - All Funds				-
EXPENDITURES	FTE TOTALS	37.47	-	-	37.47
Function	1140 Pre-kindergarten Programs	-	-	-	
	1220 Restricted Program	10,800	-	-	
	1223 Transitions	7,037	-	-	
	1224 Life Skills K-8	-	-	-	
	1225 Out of Dist Contracts	-	-	-	
	1227 Extended School Year	-	-	-	
	1229 Functional Life Skills	-	-	-	
	1250 Less Restrictive Programs	354,354	-	-	
	1251 Charter Services	-	-	-	
	1270 Educationally Disadvantaged	-	-	-	
	2110 Attendance / Social Work	257,048	-	-	
	2115 Student Safety	-	-	-	
	2120 Guidance Services	2,795,180	-	-	
	2122 Positive Behavior Supports	-	-	-	
	2130 Health Services	125,862	-	-	
	2140 Psychological Services	1,871	-	-	
	2150 Speech Pathologist	1,248	-	-	
	2160 Other Student Treatment	4,500	-	-	
	2190 Service Direction	119,539	-	-	
	2240 Professional Development	50,916	-	-	
	2410 Building Administration	-	-	-	
<hr/>					
	Total Expenditures by Fund	3,728,355	-	-	
	Grand Total Expenditures - All Funds				3,728,355
Difference		(3,728,355)	0	0	

SPECIAL EDUCATION MULTI YEAR OVERVIEW
APPROVED BUDGET 2020-21
SPECIAL EDUCATION REVENUES AND EXPENDITURES

		General Fund				MESD		YTP		TOTAL
		Area 320	% Part B	Early Intervening	Extended Assessment	Columbia Regional Flow Thru for Autism Services	Summerworks	Youth Transition Program	Student Investment Account	
REVENUES	High Cost Disability Grant	\$ 1,000,000								
	1,211.54 IEP Students- 11% of ADMr: 1,211.54 x 1.00	\$ 1,211.54								
	Student on IEP Above 11% of ADMr: 259.50 x 1.00	\$ 259.50								
		\$ 1,471.04								
General Purpose Grant per Extended ADMw - Includes Property Tax Revenues		\$ 8,693.00								
Total Formula Revenue for Special Ed by Fund		\$ 13,787,750.72	2,078,824	19,838	2,292	331,104	113,527	237,801	562,577	
Grand Total Revenues - All Funds										16,571,137
EXPENDITURES	FTE TOTAL	213.64	23.91	-	-	5.06	-	1.75	5.00	249.35
Function	1140 Pre-kindergarten Programs	-	-	-	-	-	-	-	-	-
	1220 Restricted Program	4,768,044	136,438	-	-	-	-	-	-	-
	1223 Transitions	479,607	1,012	-	-	-	-	80,535	-	-
	1224 Life Skills K-8	2,408,057	500,834	-	-	-	-	-	-	-
	1225 Out of Dist Contracts	1,010,000	-	-	-	172,774	-	-	-	-
	1227 Extended School Year	5,711	-	-	-	-	-	-	-	-
	1229 Functional Life Skills	1,507,912	176,943	-	-	-	-	-	-	-
	1250 Less Restrictive Programs	5,352,236	448,771	-	-	49,777	113,527	157,266	-	-
	1251 Charter Services	-	-	-	-	-	-	-	-	-
	1288 Charter School SPED Payments	-	-	-	-	-	-	-	-	-
	1299 Other Programs	-	-	-	-	108,553	-	-	-	-
	2120 Guidance Services	-	700	-	-	-	-	-	-	-
	2130 Health Services	664,000	-	-	-	-	-	-	-	-
	2140 School Psychologists	1,178,497	-	-	-	-	-	-	-	-
	2150 Speech/Language Path	2,250,000	3,000	9,500	-	-	-	-	-	-
	2160 OT/PT	707,898	1,000	-	-	-	-	-	-	-
	2190 Service Direction	1,156,925	788,126	10,338	-	-	-	-	562,577	-
	2191 Administration	-	7,000	-	-	-	-	-	-	-
	2210 Improvement of Instruction	-	5,000	-	-	-	-	-	-	-
	2230 Assessment and Testing	-	-	-	2,292	-	-	-	-	-
	2240 Professional Development	-	10,000	-	-	-	-	-	-	-
	2410 Office of the Principal	-	-	-	-	-	-	-	-	-
	2558 SPED Transportation	907,246	-	-	-	-	-	-	-	-
	2680 Interpretation & Translation Svcs	12,470	-	-	-	-	-	-	-	-
Total Expenditures by Fund		22,408,603	2,078,824	19,838	2,292	331,104	113,527	237,801	562,577	
Grand Total Expenditures - All Funds										25,191,989
Difference / Unappropriated Ending Fund Balance		(8,620,852)	0	0	0	0	0	0	0	0

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

		General Fund	IDEA Grants			Other Fed	MESD		YTP	
		Area 320	Enhance- ment	% Part B	Early Intervening	Extended Assessment	SPR & I	Columbia Regional Flow Thru for Autism Services	Summerworks	Youth Transition Program
REVENUES	High Cost Disability Grant	\$ 1,000,000								
1,782 IEP Students- 11% of ADMr:	1,192.70 x 1.00	\$ 1,192.70								
Student on IEP Above 11% of ADMr:	296.40 x 1.00	\$ 296.40								
		\$ 1,489.10								
General Purpose Grant per Extended ADMw - Includes Property Tax Revenues		\$ 8,420.00								
Total Formula Revenue for Special Ed by Fund		\$ 13,538,222.00	12,731	1,825,627	10,738	2,198	10,960	265,000	40,117	196,651
Grand Total Revenues - All Funds										15,902,244
EXPENDITURES	FTE TOTAL	214.47	-	25.75	-	-	-	5.06	-	1.75
Function	1140 Pre-kindergarten Programs	-	-	-	-	-	-	-	-	-
	1220 Restricted Program	4,773,574	-	192,956	-	-	-	-	-	-
	1223 Transitions	392,826	-	-	-	-	-	-	-	14,518
	1224 Life Skills K-8	2,486,767	-	527,823	-	-	-	124,728	-	-
	1225 Out of Dist Contracts	994,325	-	-	-	-	-	-	-	-
	1227 Extended School Year	25,711	-	-	-	-	-	-	-	-
	1229 Functional Life Skills	1,307,779	-	164,061	-	-	-	79,992	-	-
	1250 Less Restrictive Programs	5,335,146	-	426,577	-	-	-	48,762	40,117	182,133
	1251 Charter Services	350,263	-	-	-	-	-	-	-	-
	1288 Charter School SPED Payments	-	-	-	-	-	-	-	-	-
	1299 Other Programs	-	-	-	-	-	-	11,518	-	-
	2130 Health Services	537,500	-	-	-	-	-	-	-	-
	2140 School Psychologists	1,201,244	-	-	-	-	-	-	-	-
	2150 Speech/Language Path	2,280,996	-	-	-	-	-	-	-	-
	2160 OT/PT	706,562	-	-	-	-	-	-	-	-
	2190 Service Direction	1,001,323	509	436,036	10,738	-	-	-	-	-
	2191 Administration	-	-	75,408	-	-	-	-	-	-
	2210 Improvement of Instruction	-	-	-	-	-	10,960	-	-	-
	2230 Assessment and Testing	-	-	-	-	2,198	-	-	-	-
	2240 Professional Development	-	12,222	2,766	-	-	-	-	-	-
	2410 Office of the Principal	-	-	-	-	-	-	-	-	-
	2558 SPED Transportation	854,294	-	-	-	-	-	-	-	-
	2680 Interpretation & Translation Svcs	12,470	-	-	-	-	-	-	-	-
Total Expenditures by Fund		22,260,780	12,731	1,825,627	10,738	2,198	10,960	265,000	40,117	196,651
Grand Total Expenditures - All Funds										24,624,802
Difference / Unappropriated Ending Fund Balance		(8,722,558)	0	0	0	0	0	0	0	0

**REYNOLDS SCHOOL DISTRICT
SCHEDULE OF TRANSFERS**

From	To	Amount	Explanation
General Fund	Nutrition Services	\$60,000	Required match to be qualified for free & reduced nutrition programs.
General Fund	Early Retirement	\$100,000	Paid for early retirement benefits and stipends. Amount reduced over time as the stipend program benefits sunset.
General Fund	Capital Projects	\$1,138,398	Paid for 2010 Full Faith and Credit Refunding Obligations.

Total **\$1,298,398**

Alder Elementary

17200 SE Alder St

Portland, OR 97233-4260

Principal: MICHAEL CLUTTER

Enrollment Data	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	510	502	485	436	438	440	442	444

Staff Data	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Actual	Adopted	Proposed
Licensed	33.65	32.55	31.88	32.40	33.74	32.65
Non-Licensed	13.50	16.65	15.54	16.86	15.70	15.70
Administration	2.00	2.00	2.00	2.00	2.00	2.00

Financial Data	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Adopted	Proposed
Salaries	\$ 2,644,990	\$ 2,597,469	\$ 2,846,799	\$ 3,068,353	\$ 3,068,235
Associated Payroll Costs	\$ 1,247,453	\$ 1,502,065	\$ 1,649,840	\$ 1,827,272	\$ 1,802,939
Purchased Services	\$ 314,404	\$ 396,244	\$ 516,606	\$ 134,159	\$ 164,858
Supplies and Materials	\$ 53,846	\$ 54,672	\$ 69,203	\$ 51,603	\$ 54,416
Other Objects	\$ 833	\$ 3,146	\$ -	\$ -	\$ -
Total	\$ 4,261,526	\$ 4,553,596	\$ 5,082,448	\$ 5,081,387	\$ 5,090,448



Student Performance Data

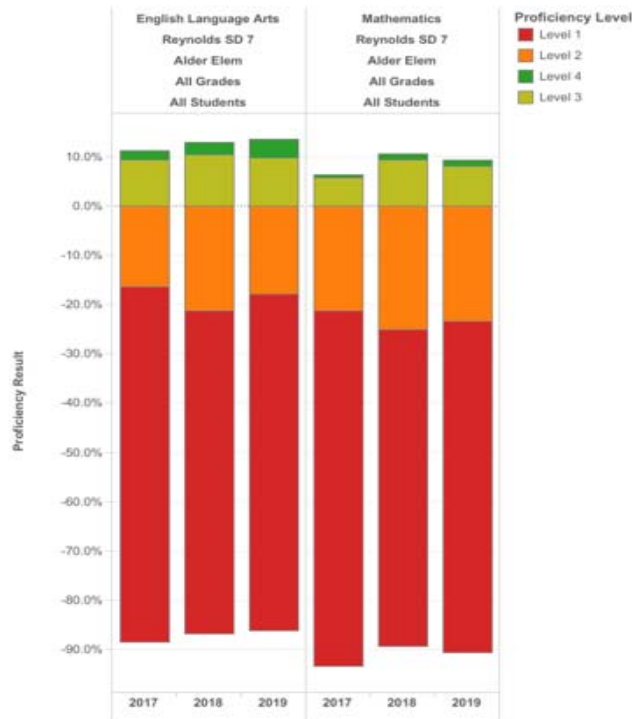
Results by School

District(s): Reynolds SD 7

School(s): Alder Elem

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

Source: OR Department of Education



Demographic Data

	2017-18	2018-19	2019-20
Race/Ethnicity			
American Indian	0.20%	0.00%	0.46%
Asian	6.18%	6.39%	6.88%
Black	13.55%	12.78%	11.93%
Caucasian	16.53%	16.08%	15.60%
Hispanic	53.78%	53.40%	54.82%
Multiracial	5.38%	6.39%	5.73%
Pacific Islander	4.38%	4.95%	4.59%
Talented and Gifted	0.09%		
Students with Disabilities	17.73%	15.67%	
English Language Learners	60.96%	0.00%	
Free or Reduced Lunch	90.04%	90.10%	

Davis Elementary

19501 NE Davis St

Portland, OR 97230-8035

Principal: ASHLEY FURLONG

Enrollment Data	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	460	461	446	415	429	431	433	435

Staff Data	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Actual	Adopted	Proposed
Licensed	30.00	29.00	26.81	27.00	27.33	28.44
Non-Licensed	20.16	21.61	18.93	19.30	18.66	19.50
Administration	1.00	1.00	1.00	1.00	1.00	2.00

Financial Data	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Adopted	Proposed
Salaries	\$ 2,605,255	\$ 2,407,873	\$ 2,604,702	\$ 2,638,323	\$ 2,917,563
Associated Payroll Costs	\$ 1,272,695	\$ 1,358,806	\$ 1,452,457	\$ 1,588,349	\$ 1,741,174
Purchased Services	\$ 295,287	\$ 262,927	\$ 277,110	\$ 120,263	\$ 227,181
Supplies and Materials	\$ 70,929	\$ 75,104	\$ 55,223	\$ 49,867	\$ 54,599
Other Objects	\$ 5,642	\$ 450	\$ -	\$ 500	\$ -
Total	\$ 4,249,808	\$ 4,105,160	\$ 4,389,492	\$ 4,397,302	\$ 4,940,517



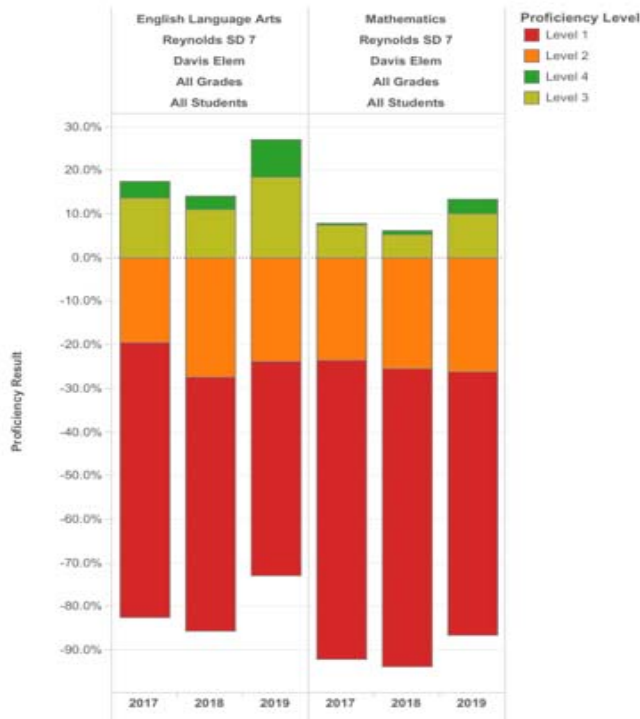
Student Performance Data

Results by School

District(s): Reynolds SD 7

School(s): Davis Elem

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



Race/Ethnicity	Demographic Data		
	2017-18	2018-19	2019-20
American Indian	0.43%	0.45%	0.00%
Asian	8.68%	8.30%	8.67%
Black	11.71%	11.43%	15.18%
Caucasian	22.56%	21.30%	20.72%
Hispanic	46.42%	48.65%	44.10%
Multiracial	7.38%	6.95%	7.71%
Pacific Islander	2.82%	2.91%	3.61%
Talented and Gifted	0.08%		
Students with Disabilities	14.75%	16.14%	
English Language Learners	49.02%	43.50%	
Free or Reduced Lunch	94.14%	94.39%	

Fairview Elementary

225 Main St

Fairview, OR 97024-1704

Principal: JONATHAN STEINHOFF

Enrollment Data	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	388	383	349	326	314	316	318	320

Staff Data	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Actual	Adopted	Proposed
Licensed	23.00	23.50	23.00	21.50	20.95	25.48
Non-Licensed	12.27	12.68	12.66	17.34	14.97	16.03
Administration	1.00	1.00	1.00	1.00	1.00	2.00

Financial Data	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Adopted	Proposed
Salaries	\$ 2,076,655	\$ 2,007,716	\$ 2,131,659	\$ 2,132,774	\$ 2,579,798
Associated Payroll Costs	\$ 1,040,240	\$ 1,142,502	\$ 1,212,817	\$ 1,314,516	\$ 1,570,716
Purchased Services	\$ 1,388,171	\$ 1,314,259	\$ 658,616	\$ 76,826	\$ 91,120
Supplies and Materials	\$ 60,848	\$ 172,874	\$ 828,710	\$ 46,451	\$ 152,035
Other Objects	\$ 78,114	\$ 10,656	\$ -	\$ -	\$ -
Total	\$ 4,644,028	\$ 4,648,007	\$ 4,831,802	\$ 3,570,567	\$ 4,393,669



Student Performance Data

Results by School

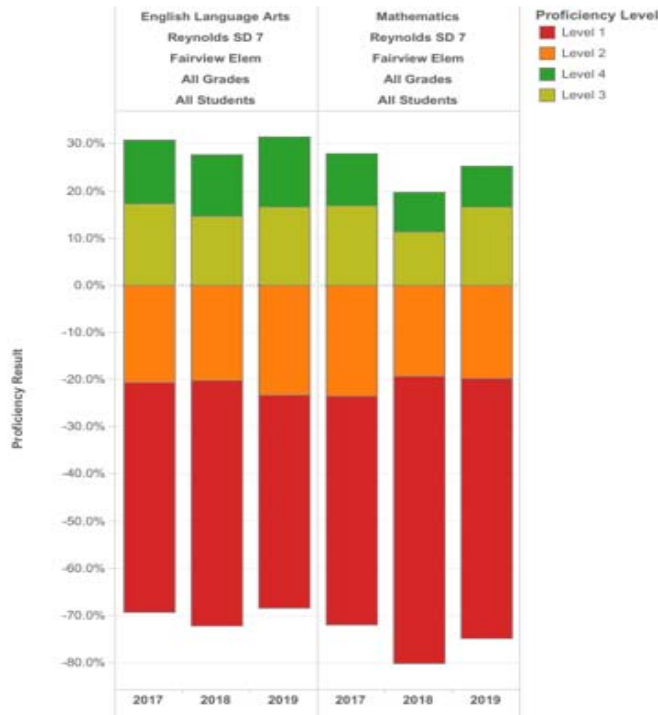
District(s): Reynolds SD 7

School(s): Fairview Elem

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

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

Source: OR Department of Education



Race/Ethnicity	Demographic Data		
	2017-18	2018-19	2019-20
American Indian	1.31%	1.72%	1.53%
Asian	4.96%	3.72%	4.91%
Black	5.22%	3.15%	4.91%
Caucasian	38.90%	38.68%	39.57%
Hispanic	39.95%	43.84%	37.42%
Multiracial	8.36%	7.74%	10.43%
Pacific Islander	1.31%	1.15%	1.23%
Talented and Gifted	0.23%		
Students with Disabilities	20.10%	19.48%	
English Language Learners	28.20%	25.50%	
Free or Reduced Lunch	73.37%	73.35%	

Glenfair Elementary

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

Enrollment Data	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	546	521	477	462	458	460	462	464

Staff Data	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Actual	Adopted	Proposed
Licensed	34.25	34.69	33.13	32.70	33.80	33.91
Non-Licensed	12.40	15.59	16.64	17.40	17.84	18.53
Administration	2.00	2.00	2.00	2.00	2.00	2.00

Financial Data	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Adopted	Proposed
Salaries	\$ 2,927,156	\$ 2,997,191	\$ 2,968,285	\$ 3,128,254	\$ 3,168,609
Associated Payroll Costs	\$ 1,387,487	\$ 1,627,407	\$ 1,679,245	\$ 1,917,304	\$ 1,956,899
Purchased Services	\$ 311,193	\$ 295,213	\$ 363,681	\$ 264,106	\$ 292,783
Supplies and Materials	\$ 65,957	\$ 133,184	\$ 87,802	\$ 220,704	\$ 85,573
Other Objects	\$ 2,519	\$ 1,692	\$ 1,150	\$ 2,009	\$ -
Total	\$ 4,694,312	\$ 5,054,687	\$ 5,100,163	\$ 5,532,377	\$ 5,503,864



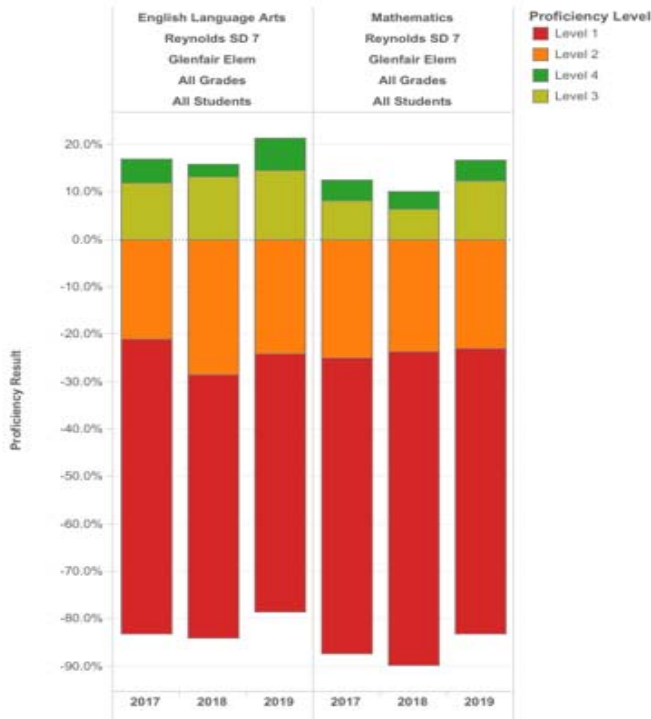
Student Performance Data

Results by School

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

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

Source: OR Department of Education



Demographic Data	2017-18	2018-19	2019-20
	Race/Ethnicity		
American Indian	1.34%	1.47%	1.73%
Asian	10.17%	11.11%	9.52%
Black	19.39%	21.38%	21.21%
Caucasian	21.50%	19.08%	21.21%
Hispanic	36.66%	36.90%	36.36%
Multiracial	8.06%	6.71%	8.23%
Pacific Islander	2.88%	3.35%	1.73%
Talented and Gifted	0.08%		
Students with Disabilities	17.85%	15.09%	
English Language Learners	44.15%	36.48%	
Free or Reduced Lunch	92.90%	92.87%	

Hartley Elementary

701 NE 185th Ave

Portland, OR 97230-7103

Principal: JULIE EVANS

Enrollment Data	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	483	480	463	441	424	426	428	430

Staff Data	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Actual	Adopted	Proposed
Licensed	31.50	31.00	27.35	28.50	28.63	29.54
Non-Licensed	13.71	14.36	14.38	15.73	14.56	15.44
Administration	1.00	1.00	1.00	1.00	1.00	2.00

Financial Data	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Adopted	Proposed
Salaries	\$ 2,578,722	\$ 2,347,828	\$ 2,529,351	\$ 2,690,961	\$ 2,819,410
Associated Payroll Costs	\$ 1,222,664	\$ 1,290,974	\$ 1,410,934	\$ 1,603,030	\$ 1,694,173
Purchased Services	\$ 225,005	\$ 200,840	\$ 273,960	\$ 118,751	\$ 146,830
Supplies and Materials	\$ 66,889	\$ 76,799	\$ 87,302	\$ 85,668	\$ 59,309
Other Objects	\$ 4,908	\$ -	\$ -	\$ -	\$ -
Total	\$ 4,098,188	\$ 3,916,441	\$ 4,301,547	\$ 4,498,410	\$ 4,719,722



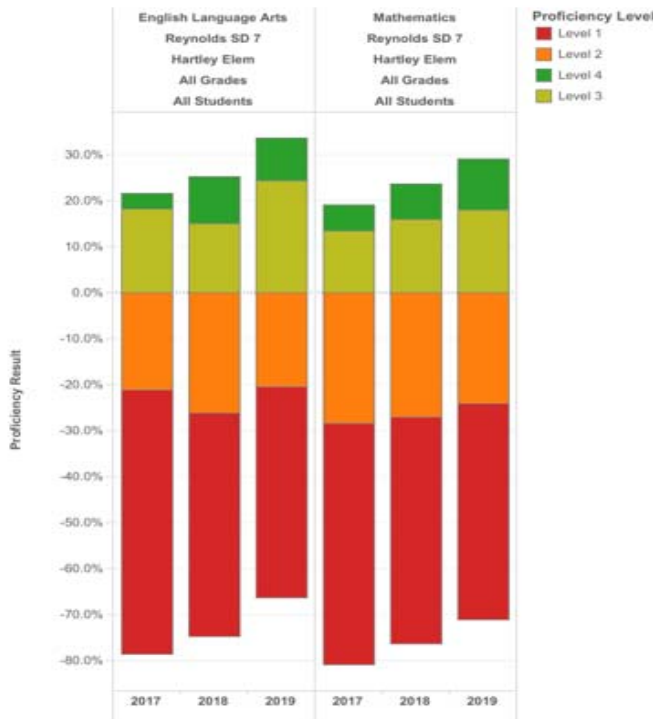
Student Performance Data

Results by School

District(s): Reynolds SD 7

School(s): Hartley Elem

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



Race/Ethnicity	2017-18	2018-19	2019-20
	American Indian	1.04%	0.22%
Asian	1.46%	2.59%	2.27%
Black	9.58%	12.96%	11.79%
Caucasian	23.54%	23.33%	19.95%
Hispanic	52.08%	49.68%	51.47%
Multiracial	8.96%	8.86%	10.43%
Pacific Islander	3.33%	2.38%	3.63%
Talented and Gifted	0.22%		
Students with Disabilities	17.08%	16.85%	
English Language Learners	44.79%	37.80%	
Free or Reduced Lunch	90.62%	90.50%	

H B Lee Middle School

1121 NE 172nd Ave

Portland, OR 97230-6304

Principal: DANELLE HEIKKILA

Enrollment Data	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	758	740	735	813	780	781	782	783

Staff Data	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Actual	Adopted	Proposed
Licensed	48.33	46.85	45.85	40.60	42.66	42.97
Non-Licensed	25.69	27.55	22.35	23.84	21.56	23.19
Administration	3.00	2.85	3.00	3.00	3.00	3.00

Financial Data	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Adopted	Proposed
Salaries	\$ 4,085,887	\$ 4,002,194	\$ 3,846,244	\$ 4,092,656	\$ 4,168,832
Associated Payroll Costs	\$ 2,037,679	\$ 2,315,998	\$ 2,258,438	\$ 2,415,451	\$ 2,475,467
Purchased Services	\$ 316,067	\$ 478,648	\$ 467,667	\$ 315,722	\$ 388,919
Supplies and Materials	\$ 109,017	\$ 87,607	\$ 123,128	\$ 268,697	\$ 125,885
Other Objects	\$ 7,469	\$ 558	\$ 564	\$ 470	\$ 250
Total	\$ 6,556,119	\$ 6,885,005	\$ 6,696,041	\$ 7,092,996	\$ 7,159,353



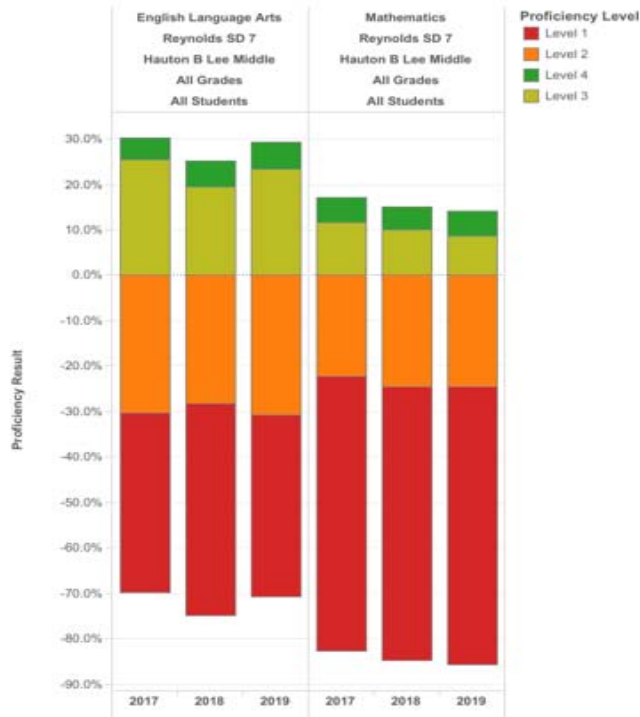
Student Performance Data

Results by School

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

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

or fewer than 6 students tested, all performance levels are suppressed.
Source: OR Department of Education



Demographic Data

	2017-18	2018-19	2019-20
Race/Ethnicity			
American Indian	1.08%	0.82%	0.74%
Asian	12.97%	13.06%	12.79%
Black	15.14%	17.14%	17.22%
Caucasian	22.03%	19.46%	19.93%
Hispanic	39.59%	39.18%	38.25%
Multiracial	5.41%	6.12%	6.40%
Pacific Islander	3.78%	4.22%	4.67%
Talented and Gifted	0.36%		
Students with Disabilities	18.38%	15.92%	
English Language Learners	29.19%	26.53%	
Free or Reduced Lunch	80.27%	80.14%	

Margaret Scott Elementary

14700 NE Sacramento St
Portland, OR 97230-3860
Principal: HOLLY WILKES

Enrollment Data	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	472	426	407	405	408	410	412	414

Staff Data	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Actual	Adopted	Proposed
Licensed	27.03	28.25	24.75	23.50	26.23	25.30
Non-Licensed	11.78	15.15	14.92	14.36	11.86	11.91
Administration	1.80	2.00	1.00	1.00	1.00	1.00

Financial Data	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Adopted	Proposed
Salaries	\$ 2,454,039	\$ 2,236,802	\$ 2,206,935	\$ 2,268,950	\$ 2,242,271
Associated Payroll Costs	\$ 1,097,675	\$ 1,229,412	\$ 1,218,070	\$ 1,354,965	\$ 1,318,144
Purchased Services	\$ 313,556	\$ 399,186	\$ 317,003	\$ 184,759	\$ 193,562
Supplies and Materials	\$ 99,942	\$ 142,816	\$ 49,782	\$ 71,584	\$ 42,863
Other Objects	\$ 3,084	\$ 2,117	\$ 169	\$ 500	\$ -
Total	\$ 3,968,296	\$ 4,010,333	\$ 3,791,959	\$ 3,880,758	\$ 3,796,840



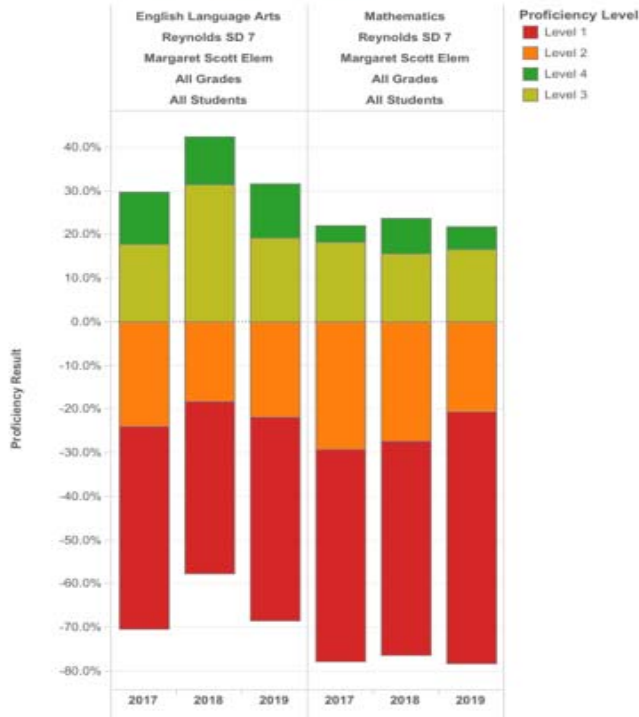
Student Performance Data

Results by School

District(s): Reynolds SD 7

School(s): Margaret Scott Elem

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



Demographic Data

	2017-18	2018-19	2019-20
Race/Ethnicity			
American Indian	0.94%	0.49%	0.25%
Asian	15.26%	12.78%	12.59%
Black	22.30%	24.32%	21.23%
Caucasian	21.13%	20.88%	19.26%
Hispanic	24.41%	26.04%	28.40%
Multiracial	7.98%	8.35%	10.86%
Pacific Islander	7.98%	7.13%	7.41%
Talented and Gifted	0.13%		
Students with Disabilities	14.79%	14.00%	
English Language Learners	39.44%	30.47%	
Free or Reduced Lunch	76.29%	76.17%	

Reynolds High School

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

Enrollment Data	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	2,615	2,700	2,527	2,592	2,721	2,724	2,727	2,730

Staff Data	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Actual	Adopted	Proposed
Licensed	123.19	118.74	118.07	119.00	120.40	128.50
Non-Licensed	58.77	71.40	57.93	62.37	67.63	70.03
Administration	6.84	6.00	7.00	7.00	7.00	7.00

Financial Data	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Adopted	Proposed
Salaries	\$ 11,433,482	\$ 11,008,686	\$ 11,753,229	\$ 12,659,805	\$ 13,232,820
Associated Payroll Costs	\$ 5,325,880	\$ 5,890,657	\$ 6,276,779	\$ 7,399,294	\$ 7,769,376
Purchased Services	\$ 3,327,658	\$ 3,045,874	\$ 1,967,053	\$ 1,487,562	\$ 1,621,083
Supplies and Materials	\$ 625,783	\$ 1,361,640	\$ 1,827,470	\$ 1,106,902	\$ 903,659
Other Objects	\$ 280,144	\$ 116,382	\$ 116,151	\$ 114,275	\$ 399,787
Total	\$ 20,992,947	\$ 21,423,239	\$ 21,940,682	\$ 22,767,838	\$ 23,926,725



Student Performance Data

Results by School

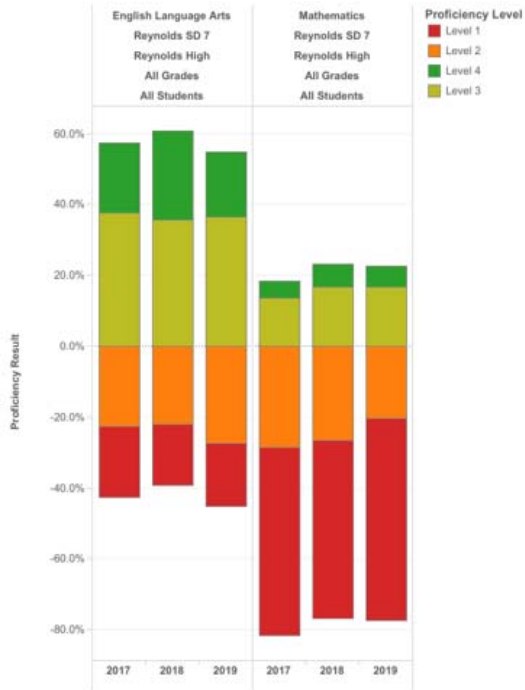
District(s): Reynolds SD 7

School(s): Reynolds High

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

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

Source: OR Department of Education



Demographic Data

	2017-18	2018-19	2019-20
Race/Ethnicity			
American Indian	0.67%	0.63%	0.69%
Asian	9.85%	9.26%	8.45%
Black	7.44%	7.20%	7.45%
Caucasian	33.19%	32.45%	30.90%
Hispanic	41.33%	43.21%	44.48%
Multiracial	5.70%	5.18%	5.25%
Pacific Islander	1.81%	2.06%	2.78%
Talented and Gifted	1.62%		
Students with Disabilities	18.89%	12.90%	
English Language Learners	16.19%	18.48%	
Free or Reduced Lunch	54.85%	53.66%	

Reynolds Learning Academy

20234 NE Halsey Street

Fairview, OR 97024

Principal: AARON FERGUSON

Enrollment Data	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	220	199	194	173	210	211	212	213

Staff Data	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Actual	Adopted	Proposed
Licensed	25.79	21.18	21.28	20.80	20.40	20.65
Non-Licensed	24.07	22.63	22.82	23.90	15.21	15.28
Administration	2.00	1.00	1.00	1.00	1.00	1.00

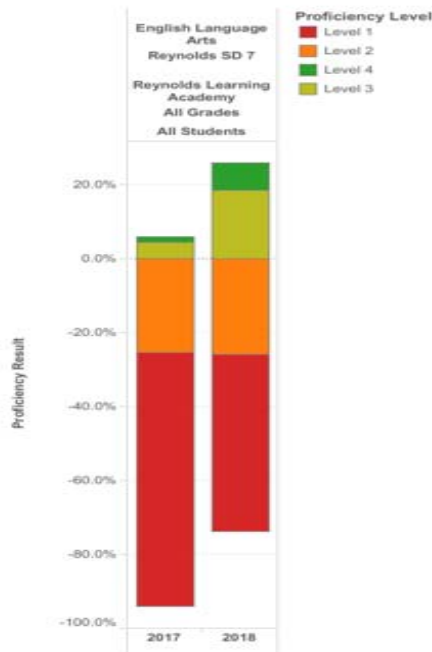
Financial Data	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Adopted	Proposed
Salaries	\$ 1,923,691	\$ 1,988,077	\$ 2,066,687	\$ 2,236,180	\$ 2,230,126
Associated Payroll Costs	\$ 906,450	\$ 1,046,375	\$ 1,130,507	\$ 1,294,046	\$ 1,313,403
Purchased Services	\$ 347,390	\$ 336,686	\$ 410,381	\$ 334,710	\$ 908,963
Supplies and Materials	\$ 56,755	\$ 62,633	\$ 104,257	\$ 290,588	\$ 635,619
Other Objects	\$ 4,568	\$ 147	\$ 600	\$ -	\$ -
Total	\$ 3,238,854	\$ 3,433,918	\$ 3,712,432	\$ 4,155,524	\$ 5,088,111

REYNOLDS LEARNING
ACADEMY



Student Performance Data

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



Race/Ethnicity	Demographic Data		
	2017-18	2018-19	2019-20
American Indian	2.51%	1.55%	0.58%
Asian	1.51%	0.52%	0.00%
Black	11.56%	11.34%	9.83%
Caucasian	30.15%	31.44%	28.90%
Hispanic	44.72%	49.48%	51.45%
Multiracial	8.04%	4.12%	5.20%
Pacific Islander	1.51%	1.55%	4.05%
Talented and Gifted	0.04%		
Students with Disabilities	0.00%	23.71%	
English Language Learners	9.05%	0.00%	
Free or Reduced Lunch	81.41%	81.44%	

Reynolds Middle School

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

Enrollment Data	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	944	918	970	982	996	997	998	999

Staff Data	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Actual	Adopted	Proposed
Licensed	55.02	52.17	54.54	53.40	53.66	55.49
Non-Licensed	33.68	34.68	29.19	29.50	29.17	30.80
Administration	3.00	3.00	2.58	3.00	3.00	4.00

Financial Data	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Adopted	Proposed
Salaries	\$ 4,768,504	\$ 4,789,799	\$ 5,013,052	\$ 5,334,094	\$ 5,763,486
Associated Payroll Costs	\$ 2,303,102	\$ 2,779,399	\$ 2,861,346	\$ 3,142,435	\$ 3,343,328
Purchased Services	\$ 570,496	\$ 538,941	\$ 661,006	\$ 491,942	\$ 544,689
Supplies and Materials	\$ 100,278	\$ 79,847	\$ 119,685	\$ 310,368	\$ 176,382
Other Objects	\$ 5,546	\$ -	\$ -	\$ -	\$ -
Total	\$ 7,747,926	\$ 8,187,986	\$ 8,655,089	\$ 9,278,839	\$ 9,827,885

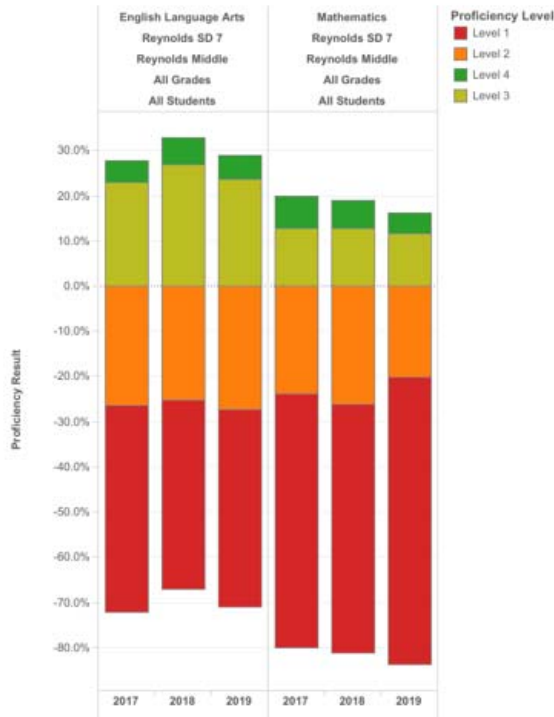


Student Performance Data

Results by School

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

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



Demographic Data			
	2017-18	2018-19	2019-20
Race/Ethnicity			
American Indian	1.20%	1.24%	0.81%
Asian	4.36%	4.95%	3.97%
Black	7.73%	7.01%	6.31%
Caucasian	24.73%	22.89%	23.63%
Hispanic	52.61%	52.99%	54.48%
Multiracial	5.66%	6.80%	6.72%
Pacific Islander	3.70%	4.12%	4.07%
Talented and Gifted	0.58%		
Students with Disabilities	19.83%	16.60%	
English Language Learners	31.81%	30.31%	
Free or Reduced Lunch	80.07%	80.10%	

Salish Ponds Elementary

1210 NE 201st Ave

Fairview, OR 97024-9642

Principal: SHELLEY WALKER

Enrollment Data	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	479	462	441	427	429	431	433	435

Staff Data	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Actual	Adopted	Proposed
Licensed	30.00	31.00	29.23	27.40	28.32	30.01
Non-Licensed	15.91	17.74	17.52	19.31	17.86	17.92
Administration	1.00	1.00	1.00	1.00	1.00	2.00

Financial Data	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Adopted	Proposed
Salaries	\$ 2,838,371	\$ 2,681,414	\$ 2,603,040	\$ 2,738,644	\$ 3,011,284
Associated Payroll Costs	\$ 1,456,997	\$ 1,581,017	\$ 1,533,471	\$ 1,674,913	\$ 1,819,506
Purchased Services	\$ 206,164	\$ 247,681	\$ 350,910	\$ 180,677	\$ 151,851
Supplies and Materials	\$ 66,469	\$ 44,893	\$ 49,866	\$ 50,865	\$ 57,038
Other Objects	\$ 3,773	\$ 408	\$ 1,150	\$ 1,535	\$ -
Total	\$ 4,571,774	\$ 4,555,413	\$ 4,538,437	\$ 4,646,634	\$ 5,039,679



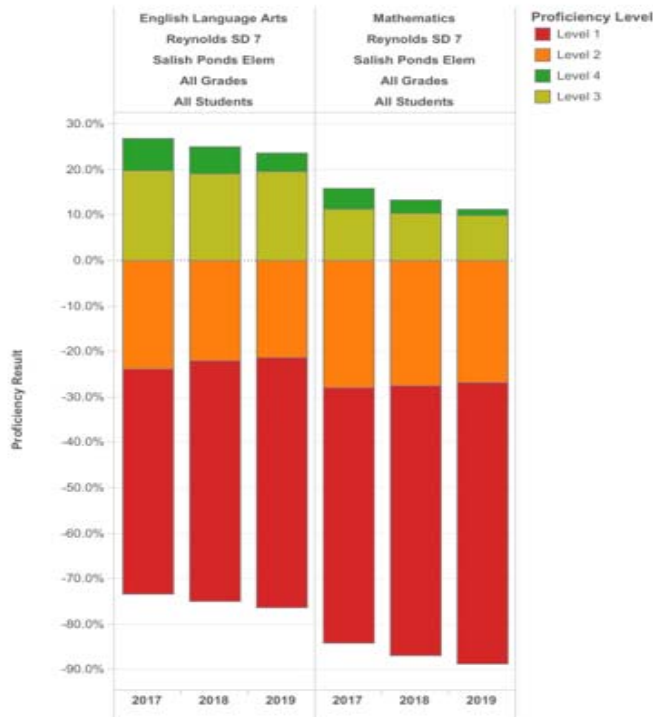
Student Performance Data

Results by School

District(s): Reynolds SD 7

School(s): Salish Ponds Elem

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



Demographic Data

	2017-18	2018-19	2019-20
Race/Ethnicity			
American Indian	0.22%	0.23%	0.23%
Asian	5.19%	4.31%	3.98%
Black	3.46%	4.31%	6.09%
Caucasian	27.06%	24.72%	23.65%
Hispanic	55.19%	53.97%	55.04%
Multiracial	4.98%	7.94%	6.09%
Pacific Islander	3.90%	4.54%	4.92%
Talented and Gifted	0.12%		
Students with Disabilities	18.83%	21.09%	
English Language Learners	44.37%	40.59%	
Free or Reduced Lunch	83.77%	83.90%	

Sweetbriar Elementary

501 SE Sweetbriar Ln

Troutdale, OR 97060-2544

Principal: MARIE MARIANELLO

Enrollment Data	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	408	386	343	341	340	342	344	346

Staff Data	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Actual	Adopted	Proposed
Licensed	24.00	25.38	23.00	20.00	20.00	19.30
Non-Licensed	15.19	16.58	14.70	12.09	9.81	9.88
Administration	1.00	1.00	1.00	1.00	1.00	1.00

Financial Data	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Adopted	Proposed
Salaries	\$ 2,177,629	\$ 2,041,253	\$ 1,799,178	\$ 1,856,551	\$ 1,855,994
Associated Payroll Costs	\$ 1,117,271	\$ 1,222,020	\$ 1,048,972	\$ 1,109,918	\$ 1,107,010
Purchased Services	\$ 253,917	\$ 293,703	\$ 244,359	\$ 241,994	\$ 284,012
Supplies and Materials	\$ 48,970	\$ 66,931	\$ 49,961	\$ 64,012	\$ 51,910
Other Objects	\$ 5,479	\$ -	\$ -	\$ -	\$ 66
Total	\$ 3,603,266	\$ 3,623,907	\$ 3,142,470	\$ 3,272,475	\$ 3,298,992



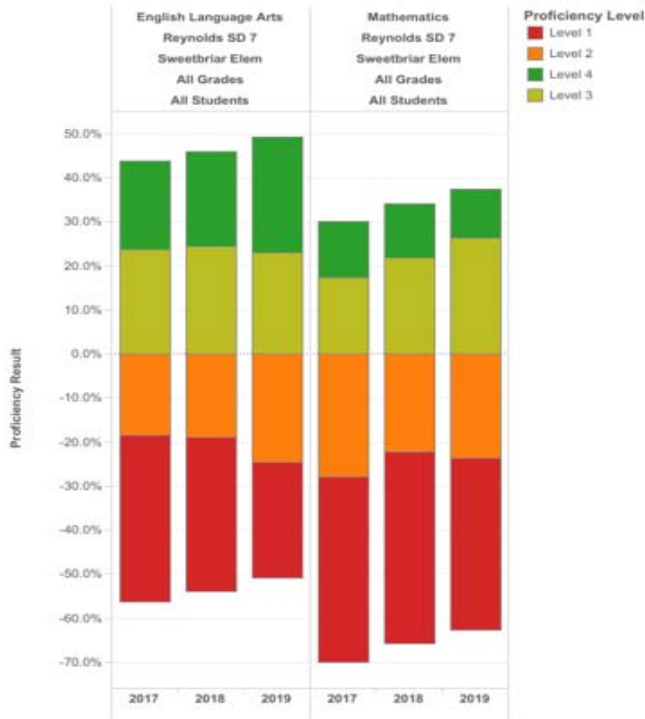
Student Performance Data

Results by School

District(s): Reynolds SD 7

School(s): Sweetbriar Elem

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



Demographic Data			
	2017-18	2018-19	2019-20
Race/Ethnicity			
American Indian	0.52%	0.87%	1.17%
Asian	5.70%	6.41%	7.04%
Black	1.55%	1.46%	0.88%
Caucasian	55.96%	55.69%	55.43%
Hispanic	27.20%	27.70%	26.10%
Multiracial	8.55%	7.00%	8.21%
Pacific Islander	0.52%	0.87%	1.17%
Talented and Gifted	0.21%		
Students with Disabilities	13.99%	13.70%	
English Language Learners	15.80%	9.91%	
Free or Reduced Lunch	53.11%	44.90%	

Troutdale Elementary

648 SE Harlow Avenue

Troutdale, OR 97060

Principal: EDWARD KRANKOWSKI

Enrollment Data	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	425	429	442	432	427	429	431	433

Staff Data	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Actual	Adopted	Proposed
Licensed	24.00	25.38	24.00	24.60	24.46	26.50
Non-Licensed	14.19	16.56	12.98	16.46	15.56	15.63
Administration	1.00	1.00	1.00	1.00	1.00	1.00

Financial Data	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Adopted	Proposed
Salaries	\$ 2,277,602	\$ 2,156,864	\$ 2,248,858	\$ 2,325,314	\$ 2,499,801
Associated Payroll Costs	\$ 1,097,209	\$ 1,149,574	\$ 1,237,497	\$ 1,403,909	\$ 1,503,190
Purchased Services	\$ 1,413,297	\$ 1,110,194	\$ 681,245	\$ 83,208	\$ 96,976
Supplies and Materials	\$ 84,245	\$ 145,693	\$ 839,601	\$ 54,060	\$ 40,973
Other Objects	\$ 163,121	\$ 359,760	\$ 13,950	\$ 800	\$ 150
Total	\$ 5,035,474	\$ 4,922,085	\$ 5,021,151	\$ 3,867,291	\$ 4,141,090

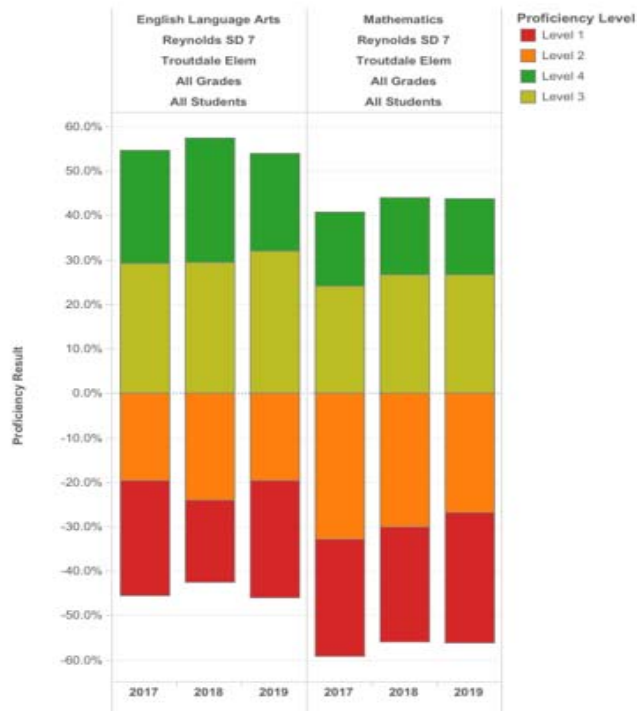


Student Performance Data

Results by School

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

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



Demographic Data	2017-18	2018-19	2019-20
	Race/Ethnicity		
American Indian	0.23%	0.00%	0.23%
Asian	5.13%	4.30%	4.17%
Black	2.10%	3.62%	3.47%
Caucasian	64.57%	63.35%	63.89%
Hispanic	21.21%	20.81%	19.44%
Multiracial	5.59%	6.56%	7.41%
Pacific Islander	1.17%	1.36%	1.39%
Talented and Gifted	0.27%		
Students with Disabilities	11.42%	17.87%	
English Language Learners	17.25%	14.25%	
Free or Reduced Lunch	56.41%	55.20%	

Walt Morey Middle School

2801 SW Lucas Avenue

Troutdale, OR 97060

Principal: TANYA PRUETT

Enrollment Data	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	616	586	602	593	608	609	610	611

Staff Data	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Actual	Adopted	Proposed
Licensed	35.67	35.82	33.55	31.80	33.18	35.00
Non-Licensed	18.70	21.18	19.45	18.73	18.63	18.63
Administration	2.00	2.00	2.00	2.00	2.00	2.00

Financial Data	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Adopted	Proposed
Salaries	\$ 3,317,122	\$ 3,208,966	\$ 3,227,675	\$ 3,409,324	\$ 3,675,409
Associated Payroll Costs	\$ 1,664,239	\$ 1,868,565	\$ 1,869,139	\$ 2,022,458	\$ 2,099,277
Purchased Services	\$ 382,300	\$ 356,444	\$ 303,820	\$ 325,353	\$ 339,334
Supplies and Materials	\$ 82,142	\$ 66,151	\$ 85,233	\$ 208,403	\$ 92,895
Other Objects	\$ 5,541	\$ 438	\$ -	\$ -	\$ -
Total	\$ 5,451,344	\$ 5,500,564	\$ 5,485,867	\$ 5,965,538	\$ 6,206,915



Student Performance Data

Results by School

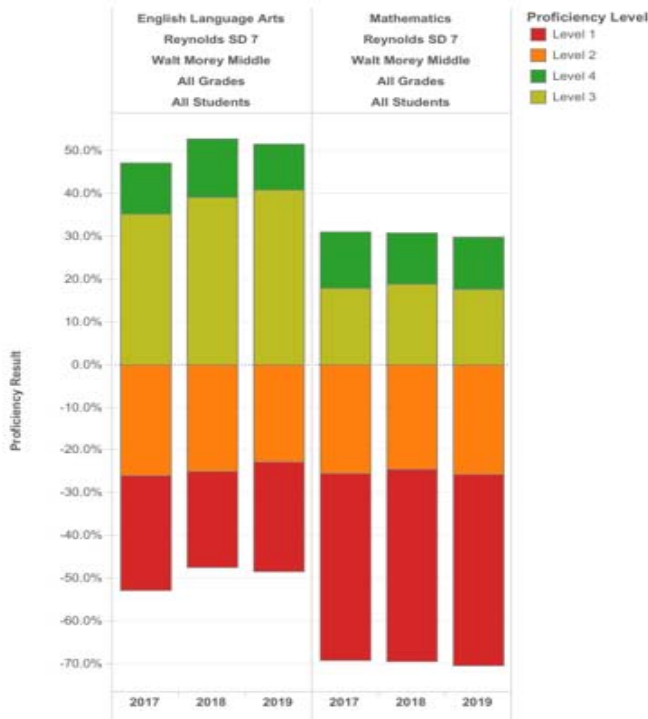
District(s): Reynolds SD 7

School(s): Walt Morey Middle

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

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

Source: OR Department of Education



Demographic Data			
	2017-18	2018-19	2019-20
Race/Ethnicity			
American Indian	0.85%	0.50%	0.51%
Asian	5.46%	5.32%	6.75%
Black	2.56%	1.83%	2.36%
Caucasian	48.98%	46.35%	39.63%
Hispanic	34.98%	38.70%	42.83%
Multiracial	6.83%	6.48%	7.08%
Pacific Islander	0.34%	0.83%	0.84%
Talented and Gifted	0.74%		
Students with Disabilities	14.16%	14.12%	
English Language Learners	16.38%	18.94%	
Free or Reduced Lunch	56.14%	52.99%	

Wilkes Elementary

17020 NE Wilkes Rd

Portland, OR 97230-5999

Principal: SARAH SHIELDS

Enrollment Data	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	453	446	490	506	483	485	487	489

Staff Data	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Actual	Adopted	Proposed
Licensed	27.75	28.25	26.61	28.10	30.21	33.15
Non-Licensed	10.84	12.64	11.04	17.41	20.16	18.59
Administration	1.00	1.00	1.00	1.00	1.00	2.00

Financial Data	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Adopted	Proposed
Salaries	\$ 2,108,957	\$ 1,996,649	\$ 2,603,282	\$ 2,813,371	\$ 3,186,439
Associated Payroll Costs	\$ 1,104,381	\$ 1,211,958	\$ 1,580,039	\$ 1,730,531	\$ 1,912,990
Purchased Services	\$ 1,796,626	\$ 1,439,490	\$ 847,927	\$ 244,284	\$ 207,077
Supplies and Materials	\$ 93,463	\$ 148,633	\$ 715,563	\$ 65,480	\$ 62,806
Other Objects	\$ 141,637	\$ 347,205	\$ 9,500	\$ -	\$ -
Total	\$ 5,245,064	\$ 5,143,935	\$ 5,756,311	\$ 4,853,666	\$ 5,369,312

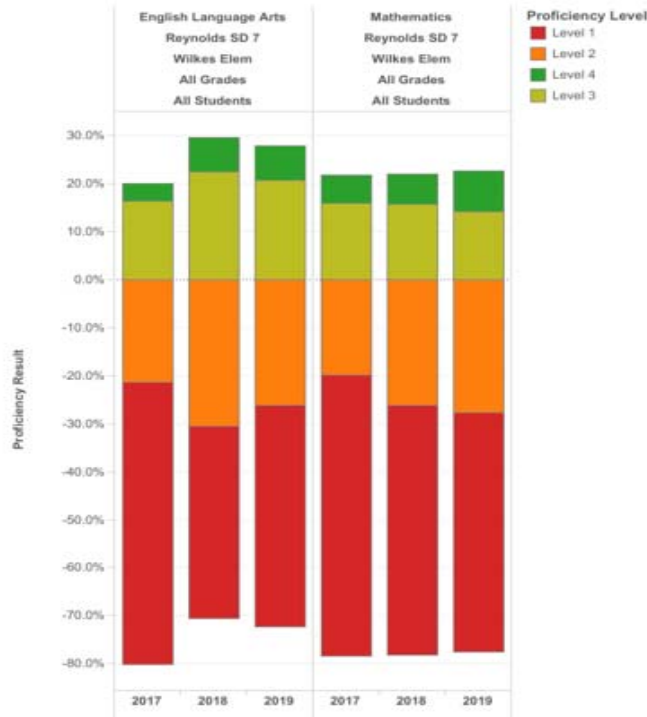


Student Performance Data

Results by School

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

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



Demographic Data	2017-18	2018-19	2019-20
	Race/Ethnicity		
American Indian	1.12%	0.82%	1.19%
Asian	11.21%	11.63%	12.65%
Black	12.78%	14.69%	15.22%
Caucasian	21.30%	18.16%	19.17%
Hispanic	42.15%	37.96%	36.17%
Multiracial	7.17%	8.57%	7.31%
Pacific Islander	4.26%	8.16%	8.30%
Talented and Gifted	0.19%		
Students with Disabilities	17.94%	16.73%	
English Language Learners	47.31%	45.51%	
Free or Reduced Lunch	85.65%	85.71%	

Woodland Elementary

21607 NE Glisan Street

Fairview, OR 97024

Principal: ROB ROBINSON

Enrollment Data	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected
	507	465	466	456	440	442	444	446

Staff Data	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Actual	Adopted	Proposed
Licensed	31.93	31.50	30.00	27.90	28.78	30.91
Non-Licensed	20.50	21.22	18.20	17.83	19.50	20.38
Administration	1.00	1.00	1.00	1.00	1.00	2.00

Financial Data	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Adopted	Proposed
Salaries	\$ 2,902,907	\$ 2,788,820	\$ 2,762,880	\$ 2,931,027	\$ 3,160,997
Associated Payroll Costs	\$ 1,440,778	\$ 1,608,597	\$ 1,611,317	\$ 1,764,335	\$ 1,908,301
Purchased Services	\$ 319,960	\$ 301,793	\$ 374,867	\$ 174,779	\$ 296,961
Supplies and Materials	\$ 47,338	\$ 61,298	\$ 53,486	\$ 65,671	\$ 50,756
Other Objects	\$ 2,257	\$ 134	\$ -	\$ 200	\$ 100
Total	\$ 4,713,240	\$ 4,760,642	\$ 4,802,550	\$ 4,936,012	\$ 5,417,115



Student Performance Data

Results by School

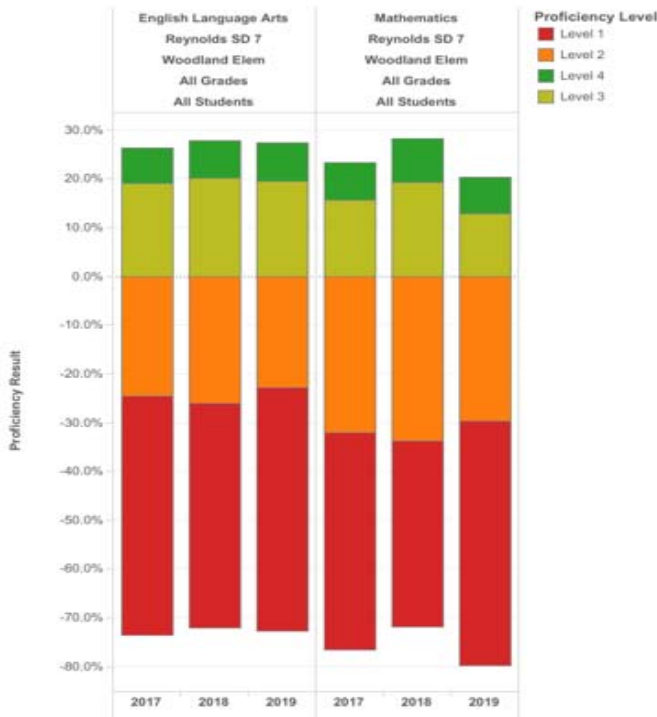
District(s): Reynolds SD 7

School(s): Woodland Elem

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

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

Source: OR Department of Education



Demographic Data

	2017-18	2018-19	2019-20
Race/Ethnicity			
American Indian	0.65%	0.86%	0.44%
Asian	5.16%	4.72%	3.51%
Black	3.87%	2.58%	2.63%
Caucasian	31.61%	32.40%	35.96%
Hispanic	55.05%	54.94%	52.85%
Multiracial	3.44%	4.29%	4.39%
Pacific Islander	0.22%	0.21%	0.22%
Talented and Gifted	0.13%		
Students with Disabilities	12.69%	17.38%	
English Language Learners	43.44%	35.19%	
Free or Reduced Lunch	71.18%	68.03%	



Reynolds Learning Academy



GENERAL FUND

APPROVED BUDGET
2020-2021

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

REYNOLDS SCHOOL DISTRICT GENERAL FUND FUNCTIONS

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

INSTRUCTION – 1000

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

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 Direction of Business Support Services**
Activities concerned with directing and managing the business support services as a group.
- 2520 Fiscal Services**
Activities concerned with the fiscal operations of the School District. This program includes budgeting, receiving and disbursing funds, financial accounting, payroll, inventory control, and internal auditing. This program also includes activities associated with investment and debt management.
- 2528 Risk Management**
Activities involving the systematic identification and evaluation of exposure to loss within the district and selection of the most appropriate method for managing those exposures. Includes activities such as insurance program administration and loss prevention.
- 2541 Facilities Direction**
Activities of directing and managing the operation and maintenance of the school plant facilities.
- 2542 Custodial Services**
Activities concerned with keeping a physical plant clean and ready for daily use. Operating heating, lighting, and ventilating systems; rental and lease of buildings; are included.
- 2543 Grounds Services**
Activities concerned with maintaining land and its improvement (other than buildings) in good condition.
- 2544 Maintenance Services**
Expenditures for activities concerned with maintenance of total district's physical plant, including repair and replacement of facilities and equipment.
- 2545 Building Fixed Costs**
Expenditures associated with building utility costs.
- 2546 Safety Programs**
Activities concerned with maintaining security and safety of school property.
- 2550 Student Transportation Services**
Activities concerned with the safe transportation of students to and from school, as provided by state law; and trips to school activities. The major activities of this program include the purchasing and maintaining buses, and driver training. Transportation is provided for Special Education, athletic teams, field trips, and other school activity groups. The maintenance and repair of the School District's fleet of cars, trucks, tractors, and other power equipment are provided for in this program. This program includes insurance costs related to transportation, including property and liability.
- 2558 Special Education Transportation Services**
Activities concerned with providing transportation to special education students. Driving of buses, providing attendant services, fuel, supplies and equipment on dedicated special education routes are included here. Insurance costs should be allocated between regular and special education transportation.
- 2559 Other Student Transportation Services**
Student transportation services which cannot be classified under the preceding functions.

**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 adopted budget is based on an \$9 Billion State School Funding level for 2020-21. The 2020-21 approved budget for the District is \$200,587,306 for all funds, a \$19.8 million decrease from the 2019-20 adopted all funds budget, due largely to the completion of major capital bond projects.

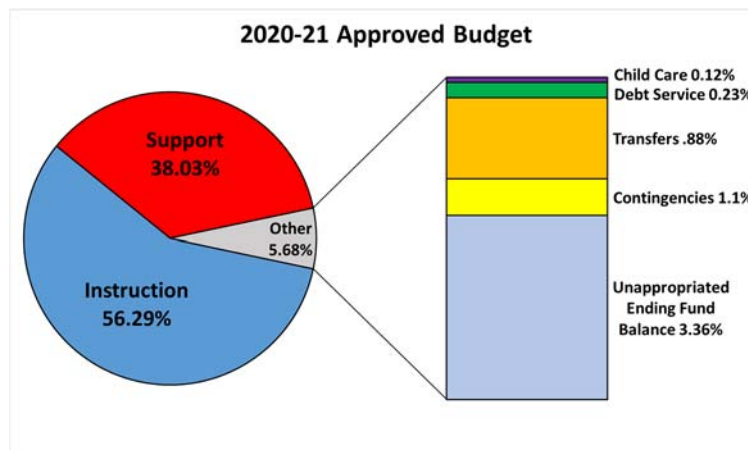
General Fund

As approved, the General Fund budget for 2020-21 totals \$147,829,808. This is an increase of \$3,626,927 from the 2019-20 adopted budget. State School Fund revenues are based upon average daily membership (ADM) of students enrolled for a full school year. The increased revenues consist of State School Fund, property tax and beginning fund balance increases. The State School Fund revenue increase is due to a slight increase to enrollment when compared to 2019-20 revenues.

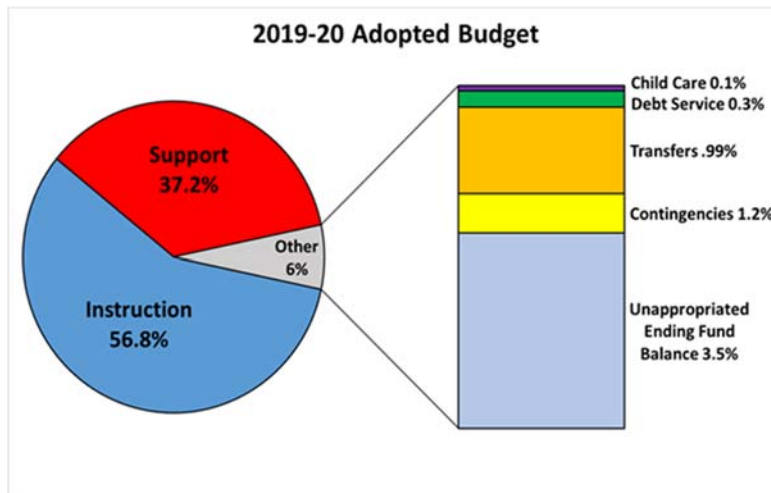
While resources have improved, the major factor impacting the general fund is the funding cap placed on special education services. Staffing is approved to remain at the 2019-20 levels with some additional supports in targeted areas. An analysis of major objects including Salaries, Associated Payroll Costs, Purchased Services, Supplies & Materials, Capital Outlay, Other, and Transfers provides further explanation.

As illustrated in the chart, the 2020-21 approved budget allocates 56.29% to Instruction, 38.03% to Support Services, 3.36% to Unappropriated Ending Fund Balance, .88% to Transfers, 0.23% to Debt Service, 1.1% to Contingencies, and 0.12% to Child Care.

It is helpful to compare the 2020-21 approved and 2019-20 adopted budgets. Support Services increased from 37.2% to 38.03%, the allocation to Instruction decreased from 56.8% to 56.29%, transfers decreased from .99% to .88%, and Debt Service decreased from 0.3% to 0.23% of the total General Fund budget.



REYNOLDS SCHOOL DISTRICT THE BUDGET AT A GLANCE



Revenue Outlook

The General Fund revenue budget includes \$102,400,149 from the State School Fund formula.

The estimate is based on ODE’s February 25, 2020 projection adjusted to a projected statewide K-12 school funding level of \$9.0 Billion. Of this amount, \$5.32 million is reimbursement for Transportation programs.

Ending Fund Balance Activity

The District’s approved expenditures will exceed the projected 2020-21 annual revenues and require a spend down of District resources.

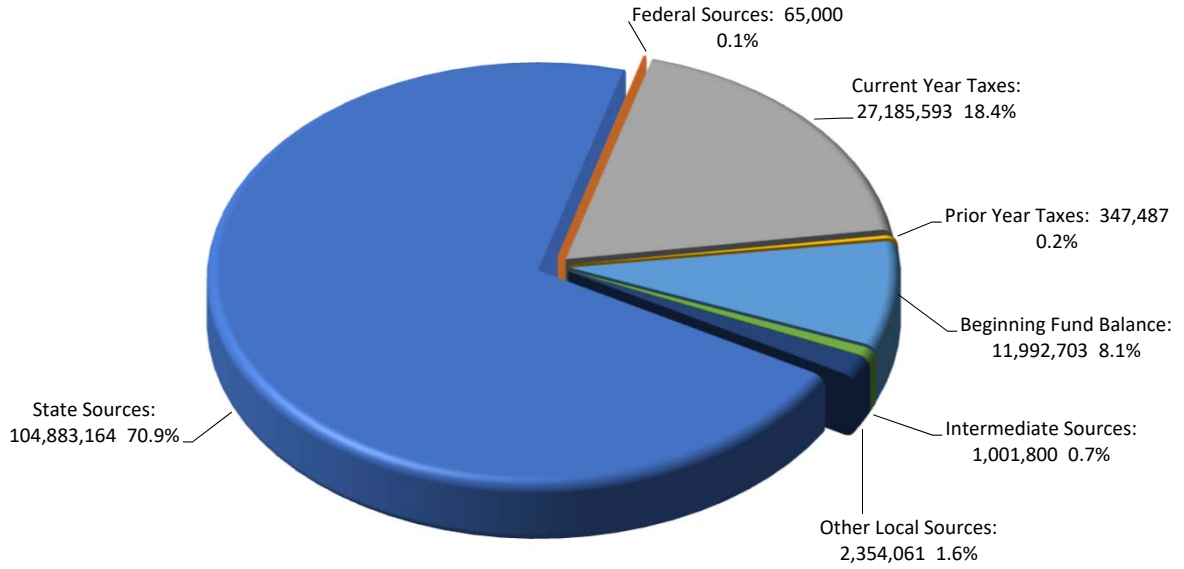
General Fund									
Ending Fund Balance Activity									
	2012-2013	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Budgeted
Beginning Fund Balance	15,870,333	11,550,046	12,238,786	8,738,268	8,007,597	9,493,696	13,620,764	17,832,461	11,992,703
Budgeted Contingency									1,620,145
Budgeted Ending Fund Balance									4,980,000
Ending Fund Balance	11,550,046	12,238,786	8,738,268	8,007,597	9,493,696	13,620,764	17,832,461	11,992,703	6,600,145
Spend Down/ (Add Back)	(4,320,287)	688,740	(3,500,518)	(730,671)	1,486,099	4,127,068	4,211,697	(5,839,758)	(5,392,558)

Due to the uncertainty of the economy during the COVID-19 pandemic, the final budget numbers may need to be adjusted dependent on how long it takes the state to recover from COVID-19. If the state funds education below the February Forecast, the budget committee may need to reconvene to revise the 2020-21 budget due to the serious implications of increased gaps in funding.

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

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

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



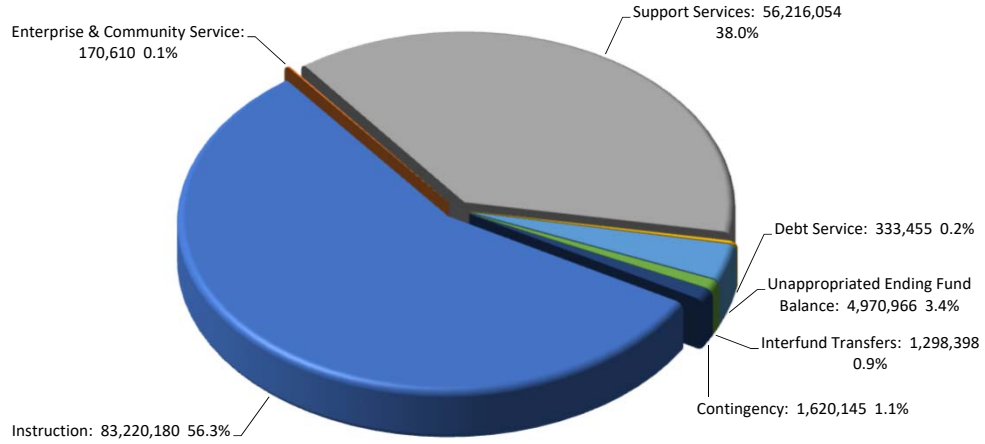
2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	100 - GENERAL FUND SUMMARY RESOURCES BY SOURCE	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
1,341,588	1,273,420	2,037,193	1,704,932	1000 - Other Local Sources	2,354,061	2,354,061	
24,154,048	25,194,478	26,885,110	26,393,780	1111 - Current Year Taxes	27,185,593	27,185,593	
413,675	383,334	351,314	338,000	1112 - Prior Year Taxes	347,487	347,487	
2,629,116	1,333,262	394,539	1,896,800	2000 - Intermediate Sources	1,001,800	1,001,800	
90,320,271	98,095,712	99,229,043	101,604,369	3000 - State Sources	104,883,164	104,883,164	
59,513	68,186	62,436	65,000	4000 - Federal Sources	65,000	65,000	
2,000,000	-	-	-	5100 - Debt Financing Source	-	-	
8,007,597	9,493,696	13,620,764	15,090,000	5400 - Beginning Fund Balance	11,992,703	11,992,703	
128,925,808	135,842,088	142,580,399	147,092,881	Total:	147,829,808	147,829,808	

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

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

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	100 - GENERAL FUND RESOURCES BY SOURCE	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
1000 - Other Local Sources							
7,349	15,100	27,491	6,125	1190 - Tax Penalties & Interest	6,311	6,311	
1,150	740	470	500	1319 - Tuition Placement Testing Fees	500	500	
373,869	174,613	329,847	200,000	1400 - Transportation Fees	250,000	250,000	
-	-	-	121,000	1414 - Transportation - Foster Children	121,000	121,000	
-	154	200,000	-	1415 - Transportation - Foster Care	-	-	
270,719	496,884	654,420	575,000	1510 - Interest On Investments	575,000	575,000	
24,854	27,762	25,720	26,000	1715 - Admissions -Athletic Events	27,000	27,000	
70,888	44,598	44,153	45,000	1740 - Athletic User Fees	44,000	44,000	
17,573	23,593	10,036	27,000	1910 - Rentals	20,000	20,000	
-	210	-	-	1911 - Staff Building Use	-	-	
1,560	410	1,466	1,000	1913 - Music Rentals	2,000	2,000	
247,064	281,861	341,467	395,057	1980 - Fees Charged To Grants	800,000	800,000	
144,828	116,452	78,264	93,250	1990 - Miscellaneous Revenue	93,250	93,250	
89,413	27,981	159,951	50,000	1991 - MAC	100,000	100,000	
92,322	40,705	163,909	165,000	1992 - Medicaid	315,000	315,000	
-	22,357	-	-	1993 - SB1149	-	-	
1,341,588	1,273,420	2,037,193	1,704,932	Total Object:	2,354,061	2,354,061	
1111 - Current Year Taxes							
24,154,048	25,194,478	26,230,416	26,393,780	1111 - Current Year Taxes	27,185,593	27,185,593	
-	-	654,694	-	1114 - Comcast Thru Mult Co	-	-	
24,154,048	25,194,478	26,885,110	26,393,780	Total Object:	27,185,593	27,185,593	
1112 - Prior Year Taxes							
413,675	383,334	351,314	338,000	1112 - Prior Year Taxes	347,487	347,487	
413,675	383,334	351,314	338,000	Total Object:	347,487	347,487	
2000 - Intermediate Sources							
1,973	5,197	-	1,800	2101 - County School Fund	1,800	1,800	
2,247,850	950,000	-	1,500,000	2102 - ESD Apportionment	1,000,000	1,000,000	
379,293	378,065	394,539	395,000	2110 - City/County Revenue	-	-	
2,629,116	1,333,262	394,539	1,896,800	Total Object:	1,001,800	1,001,800	
3000 - State Sources							
88,143,463	95,643,346	96,549,259	99,316,050	3101 - State School Fund - Geneeral Supp	102,270,484	102,270,484	
1,494,865	1,228,196	1,274,132	1,038,319	3103 - Common School Fund	1,075,305	1,075,305	
681,943	1,224,170	1,405,653	1,250,000	3199 - Other Unrestricted Grants In	1,537,375	1,537,375	
90,320,271	98,095,712	99,229,043	101,604,369	Total Object:	104,883,164	104,883,164	
4000 - Federal Sources							
57,758	66,192	62,436	65,000	4300 - Restricted from Fed	65,000	65,000	
1,755	1,994	-	-	4580 - Restrct Fed Rev Thru State	-	-	
59,513	68,186	62,436	65,000	Total Object:	65,000	65,000	
5100 - Debt Financing Source							
2,000,000	-	-	-	5110 - Bond Proceeds	-	-	
2,000,000	-	-	-	Total Object:	-	-	
5400 - Beginning Fund Balance							
8,007,597	9,493,696	13,620,764	15,090,000	5400 - Beginning Fund Balance	11,992,703	11,992,703	
8,007,597	9,493,696	13,620,764	15,090,000	Total Object:	11,992,703	11,992,703	
128,925,808	135,842,088	142,580,399	147,092,881	Total:	147,829,808	147,829,808	

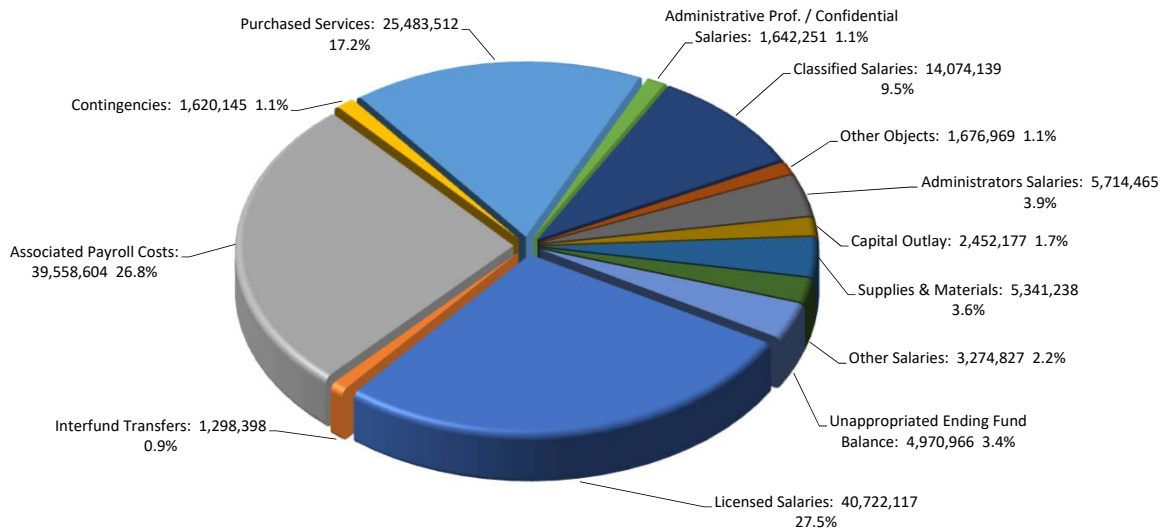
**REYNOLDS SCHOOL DISTRICT
100 - GENERAL FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**



2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	100 - GENERAL FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
73,998,698	74,770,363	76,211,460	83,425,777	632.06	1000 - Instruction	83,220,180	83,220,180	620.88	
43,451,065	44,953,890	46,402,070	55,212,249	402.06	2000 - Support Services	56,216,054	56,216,054	407.31	
100,001	132,223	177,832	163,029	2.50	3000 - Enterprise & Community Service	170,610	170,610	2.50	
242,310	322,379	322,310	285,715		5100 - Debt Service	333,455	333,455		
1,640,038	2,042,470	1,634,267	1,415,000		5200 - Interfund Transfers	1,298,398	1,298,398		
-	-	-	1,620,145		6000 - Contingency	1,620,145	1,620,145		
9,493,696	13,620,764	17,832,460	4,970,966		7000 - Unappropriated Ending Fund Balance	4,970,966	4,970,966		
128,925,808	135,842,088	142,580,399	147,092,881	1,036.62	Total:	147,829,808	147,829,808	1,030.69	

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

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



2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	100 - GENERAL FUND SUMMARY REQUIREMENTS BY MAJOR OBJECT	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
39,488,647	37,051,930	37,586,500	41,008,132	581.34	0111 - Licensed Salaries	40,722,117	40,722,117	572.16	
11,214,993	10,874,899	11,921,656	13,556,590	387.97	0112 - Classified Salaries	14,074,139	14,074,139	388.22	
5,081,622	5,158,988	5,156,197	5,448,161	46.30	0113 - Administrators Salaries	5,714,465	5,714,465	46.30	
889,396	872,274	1,118,323	1,528,572	18.00	0114 - Administrative Prof. / Confidential Salaries	1,642,251	1,642,251	22.00	
2,971,614	3,190,745	3,197,812	3,330,716	3.00	01XX - Other Salaries	3,274,827	3,274,827	2.00	
29,630,061	32,582,668	33,468,868	39,397,804		02XX - Associated Payroll Costs	39,558,604	39,558,604		
21,022,166	22,302,730	23,333,616	25,811,832		03XX - Purchased Services	25,483,512	25,483,512		
4,263,818	3,677,570	4,360,736	5,268,789		04XX - Supplies & Materials	5,341,238	5,341,238		
2,186,333	3,294,824	1,465,352	2,120,210		05XX - Capital Outlay	2,452,177	2,452,177		
1,043,423	1,172,228	1,504,612	1,615,964		06XX - Other Objects	1,676,969	1,676,969		
1,640,038	2,042,470	1,634,267	1,415,000		07XX - Interfund Transfers	1,298,398	1,298,398		
-	-	-	1,620,145		08XX - Contingencies	1,620,145	1,620,145		
9,493,696	13,620,764	17,832,460	4,970,966		09XX - Unappropriated Ending Fund Balance	4,970,966	4,970,966		
128,925,808	135,842,088	142,580,399	147,092,881	1,036.62	Total:	147,829,808	147,829,808	1,030.69	

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

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

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	100 - GENERAL FUND REQUIREMENTS	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
1000 - Instruction									
1111 - Primary Programs K-5									
12,932,359	13,270,216	13,715,540	15,035,580	218.81	0111 - Licensed Salaries	14,331,587	14,331,587	205.13	
168,177	183,234	252,793	291,603	11.44	0112 - Classified Salaries	303,898	303,898	11.44	
208,089	296,669	128,470	258,855		01XX - Other Salaries	248,042	248,042		
6,218,773	7,460,111	7,814,905	8,841,735		02XX - Associated Payroll Costs	8,464,509	8,464,509		
815,155	846,482	809,694	1,407,085		03XX - Purchased Services	1,560,504	1,560,504		
843,979	757,883	824,794	640,725		04XX - Supplies & Materials	684,768	684,768		
21,186,532	22,814,594	23,546,196	26,475,583	230.25	Total Function:	25,593,308	25,593,308	216.57	
1113 - Elem Extra-Curricular									
-	5,302	5,357	5,541		01XX - Other Salaries	5,541	5,541		
-	1,614	1,770	1,369		02XX - Associated Payroll Costs	1,369	1,369		
-	6,916	7,127	6,910		Total Function:	6,910	6,910		
1121 - Middle School Programs									
6,250,521	6,059,151	5,699,044	6,237,989	85.13	0111 - Licensed Salaries	6,273,996	6,273,996	85.63	
128,014	147,214	95,897	140,114		01XX - Other Salaries	126,272	126,272		
2,852,148	3,262,402	3,061,851	3,504,742		02XX - Associated Payroll Costs	3,505,187	3,505,187		
484,723	647,737	556,956	439,432		03XX - Purchased Services	447,081	447,081		
423,681	151,298	354,047	450,950		04XX - Supplies & Materials	500,975	500,975		
13,213	14,323	560	18,997		06XX - Other Objects	20,000	20,000		
10,152,301	10,282,125	9,768,355	10,792,224	85.13	Total Function:	10,873,511	10,873,511	85.63	
1122 - Middle School Extra-Curricular									
35,197	39,327	35,262	36,860		01XX - Other Salaries	48,600	48,600		
8,603	12,112	11,307	10,340		02XX - Associated Payroll Costs	12,005	12,005		
2,500	-	1,172	8,644		03XX - Purchased Services	6,852	6,852		
4,007	476	8,311	8,256		04XX - Supplies & Materials	7,000	7,000		
-	276	564	470		06XX - Other Objects	250	250		
50,307	52,191	56,615	64,570		Total Function:	74,707	74,707		
1131 - High School Programs									
6,245,485	5,718,702	5,564,511	5,983,980	81.00	0111 - Licensed Salaries	6,153,560	6,153,560	84.50	
52,111	54,302	63,267	68,453	2.00	0112 - Classified Salaries	71,933	71,933	2.00	
344,221	355,221	348,371	364,412	3.00	01XX - Other Salaries	290,325	290,325	2.00	
2,946,158	3,147,588	3,127,755	3,527,326		02XX - Associated Payroll Costs	3,592,577	3,592,577		
722,707	773,956	678,215	723,353		03XX - Purchased Services	659,239	659,239		
472,277	256,082	435,755	695,164		04XX - Supplies & Materials	658,361	658,361		
4,771	6,027	7,939	12,999		06XX - Other Objects	10,500	10,500		
10,787,729	10,311,876	10,225,813	11,375,687	86.00	Total Function:	11,436,495	11,436,495	88.50	
1132 - High School Athletics									
31,524	31,403	34,370	35,935	1.00	0112 - Classified Salaries	37,982	37,982	1.00	
251,925	245,991	268,453	230,340		01XX - Other Salaries	230,340	230,340		
63,120	76,157	84,863	89,361		02XX - Associated Payroll Costs	106,051	106,051		
90,203	88,894	100,457	92,775		03XX - Purchased Services	92,800	92,800		
65,609	69,750	58,895	53,725		04XX - Supplies & Materials	53,800	53,800		
11,373	8,712	8,887	9,000		06XX - Other Objects	9,000	9,000		
513,753	520,907	555,925	511,136	1.00	Total Function:	529,973	529,973	1.00	
1133 - High School Activities									
98,868	97,172	87,391	158,323		01XX - Other Salaries	158,123	158,123		
22,721	29,210	27,297	86,884		02XX - Associated Payroll Costs	66,670	66,670		
29,183	20,223	20,248	41,000		03XX - Purchased Services	43,000	43,000		
20,625	30,556	21,686	35,000		04XX - Supplies & Materials	36,000	36,000		
171,397	177,162	156,622	321,207		Total Function:	303,793	303,793		
1210 - Talented & Gifted									
33,208	33,418	35,833	73,144	1.00	0111 - Licensed Salaries	78,043	78,043	1.00	
9,247	9,536	12,984	12,552		01XX - Other Salaries	12,552	12,552		
26,011	29,861	32,352	44,814		02XX - Associated Payroll Costs	47,817	47,817		
3,478	5,103	1,598	7,000		03XX - Purchased Services	7,000	7,000		
10,158	17,311	18,939	21,500		04XX - Supplies & Materials	21,500	21,500		
1,534	1,040	680	1,500		06XX - Other Objects	1,500	1,500		
83,636	96,269	102,387	160,510	1.00	Total Function:	168,412	168,412	1.00	
1220 - Restrictive Programs									
1,067,183	1,043,064	796,459	898,137	13.00	0111 - Licensed Salaries	907,339	907,339	13.00	
502,313	469,866	439,168	493,263	18.81	0112 - Classified Salaries	535,696	535,696	18.81	
83,244	70,785	77,731	42,972		01XX - Other Salaries	57,294	57,294		
879,485	991,030	784,657	939,835		02XX - Associated Payroll Costs	952,838	952,838		
1,266,098	2,249,419	2,231,299	2,395,617		03XX - Purchased Services	2,316,277	2,316,277		
48,181	5,233	4,712	14,550		04XX - Supplies & Materials	9,400	9,400		
3,846,504	4,829,396	4,334,026	4,784,374	31.81	Total Function:	4,778,844	4,778,844	31.81	

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

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	100 - GENERAL FUND REQUIREMENTS	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
1223 - Transition Program									
47,092	48,166	52,157	54,822	2.00	0111 - Licensed Salaries	115,136	115,136	2.00	
124,224	108,634	104,486	161,050	5.00	0112 - Classified Salaries	154,866	154,866	5.00	
9,263	7,348	8,581	5,925		01XX - Other Salaries	7,998	7,998		
125,965	127,058	136,794	175,216		02XX - Associated Payroll Costs	199,544	199,544		
23,628	22,804	9,170	-		03XX - Purchased Services	5,000	5,000		
3,310	1,631	1,080	2,850		04XX - Supplies & Materials	4,100	4,100		
333,482	315,640	312,267	399,863	7.00	Total Function:	486,644	486,644	7.00	
1224 - Life Skills									
785,209	709,609	926,711	856,031	12.00	0111 - Licensed Salaries	781,570	781,570	11.00	
654,263	508,300	513,029	574,592	20.44	0112 - Classified Salaries	595,837	595,837	20.44	
76,387	58,367	47,765	28,931		01XX - Other Salaries	25,533	25,533		
892,480	840,513	943,008	980,713		02XX - Associated Payroll Costs	949,517	949,517		
93,298	142,521	176,589	1,000		03XX - Purchased Services	14,400	14,400		
35,851	40,333	26,291	45,500		04XX - Supplies & Materials	41,200	41,200		
2,537,489	2,299,643	2,633,392	2,486,767	32.44	Total Function:	2,408,057	2,408,057	31.44	
1225 - Out of District Programs									
868,233	879,590	864,888	994,325		03XX - Purchased Services	1,010,000	1,010,000		
868,233	879,590	864,888	994,325		Total Function:	1,010,000	1,010,000		
1227 - Extended School Year									
4,392	-	2,622	4,500		01XX - Other Salaries	4,500	4,500		
1,105	-	783	1,111		02XX - Associated Payroll Costs	1,111	1,111		
13,018	606	15,475	20,000		03XX - Purchased Services	-	-		
9	-	-	100		04XX - Supplies & Materials	100	100		
18,524	606	18,879	25,711		Total Function:	5,711	5,711		
1229 - Functional Living Skills									
258,889	272,952	314,850	326,761	5.00	0111 - Licensed Salaries	335,075	335,075	5.00	
236,214	285,686	261,407	360,488	14.22	0112 - Classified Salaries	390,068	390,068	14.22	
17,586	24,383	23,548	13,236		01XX - Other Salaries	12,001	12,001		
283,264	387,909	398,453	503,044		02XX - Associated Payroll Costs	533,854	533,854		
164,337	209,408	186,216	102,000		03XX - Purchased Services	235,914	235,914		
426	829	1,690	2,250		04XX - Supplies & Materials	1,000	1,000		
960,715	1,181,166	1,186,164	1,307,779	19.22	Total Function:	1,507,912	1,507,912	19.22	
1250 - Less Restrictive Programs									
1,892,674	1,822,005	2,016,292	2,343,525	32.40	0111 - Licensed Salaries	2,243,743	2,243,743	32.40	
725,014	728,922	846,733	1,024,747	35.60	0112 - Classified Salaries	1,068,283	1,068,283	35.60	
70,053	64,764	62,426	68,874		01XX - Other Salaries	68,700	68,700		
1,403,891	1,619,998	1,761,745	2,182,074		02XX - Associated Payroll Costs	2,172,630	2,172,630		
149,635	187,923	183,615	54,880		03XX - Purchased Services	65,900	65,900		
23,260	3,604	9,081	15,400		04XX - Supplies & Materials	10,279	10,279		
4,264,527	4,427,216	4,879,892	5,689,500	68.00	Total Function:	5,629,535	5,629,535	68.00	
1251 - Less Restrictive - Charter School									
165,130	202,851	217,246	224,800	3.10	0111 - Licensed Salaries	231,681	231,681	3.10	
-	21,358	22,856	-		0112 - Classified Salaries	-	-		
3,027	5,623	7,280	5,118		01XX - Other Salaries	5,118	5,118		
70,335	129,526	138,647	119,945		02XX - Associated Payroll Costs	123,499	123,499		
29,723	4,537	8,846	400		03XX - Purchased Services	1,800	1,800		
-	199	-	-		04XX - Supplies & Materials	400	400		
268,215	364,094	394,875	350,263	3.10	Total Function:	362,498	362,498	3.10	
1271 - Remediation									
303,997	307,657	314,061	310,000		03XX - Purchased Services	375,000	375,000		
303,997	307,657	314,061	310,000		Total Function:	375,000	375,000		
1280 - Alternative Ed									
947,533	919,209	938,250	972,846	14.00	0111 - Licensed Salaries	961,970	961,970	14.00	
36,803	59,291	59,594	60,522	1.60	0112 - Classified Salaries	65,240	65,240	1.60	
87,065	115,312	105,149	87,265		01XX - Other Salaries	61,537	61,537		
479,329	546,234	565,759	613,089		02XX - Associated Payroll Costs	608,918	608,918		
73,892	77,387	108,101	10,785		03XX - Purchased Services	16,405	16,405		
39,334	40,198	29,398	39,447		04XX - Supplies & Materials	42,500	42,500		
-	122	-	-		06XX - Other Objects	-	-		
1,663,957	1,757,752	1,806,251	1,783,954	15.60	Total Function:	1,756,570	1,756,570	15.60	
1288 - Charter School									
8,479,082	9,275,093	9,770,148	9,898,985		03XX - Purchased Services	9,898,985	9,898,985		
8,479,082	9,275,093	9,770,148	9,898,985		Total Function:	9,898,985	9,898,985		

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

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	100 - GENERAL FUND REQUIREMENTS	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
1291 - English Language Learners Instruction									
4,503,195	2,851,548	3,089,983	3,321,864	48.20	0111 - Licensed Salaries	3,551,584	3,551,584	48.70	
211,650	65,932	90,710	85,945	2.31	0112 - Classified Salaries	103,754	103,754	2.31	
192,418	111,221	115,912	117,071	1.00	0113 - Administrators Salaries	119,645	119,645	1.00	
146,339	106,474	23,071	38,585		01XX - Other Salaries	47,430	47,430		
2,301,491	1,670,214	1,843,046	2,009,964		02XX - Associated Payroll Costs	2,077,902	2,077,902		
136,486	56,736	89,138	38,000		03XX - Purchased Services	38,000	38,000		
16,014	8,345	25,320	74,000		04XX - Supplies & Materials	74,000	74,000		
725	-	398	1,000		06XX - Other Objects	1,000	1,000		
7,508,319	4,870,471	5,277,577	5,686,429	51.51	Total Function:	6,013,315	6,013,315	52.01	
73,998,698	74,770,363	76,211,460	83,425,777	632.06	Total 1000 Function:	83,220,180	83,220,180	620.88	
2000 - Support Services									
2110 - Attendance / Social Work									
153,545	158,085	132,456	173,212	2.50	0111 - Licensed Salaries	177,132	177,132	2.50	
30,167	32,014	15,718	53,440		01XX - Other Salaries	53,190	53,190		
77,538	95,527	72,189	108,738		02XX - Associated Payroll Costs	110,780	110,780		
841	1,199	-	800		03XX - Purchased Services	800	800		
42,997	23,638	38,002	39,963		04XX - Supplies & Materials	39,963	39,963		
305,087	310,463	258,364	376,153	2.50	Total Function:	381,865	381,865	2.50	
2115 - Student Safety									
432,362	442,744	462,043	486,556	16.91	0112 - Classified Salaries	526,571	526,571	16.91	
40,285	41,752	51,026	24,738		01XX - Other Salaries	24,718	24,718		
303,115	352,710	352,849	375,431		02XX - Associated Payroll Costs	399,800	399,800		
541,320	547,398	270,164	595,000		03XX - Purchased Services	600,500	600,500		
-	-	-	30,000		04XX - Supplies & Materials	24,500	24,500		
1,317,083	1,384,604	1,136,082	1,511,725	16.91	Total Function:	1,576,089	1,576,089	16.91	
2120 - Guidance Services									
1,658,355	1,654,432	1,682,368	1,742,179	24.50	0111 - Licensed Salaries	1,729,674	1,729,674	24.50	
35,097	34,489	25,331	28,604	1.00	0112 - Classified Salaries	29,973	29,973	1.00	
16,029	35,542	34,193	12,726		01XX - Other Salaries	12,726	12,726		
733,003	900,547	921,107	1,009,271		02XX - Associated Payroll Costs	1,012,614	1,012,614		
4,365	18,590	7,952	-		03XX - Purchased Services	-	-		
3,895	1,535	1,352	2,400		04XX - Supplies & Materials	2,400	2,400		
2,450,744	2,645,134	2,672,304	2,795,180	25.50	Total Function:	2,787,387	2,787,387	25.50	
2122 - Positive Behavior Supports									
4,072	231	2,230	7,269		01XX - Other Salaries	7,269	7,269		
794	46	678	1,427		02XX - Associated Payroll Costs	1,715	1,715		
8,715	5,109	2,680	42,199		03XX - Purchased Services	42,199	42,199		
41,699	28,466	27,498	34,097		04XX - Supplies & Materials	34,097	34,097		
2,625	-	-	-		06XX - Other Objects	-	-		
57,905	33,852	33,086	84,992		Total Function:	85,280	85,280		
2130 - Health Services									
78,444	75,428	44,677	59,478	1.34	0112 - Classified Salaries	36,836	36,836	1.34	
14,905	8,697	4,363	4,302		01XX - Other Salaries	4,302	4,302		
58,651	73,864	34,924	55,382		02XX - Associated Payroll Costs	35,192	35,192		
2,995	292,104	382,343	544,200		03XX - Purchased Services	670,700	670,700		
-	-	71	-		04XX - Supplies & Materials	-	-		
154,995	450,093	466,379	663,362	1.34	Total Function:	747,030	747,030	1.34	
2140 - Psychological Services									
588,510	555,674	567,804	741,825	11.00	0111 - Licensed Salaries	711,257	711,257	11.00	
13,169	13,939	35,823	36,484		01XX - Other Salaries	36,484	36,484		
254,245	275,139	292,363	391,475		02XX - Associated Payroll Costs	412,527	412,527		
105,929	182,951	147,750	14,600		03XX - Purchased Services	2,000	2,000		
9,667	12,710	9,864	18,731		04XX - Supplies & Materials	18,100	18,100		
971,520	1,040,414	1,053,604	1,203,115	11.00	Total Function:	1,180,368	1,180,368	11.00	
2150 - Speech Pathologist									
1,371,605	1,153,600	1,194,796	1,304,641	18.00	0111 - Licensed Salaries	1,322,329	1,322,329	18.00	
64,530	71,994	76,532	79,895	2.25	0112 - Classified Salaries	84,105	84,105	2.25	
35,556	31,495	33,621	34,455		01XX - Other Salaries	30,455	30,455		
653,590	683,976	687,483	780,872		02XX - Associated Payroll Costs	787,411	787,411		
93,344	139,856	122,589	66,081		03XX - Purchased Services	5,000	5,000		
6,606	4,044	9,725	14,500		04XX - Supplies & Materials	15,400	15,400		
1,691	-	-	1,800		06XX - Other Objects	6,300	6,300		
2,226,921	2,084,965	2,124,746	2,282,244	20.25	Total Function:	2,251,000	2,251,000	20.25	
2160 - Oth Stdnt Treatment									
209,004	211,681	260,701	290,898	4.20	0111 - Licensed Salaries	315,553	315,553	4.20	
141,487	132,791	137,671	141,516	3.00	0112 - Classified Salaries	125,449	125,449	3.00	
7,939	5,466	6,875	11,620		01XX - Other Salaries	6,620	6,620		
167,671	196,443	240,642	256,928		02XX - Associated Payroll Costs	251,276	251,276		
17,873	-	46,007	-		03XX - Purchased Services	2,400	2,400		
5,400	2,939	10,759	10,100		04XX - Supplies & Materials	11,100	11,100		
549,374	549,319	702,655	711,062	7.20	Total Function:	712,398	712,398	7.20	

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

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	100 - GENERAL FUND REQUIREMENTS	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
2190 - Service Direction									
-	-	-	-	-	0111 - Licensed Salaries	70,764	70,764	1.00	
192,594	167,663	193,337	206,593	5.42	0112 - Classified Salaries	194,440	194,440	4.75	
342,499	350,178	364,943	375,962	4.00	0113 - Administrators Salaries	511,461	511,461	4.00	
-	-	-	-	-	0114 - Administrative Prof. / Confidential Salaries	68,104	68,104	1.00	
55,061	42,753	39,172	43,389	-	01XX - Other Salaries	59,824	59,824	-	
276,435	296,185	319,464	376,565	-	02XX - Associated Payroll Costs	530,734	530,734	-	
57,818	33,534	98,785	51,823	-	03XX - Purchased Services	154,947	154,947	-	
8,581	6,003	15,094	66,530	-	04XX - Supplies & Materials	17,384	17,384	-	
932,988	896,317	1,030,795	1,120,862	9.42	Total Function:	1,607,658	1,607,658	10.75	
2210 - Improvement of Instructional Services									
-	-	-	-	0.75	0113 - Administrators Salaries	105,774	105,774	0.75	
-	-	-	-	-	01XX - Other Salaries	9,915	9,915	-	
-	-	-	-	-	02XX - Associated Payroll Costs	63,127	63,127	-	
-	-	-	-	-	03XX - Purchased Services	25,000	25,000	-	
-	-	-	10,000	-	04XX - Supplies & Materials	10,000	10,000	-	
-	-	-	10,000	0.75	Total Function:	213,816	213,816	0.75	
2211 - Teaching & Learning									
1,893	-	-	-	-	0111 - Licensed Salaries	-	-	-	
349,121	428,273	446,003	443,774	2.75	0113 - Administrators Salaries	259,168	259,168	1.75	
57,033	58,670	61,116	62,961	1.00	0114 - Administrative Prof. / Confidential Salaries	64,863	64,863	1.00	
76,054	46,723	47,075	74,604	-	01XX - Other Salaries	24,150	24,150	-	
232,936	283,898	300,821	321,931	-	02XX - Associated Payroll Costs	191,336	191,336	-	
30,260	24,270	75,474	46,200	-	03XX - Purchased Services	66,500	66,500	-	
313,829	304,232	188,446	212,400	-	04XX - Supplies & Materials	18,500	18,500	-	
19,000	-	-	-	-	05XX - Capital Outlay	-	-	-	
-	309	820	3,510	-	06XX - Other Objects	5,964	5,964	-	
1,080,127	1,146,375	1,119,755	1,165,380	3.75	Total Function:	630,481	630,481	2.75	
2220 - Educational Media Services									
337,504	328,883	341,348	344,789	4.50	0111 - Licensed Salaries	348,211	348,211	4.50	
233,771	223,085	239,331	256,333	9.53	0112 - Classified Salaries	262,213	262,213	9.53	
12,005	16,135	8,296	20,892	-	01XX - Other Salaries	21,163	21,163	-	
271,101	365,918	376,619	434,170	-	02XX - Associated Payroll Costs	442,254	442,254	-	
22,409	15,637	19,896	450	-	03XX - Purchased Services	450	450	-	
38,708	35,041	34,964	35,250	-	04XX - Supplies & Materials	35,250	35,250	-	
915,498	984,699	1,020,454	1,091,884	14.03	Total Function:	1,109,541	1,109,541	14.03	
2230 - Assessment & Testing									
39,752	38,683	40,150	-	-	0111 - Licensed Salaries	-	-	-	
30,496	30,951	33,433	35,401	1.00	0112 - Classified Salaries	36,689	36,689	1.00	
110,689	114,792	119,632	123,243	1.00	0113 - Administrators Salaries	126,965	126,965	1.00	
8,322	7,894	11,557	9,712	-	01XX - Other Salaries	16,312	16,312	-	
81,326	91,942	98,952	99,311	-	02XX - Associated Payroll Costs	104,335	104,335	-	
-	-	-	-	-	03XX - Purchased Services	4,000	4,000	-	
-	-	-	-	-	04XX - Supplies & Materials	113,500	113,500	-	
270,585	284,261	303,723	267,667	2.00	Total Function:	401,801	401,801	2.00	
2240 - Instructional Staff Development									
-	-	-	81,109	1.00	0111 - Licensed Salaries	-	-	-	
26,323	21,314	17,779	49,519	-	01XX - Other Salaries	47,490	47,490	-	
6,690	6,753	5,599	53,551	-	02XX - Associated Payroll Costs	11,735	11,735	-	
39,231	35,225	62,755	169,346	-	03XX - Purchased Services	173,438	173,438	-	
24,001	19,831	7,845	14,300	-	04XX - Supplies & Materials	11,700	11,700	-	
450	3,199	4,409	6,500	-	06XX - Other Objects	1,200	1,200	-	
96,694	86,322	98,387	374,325	1.00	Total Function:	245,563	245,563		
2241 - Instructional Technology									
-	-	-	-	-	0111 - Licensed Salaries	81,913	81,913	1.00	
-	-	-	-	-	0113 - Administrators Salaries	126,965	126,965	1.00	
-	-	-	-	-	01XX - Other Salaries	19,200	19,200	-	
-	-	-	-	-	02XX - Associated Payroll Costs	125,832	125,832	-	
-	-	-	-	-	03XX - Purchased Services	160,250	160,250	-	
-	-	-	-	-	04XX - Supplies & Materials	29,000	29,000	-	
-	-	-	-	-	Total Function:	543,160	543,160	2.00	
2310 - Board Of Education									
43,806	44,181	46,024	46,484	0.50	0114 - Administrative Prof. / Confidential Salaries	46,949	46,949	0.50	
2,203	1,331	1,885	2,820	-	01XX - Other Salaries	2,820	2,820	-	
23,053	26,270	27,251	27,966	-	02XX - Associated Payroll Costs	23,643	23,643	-	
121,286	128,852	102,593	200,402	-	03XX - Purchased Services	185,402	185,402	-	
13,783	25,719	16,799	23,800	-	04XX - Supplies & Materials	23,800	23,800	-	
19,833	19,758	19,758	25,000	-	06XX - Other Objects	25,000	25,000	-	
223,963	246,111	214,310	326,472	0.50	Total Function:	307,614	307,614	0.50	

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

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	100 - GENERAL FUND REQUIREMENTS	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
2321 - Office Of The Superintendent									
-	9,587	10,358	25,272	1.00	0112 - Classified Salaries	44,574	44,574	1.00	
205,050	211,465	200,000	202,000	1.00	0113 - Administrators Salaries	202,000	202,000	1.00	
43,806	44,181	46,024	46,484	0.50	0114 - Administrative Prof. / Confidential Salaries	46,949	46,949	0.50	
23,016	55,700	31,952	27,600		01XX - Other Salaries	30,900	30,900		
119,984	154,164	87,585	164,315		02XX - Associated Payroll Costs	145,417	145,417		
69,572	26,796	36,589	64,000		03XX - Purchased Services	79,000	79,000		
21,731	12,142	35,413	33,000		04XX - Supplies & Materials	33,000	33,000		
1,933	2,317	4,574	5,000		06XX - Other Objects	5,000	5,000		
485,093	516,352	452,496	567,671	2.50	Total Function:	586,840	586,840	2.50	
2410 - Building Administration									
1,958,391	1,814,269	1,922,893	2,007,292	61.85	0112 - Classified Salaries	2,123,133	2,123,133	61.85	
2,999,565	3,013,735	3,046,193	3,233,249	28.00	0113 - Administrators Salaries	3,298,746	3,298,746	28.00	
337,284	281,864	293,468	279,119		01XX - Other Salaries	268,613	268,613		
2,576,661	2,810,728	2,850,721	3,299,654		02XX - Associated Payroll Costs	3,434,804	3,434,804		
130,288	114,127	145,112	45,608		03XX - Purchased Services	43,100	43,100		
51,947	57,824	82,731	69,308		04XX - Supplies & Materials	55,146	55,146		
6,016	5,519	5,819	7,000		06XX - Other Objects	5,750	5,750		
8,060,152	8,098,067	8,346,937	8,941,230	89.85	Total Function:	9,229,292	9,229,292	89.85	
2490 - Oth Sch Admn Supp Svcs									
-	-	-	500		03XX - Purchased Services	500	500		
-	-	-	500		Total Function:	500	500		
2510 - Direction Of Business Sup Svc									
-	-	-	59,163	1.20	0112 - Classified Salaries	61,061	61,061	1.20	
-	-	-	37,330	0.20	0113 - Administrators Salaries	35,254	35,254	0.20	
-	-	-	77,208	1.00	0114 - Administrative Prof. / Confidential Salaries	73,715	73,715	1.00	
-	-	-	-		01XX - Other Salaries	7,855	7,855		
-	-	-	114,718		02XX - Associated Payroll Costs	100,285	100,285		
-	-	-	36,750		03XX - Purchased Services	22,500	22,500		
-	-	-	18,150		04XX - Supplies & Materials	10,000	10,000		
-	-	-	5,000		06XX - Other Objects	5,000	5,000		
-	-	-	348,319	2.40	Total Function:	315,670	315,670	2.40	
2520 - Fiscal Services									
287,364	260,235	306,409	259,982	5.00	0112 - Classified Salaries	276,452	276,452	5.00	
147,882	151,695	118,837	123,632	1.00	0113 - Administrators Salaries	115,000	115,000	1.00	
164,897	146,591	152,704	224,984	3.00	0114 - Administrative Prof. / Confidential Salaries	232,450	232,450	3.00	
43,268	37,516	20,891	42,140		01XX - Other Salaries	32,216	32,216		
330,471	347,343	333,718	393,812		02XX - Associated Payroll Costs	400,350	400,350		
77,363	66,982	29,840	62,250		03XX - Purchased Services	62,250	62,250		
169,784	183,483	135,029	240,301		04XX - Supplies & Materials	240,301	240,301		
46,442	51,688	45,452	40,470		06XX - Other Objects	40,470	40,470		
1,267,471	1,245,535	1,142,879	1,387,571	9.00	Total Function:	1,399,489	1,399,489	9.00	
2528 - Risk Management									
-	69,384	72,276	74,458	1.00	0114 - Administrative Prof. / Confidential Salaries	76,692	76,692	1.00	
-	2,760	3,163	3,426		01XX - Other Salaries	3,300	3,300		
-	44,697	46,894	52,059		02XX - Associated Payroll Costs	43,209	43,209		
-	-	-	-		04XX - Supplies & Materials	3,000	3,000		
-	10,606	4,114	50,000		06XX - Other Objects	47,000	47,000		
-	127,447	126,447	179,943	1.00	Total Function:	173,201	173,201	1.00	
2529 - Other Fiscal Services									
-	-	-	314,050		03XX - Purchased Services	316,503	316,503		
-	-	-	314,050		Total Function:	316,503	316,503		
2541 - Facilities Direction									
64,690	47,783	49,899	-	1.00	0112 - Classified Salaries	52,998	52,998	1.00	
64,629	99,307	70,902	91,350	1.20	0113 - Administrators Salaries	123,025	123,025	1.20	
17,831	-	-	70,153		0114 - Administrative Prof. / Confidential Salaries	87,771	87,771	1.00	
7,710	44,882	61,184	25,291		01XX - Other Salaries	23,998	23,998		
89,237	105,920	92,153	112,581		02XX - Associated Payroll Costs	161,745	161,745		
26,708	42,146	190,331	98,783		03XX - Purchased Services	106,622	106,622		
15,979	12,293	31,282	31,500		04XX - Supplies & Materials	31,000	31,000		
100,012	96,845	96,373	3,000		06XX - Other Objects	2,500	2,500		
386,797	449,176	592,124	432,658	2.20	Total Function:	589,659	589,659	3.20	
2542 - Facilities Upkeep									
2,069,084	1,787,419	1,940,467	2,246,571	51.75	0112 - Classified Salaries	2,275,725	2,275,725	51.75	
-	-	70,608	83,529	1.00	0114 - Administrative Prof. / Confidential Salaries	86,051	86,051	1.00	
128,691	148,994	181,428	95,603		01XX - Other Salaries	141,168	141,168		
1,341,063	1,275,884	1,440,078	1,790,937		02XX - Associated Payroll Costs	1,753,928	1,753,928		
524,414	545,767	926,091	916,700		03XX - Purchased Services	557,477	557,477		
390,225	454,628	501,626	554,332		04XX - Supplies & Materials	684,000	684,000		
20,800	67,619	-	189,250		05XX - Capital Outlay	150,000	150,000		
19,941	14,129	8,986	18,000		06XX - Other Objects	20,000	20,000		
4,494,219	4,294,439	5,069,284	5,894,922	52.75	Total Function:	5,668,349	5,668,349	52.75	

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

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	100 - GENERAL FUND REQUIREMENTS	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
2543 - Grounds Maintenance									
173,658	150,762	161,609	196,683	4.25	0112 - Classified Salaries	203,149	203,149	4.25	
973	709	5,109	9,990		01XX - Other Salaries	29,532	29,532		
108,974	103,140	113,846	141,923		02XX - Associated Payroll Costs	141,025	141,025		
29,702	13,970	85,276	68,000		03XX - Purchased Services	107,500	107,500		
31,609	69,507	30,569	111,200		04XX - Supplies & Materials	121,000	121,000		
-	-	17,499	235,000		05XX - Capital Outlay	400,000	400,000		
13,186	2,835	3,810	3,500		06XX - Other Objects	5,000	5,000		
358,101	340,923	417,718	766,296	4.25	Total Function:	1,007,206	1,007,206	4.25	
2544 - Maintenance Services									
-	214,615	221,257	319,069	6.00	0112 - Classified Salaries	352,997	352,997	6.00	
-	-	-	152,709		0114 - Administrative Prof. / Confidential Salaries	84,364	84,364	1.00	
-	156	9,108	11,880		01XX - Other Salaries	16,920	16,920		
-	143,157	145,629	316,130		02XX - Associated Payroll Costs	269,806	269,806		
1,629,968	632,440	204,760	526,478		03XX - Purchased Services	245,000	245,000		
-	-	19,828	939		04XX - Supplies & Materials	12,500	12,500		
1,399,120	484,812	256,040	655,000		05XX - Capital Outlay	605,000	605,000		
-	5,363	-	-		06XX - Other Objects	-	-		
3,029,088	1,480,544	856,623	1,982,205	6.00	Total Function:	1,586,587	1,586,587	7.00	
2545 - Building Fixed Costs									
2,705,898	2,631,241	2,797,030	2,781,765		03XX - Purchased Services	3,000,706	3,000,706		
773	-	-	42,703		04XX - Supplies & Materials	150,000	150,000		
2,496	525	3,570	113,538		06XX - Other Objects	122,500	122,500		
2,709,167	2,631,766	2,800,600	2,938,006		Total Function:	3,273,206	3,273,206		
2546 - Safety Program									
65,941	-	-	-		0114 - Administrative Prof. / Confidential Salaries	-	-		
2,975	12,763	68,035	50,000		01XX - Other Salaries	50,000	50,000		
33,457	1,295	7,056	12,350		02XX - Associated Payroll Costs	12,350	12,350		
1,241	10,579	-	50,000		03XX - Purchased Services	30,000	30,000		
7,776	9,560	77,236	30,000		04XX - Supplies & Materials	45,000	45,000		
655	40	55	2,500		06XX - Other Objects	7,500	7,500		
112,045	34,237	152,383	144,850		Total Function:	144,850	144,850		
2549 - Energy / Safety Programs									
11,907	101,499	117,427	30,000		01XX - Other Salaries	30,000	30,000		
3,348	30,799	36,896	7,418		02XX - Associated Payroll Costs	7,418	7,418		
15,255	132,298	154,323	37,418		Total Function:	37,418	37,418		
2550 - Transportation									
1,857,038	1,888,342	2,301,201	2,677,423	74.04	0112 - Classified Salaries	2,767,431	2,767,431	75.23	
165,442	195,401	153,840	167,089	1.20	0113 - Administrators Salaries	144,495	144,495	1.20	
72,636	60,830	85,040	87,607	1.00	0114 - Administrative Prof. / Confidential Salaries	90,253	90,253	1.00	
388,424	381,976	499,529	443,481		01XX - Other Salaries	438,620	438,620		
1,631,657	1,722,056	1,997,786	2,416,671		02XX - Associated Payroll Costs	2,454,062	2,454,062		
690,655	512,235	1,018,316	1,057,656		03XX - Purchased Services	946,811	946,811		
443,600	492,875	546,371	849,935		04XX - Supplies & Materials	757,114	757,114		
747,413	2,693,232	1,191,813	1,007,660		05XX - Capital Outlay	1,241,177	1,241,177		
505,878	562,938	921,142	953,065		06XX - Other Objects	941,955	941,955		
6,502,745	8,509,885	8,715,038	9,660,587	76.24	Total Function:	9,781,918	9,781,918	77.43	
2558 - Transportation - Special Ed									
327,669	328,405	385,196	393,330	10.39	0112 - Classified Salaries	421,894	421,894	11.12	
6,214	2,240	2,553	4,552		01XX - Other Salaries	4,552	4,552		
234,151	249,882	291,310	296,412		02XX - Associated Payroll Costs	320,800	320,800		
147,534	170,596	235,085	160,000		03XX - Purchased Services	160,000	160,000		
715,568	751,123	914,145	854,294	10.39	Total Function:	907,246	907,246	11.12	
2559 - Other Stdnt Transport									
-	81,661	-	-		03XX - Purchased Services	-	-		
-	81,661	-	-		Total Function:	-	-		
2573 - Distribution Services									
47,368	47,677	49,899	50,398	1.00	0112 - Classified Salaries	52,998	52,998	1.00	
-	812	1,122	940		01XX - Other Salaries	940	940		
31,727	35,566	38,336	37,743		02XX - Associated Payroll Costs	38,792	38,792		
79,095	84,056	89,357	89,081	1.00	Total Function:	92,730	92,730	1.00	
2574 - Print Services									
66,570	48,010	49,899	50,398	1.00	0112 - Classified Salaries	52,998	52,998	1.00	
1,345	2,048	2,599	2,780		01XX - Other Salaries	2,780	2,780		
43,139	35,266	36,652	35,703		02XX - Associated Payroll Costs	36,935	36,935		
185	-	454	750		03XX - Purchased Services	550	550		
21,884	36,420	37,176	53,900		04XX - Supplies & Materials	60,000	60,000		
133,123	121,744	126,780	143,531	1.00	Total Function:	153,263	153,263	1.00	

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

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	100 - GENERAL FUND REQUIREMENTS	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
2620 - Grant/Development									
103,970	106,905	111,412	114,775	1.00	0113 - Administrators Salaries	118,242	118,242	1.00	
5,520	5,520	5,520	5,700		01XX - Other Salaries	5,700	5,700		
55,568	65,933	69,191	70,548		02XX - Associated Payroll Costs	72,980	72,980		
-	-	-	-		03XX - Purchased Services	1,000	1,000		
-	-	-	-		04XX - Supplies & Materials	3,000	3,000		
-	-	95	1,500		06XX - Other Objects	2,000	2,000		
165,058	178,358	186,218	192,523	1.00	Total Function:	202,922	202,922	1.00	
2630 - Communications									
20,124	30,159	10,358	47,616	1.00	0112 - Classified Salaries	44,762	44,762	1.00	
118,469	107,773	124,463	125,708	1.00	0113 - Administrators Salaries	126,965	126,965	1.00	
-	2,952	72,262	74,444	1.00	0114 - Administrative Prof. / Confidential Salaries	76,692	76,692	1.00	
24,436	26,203	15,765	13,459		01XX - Other Salaries	13,625	13,625		
44,490	59,353	97,536	154,804		02XX - Associated Payroll Costs	152,976	152,976		
78,207	20,573	25,224	61,500		03XX - Purchased Services	61,675	61,675		
12,849	31,823	30,357	23,000		04XX - Supplies & Materials	28,500	28,500		
9,985	7,602	6,963	6,000		06XX - Other Objects	6,000	6,000		
308,560	286,437	382,930	506,531	3.00	Total Function:	511,195	511,195	3.00	
2640 - Staff Services									
-	-	1,281	-		0112 - Classified Salaries	-	-		
118,469	123,433	132,885	136,896	1.00	0113 - Administrators Salaries	141,031	141,031	1.00	
289,861	285,036	299,533	309,911	5.00	0114 - Administrative Prof. / Confidential Salaries	316,617	316,617	5.00	
28,465	38,344	35,553	76,079		01XX - Other Salaries	76,079	76,079		
923,837	880,592	673,332	311,771		02XX - Associated Payroll Costs	325,759	325,759		
69,543	83,475	56,543	109,760		03XX - Purchased Services	139,175	139,175		
62,182	63,959	63,905	85,663		04XX - Supplies & Materials	85,500	85,500		
30,975	31,175	32,238	34,650		06XX - Other Objects	40,000	40,000		
1,523,332	1,506,014	1,295,270	1,064,730	6.00	Total Function:	1,124,161	1,124,161	6.00	
2642 - Recruitment Services									
2,375	2,980	6,895	5,850		03XX - Purchased Services	6,150	6,150		
596	7,097	7,037	17,920		04XX - Supplies & Materials	17,900	17,900		
2,971	10,077	13,932	23,770		Total Function:	24,050	24,050		
2649 - Other Staff Services									
-	-	3,208	928,106		02XX - Associated Payroll Costs	928,106	928,106		
-	-	-	1,047,550		03XX - Purchased Services	597,550	597,550		
-	-	3,208	1,975,656		Total Function:	1,525,656	1,525,656		
2660 - Technology Services									
337,418	309,994	351,425	423,732	8.00	0112 - Classified Salaries	393,598	393,598	7.00	
136,055	144,810	151,175	156,082	1.20	0113 - Administrators Salaries	159,729	159,729	1.20	
133,585	160,449	212,736	217,640	3.00	0114 - Administrative Prof. / Confidential Salaries	290,781	290,781	4.00	
32,450	53,468	51,186	93,441		01XX - Other Salaries	84,585	84,585		
298,836	350,672	423,630	513,576		02XX - Associated Payroll Costs	548,976	548,976		
24,227	68,907	90,638	82,700		03XX - Purchased Services	67,400	67,400		
504,925	397,078	572,081	484,750		04XX - Supplies & Materials	443,500	443,500		
-	49,162	-	33,300		05XX - Capital Outlay	56,000	56,000		
4,380	4,501	5,095	5,250		06XX - Other Objects	11,125	11,125		
1,471,877	1,539,042	1,857,968	2,010,471	12.20	Total Function:	2,055,694	2,055,694	12.20	
2680 - Interpretation & Translation Services									
-	167,624	174,462	263,430	5.13	0112 - Classified Salaries	236,450	236,450	5.13	
-	33,436	121,866	217,780		01XX - Other Salaries	217,430	217,430		
-	132,997	152,153	238,303		02XX - Associated Payroll Costs	222,018	222,018		
-	13,422	20,154	44,300		03XX - Purchased Services	44,300	44,300		
-	-	2,136	6,200		04XX - Supplies & Materials	6,200	6,200		
-	-	-	1,000		06XX - Other Objects	1,000	1,000		
-	347,478	470,771	771,013	5.13	Total Function:	727,398	727,398	5.13	
2690 - Other Support Services - Central									
27,363	-	-	-		0113 - Administrators Salaries	-	-		
11,361	205	-	-		01XX - Other Salaries	-	-		
10,507	66	-	-		02XX - Associated Payroll Costs	-	-		
18,525	44,033	-	-		03XX - Purchased Services	-	-		
7,106	-	-	-		04XX - Supplies & Materials	-	-		
3,000	-	-	-		06XX - Other Objects	-	-		
77,861	44,303	-	-		Total Function:	-	-		
43,451,065	44,953,890	46,402,070	55,212,249	402.06	Total 2000 Function:	56,216,054	56,216,054	407.31	
3000 - Enterprise & Community Service									
3363 - Community Partnership									
-	-	15,184	-		01XX - Other Salaries	-	-		
-	-	4,773	-		02XX - Associated Payroll Costs	-	-		
-	-	19,958	-		Total Function:	-	-		

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

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	100 - GENERAL FUND REQUIREMENTS	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
					3500 - Child Care				
54,542	73,948	84,273	85,257	2.50	0112 - Classified Salaries	90,086	90,086	2.50	
2,570	4,875	5,201	9,082		01XX - Other Salaries	9,470	9,470		
37,925	52,404	60,453	63,690		02XX - Associated Payroll Costs	66,554	66,554		
-	-	406	500		03XX - Purchased Services	-	-		
4,965	996	7,541	4,500		04XX - Supplies & Materials	4,500	4,500		
100,001	132,223	157,874	163,029	2.50	Total Function:	170,610	170,610	2.50	
100,001	132,223	177,832	163,029	2.50	Total 3000 Function:	170,610	170,610	2.50	
					5100 - Debt Service				
					5110 - Long-Term Debt Service				
242,310	322,379	322,310	285,715		06XX - Other Objects	333,455	333,455		
242,310	322,379	322,310	285,715		Total Function:	333,455	333,455		
242,310	322,379	322,310	285,715		Total 5100 Function:	333,455	333,455		
					5200 - Interfund Transfers				
					5200 - Interfund Transfers				
1,640,038	2,042,470	1,634,267	1,415,000		07XX - Interfund Transfers	1,298,398	1,298,398		
1,640,038	2,042,470	1,634,267	1,415,000		Total Function:	1,298,398	1,298,398		
1,640,038	2,042,470	1,634,267	1,415,000		Total 5200 Function:	1,298,398	1,298,398		
					6000 - Contingency				
					6110 - Operating Contingencies				
-	-	-	1,620,145		08XX - Contingencies	1,620,145	1,620,145		
-	-	-	1,620,145		Total Function:	1,620,145	1,620,145		
-	-	-	1,620,145		Total 6000 Function:	1,620,145	1,620,145		
					7000 - Unappropriated Ending Fund Balance				
					7000 - Unappropriated Ending Fund Balance				
9,493,696	13,620,764	17,832,460	4,970,966		09XX - Unappropriated Ending Fund Balance	4,970,966	4,970,966		
9,493,696	13,620,764	17,832,460	4,970,966		Total Function:	4,970,966	4,970,966		
9,493,696	13,620,764	17,832,460	4,970,966		Total 7000 Function:	4,970,966	4,970,966		
128,925,808	135,842,088	142,580,399	147,092,881	1,036.62	Total:	147,829,808	147,829,808	1,030.69	

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

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted 2019-20	Approved 2020-21
1000 Revenue From Local Sources	\$ 25,909,311	\$ 26,851,232	\$ 29,273,618	\$ 28,436,712	\$ 29,887,141
2000 Revenue From Intermediate Sources	\$ 2,629,116	\$ 1,333,262	\$ 394,539	\$ 1,896,800	\$ 1,001,800
3000 Revenue From State Sources	\$ 90,320,271	\$ 98,095,712	\$ 99,229,044	\$ 101,604,369	\$ 104,883,164
4000 Revenue from Federal Sources	\$ 59,513	\$ 68,186	\$ 62,436	\$ 65,000	\$ 65,000
5000 Other Sources	\$ 10,007,597	\$ 9,493,696	\$ 13,620,764	\$ 12,200,000	\$ 11,992,703
Total Revenues	\$ 128,925,808	\$ 135,842,088	\$ 142,580,401	\$ 144,202,881	\$ 147,829,808
0100 Salaries	\$ 59,646,212	\$ 57,148,835	\$ 58,980,489	\$ 63,972,238	\$ 65,427,799
0200 Associated Payroll Costs	\$ 29,630,061	\$ 32,582,668	\$ 33,468,867	\$ 38,932,383	\$ 39,558,604
0300 Purchased Services	\$ 21,022,166	\$ 22,302,730	\$ 23,333,616	\$ 24,954,892	\$ 24,483,512
0400 Supplies and Materials	\$ 4,263,818	\$ 3,677,570	\$ 4,360,735	\$ 5,183,038	\$ 5,341,238
0500 Captial Outlay	\$ 2,186,333	\$ 3,294,824	\$ 1,465,353	\$ 1,542,300	\$ 2,452,177
0600 Other Objects	\$ 1,043,423	\$ 1,172,228	\$ 1,504,613	\$ 1,611,919	\$ 1,676,969
0700 Transfers	\$ 1,640,038	\$ 2,042,470	\$ 1,634,267	\$ 1,415,000	\$ 1,298,398
0800 Other Uses	\$ -	\$ -	\$ -	\$ 1,620,145	\$ 1,620,145
Total Expenditures	\$ 119,432,051	\$ 122,221,325	\$ 124,747,940	\$ 139,231,915	\$ 141,858,842
Ending Fund Balance	<u>\$ 9,493,757</u>	<u>\$ 13,620,763</u>	<u>\$ 17,832,461</u>	<u>\$ 4,970,966</u>	<u>\$ 5,970,966</u>
Beginning Fund Balance	\$ 8,007,597	\$ 9,493,757	\$ 13,620,763	\$ 17,832,461	\$ 4,970,966
Change in Fund Balance	<u>\$ 1,486,160</u>	<u>\$ 4,127,006</u>	<u>\$ 4,211,698</u>	<u>\$ (12,861,495)</u>	<u>\$ 1,000,000</u>
Ending Fund Balance	<u>\$ 9,493,757</u>	<u>\$ 13,620,763</u>	<u>\$ 17,832,461</u>	<u>\$ 4,970,966</u>	<u>\$ 5,970,966</u>

**REYNOLDS SCHOOL DISTRICT
2020-21 APPROVED BUDGET
GENERAL FUND 2-YEAR ANALYSIS BY FUNCTION**

2020-21 Approved Budget Function - Description	2019-20 Working Budget		2020-21 Approved Budget		Change		Comments
	Amount	FTE	Amount	FTE	Amount	FTE	
100 - General Fund	147,092,881	1,047.7042	147,829,808	1,030.6853	736,927	(17.0189)	
1111 - Primary Programs K-5	26,475,583	231.2814	25,593,308	216.5701	(882,275)	(14.7113)	Art tax FTE of 3.68 was moved to State and Local grants for tracking. There are 11 FTE added for class-size relief in 2019-20 that was moved to the SIA grant.
1113 - Elem Extra-Curricular	6,910		6,910		-		
1121 - Middle School Programs	10,792,224	85.6300	10,873,511	85.6300	81,287		
1122 - Middle School Extra-Curricular	64,570		74,707		10,137		
1131 - High School Programs	11,375,687	86.5000	11,436,495	88.5000	60,808	2.0000	Increase 2 FTE, decreased Computer Hardware
1132 - High School Athletics	511,136	1.0000	529,973	1.0000	18,837		
1133 - High School Activities	321,207		303,793		(17,414)		
1210 - Talented & Gifted	160,510	1.0000	168,412	1.0000	7,902		
1220 - Restrictive Programs	4,784,374	31.8127	4,778,844	31.8127	(5,530)		
1223 - Transition Program	399,863	7.0000	486,644	7.0000	86,781		
1224 - Life Skills	2,486,767	32.4377	2,408,057	31.4377	(78,710)	(1.0000)	TOSA FTE was moved to 2190
1225 - Out of District Programs	994,325		1,010,000		15,675		
1227 - Extended School Year	25,711		5,711		(20,000)		
1229 - Functional Living Skills	1,307,779	19.2194	1,507,912	19.2194	200,133		Increased Purchased Services
1250 - Less Restrictive Programs	5,689,500	69.5265	5,629,535	67.9952	(59,965)	(1.5313)	Decreased 2019-20 Classified case load relief and increased Sub and insurance cost.
1251 - Less Restrictive - Charter School	350,263	3.1000	362,498	3.1000	12,235		
1271 - Remediation	310,000		375,000		65,000		
1280 - Alternative Ed	1,783,954	15.3500	1,756,570	15.6000	(27,384)	.2500	Adjusted Extra Duties stipends on actuals
1288 - Charter School	9,898,985		9,898,985		-		
1291 - English Language Learners Instruction	5,686,429	51.2000	6,013,315	52.0125	326,886	0.8125	Increase FTE and payroll cost
2110 - Attendance / Social Work	376,153	2.5000	381,865	2.5000	5,712		
2115 - Student Safety	1,511,725	16.9063	1,576,089	16.9063	64,364		
2120 - Guidance Services	2,795,180	25.5000	2,787,387	25.5000	(7,793)		
2122 - Positive Behavior Supports	84,992		85,280		288		
2130 - Health Services	663,362	2.1563	747,030	1.3438	83,668	(.8125)	FTE was decreased for Increased Purchased Services Cost
2140 - Psychological Services	1,203,115	11.0000	1,180,368	11.0000	(22,747)		
2150 - Speech Pathologist	2,282,244	20.2500	2,251,000	20.2500	(31,244)		
2160 - OTH STDNT Treatment	711,062	7.4000	712,398	7.2000	1,336	(0.2000)	
2190 - Service Direction	1,120,862	9.4200	1,607,658	10.7500	486,796	1.3300	TOSA FTE was moved from 1224
2210 - Improvement of Instructional Services	10,000	.7500	213,816	.7500	203,816	-	Department was added in 2019-20, increased FTE and budget allocation
2211 - Teaching & Learning	1,165,380	3.7500	630,481	2.7500	(534,899)	(1.0000)	FTE is was moved to 2241, discretionary moved to 2230
2220 - Educational Media Services	1,091,884	14.0631	1,109,541	14.0318	17,657	(.0313)	Classified EA Extension of .25 Hours Daily in 19-20
2230 - Assessment & Testing	267,667	2.0000	401,801	2.0000	134,134		Budget moved from 2220
2240 - Instructional Staff Development	374,325	1.0000	245,563		(128,762)	(1.0000)	FTE is was moved to 2241
2241 - Instructional Technology			543,160	2.0000	543,160	2.0000	Created 2241 for the new Instructional Technology department from 2211
2310 - Board of Education	326,472	.5000	307,614	.5000	(18,858)		
2321 - Office of The Superintendent	567,671	2.5000	586,840	2.5000	19,169		
2410 - Building Administration	8,941,230	89.8515	9,229,292	89.8515	288,062		Rolled forward Payroll Cost
2490 - OTH Sch Admn Supp SVCS	500		500		-		
2510 - Direction of Business Supp SRVC	348,319	2.4000	315,670	2.4000	(32,649)		
2520 - Fiscal Services	1,387,571	9.0000	1,399,489	9.0000	11,918		
2528 - Risk Management	179,943	1.0000	173,201	1.0000	(6,742)		
2529 - Other Fiscal Services	314,050		316,503		2,453		
2541 - Facilities Direction	432,658	2.2000	589,659	3.2000	157,001	1.0000	Vacant position moved from 2542
2542 - Custodial Services	5,894,922	54.7500	5,668,349	52.7500	(226,573)	(2.0000)	1 FTE vacant position moved to 2541 and 1FTE vacant position closed.
2543 - Grounds Maintenance	766,296	4.2500	1,007,206	4.2500	240,910	-	Increased Improvements and Depreciable Equipment
2544 - Maintenance Services	1,982,205	8.0000	1,586,587	7.0000	(395,618)	(1.0000)	Closed vacant position and Decreased Repairs & Maintenance Cost
2545 - Building Fixed Costs	2,938,006		3,273,206		335,200		5% Increased Utility Cost
2546 - Safety Program	144,850		144,850		-		
2549 - Other Operations & Maintenance	37,418		37,418		-		
2550 - Transportation	9,660,587	77.4281	9,781,918	77.4281	121,331	-	Roll Up Costs of Fully Staffed Department
2558 - Transportation - Special Ed	854,294	11.1206	907,246	11.1206	52,952		
2573 - Distribution Services	89,081	1.0000	92,730	1.0000	3,649		
2574 - Print Services	143,531	1.0000	153,263	1.0000	9,732		

REYNOLDS SCHOOL DISTRICT
 2020-21 APPROVED BUDGET
 GENERAL FUND 2-YEAR ANALYSIS BY FUNCTION

2020-21 Approved Budget		2019-20 Working Budget		2020-21 Approved Budget		Change		Comments
Function - Description	Amount	FTE	Amount	FTE	Amount	FTE		
2620 - Grant Development	192,523	1.0000	202,922	1.0000	10,399			
2630 - Communications	506,531	3.2500	511,195	3.0000	4,664	(0.2500)	Balanced Actual FTE	
2640 - Staff Services	1,064,730	6.0000	1,124,161	6.0000	59,431			
2642 - Recruitment Services	23,770		24,050		280			
2649 - Other Staff Services	1,975,656		1,525,656		(450,000)	-	Moved to Employee Leave Licensed Subs 1111 and reduced Employee Leave Classified Sub based on history usage	
2660 - Technology Services	2,010,471	12.2000	2,055,694	12.2000	45,223			
2680 - Interpretation & Translation Services	771,013	6.0000	727,398	5.1250	(43,615)	(0.8750)	Balanced Actual FTE	
3500 - Child Care	163,029	2.5006	170,610	2.5006	7,581			
5110 - Long-Term Debt Service	285,715		333,455		47,740			
5200 - Transfer of Funds	1,415,000		1,298,398		(116,602)	-	Reduced amount transferred to Capital Projects	
6110 - Operating Contingencies	1,620,145		1,620,145		-		Maintains 2019-20 Adopted Level	
7000 - Unappropriated Ending Fund Bal	4,970,966		4,970,966		-		Maintains 2019-20 Adopted Level	

**REYNOLDS SCHOOL DISTRICT
2020-21 APPROVED BUDGET
GENERAL FUND VARIANCE ANALYSIS BY OBJECT**

2020-21 Approved Budget Function - Description	2019-20 Working		2020-21 Approved		Change	
	Amount	FTE	Amount	FTE	Amount	FTE
0111 - Licensed Salaries	41,008,132	583.29	40,722,117	572.16	(286,015)	(11.13)
Elementary: Art tax FTE of 3.68 was moved to State and Local grants for tracking. There 11 FTE added for class-size relief in 2019-20 that was moved to the SIA grant. High School: Balanced High School FTE increased 3 FTE. Alternative Ed: Balance FTE increased .25 FTE. English Language: Balanced FTE increased .5 FTE. Other Student Treatment: Balanced FTE decrease by .20 FTE.						
0112 - Classified Salaries	13,556,590	394.11	14,074,139	388.22	517,549	(5.89)
Balanced classified FTE with Actuals. 1 FTE in Technology Services moved to 0114, closed vacant custodial position carried forward from 2018-19						
0113 - Administrators Salaries	5,448,161	46.30	5,714,465	46.30	266,304	-
0114 - Administrative Prof. / Confidential Salaries	1,528,572	21.00	1,642,251	22.00	113,679	1.00
Classified (0112) technology position moved to (0114) Specialist						
0115 - JROTC Salaries	220,194	3.00	153,623	2.00	(66,571)	(1.00)
JROTC FTE decreased by 1 FTE						
01XX - Other Salaries	3,110,522		3,121,204		10,682	-
Allocation for Classified time card hours and subs went up and Allocation for Certified additional hours went down.						
02XX - Associated Payroll Costs	39,397,804		39,558,604		160,800	
Increases From the Following Areas: PERS Employer Contribution (175,354), PERS Bond (76,337), Social Security (47,676), Unemployment (2,729), Insurance (224,834), Life and LTD (4,186). Decreases from the following areas: Workers Compensation (-370,159) and EAP (-157).						
03XX - Purchased Services	25,811,832		25,483,512		(328,320)	
5% increase to utilities, reduced Contractual Sub Cost, Repairs & Maintenance Services and Reimbursable Transportation Cost.						
04XX - Supplies & Materials	5,268,789		5,341,238		72,449	
Increased Consumable Budget, Textbooks, Parts and decreased Computer Hardware						
05XX - Capital Outlay	2,120,210		2,452,177		331,967	
Decreased Improvements, not Building, Increased Depreciable Equipment and Bus & Capital Improvements						
06XX - Other Objects	1,615,964		1,676,969		61,005	
Increase to Property Casualty Insurance						
0710 - Transfer to Other Funds	1,415,000		1,298,398		(116,602)	-
Reduction in Transfer Due Capital Projects Fund & Reduction of Retiree Insurance Benefit Needs in the Early Retirement Fund						
0812 - Contingencies	1,620,145		1,620,145		-	-
Maintains 2019-20 Budget Level & Combined with Proposed Contingencies Meets Board Policy for Fund Balance						
0820 - Reserved for Next Year	4,970,966		4,970,966		-	-
Maintains 2019-20 Budget Level & Combined with Proposed Contingencies Meets Board Policy for Fund Balance						
TOTAL	147,092,881	1,047.70	147,829,808	1,030.68	736,927	(17.02)



HB Lee Middle School



FEDERAL PROGRAMS FUND

APPROVED BUDGET
2020-2021

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

REYNOLDS SCHOOL DISTRICT FEDERAL PROGRAM DESCRIPTIONS

Title IA

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

Comprehensive Achievement Plan

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

School Improvement Grants

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

Title IIA – Teacher Quality

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

Title III – English Language Acquisition

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

SIG Cohort 5 Grant

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

Immigrant 17-19

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

Title VII – Indian Education

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

Title IC – Perkins Act Career Technical Education

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

IDEA Enhancement

Accounts for revenues and expenditures to support enhancement of Response to Intervention (RTI), Positive Behavior Support (PBIS), System Performance & Review (SPR&I), determination and other activities related to the support of students with disabilities. (Funding no longer received from this award but remains for history purposes.)

IDEA – Part B

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

IDEA Pre-School Grants

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

Extended Assessment

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

School Based Mental Health Program

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

REYNOLDS SCHOOL DISTRICT FEDERAL PROGRAM DESCRIPTIONS

Student Support & Academic Enrichment

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

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.

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 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.)

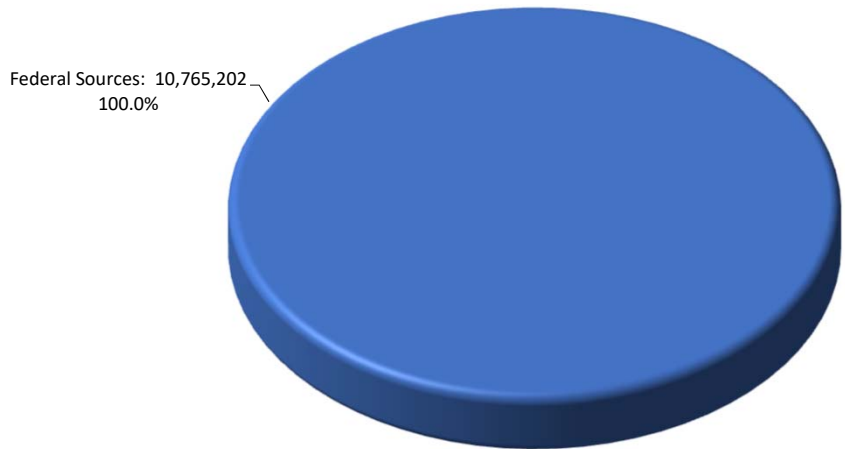
SLP-NOVA Cohort V-2015

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

EBISS – Effective Behavioral and Instructional Support Systems

Accounts for revenues and expenditures to support district implementation of EBISS and

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



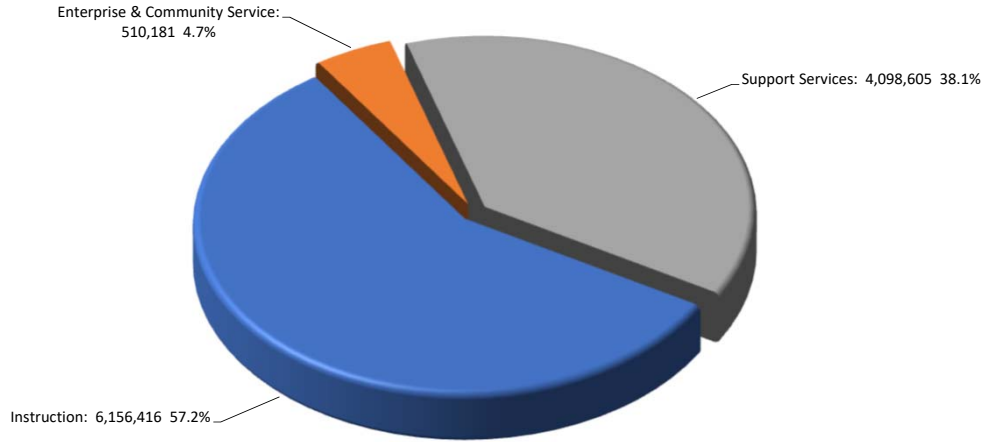
2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	201-249 - FEDERAL PROGRAMS FUND SUMMARY RESOURCES BY SOURCE	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
7,570,071	8,433,881	8,373,131	10,192,838	4000 - Federal Sources	10,765,202	10,765,202	
7,570,071	8,433,881	8,373,131	10,192,838	Total:	10,765,202	10,765,202	

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

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

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	201-249 - FEDERAL PROGRAMS FUND RESOURCES	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
7,570,071	8,433,881	8,373,131	10,192,838	4580 - Restrict Fed Rev Thru State	10,765,202	10,765,202	
7,570,071	8,433,881	8,373,131	10,192,838	Total:	10,765,202	10,765,202	

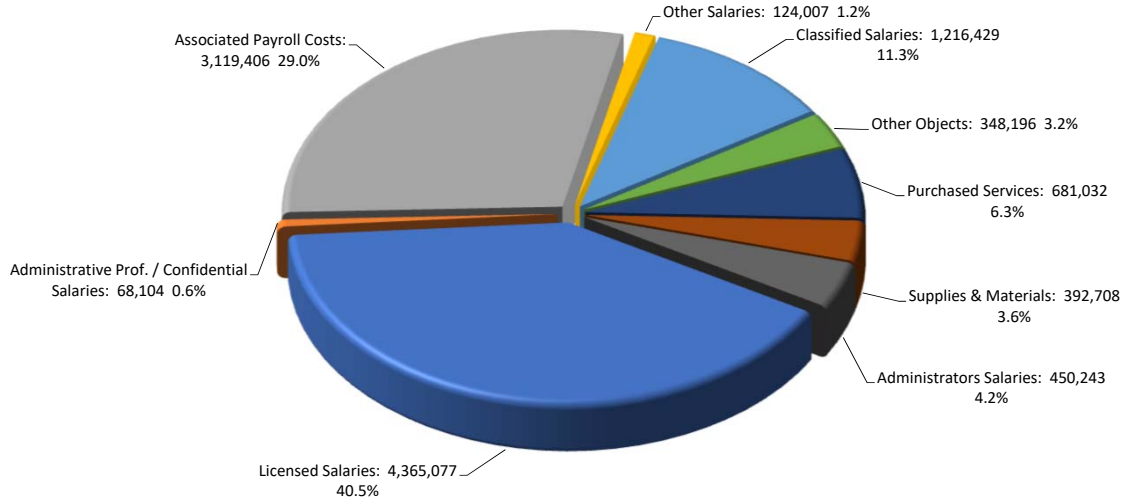
**REYNOLDS SCHOOL DISTRICT
201-249 - FEDERAL PROGRAMS FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**



2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	201-249 - FEDERAL PROGRAMS FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
4,581,211	5,262,290	5,348,944	6,520,520	62.93	1000 - Instruction	6,156,416	6,156,416	60.46	
2,853,091	2,944,514	2,866,111	3,303,554	20.67	2000 - Support Services	4,098,605	4,098,605	19.34	
135,769	227,077	158,076	368,764	4.00	3000 - Enterprise & Community Service	510,181	510,181	4.00	
7,570,071	8,433,881	8,373,131	10,192,838	87.60	Total:	10,765,202	10,765,202	83.80	

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

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



2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	201-249 - FEDERAL PROGRAMS FUND SUMMARY REQUIREMENTS BY MAJOR OBJECT	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
3,270,580	3,167,044	3,036,954	4,016,012	47.30	0111 - Licensed Salaries	4,365,077	4,365,077	41.30	
672,564	763,470	776,379	1,159,268	38.80	0112 - Classified Salaries	1,216,429	1,216,429	38.00	
172,014	93,106	81,011	72,344	1.50	0113 - Administrators Salaries	450,243	450,243	3.50	
-	-	-	-	-	0114 - Administrative Prof. / Confidential Salaries	68,104	68,104	1.00	
223,971	358,857	234,798	176,306	-	01XX - Other Salaries	124,007	124,007	-	
1,994,914	2,430,515	2,307,477	2,772,930	-	02XX - Associated Payroll Costs	3,119,406	3,119,406	-	
800,300	977,395	1,282,359	841,097	-	03XX - Purchased Services	681,032	681,032	-	
188,812	393,032	418,680	816,133	-	04XX - Supplies & Materials	392,708	392,708	-	
246,915	250,462	235,473	338,749	-	06XX - Other Objects	348,196	348,196	-	
7,570,071	8,433,881	8,373,131	10,192,838	87.60	Total:	10,765,202	10,765,202	83.80	

Note: Accounted for using the modified accrual of accounting.

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

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	201-249 - FEDERAL PROGRAMS FUND REQUIREMENTS	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
1111 - Primary Programs K-5									
-	-	-	705,587		0111 - Licensed Salaries	395,101	395,101		
-	-	-	705,587		Total Function:	395,101	395,101		
1220 - Restrictive Programs									
47,799	16,866	47,302	66,241	2.44	0112 - Classified Salaries	64,289	64,289	2.44	
13,341	38,629	6,415	44,525		01XX - Other Salaries	9,626	9,626		
42,293	28,486	38,655	70,190		02XX - Associated Payroll Costs	58,523	58,523		
132,281	134,665	83,583	-		03XX - Purchased Services	-	-		
60	7,774	36,135	12,000		04XX - Supplies & Materials	4,000	4,000		
183	165	-	-		06XX - Other Objects	-	-		
235,957	226,585	212,090	192,956	2.44	Total Function:	136,438	136,438	2.44	
1223 - Transition Program									
-	-	800	-		04XX - Supplies & Materials	1,012	1,012		
-	-	800	-		Total Function:	1,012	1,012		
1224 - Life Skills									
144,135	100,676	150,570	251,904	8.19	0112 - Classified Salaries	237,039	237,039	8.19	
4,716	9,530	6,313	6,138		01XX - Other Salaries	6,386	6,386		
95,197	77,750	121,446	221,781		02XX - Associated Payroll Costs	208,711	208,711		
6,057	-	19,969	48,000		03XX - Purchased Services	48,698	48,698		
-	70	6,042	-		04XX - Supplies & Materials	-	-		
250,105	188,026	304,341	527,823	8.19	Total Function:	500,834	500,834	8.19	
1229 - Functional Living Skills									
54,496	64,978	68,154	85,429	3.31	0112 - Classified Salaries	89,350	89,350	3.31	
2,311	2,248	3,655	439		01XX - Other Salaries	1,439	1,439		
40,995	51,926	49,254	78,193		02XX - Associated Payroll Costs	84,154	84,154		
4,130	1,173	7,906	-		03XX - Purchased Services	2,000	2,000		
-	480	-	-		04XX - Supplies & Materials	-	-		
101,932	120,804	128,968	164,061	3.31	Total Function:	176,943	176,943	3.31	
1250 - Less Restrictive Programs									
195,492	239,498	141,385	202,133	6.97	0112 - Classified Salaries	234,859	234,859	6.97	
4,416	7,310	5,363	4,752		01XX - Other Salaries	10,564	10,564		
138,487	207,968	113,371	181,292		02XX - Associated Payroll Costs	194,113	194,113		
8,917	14,964	314,048	38,400		03XX - Purchased Services	7,235	7,235		
-	-	594	-		04XX - Supplies & Materials	2,000	2,000		
347,311	469,739	574,762	426,577	6.97	Total Function:	448,771	448,771	6.97	
1251 - Less Restrictive - Charter School									
-	5,469	-	-		0112 - Classified Salaries	-	-		
-	933	114	-		01XX - Other Salaries	-	-		
-	4,415	41	-		02XX - Associated Payroll Costs	-	-		
-	10,816	155	-		Total Function:	-	-		
1271 - Remediation									
41,632	211	-	-		0111 - Licensed Salaries	-	-		
4,737	5,606	6,840	6,560		01XX - Other Salaries	6,560	6,560		
20,489	1,751	2,028	1,617		02XX - Associated Payroll Costs	1,621	1,621		
-	-	-	490		03XX - Purchased Services	500	500		
27	-	-	116		04XX - Supplies & Materials	428	428		
2,256	13	-	-		06XX - Other Objects	-	-		
69,142	7,581	8,868	8,783		Total Function:	9,109	9,109		
1272 - Title IA/D									
2,022,169	2,103,853	2,017,126	2,040,383	32.30	0111 - Licensed Salaries	2,399,133	2,399,133	30.30	
82,219	87,126	157,815	204,254	9.22	0112 - Classified Salaries	258,542	258,542	8.75	
73,841	149,168	92,503	24,753		01XX - Other Salaries	2,788	2,788		
947,884	1,220,238	1,213,924	1,399,813		02XX - Associated Payroll Costs	1,467,607	1,467,607		
197,392	305,080	301,999	107,692		03XX - Purchased Services	185,000	185,000		
53,159	219,758	128,394	336,818		04XX - Supplies & Materials	23,497	23,497		
3,376,664	4,085,224	3,911,762	4,113,712	41.52	Total Function:	4,336,567	4,336,567	39.05	
1291 - English Language Learners Instruction									
-	-	-	40,871	0.50	0111 - Licensed Salaries	40,957	40,957	0.50	
25,342	-	-	-		0112 - Classified Salaries	-	-		
29,168	6,003	13,000	4,479		01XX - Other Salaries	-	-		
22,057	2,617	3,657	25,000		02XX - Associated Payroll Costs	20,838	20,838		
63,506	123,865	112,787	248,253		03XX - Purchased Services	29,924	29,924		
59,244	21,029	36,935	62,418		04XX - Supplies & Materials	59,922	59,922		
783	-	-	-		06XX - Other Objects	-	-		
200,100	153,515	166,378	381,021	0.50	Total Function:	151,641	151,641	0.50	
1299 - Other Programs									
-	-	40,820	-		03XX - Purchased Services	-	-		
-	-	40,820	-		Total Function:	-	-		
4,581,211	5,262,290	5,348,944	6,520,520	62.93	Total 1000 Function:	6,156,416	6,156,416	60.46	-

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

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	201-249 - FEDERAL PROGRAMS FUND REQUIREMENTS	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
2110 - Attendance / Social Work									
63,413	54,490	73,818	37,572	0.25	0111 - Licensed Salaries	21,946	21,946	0.25	
4,334	-	-	33,323		0112 - Classified Salaries	-	-		
26,270	-	-	-		0113 - Administrators Salaries	-	-		
4,625	1,526	17,351	300		01XX - Other Salaries	175	175		
41,382	26,957	54,484	38,955		02XX - Associated Payroll Costs	11,667	11,667		
460	-	23,020	2,864		03XX - Purchased Services	-	-		
4,959	-	4,635	1,768		04XX - Supplies & Materials	-	-		
1,405	793	3,907	2,749		06XX - Other Objects	-	-		
146,846	83,766	177,215	117,531	0.25	Total Function:	33,788	33,788	0.25	
2120 - Guidance Services									
-	-	-	-		04XX - Supplies & Materials	700	700		
-	-	-	-		Total Function:	700	700		
2122 - Positive Behavior Supports									
79,416	77,367	-	-		0111 - Licensed Salaries	-	-		
1,749	1,538	-	1,511		01XX - Other Salaries	1,500	1,500		
32,789	38,183	-	373		02XX - Associated Payroll Costs	371	371		
-	-	7,296	-		04XX - Supplies & Materials	-	-		
113,954	117,088	7,296	1,884		Total Function:	1,871	1,871		
2140 - Psychological Services									
855	-	-	-		01XX - Other Salaries	-	-		
295	-	-	-		02XX - Associated Payroll Costs	-	-		
-	5,547	57	-		04XX - Supplies & Materials	-	-		
1,150	5,547	57	-		Total Function:	-	-		
2150 - Speech Pathologist									
-	4,839	-	-		01XX - Other Salaries	-	-		
-	2,364	-	-		02XX - Associated Payroll Costs	-	-		
-	-	-	-		03XX - Purchased Services	9,500	9,500		
-	4,130	1,980	-		04XX - Supplies & Materials	3,000	3,000		
-	11,333	1,980	-		Total Function:	12,500	12,500		
2160 - Oth Stdnt Treatment									
-	-	15,303	-		0111 - Licensed Salaries	-	-		
-	1,716	277	-		01XX - Other Salaries	-	-		
-	984	9,205	-		02XX - Associated Payroll Costs	-	-		
-	-	-	-		04XX - Supplies & Materials	1,000	1,000		
-	2,701	24,786	-		Total Function:	1,000	1,000		
2190 - Service Direction									
302,776	280,767	281,719	247,627	4.00	0111 - Licensed Salaries	16,714	16,714		
-	-	-	-		0113 - Administrators Salaries	230,000	230,000	2.00	
-	-	-	-		0114 - Administrative Prof. / Confidential Salari	68,104	68,104	1.00	
10,518	27,204	14,506	9,887		01XX - Other Salaries	9,906	9,906		
140,094	160,312	156,150	131,932		02XX - Associated Payroll Costs	190,525	190,525		
-	14,107	42,170	15,163		03XX - Purchased Services	128,500	128,500		
9,291	67,332	58,719	41,706		04XX - Supplies & Materials	73,611	73,611		
22	891	1,403	968		06XX - Other Objects	82,394	82,394		
462,701	550,612	554,667	447,283	4.00	Total Function:	799,754	799,754	3.00	
2191 - Service Direction									
54,825	59,399	58,426	75,408		06XX - Other Objects	7,000	7,000		
54,825	59,399	58,426	75,408		Total Function:	7,000	7,000		
2210 - Improvement of Instructional Services									
728,865	611,904	608,839	657,992	8.50	0111 - Licensed Salaries	817,884	817,884	8.50	
39,299	113,632	90,694	64,262	3.34	0112 - Classified Salaries	88,519	88,519	3.34	
88,809	14,563	-	-		0113 - Administrators Salaries	-	-		
44,265	42,687	40,508	5,509		01XX - Other Salaries	2,368	2,368		
388,045	436,772	398,645	417,324		02XX - Associated Payroll Costs	474,751	474,751		
84,575	72,474	102,757	100,873		03XX - Purchased Services	129,673	129,673		
11,522	20,855	93,306	135,605		04XX - Supplies & Materials	107,502	107,502		
4,978	376	342	438		06XX - Other Objects	-	-		
1,390,359	1,313,264	1,335,090	1,382,003	11.84	Total Function:	1,620,697	1,620,697	11.84	
2230 - Assessment & Testing									
2,805	2,204	2,129	2,127		03XX - Purchased Services	2,200	2,200		
102	77	69	71		06XX - Other Objects	92	92		
2,907	2,281	2,198	2,198		Total Function:	2,292	2,292		
2240 - Instructional Staff Development									
32,311	-	-	245,561	1.00	0111 - Licensed Salaries	448,100	448,100		
24,142	38,529	8,797	31,937		01XX - Other Salaries	50,000	50,000		
16,195	12,301	2,300	12,918		02XX - Associated Payroll Costs	12,350	12,350		
235,047	203,095	206,169	240,887		03XX - Purchased Services	95,500	95,500		
8,319	4,040	5,414	151,684		04XX - Supplies & Materials	52,650	52,650		
4,325	-	-	-		06XX - Other Objects	-	-		
320,338	257,965	222,680	682,987	1.00	Total Function:	658,600	658,600		

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

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	201-249 - FEDERAL PROGRAMS FUND REQUIREMENTS	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
2241 - Instructional Technology									
-	-	-	-		0111 - Licensed Salaries	78,043	78,043	1.00	
-	-	-	-		02XX - Associated Payroll Costs	44,704	44,704		
-	-	-	-		Total Function:	122,747	122,747	1.00	
2410 - Building Administration									
-	10,000	-	-		0113 - Administrators Salaries	-	-		
-	140	-	-		01XX - Other Salaries	-	-		
-	3,490	-	-		02XX - Associated Payroll Costs	-	-		
-	13,631	-	-		Total Function:	-	-		
2490 - Oth Sch Admn Supp Svcs									
-	38,451	40,150	40,871	0.75	0111 - Licensed Salaries	63,177	63,177	0.75	
57,910	53,931	60,515	89,304	0.83	0112 - Classified Salaries	41,512	41,512	0.50	
56,935	68,543	81,011	72,344	1.50	0113 - Administrators Salaries	220,243	220,243	1.50	
3,453	4,802	4,082	1,456		01XX - Other Salaries	12,435	12,435		
56,477	93,811	102,358	82,531		02XX - Associated Payroll Costs	176,696	176,696		
6,136	7,324	-	-		03XX - Purchased Services	15,000	15,000		
1,066	139	-	194		04XX - Supplies & Materials	-	-		
178,034	188,749	171,013	259,115		06XX - Other Objects	258,710	258,710		
360,010	455,751	459,129	545,815	3.08	Total Function:	787,773	787,773	2.75	
2550 - Transportation									
-	37,991	-	26,348		03XX - Purchased Services	-	-		
-	37,991	-	26,348		Total Function:	-	-		
2649 - Other Staff Services									
-	-	-	-	0.50	0112 - Classified Salaries	26,499	26,499	0.50	
-	-	-	-		01XX - Other Salaries	260	260		
-	-	-	-		02XX - Associated Payroll Costs	18,124	18,124		
-	-	-	-	0.50	Total Function:	44,883	44,883	0.50	
2680 - Interpretation & Translation Services									
-	13,510	7,016	-		0112 - Classified Salaries	-	-		
-	8,407	7,660	16,824		01XX - Other Salaries	-	-		
-	11,269	7,047	5,273		02XX - Associated Payroll Costs	-	-		
-	-	865	-		03XX - Purchased Services	-	-		
-	-	-	-		04XX - Supplies & Materials	5,000	5,000		
-	33,186	22,588	22,097		Total Function:	5,000	5,000		
2,853,091	2,944,514	2,866,111	3,303,554	20.67	Total 2000 Function:	4,098,605	4,098,605	19.34	-
3390 - Oth Community Services									
-	-	-	(452)		0111 - Licensed Salaries	84,022	84,022		
21,538	67,784	52,927	162,418	4.00	0112 - Classified Salaries	175,820	175,820	4.00	
1,835	8,041	7,415	17,236		01XX - Other Salaries	10,000	10,000		
12,235	48,921	34,912	105,738		02XX - Associated Payroll Costs	154,651	154,651		
58,995	60,453	24,136	10,000		03XX - Purchased Services	27,302	27,302		
41,165	41,877	38,373	73,824		04XX - Supplies & Materials	58,386	58,386		
-	-	314	-		06XX - Other Objects	-	-		
135,769	227,077	158,076	368,764	4.00	Total Function:	510,181	510,181	4.00	
135,769	227,077	158,076	368,764	4.00	Total 3000 Function:	510,181	510,181	4.00	
7,570,071	8,433,881	8,373,131	10,192,838	87.60	Total:	10,765,202	10,765,202	83.80	



Reynolds Middle School



STATE & LOCAL PROGRAMS FUNDS

APPROVED BUDGET
2020-2021

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

REYNOLDS SCHOOL DISTRICT STATE AND LOCAL PROGRAMS DESCRIPTIONS

Driver's Education

Accounts for revenues and expenditures to support the driver's education class at the high school. The principal source of revenue is received from ODOT and class fees.

E-Rate

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

Energy Efficient Schools - SB 1149

Accounts for revenues received under the Senate Bill 1149 which introduces competition into the retail electricity market of Oregon's two largest utilities, Portland General Electric and PacifiCorp.

Together We Are Greater Than

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

Mt Hood Cable Regulatory Commission Grant

Accounts for revenues and expenditures relating to enhancement of technology projects throughout the district such as communications involving video, data applications. Funding source are through Multnomah County, Comcast, Frontier and Cascade Access. (Funding no longer received from this award but remains for history purposes.)

Other Contracts & Grants

Accounts for various grants received throughout the district.

Contract Fuel Sales

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

Student Activities

Accounts for revenues and expenditures of all schools' student body funds. The revenue sources are participation fees, donations and fund-raising activities. Individual accounts are kept at each school; this fund summarizes all activity at year-end.

Non-ASB

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

Reynolds Education Foundation

Accounts for revenues and expenditures received from REF for classroom supplies. (Funding no longer received from this award but remains for history purposes.)

Project Lead the Way

Accounts for revenues and expenditures received from the State Board of Higher Education on behalf of the Oregon University System for the engineering and technology program. (Funding no longer received from this award but remains for history purposes.)

Four Corners Tuition

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

Seismic Rehab Grant

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

REYNOLDS SCHOOL DISTRICT STATE AND LOCAL PROGRAMS DESCRIPTIONS

Multnomah County Agreement

Accounts for revenues and expenditures to be used for attendance TOSA to support attendance work at Glenfair Elementary and Alder Elementary. Funding source through Multnomah County. (Funding no longer received from this award but remains for history purposes.)

PPS / Columbia Regional Autism

Accounts for revenues and expenditures for autism services. The primary source of revenue comes from the Columbia Regional Program who receives autism funding from the state.

MYC Fees for Service

Accounts for revenue and expenditures related to the Multnomah Youth Cooperative program at Reynolds Learning Academy. The primary source of revenue is local state entities that pay a fee for the services provided by students.

Outdoor School (Measure 99)

Accounts for the revenue and expenditures to provide outdoor school.

CTE Pathways

Accounts for revenues and expenditures from ODE for incentivization of high school programs to attract and graduate students from traditionally underserved populations through their CTE Programs of Study. In 2016, CTE Pathways funds were awarded to RHS Graphic Arts, Computer Information Systems, and Construction Manufacturing.

Student Monitoring and Mentorship Grant

Accounts for the revenues and expenditures for serving at-risk students rising from 8th to 9th grade. Interventions are instrumental to maintain a smooth path toward students achieving credits to stay on track to graduate. (Funding no longer received from this award but remains for history purposes.)

Career Education (Measure 98)

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

PEEK-8 Physical Education Expansion K-8

Accounts for additional revenues and expenditures allocated to hire licensed physical education teachers to support activities related to meeting the physical education instructional requirements for students as described in OAR 581-020-0250.

Seismic Rehab Grant 2016-17

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

Closing the Achievement Gap

Accounts for revenues and expenditures relating to closing the academic achievement gap for African American learners' links between home, school and community and promoting equity for our school toward Oregon Department of Education 40-40-20 goal. (Funding no longer received from this award but remains for history purposes.)

MYC PIC (Partners in Conservation)

Accounts for revenues and expenditures from East Metro Soil and Conservation District, to provide funding for service learning projects for students at RLA. (Funding no longer received from this award but remains for history purposes.)

Educator Effectiveness

Accounts for the revenues and expenditures related to improving student achievement through effective teachers and leaders, through collaboration with educational partners and stakeholders to create a supportive state policy infrastructure focused on educator effectiveness leading to improved student learning. (Funding

REYNOLDS SCHOOL DISTRICT STATE AND LOCAL PROGRAMS DESCRIPTIONS

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.

Improvement Planning Grant

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

Summer Works Grant

The Youth Work Experience Program allows students with disabilities to learn employability skills and transition seamlessly into competitive employment. Reynolds School District received and implemented the Summer Work experience during the summer of 2017. The Summer Work experience allowed students to gain positive work skills and training in a professional environment which contributed to their successful placement today.

Youth Transition Program

Accounts for the revenues and expenditures related to an intergovernmental agreement in association with a youth transition program. The primary source of revenue is State of Oregon Department of Human Services.

RLA Playground

Accounts for revenues and expenditures to improve the RLA playground and for enhancing services to the teen parents and children by partnering with Mt. Hood as an Early Childhood Head Start Program. This is a one-time grant from MHCC. (Funding no longer received from this award but remains for history purposes.)

HB3499 ELD Transformation & Target

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

MHCC – Early Head Start

Accounts for revenues and expenditures to support RLA Teen Parent Day Care Center. To be used for facility improvements, staff training requirements, curriculum purchase and furniture replacement. Additionally, a separate reimbursement contract will be specifically dedicated to redesign and improve the outdoor playground space dedicated to the Teen Parent Day Care Center. Funding source through the Department of Health and Human Services for Early Head Start Partnership through MHCC. (Funding no longer received from this award but remains for history purposes.)

Verizon Innovative Learning

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

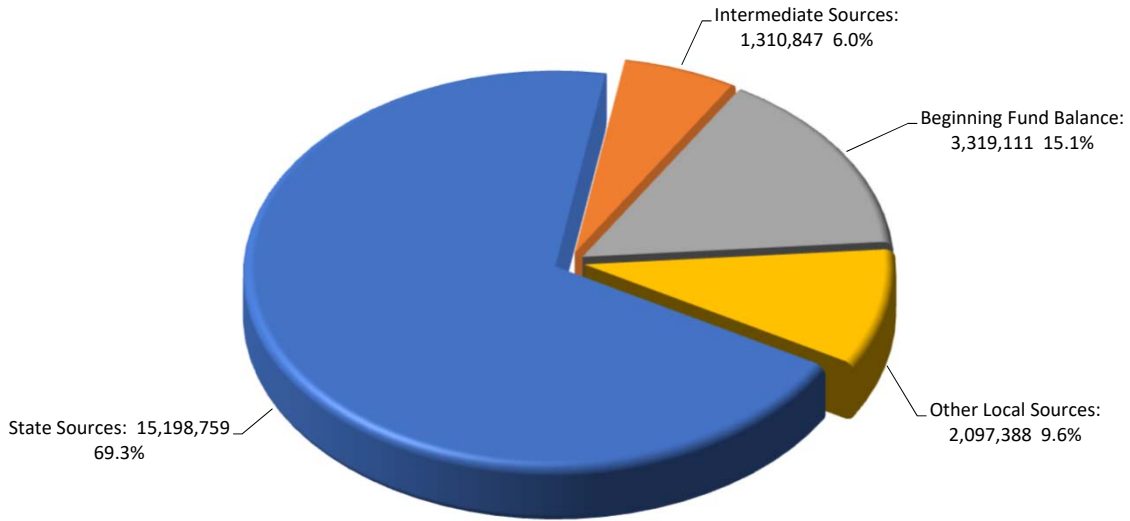
School Based Health Center

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.

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



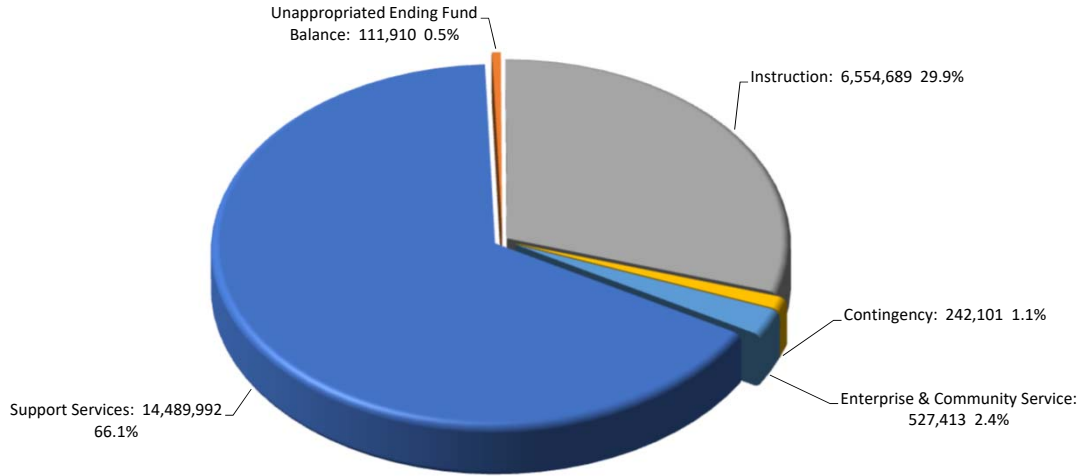
2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	251-295 - STATE AND LOCAL FUNDS SUMMARY RESOURCES BY SOURCE	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
1,929,220	1,524,896	1,603,079	1,291,444	1000 - Other Local Sources	2,097,388	2,097,388	
1,441,951	2,128,370	1,717,290	4,108,705	2000 - Intermediate Sources	1,310,847	1,310,847	
150,683	673,457	4,099,038	3,993,611	3000 - State Sources	15,198,759	15,198,759	
18,454	7,208	-	-	5200 - Interfund Transfers	-	-	
6,019	-	-	-	5300 - Sale of Asset	-	-	
2,507,693	3,217,426	3,178,564	3,391,535	5400 - Beginning Fund Balance	3,319,111	3,319,111	
6,054,020	7,551,355	10,597,971	12,785,295	Total:	21,926,105	21,926,105	

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

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

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	251-296 - STATE AND LOCAL FUNDS RESOURCES BY SOURCE	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
201,048	148,984	215,181	180,015	1412 - Fuel Fees	231,750	231,750	
94,028	-	-	-	1415 - Transportation - Foster Care	-	-	
-	-	-	(428,534)	1910 - Rentals	-	-	
38,735	57,402	-	1,419	1914 - Donations	1,419	1,419	
-	413	73,267	24,094	1920 - Private Source Donations	24,094	24,094	
1,347,571	1,099,684	1,109,647	1,384,450	1990 - Miscellaneous Revenue	1,675,125	1,675,125	
247,839	218,412	204,983	130,000	1993 - SB1149	165,000	165,000	
-	-	-	-	2110 - City/County Revenue	359,242	359,242	
724,978	473,339	578,242	3,912,054	2199 - Other Intermediate Sources	713,804	713,804	
716,973	1,655,031	1,139,049	196,651	2200 - Restricted Revenue	237,801	237,801	
-	-	1,281,715	-	3199 - Other Unrestricted Grants In	-	-	
50,895	53,865	64,995	60,000	3204 - Drivers Education	60,000	60,000	
99,788	619,592	2,752,328	3,933,611	3299 - Other Restricted Grants	15,138,759	15,138,759	
18,454	7,208	-	-	5200 - Interfund Transfers	-	-	
6,019	-	-	-	5300 - Sale of Asset	-	-	
2,507,693	3,217,426	3,178,564	3,391,535	5400 - Beginning Fund Balance	3,319,111	3,319,111	
6,054,020	7,551,355	10,597,971	12,785,295	Total:	21,926,105	21,926,105	

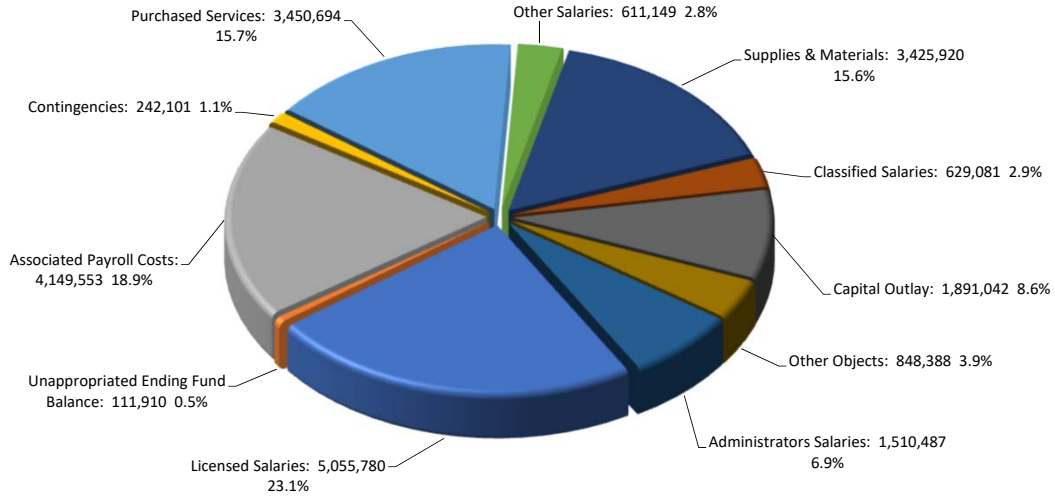
**REYNOLDS SCHOOL DISTRICT
251-296 - STATE AND LOCAL FUNDS SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**



2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	251-296 - STATE AND LOCAL FUNDS SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
1,258,586	1,821,249	3,264,230	3,546,526	16.10	1000 - Instruction	6,554,689	6,554,689	33.45	
1,187,745	2,327,993	3,483,098	6,227,867	14.00	2000 - Support Services	14,489,992	14,489,992	70.50	
390,263	221,200	297,184	584,131	0.06	3000 - Enterprise & Community Service	527,413	527,413	0.06	
-	-	-	2,331,872		4000 - Facilities Acquisition & Construction	-	-		
-	-	-	94,899		6000 - Contingency	242,101	242,101		
3,217,426	3,180,914	3,553,459	-		7000 - Unappropriated Ending Fund Balance	111,910	111,910		
6,054,020	7,551,355	10,597,971	12,785,295	30.16	Total:	21,926,105	21,926,105	104.01	

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

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



2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	251-296 - STATE AND LOCAL FUNDS SUMMARY REQUIREMENTS BY MAJOR OBJECT	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
222,974	311,044	627,974	842,662	14.89	0111 - Licensed Salaries	5,055,780	5,055,780	77.24	
146,900	244,880	389,860	691,477	13.27	0112 - Classified Salaries	629,081	629,081	14.77	
42,629	111,221	212,773	354,335	2.00	0113 - Administrators Salaries	1,510,487	1,510,487	12.00	
-	32,686	-	-	-	0114 - Administrative Prof. / Confidential Salaries	-	-	-	
83,713	141,396	201,856	381,458	-	01XX - Other Salaries	611,149	611,149	-	
197,229	381,537	680,547	910,101	-	02XX - Associated Payroll Costs	4,149,553	4,149,553	-	
493,725	618,867	595,049	2,044,121	-	03XX - Purchased Services	3,450,694	3,450,694	-	
1,288,515	866,908	2,466,656	3,711,244	-	04XX - Supplies & Materials	3,425,920	3,425,920	-	
295,840	1,562,484	1,733,624	3,601,454	-	05XX - Capital Outlay	1,891,042	1,891,042	-	
65,071	99,419	136,173	153,543	-	06XX - Other Objects	848,388	848,388	-	
-	-	-	94,899	-	08XX - Contingencies	242,101	242,101	-	
3,217,426	3,180,914	3,553,459	-	-	09XX - Unappropriated Ending Fund Balance	111,910	111,910	-	
6,054,020	7,551,355	10,597,971	12,785,295	30.16	Total:	21,926,105	21,926,105	104.01	

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

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

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE		2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
1111 - Primary Programs K-5									
64,415	47,776	121,505	44,513	0.89	0111 - Licensed Salaries	1,040,723	1,040,723	17.57	
72	-	-	72		01XX - Other Salaries	72	72		
28,230	25,954	67,828	25,691		02XX - Associated Payroll Costs	613,924	613,924		
1,170	180	1,698	864		03XX - Purchased Services	864	864		
45,964	25,909	45,352	47,022		04XX - Supplies & Materials	197,004	197,004		
3,372	-	2,300	3,544		06XX - Other Objects	-	-		
143,223	99,819	238,683	121,706	0.89	Total Function:	1,852,587	1,852,587	17.57	
1113 - Elem Extra-Curricular									
5,222	1,312	2,011	3,000		03XX - Purchased Services	28,000	28,000		
46,634	53,771	59,285	108,351		04XX - Supplies & Materials	133,351	133,351		
1,855	858	-	66		06XX - Other Objects	66	66		
53,711	55,941	61,296	111,417		Total Function:	161,417	161,417		
1121 - Middle School Programs									
-	-	-	-		0111 - Licensed Salaries	8,963	8,963	0.17	
-	15,929	21,624	54,203		01XX - Other Salaries	63,800	63,800		
-	4,995	6,774	13,389		02XX - Associated Payroll Costs	21,288	21,288		
1,426	-	28,768	-		03XX - Purchased Services	49,250	49,250		
4,841	8,149	11,460	20,176		04XX - Supplies & Materials	20,176	20,176		
-	6,400	2,250	2,250		06XX - Other Objects	-	-		
6,267	35,473	70,877	90,018		Total Function:	163,477	163,477	0.17	
1122 - Middle School Extra-Curricular									
-	-	-	6,839		0111 - Licensed Salaries	68,247	68,247		
3,829	12,399	3,026	-		03XX - Purchased Services	-	-		
77,133	44,538	75,093	118,236		04XX - Supplies & Materials	143,236	143,236		
1,420	335	-	-		06XX - Other Objects	-	-		
82,382	57,271	78,119	125,075		Total Function:	211,483	211,483		
1131 - High School Programs									
-	-	157,030	449,121	5.00	0111 - Licensed Salaries	291,232	291,232	5.00	
-	46,036	23,841	36,343	1.00	0112 - Classified Salaries	38,155	38,155	1.00	
65,144	99,712	144,408	79,999		01XX - Other Salaries	90,801	90,801		
10,868	40,728	120,389	127,925		02XX - Associated Payroll Costs	219,413	219,413		
2,348	3,420	23,100	7,549		03XX - Purchased Services	33,693	33,693		
55,949	36,509	103,898	196,353		04XX - Supplies & Materials	141,355	141,355		
-	170,155	450,000	13,632		05XX - Capital Outlay	13,632	13,632		
-	16,940	68,784	109,339		06XX - Other Objects	181,507	181,507		
134,310	413,500	1,091,451	1,020,261	6.00	Total Function:	1,009,788	1,009,788	6.00	
1132 - High School Athletics									
-	-	-	(2,280)		01XX - Other Salaries	-	-		
-	-	-	-		04XX - Supplies & Materials	25,000	25,000		
-	-	-	(2,280)		Total Function:	25,000	25,000		
1133 - High School Activities									
56,629	60,827	47,037	52,075		03XX - Purchased Services	52,075	52,075		
272,881	297,398	386,162	405,363		04XX - Supplies & Materials	405,363	405,363		
41,540	35,837	23,113	3,280		06XX - Other Objects	3,280	3,280		
371,050	394,062	456,312	460,718		Total Function:	460,718	460,718		
1220 - Restrictive Programs									
423	-	-	-		03XX - Purchased Services	-	-		
423	-	-	-		Total Function:	-	-		
1223 - Transition Program									
-	-	86,308	-		0112 - Classified Salaries	-	-		
-	-	2,204	-		01XX - Other Salaries	57,700	57,700		
-	-	45,228	-		02XX - Associated Payroll Costs	14,252	14,252		
3,733	4,057	3,030	4,100		03XX - Purchased Services	-	-		
9,482	7,614	3,438	14,431		04XX - Supplies & Materials	17,672	17,672		
600	-	-	5,076		06XX - Other Objects	-	-		
13,815	11,671	140,208	23,607		Total Function:	89,624	89,624		
1224 - Life Skills									
-	-	50,282	71,280	3.25	0112 - Classified Salaries	93,054	93,054	3.25	
-	-	920	-		01XX - Other Salaries	592	592		
-	-	37,516	53,448		02XX - Associated Payroll Costs	79,128	79,128		
-	-	478	-		03XX - Purchased Services	-	-		
-	-	89,196	124,728	3.25	Total Function:	172,774	172,774	3.25	
1229 - Functional Living Skills									
-	-	-	44,240		0112 - Classified Salaries	-	-		
-	-	-	35,752		02XX - Associated Payroll Costs	-	-		
-	-	-	79,992		Total Function:	-	-		

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

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE		2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
1250 - Less Restrictive Programs									
72,173	103,775	23,808	146,523	2.56	0112 - Classified Salaries	119,869	119,869	2.56	
3,384	2,697	3,574	6,227		01XX - Other Salaries	12,135	12,135		
37,499	62,628	19,459	82,329		02XX - Associated Payroll Costs	87,509	87,509		
-	20,867	29,916	35,933		03XX - Purchased Services	101,057	101,057		
113,056	189,967	76,758	271,012	2.56	Total Function:	320,570	320,570	2.56	
1280 - Alternative Ed									
-	-	55,429	68,739	1.00	0111 - Licensed Salaries	71,200	71,200	1.00	
7,877	37,394	48,246	42,491	1.40	0112 - Classified Salaries	56,878	56,878	1.90	
-	-	9,173	34,320		01XX - Other Salaries	18,450	18,450		
3,957	19,261	52,260	73,120		02XX - Associated Payroll Costs	96,242	96,242		
7,638	22,464	23,541	442,986		03XX - Purchased Services	648,508	648,508		
9,865	1,805	39,357	86,148		04XX - Supplies & Materials	14,854	14,854		
44,990	-	312,666	35,950		05XX - Capital Outlay	71,900	71,900		
74,326	80,924	540,673	783,754	2.40	Total Function:	978,032	978,032	2.90	
1288 - Charter School									
-	14,044	15,398	45,000		03XX - Purchased Services	780,823	780,823		
-	14,044	15,398	45,000		Total Function:	780,823	780,823		
1291 - English Language Learners Instruction									
21,516	50,437	48,050	48,050		0112 - Classified Salaries	-	-		
42,629	111,221	115,867	115,867		0113 - Administrators Salaries	135,000	135,000		
1,460	7,020	7,020	7,020		01XX - Other Salaries	-	-		
18,853	97,460	99,215	99,215		02XX - Associated Payroll Costs	66,404	66,404		
3,074	9,687	9,661	9,848		06XX - Other Objects	8,439	8,439		
87,532	275,825	279,813	280,000		Total Function:	209,843	209,843		
1299 - Other Programs									
111,459	109,272	76,504	-	1.00	0111 - Licensed Salaries	68,883	68,883	1.00	
7,603	-	-	-		0112 - Classified Salaries	-	-		
3,645	4,247	1,964	3,008		01XX - Other Salaries	1,662	1,662		
54,765	64,288	44,247	(12)		02XX - Associated Payroll Costs	38,008	38,008		
1,019	11,253	-	1,300		03XX - Purchased Services	10,000	10,000		
-	3,692	2,733	7,222		04XX - Supplies & Materials	-	-		
178,491	192,751	125,447	11,518	1.00	Total Function:	118,553	118,553	1.00	
2110 - Attendance / Social Work									
47,100	-	1,719	-		0111 - Licensed Salaries	762,636	762,636	10.00	
-	-	107,361	125,886	4.00	0112 - Classified Salaries	139,066	139,066	4.00	
1,611	-	1,307	7,226		01XX - Other Salaries	127	127		
20,413	-	59,360	95,599		02XX - Associated Payroll Costs	513,197	513,197		
69	-	46,055	834		03XX - Purchased Services	-	-		
754	-	44,648	430,098		04XX - Supplies & Materials	612,076	612,076		
33	-	11,697	-		06XX - Other Objects	-	-		
69,981	-	272,147	659,643	4.00	Total Function:	2,027,102	2,027,102	14.00	
2120 - Guidance Services									
-	123,220	175,638	198,871	3.00	0111 - Licensed Salaries	927,330	927,330	13.00	
-	-	-	28,604	1.00	0112 - Classified Salaries	33,815	33,815	1.00	
-	891	32	10,483		01XX - Other Salaries	10,483	10,483		
-	22,215	65,781	129,032		02XX - Associated Payroll Costs	530,806	530,806		
-	345	29,783	17,000		03XX - Purchased Services	72,720	72,720		
-	29,831	67,081	33,856		04XX - Supplies & Materials	51,224	51,224		
-	176,502	338,315	417,846	4.00	Total Function:	1,626,378	1,626,378	14.00	
2130 - Health Services									
-	-	-	-		03XX - Purchased Services	600,000	600,000		
-	-	-	-		Total Function:	600,000	600,000		
2190 - Service Direction									
-	-	-	-		0111 - Licensed Salaries	362,912	362,912	5.00	
-	-	-	-		0113 - Administrators Salaries	229,999	229,999	2.00	
-	-	-	-		01XX - Other Salaries	15,500	15,500		
-	-	-	-		02XX - Associated Payroll Costs	329,633	329,633		
-	-	-	-		Total Function:	938,044	938,044	7.00	

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

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE		2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
2210 - Improvement of Instructional Services									
-	-	-	74,579	4.00	0111 - Licensed Salaries	710,636	710,636	14.00	
-	-	-	-	-	0112 - Classified Salaries	28,815	28,815	1.00	
-	-	-	-	-	0113 - Administrators Salaries	115,000	115,000	1.00	
-	-	-	-	-	01XX - Other Salaries	3,840	3,840		
-	-	-	38,757	-	02XX - Associated Payroll Costs	477,867	477,867		
-	-	2,982	664	-	03XX - Purchased Services	664	664		
3,788	-	-	-	-	04XX - Supplies & Materials	-	-		
6,019	1,015	-	-	-	06XX - Other Objects	419,000	419,000		
9,806	1,015	2,982	114,000	4.00	Total Function:	1,755,822	1,755,822	16.00	
2211 - Teaching & Learning									
-	-	-	-	-	04XX - Supplies & Materials	542,902	542,902		
-	-	-	-	-	Total Function:	542,902	542,902		
2219 - Other Imp Of Instruction									
-	30,776	40,150	-	-	0111 - Licensed Salaries	-	-		
-	789	165	-	-	01XX - Other Salaries	-	-		
-	10,975	20,465	-	-	02XX - Associated Payroll Costs	-	-		
1,435	4,109	-	10,000	-	03XX - Purchased Services	10,000	10,000		
525,136	52,435	(450)	1,215,270	-	04XX - Supplies & Materials	227,497	227,497		
526,571	99,085	60,329	1,225,270		Total Function:	237,497	237,497		
2220 - Educational Media Services									
-	-	-	-	-	0111 - Licensed Salaries	743,018	743,018	10.50	
-	-	-	-	-	02XX - Associated Payroll Costs	400,213	400,213		
-	-	-	-	-	Total Function:	1,143,231	1,143,231	10.50	
2230 - Assessment & Testing									
-	-	-	8,165	-	04XX - Supplies & Materials	8,165	8,165		
-	-	-	8,165	-	Total Function:	8,165	8,165		
2240 - Instructional Staff Development									
6,184	6,791	2,511	142,652	-	01XX - Other Salaries	275,495	275,495		
758	1,790	656	2,366	-	02XX - Associated Payroll Costs	68,046	68,046		
24,810	43,323	216,623	396,319	-	03XX - Purchased Services	308,175	308,175		
2,076	2,076	13,375	90,039	-	04XX - Supplies & Materials	50,808	50,808		
2,325	2,429	10,163	20,140	-	06XX - Other Objects	29,643	29,643		
36,153	56,410	243,327	651,517		Total Function:	732,167	732,167		
2320 - Executive Administration									
-	-	-	1,578	-	03XX - Purchased Services	1,578	1,578		
-	30	126	3,725	-	04XX - Supplies & Materials	3,725	3,725		
-	30	126	5,303	-	Total Function:	5,303	5,303		
2410 - Building Administration									
-	-	96,906	238,468	2.00	0113 - Administrators Salaries	915,488	915,488	8.00	
-	-	5,335	21,528	-	01XX - Other Salaries	38,292	38,292		
-	-	38,665	127,335	-	02XX - Associated Payroll Costs	522,220	522,220		
-	-	-	-	-	03XX - Purchased Services	60,000	60,000		
-	-	140,907	387,331	2.00	Total Function:	1,536,000	1,536,000	8.00	
2490 - Oth Sch Admn Supp Svcs									
-	-	4,183	-	-	06XX - Other Objects	6,453	6,453		
-	-	4,183	-	-	Total Function:	6,453	6,453		
2540 - Maintenance & Operations									
2,185	94,019	242	151,414	-	03XX - Purchased Services	300,000	300,000		
-	-	-	17,081	-	04XX - Supplies & Materials	17,081	17,081		
2,185	94,019	242	168,495		Total Function:	317,081	317,081		
2544 - Maintenance Services									
259,709	143,366	58,182	314,919	-	03XX - Purchased Services	261,987	261,987		
-	-	1,281,715	-	-	04XX - Supplies & Materials	-	-		
250,850	1,392,329	970,957	1,445,000	-	05XX - Capital Outlay	1,805,510	1,805,510		
4,832	25,893	4,022	-	-	06XX - Other Objects	200,000	200,000		
515,391	1,561,588	2,314,876	1,759,919		Total Function:	2,267,497	2,267,497		
2545 - Building Fixed Costs									
-	16,619	-	-	-	03XX - Purchased Services	-	-		
-	16,619	-	-	-	Total Function:	-	-		
2550 - Transportation									
-	-	-	17,892	-	0112 - Classified Salaries	57,293	57,293		
1,163	4,208	-	2,487	-	03XX - Purchased Services	1,200	1,200		
1,163	4,208	-	20,379		Total Function:	58,493	58,493		

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

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE		2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
2660 - Technology Services									
-	32,686	-	-		0114 - Administrative Prof. / Confidential Salaries	-	-		
-	1,200	-	-		01XX - Other Salaries	-	-		
-	22,133	-	-		02XX - Associated Payroll Costs	-	-		
26,494	147,054	31,780	250,000		03XX - Purchased Services	125,000	125,000		
-	115,445	73,882	560,000		04XX - Supplies & Materials	375,000	375,000		
26,494	318,518	105,662	810,000		Total Function:	500,000	500,000		
2680 - Interpretation & Translation Services									
-	-	-	-		0113 - Administrators Salaries	115,000	115,000	1.00	
-	-	-	-		01XX - Other Salaries	7,200	7,200		
-	-	-	-		02XX - Associated Payroll Costs	65,657	65,657		
-	-	-	-		Total Function:	187,857	187,857	1.00	
3210 - Fuel / DHS Reimb Expense									
-	-	-	56,000		03XX - Purchased Services	-	-		
195,093	144,199	208,403	225,000		04XX - Supplies & Materials	225,000	225,000		
195,093	144,199	208,403	281,000		Total Function:	225,000	225,000		
3231 - DHS Foster Kids									
94,028	-	-	-		03XX - Purchased Services	-	-		
94,028	-	-	-		Total Function:	-	-		
3300 - Community Services									
-	15,000	31,340	25,100		03XX - Purchased Services	100	100		
12,706	3,291	6,984	24,849		04XX - Supplies & Materials	136,552	136,552		
12,706	18,291	38,324	49,949		Total Function:	136,652	136,652		
3320 - Community Recreation Services									
-	13,556	725	719		04XX - Supplies & Materials	10,000	10,000		
-	13,556	725	719		Total Function:	10,000	10,000		
3390 - Oth Community Services									
-	-	-	128,167		0112 - Classified Salaries	60,000	60,000		
-	-	22,000	47,810		04XX - Supplies & Materials	18,500	18,500		
-	-	22,000	175,977		Total Function:	78,500	78,500		
3500 - Child Care									
37,731	7,237	1,964	2,002	0.06	0112 - Classified Salaries	2,136	2,136	0.06	
2,213	2,120	1,617	17,000		01XX - Other Salaries	15,000	15,000		
21,885	9,111	2,705	6,155		02XX - Associated Payroll Costs	5,746	5,746		
395	-	57	5,000		03XX - Purchased Services	5,000	5,000		
26,213	26,661	21,390	46,329		04XX - Supplies & Materials	49,379	49,379		
-	25	-	-		06XX - Other Objects	-	-		
88,437	45,154	27,733	76,486	0.06	Total Function:	77,261	77,261	0.06	
4150 - Building Acquisition/Develop									
-	-	-	220,000		03XX - Purchased Services	-	-		
-	-	-	5,000		04XX - Supplies & Materials	-	-		
-	-	-	2,106,872		05XX - Capital Outlay	-	-		
-	-	-	2,331,872		Total Function:	-	-		
6110 - Operating Contingencies									
-	-	-	94,899		08XX - Contingencies	242,101	242,101		
-	-	-	94,899		Total Function:	242,101	242,101		
7000 - Unappropriated Ending Fund Balance									
3,217,426	3,180,914	3,553,459	-		09XX - Unappropriated Ending Fund Balance	111,910	111,910		
3,217,426	3,180,914	3,553,459	-		Total Function:	111,910	111,910		
6,054,020	7,551,355	10,597,971	12,785,295	30.16	Total:	21,926,105	21,926,105	104.01	



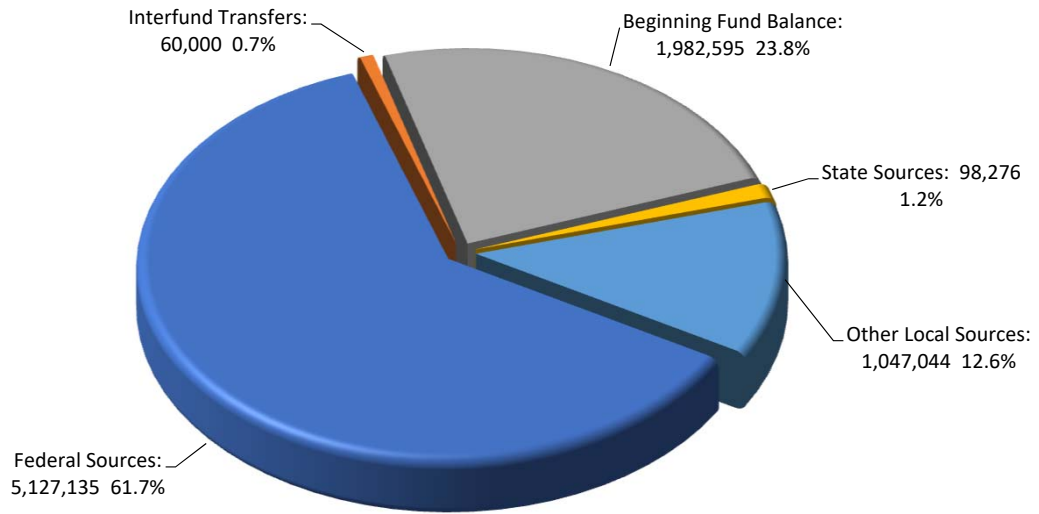
Woodland Elementary School

NUTRITION SERVICES FUND

APPROVED BUDGET
2020-2021

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**



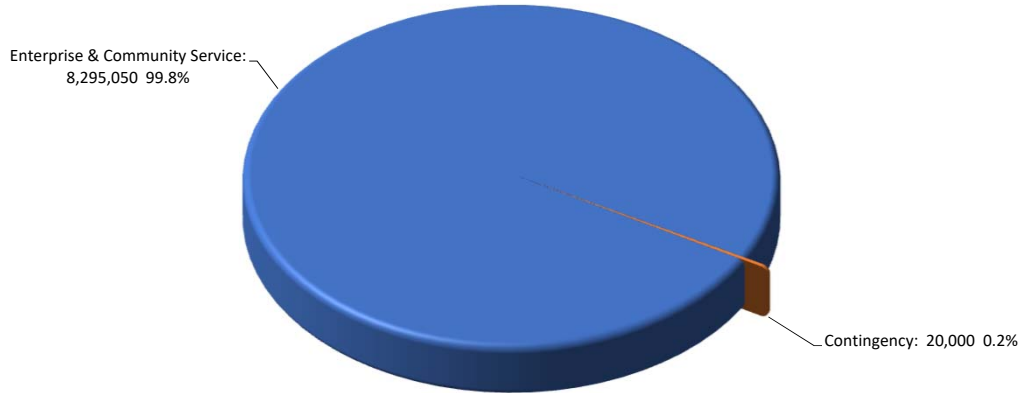
2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	297 - NUTRITION SERVICES FUND SUMMARY RESOURCES BY SOURCE	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
450,483	368,342	357,401	1,047,044	1000 - Other Local Sources	1,047,044	1,047,044	
28,026	59,250	89,568	18,000	3000 - State Sources	98,276	98,276	
5,820,202	5,636,624	5,370,804	5,582,169	4000 - Federal Sources	5,127,135	5,127,135	
53,528	52,974	50,679	60,000	5200 - Interfund Transfers	60,000	60,000	
2,451,452	2,996,717	3,385,574	1,982,595	5400 - Beginning Fund Balance	1,982,595	1,982,595	
8,803,691	9,113,907	9,254,026	8,689,808	Total:	8,315,050	8,315,050	

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

**REYNOLDS SCHOOL DISTRICT
297 - NUTRITION SERVICES FUND
RESOURCES BY SOURCE**

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working		2020/21 Proposed	2020/21 Approved	2020/21 Adopted
1000 - Other Local Sources							
53,204	77,108	48,049	48,050	1510 - Interest On Investments	48,050	48,050	
318,498	264,173	267,907	888,355	1610 - Food Service Meal Sales	888,355	888,355	
36,364	-	19,856	80,639	1690 - Food Services - Other Sales	80,639	80,639	
42,417	27,061	21,589	30,000	1990 - Miscellaneous Revenue	30,000	30,000	
450,483	368,342	357,401	1,047,044	Total Object:	1,047,044	1,047,044	
3000 - State Sources							
28,026	59,250	89,568	18,000	3299 - Other Restricted Grants	98,276	98,276	
4000 - Federal Sources							
330,659	388,577	368,731	363,000	4100 - USDA Commodities	363,000	363,000	
256,793	-	-	-	4500 - Restricted Revenue Thru State	-	-	
117,999	115,882	106,388	101,452	4502 - Summer Seamless Waiver	131,103	131,103	
1,267,784	1,254,318	1,167,627	1,227,736	4503 - National Breakfast Program	1,217,236	1,217,236	
3,612,506	3,433,095	3,249,725	3,428,361	4505 - National School Nutrition Prog	3,135,894	3,135,894	
-	1,753	8,568	-	4508 - ODE Usda Food Distribution Program	-	-	
234,461	442,998	469,765	461,620	4580 - Restrct Fed Rev Thru State	279,902	279,902	
5,820,202	5,636,624	5,370,804	5,582,169	Total Object:	5,127,135	5,127,135	
5200 - Interfund Transfers							
53,528	52,974	50,679	60,000	5200 - Interfund Transfers	60,000	60,000	
5400 - Beginning Fund Balance							
2,451,452	2,996,717	3,385,574	1,982,595	5400 - Beginning Fund Balance	1,982,595	1,982,595	
8,803,691	9,113,907	9,254,026	8,689,808	Total:	8,315,050	8,315,050	

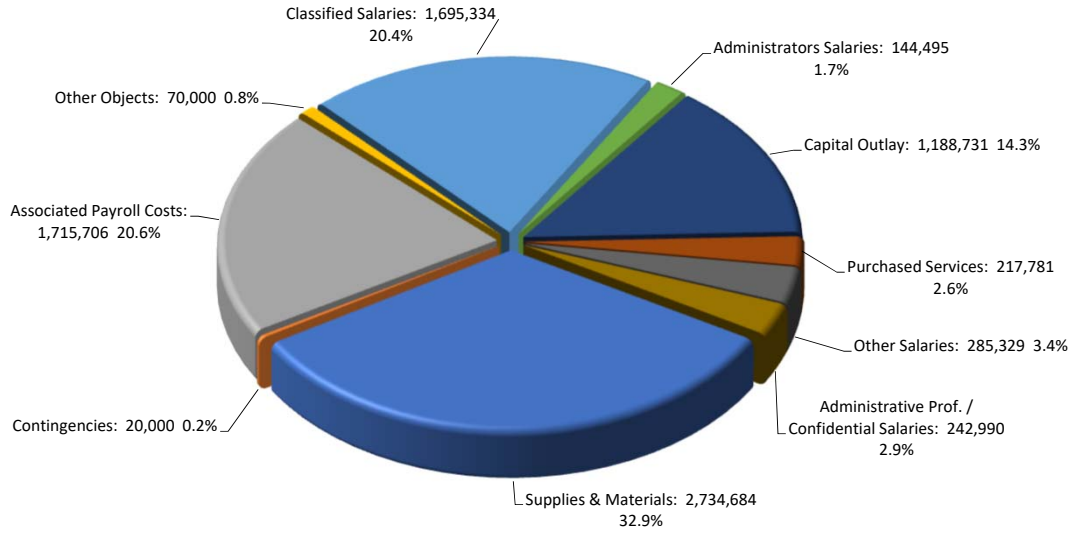
**REYNOLDS SCHOOL DISTRICT
297 - NUTRITION SERVICES FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**



2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	297 - NUTRITION SERVICES FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
5,806,974	5,728,333	7,271,431	8,389,808	61.39	3000 - Enterprise & Community Service	8,295,050	8,295,050	63.01	
-	-	-	300,000		6000 - Contingency	20,000	20,000		
2,996,717	3,385,574	1,982,595	-		7000 - Unappropriated Ending Fund Balance	-	-		
8,803,691	9,113,907	9,254,026	8,689,808	61.39	Total:	8,315,050	8,315,050	63.01	

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

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



2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	297 - NUTRITION SERVICES FUND SUMMARY REQUIREMENTS BY MAJOR OBJECT	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
1,279,278	1,288,090	1,377,570	1,581,180	57.69	0112 - Classified Salaries	1,695,334	1,695,334	58.81	
59,394	32,269	136,819	141,292	1.20	0113 - Administrators Salaries	144,495	144,495	1.20	
22,934	195,061	164,672	179,986	2.50	0114 - Administrative Prof. / Confidential Salaries	242,990	242,990	3.00	
282,193	269,181	296,122	294,717		01XX - Other Salaries	285,329	285,329		
1,102,406	1,270,686	1,431,376	1,645,449		02XX - Associated Payroll Costs	1,715,706	1,715,706		
2,316,657	201,082	41,761	336,435		03XX - Purchased Services	217,781	217,781		
665,208	2,286,982	2,275,242	3,059,057		04XX - Supplies & Materials	2,734,684	2,734,684		
9,529	115,453	1,463,468	1,061,443		05XX - Capital Outlay	1,188,731	1,188,731		
69,375	69,530	84,402	90,249		06XX - Other Objects	70,000	70,000		
-	-	-	300,000		08XX - Contingencies	20,000	20,000		
2,996,717	3,385,574	1,982,595	-		09XX - Unappropriated Ending Fund Balance	-	-		
8,803,691	9,113,907	9,254,026	8,689,808	61.39	Total:	8,315,050	8,315,050	63.01	

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

**REYNOLDS SCHOOL DISTRICT
297 - NUTRITION SERVICES FUND
REQUIREMENTS**

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE		2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
3100 - Food Services									
1,279,278	1,288,090	1,377,570	1,581,180	57.69	0112 - Classified Salaries	1,695,334	1,695,334	58.81	
59,394	32,269	136,819	141,292	1.20	0113 - Administrators Salaries	144,495	144,495	1.20	
22,934	195,061	164,672	179,986	2.50	0114 - Administrative Prof. / Confidential Salaries	242,990	242,990	3.00	
184,490	168,126	185,656	170,344		01XX - Other Salaries	174,779	174,779		
1,076,976	1,238,886	1,394,948	1,615,012		02XX - Associated Payroll Costs	1,688,400	1,688,400		
2,259,002	198,837	41,045	317,552		03XX - Purchased Services	210,766	210,766		
443,411	1,819,266	1,856,660	2,780,557		04XX - Supplies & Materials	2,357,308	2,357,308		
9,529	115,453	1,463,468	1,061,443		05XX - Capital Outlay	1,188,731	1,188,731		
65,697	65,704	73,300	82,006		06XX - Other Objects	70,000	70,000		
5,400,711	5,121,690	6,694,139	7,929,372	61.39	Total Function:	7,772,803	7,772,803	63.01	
5,400,711	5,121,690	6,694,139	7,929,372	61.39	Total Function:	7,772,803	7,772,803	63.01	
3101 - Summer Seamless Waiver									
46,498	46,789	52,339	50,304		01XX - Other Salaries	42,850	42,850		
11,987	14,864	17,696	12,143		02XX - Associated Payroll Costs	10,584	10,584		
57,655	2,245	715	18,883		03XX - Purchased Services	7,015	7,015		
-	57,187	30,014	86,000		04XX - Supplies & Materials	74,000	74,000		
3,678	3,826	3,280	8,043		06XX - Other Objects	-	-		
119,819	124,912	104,045	175,373		Total Function:	134,449	134,449		
119,819	124,912	104,045	175,373		Total Function:	134,449	134,449		
3102 - Nutrition Services Grant									
12,661	12,131	12,702	20,000		01XX - Other Salaries	23,700	23,700		
3,448	4,091	3,981	4,940		02XX - Associated Payroll Costs	5,854	5,854		
218,352	183,514	149,768	192,500		04XX - Supplies & Materials	215,600	215,600		
234,461	199,736	166,451	217,440		Total Function:	245,154	245,154		
234,461	199,736	166,451	217,440		Total Function:	245,154	245,154		
3103 - CACFP - Supper									
38,545	42,135	45,424	54,069		01XX - Other Salaries	44,000	44,000		
9,994	12,845	14,750	13,354		02XX - Associated Payroll Costs	10,868	10,868		
-	188,283	181,680	-		04XX - Supplies & Materials	-	-		
-	-	7,822	200		06XX - Other Objects	-	-		
48,539	243,262	249,676	67,623		Total Function:	54,868	54,868		
48,539	243,262	249,676	67,623		Total Function:	54,868	54,868		
3104 - Summer Feeding - Hunger Free Oregon									
3,445	-	-	-		04XX - Supplies & Materials	-	-		
3,445	-	-	-		Total Function:	-	-		
3106 - Farm to School Grant									
-	38,732	57,120	-		04XX - Supplies & Materials	87,776	87,776		
-	38,732	57,120	-		Total Function:	87,776	87,776		
6110 - Operating Contingencies									
-	-	-	300,000		08XX - Contingencies	20,000	20,000		
-	-	-	300,000		Total Function:	20,000	20,000		
7000 - Unappropriated Ending Fund Balance									
2,996,717	3,385,574	1,982,595	-		09XX - Unappropriated Ending Fund Balance	-	-		
2,996,717	3,385,574	1,982,595	-		Total Function:	-	-		
8,803,691	9,113,907	9,254,026	8,689,808	61.39	Total:	8,315,050	8,315,050	63.01	



Hartley Elementary School

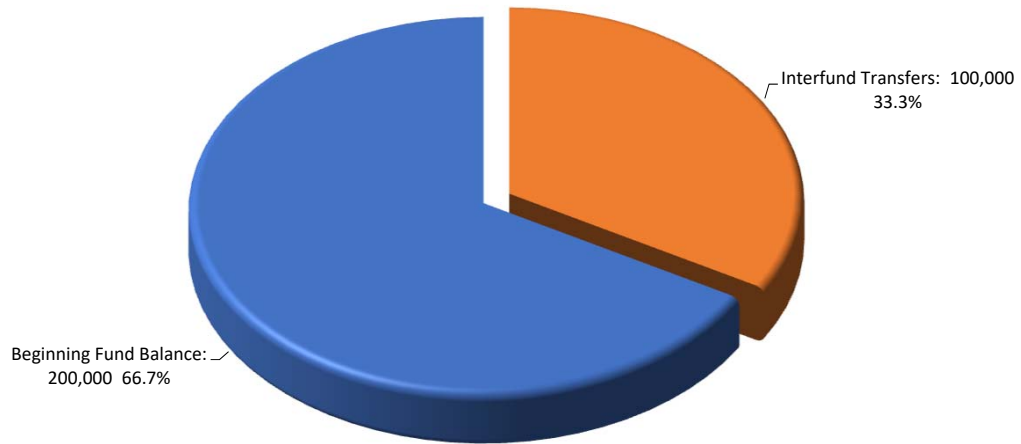


EARLY RETIREMENT FUND

APPROVED BUDGET
2020-2021

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

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

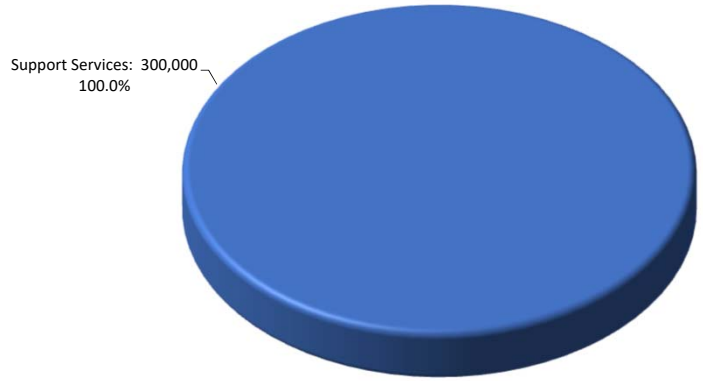


2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	298 - EARLY RETIREMENT FUND SUMMARY RESOURCES BY SOURCE	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
255,388	540,000	280,000	175,000	5200 - Interfund Transfers	100,000	100,000	
263,428	-	175,072	150,000	5400 - Beginning Fund Balance	200,000	200,000	
518,816	540,000	455,072	325,000	Total:	300,000	300,000	

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

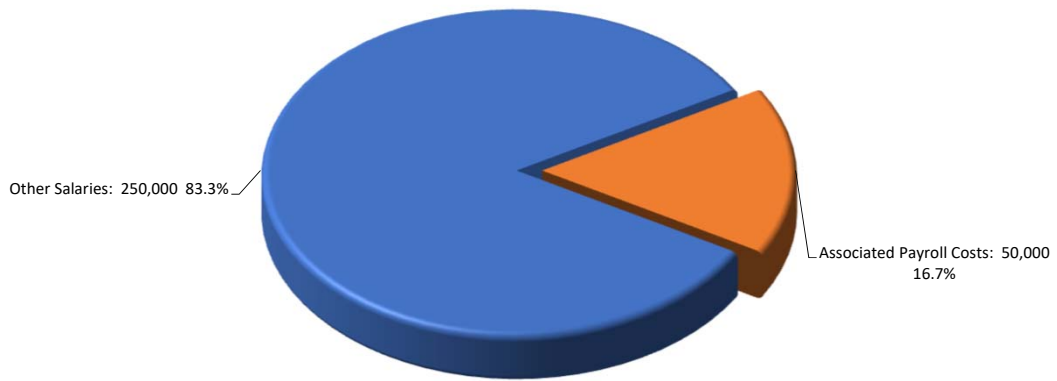
2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	298 - EARLY RETIREMENT FUND RESOURCES BY SOURCE	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
				5200 - Interfund Transfers			
255,388	540,000	280,000	175,000	5200 - Interfund Transfers	100,000	100,000	
				5400 - Beginning Fund Balance			
263,428	-	175,072	150,000	5400 - Beginning Fund Balance	200,000	200,000	
518,816	540,000	455,072	325,000	Total:	300,000	300,000	

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



2016/17	2017/18	2018/19	2019/20	2019/20	298 - EARLY RETIREMENT FUND SUMMARY	2020/21	2020/21	2020/21	2020/21
Actuals	Actuals	Actuals	Working	FTE	REQUIREMENTS BY MAJOR FUNCTION	Proposed	Approved	FTE	Adopted
518,816	364,928	286,886	325,000		2000 - Support Services	300,000	300,000		
-	175,072	168,186	-		7000 - Unappropriated Ending Fund Balance	-	-		
518,816	540,000	455,072	325,000		Total:	300,000	300,000		

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



2016/17	2017/18	2018/19	2019/20	2019/20	298 - EARLY RETIREMENT FUND SUMMARY	2020/21	2020/21	2020/21	2020/21
Actuals	Actuals	Actuals	Working	FTE	REQUIREMENTS BY MAJOR OBJECT	Proposed	Approved	FTE	Adopted
246,899	241,162	227,906	250,000		01XX - Other Salaries	250,000	250,000		
271,917	123,766	58,979	75,000		02XX - Associated Payroll Costs	50,000	50,000		
-	175,072	168,186	-		09XX - Unappropriated Ending Fund Balance	-	-		
518,816	540,000	455,072	325,000		Total:	300,000	300,000		

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

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	298 - EARLY RETIREMENT FUND REQUIREMENTS	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
					2700 - Early Retirement				
246,899	241,162	227,906	250,000		01XX - Other Salaries	250,000	250,000		
271,917	123,766	58,979	75,000		02XX - Associated Payroll Costs	50,000	50,000		
518,816	364,928	286,886	325,000		Total Function:	300,000	300,000		
					7000 - Unappropriated Ending Fund Balance				
-	175,072	168,186	-		09XX - Unappropriated Ending Fund Balance	-	-		
-	175,072	168,186	-		Total Function:	-	-		
518,816	540,000	455,072	325,000		Total:	300,000	300,000		

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

PUBLIC EMPLOYEE RETIREMENT SYSTEM (PERS)

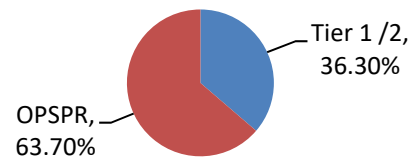
Reynolds School District is a **Public Employee Retirement System (PERS)** employer and all employees who work in PERS qualifying positions at Reynolds School District become PERS members. Employees hired after August 29, 2013 are members of a new plan created by the Legislature to reduce cost: The Oregon Public Service Retirement Plan or OPSRP. More information about PERS can be found at <http://www.oregon.gov/pers>.

In 2003, the District participated in the Oregon School Boards Association limited tax pension obligation bond issue to finance a portion of the estimated unfunded PERS actuarial liability (the "UAL"). A \$80,978,772 was borrowed to offset which is adjusted every two years.

PERS costs continue to rise impacting district budgets throughout Oregon.

Year	Tier 1/2	OPSPR
2011-13	7.73%	5.62%
2013-15	9.71%	7.71%
2015-17	6.51%	1.82%
2017-19	13.20%	7.87%
2019-21	15.44%	9.99%

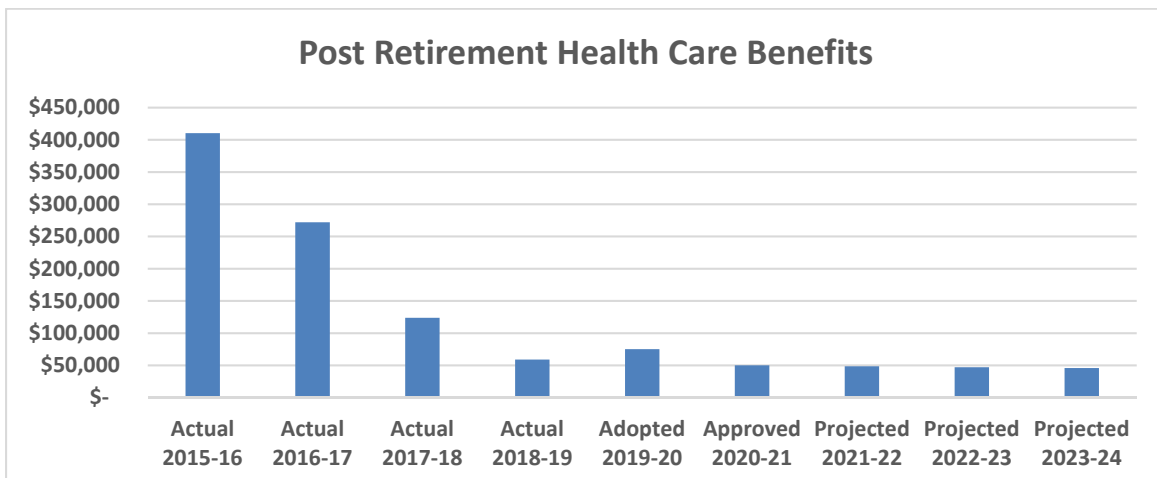
Employees in PERS



POST EMPLOYMENT BENEFITS

As a result of collective bargaining agreements, the District has a single-employer run post-retirement health care benefit plan, which is offered to certain employees who retire with 15 years of service and have attained the age of 58, but are not yet eligible for Medicare. These benefits are available until age 62 to 65 and are fully paid by the District. Contributions are

financed by the General Fund and recorded as expenditures on a pay as you go basis in the Early Retirement Fund. The cost of these benefits in fiscal year 2019 was \$58,979 and budgeted at \$75,000 in 2019-20. The 2020-21 budget is \$50,000. A 3% annual reduction is currently projected.



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

ANNUAL OPEB COST AND NET OPEB OBLIGATION FOR IMPLICIT BENEFIT AND DISTRICT CONTRIBUTIONS

The annual OPEB cost and net OPEB obligation is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the District's annual OPEB cost for the year ending June 30, 2017, the amount actually contributed to the plan, and changes in the District's net OPEB obligation:

	2017	2016	2015	2014	2013
Annual Required Contribution	\$2,902,033	\$3,333,597	\$3,193,509	\$3,204,356	\$3,044,544
Interest on prior year Net OPEB Obligation	275,684	222,823	169,063	108,760	54,579
Adjustment to Annual Required Contribution	<u>(947,103)</u>	<u>(765,499)</u>	<u>(580,809)</u>	<u>(207,162)</u>	<u>(103,960)</u>
Annual OPEB Cost	2,230,614	2,790,921	2,781,763	3,105,954	2,995,163
Contributions Made	<u>(1,274,607)</u>	<u>(1,280,592)</u>	<u>(1,245,769)</u>	<u>(1,383,017)</u>	<u>(1,447,129)</u>
Increase in Net OPEB obligation	956,007	1,510,329	1,535,994	1,722,937	1,548,034
Net OPEB Obligation beginning of year	<u>7,876,691</u>	<u>6,366,362</u>	<u>4,830,368</u>	<u>3,107,431</u>	<u>1,559,397</u>
Net OPEB Obligation end of year	<u>\$8,832,698</u>	<u>\$7,876,691</u>	<u>\$6,366,362</u>	<u>\$4,830,368</u>	<u>\$3,107,431</u>
Percentage of APC contributed	57%	46%	45%	45%	48%



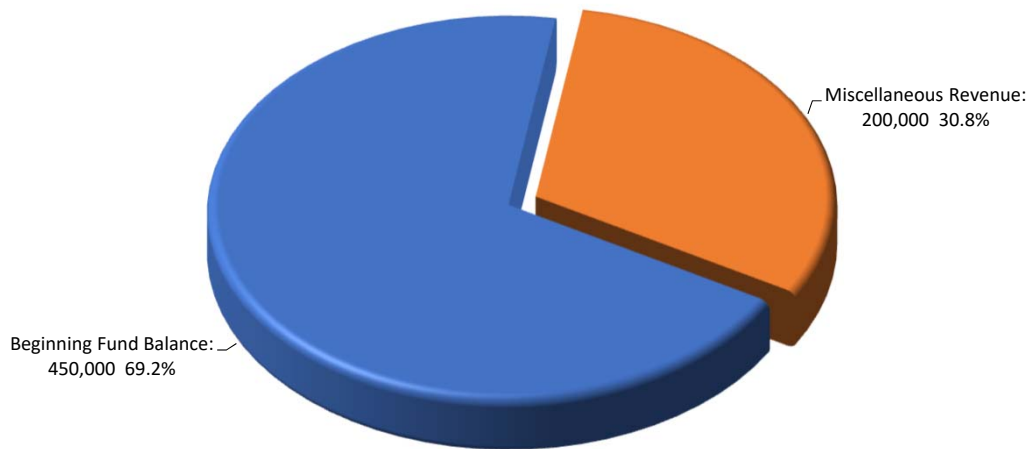
2019-20 Welcome Back Celebration

INSURANCE RESERVE FUND

APPROVED BUDGET
2020-2021

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**

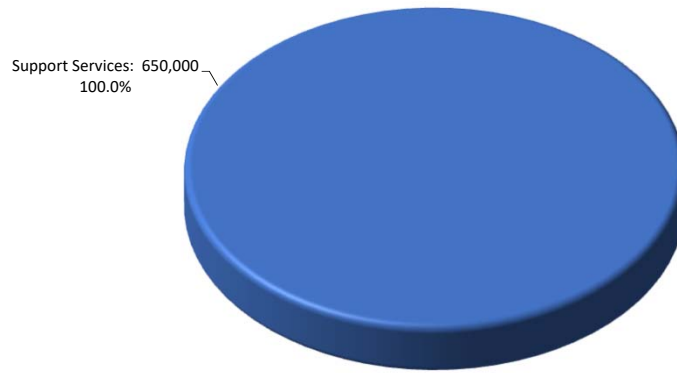


2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	299 - INSURANCE RESERVE FUND SUMMARY RESOURCES BY SOURCE	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
1,285,587	8,962	414,562	150,000	1990 - Miscellaneous Revenue	200,000	200,000	
46,603	-	-	-	4538 - Federal Revenue	-	-	
(1,122,766)	170,958	157,908	475,000	5400 - Beginning Fund Balance	450,000	450,000	
209,423	179,920	572,470	625,000	Total:	650,000	650,000	

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

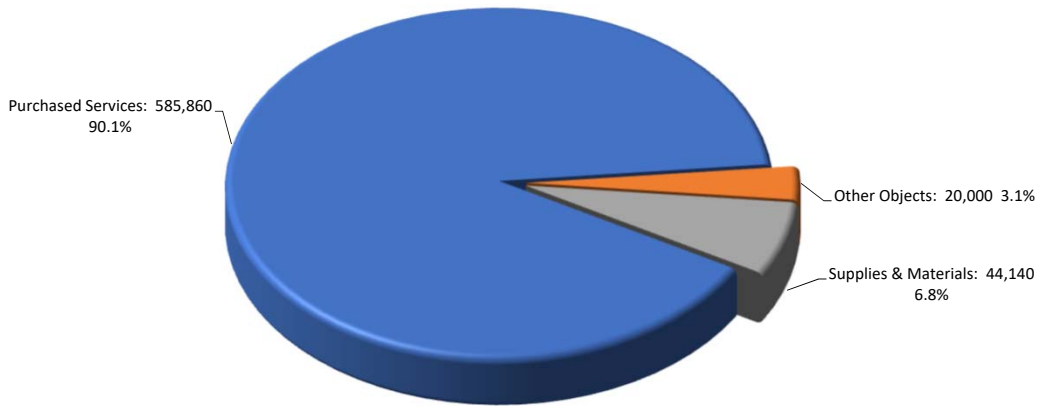
2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	299 - INSURANCE RESERVE FUND RESOURCES BY SOURCE	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
1990 - Miscellaneous Revenue							
1,285,587	8,962	414,562	150,000	1990 - Miscellaneous Revenue	200,000	200,000	
1,285,587	8,962	414,562	150,000	Total Object:	200,000	200,000	
4538 - Federal Revenue							
46,603	-	-	-	4538 - Federal Revenue	-	-	
46,603	-	-	-	Total Object:	-	-	
5400 - Beginning Fund Balance							
(1,122,766)	170,958	157,908	475,000	5400 - Beginning Fund Balance	450,000	450,000	
(1,122,766)	170,958	157,908	475,000	Total Object:	450,000	450,000	
209,423	179,920	572,470	625,000	Total:	650,000	650,000	

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



2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	299 - INSURANCE RESERVE FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
38,465	22,012	36,207	625,000		2000 - Support Services	650,000	650,000		
170,958	157,908	536,263	-		7000 - Unappropriated Ending Fund Balance	-	-		
209,423	179,920	572,470	625,000		Total:	650,000	650,000		

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



2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	299 - INSURANCE RESERVE FUND SUMMARY REQUIREMENTS BY MAJOR OBJECT	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
34,888	3,280	27,090	585,860		03XX - Purchased Services	585,860	585,860		
2,363	18,732	9,117	39,140		04XX - Supplies & Materials	44,140	44,140		
1,214	-	-	-		06XX - Other Objects	20,000	20,000		
170,958	157,908	536,263	-		09XX - Unappropriated Ending Fund Balance	-	-		
209,423	179,920	572,470	625,000		Total:	650,000	650,000		

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

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	299 - INSURANCE RESERVE FUND REQUIREMENTS	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
					2210 - Improvement of Instructional Services				
(380)	-	-	-	-	03XX - Purchased Services	-	-		
949	18,732	849	3,140		04XX - Supplies & Materials	3,140	3,140		
569	18,732	849	3,140		Total Function:	3,140	3,140		
					2544 - Maintenance Services				
35,268	3,280	27,090	585,860		03XX - Purchased Services	585,860	585,860		
1,414	-	8,268	36,000		04XX - Supplies & Materials	41,000	41,000		
1,214	-	-	-		06XX - Other Objects	20,000	20,000		
37,896	3,280	35,358	621,860		Total Function:	646,860	646,860		
					7000 - Unappropriated Ending Fund Balance				
170,958	157,908	536,263	-		09XX - Unappropriated Ending Fund Balance	-	-		
170,958	157,908	536,263	-		Total Function:	-	-		
209,423	179,920	572,470	625,000		Total:	650,000	650,000		



Reynolds High School



DEBT SERVICE FUND

APPROVED BUDGET
2020-2021

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
2020-21**

Reynolds School District Debt Service Overview

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

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

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

**Debt Service Summary
2020-21**

	Date of Issue	Amount of Original Issue	Principal		2020-21 Interest Due	Outstanding 6/30/2021	Impacted Fund	True Interest Cost %
			Outstanding 6/30/2020	2020-21 Principal Due				
SPECIFIC AUTHORITY								
General Obligation Bonds:								
Capital Construction Bonds, Series 2015	8/20/2015	\$ 122,945,047	\$ 122,125,047	\$ 5,925,000	\$ 3,975,050	\$ 116,200,047	Debt - 315	2.0-5.0
Total General Obligation Bonds		\$ 122,945,047	\$ 122,125,047	\$ 5,925,000	\$ 3,975,050	\$ 116,200,047		
FULL FAITH AND CREDIT and FINANCING								
Full Faith & Credit Obligations:								
Land & Imp-Refunding Series 2010	5/19/2010	\$ 23,850,000	\$ 17,150,000	\$ 810,000	\$ 828,388	\$ 16,340,000	Capital - 400*	2.0-5.0
Transp Yard Improvements - Fin Agmt US Bank	6/29/2017	\$ 2,000,000	\$ 1,714,286	\$ 285,714	\$ 47,740	\$ 1,714,286	General - 100	2.5-3.038
Total FFCO and Financing Agreement		\$ 25,850,000	\$ 18,864,286	\$ 1,095,714	\$ 876,128	\$ 18,054,286		
PERS Bonds:								
PERS Bonds, 2003	4/30/2003	\$ 80,978,772	\$ 48,917,059	\$ 2,132,975	\$ 6,777,515	\$ 46,784,084	Debt - 350	5.72
		\$ 80,978,772	\$ 48,917,059	\$ 2,132,975	\$ 6,777,515	\$ 46,784,084		
Long Term Loans - State & Other:								
QZAB - Facility Improvements	4/29/2026	\$ 4,000,000	\$ 3,142,857	\$ 200,000	\$ -	\$ 2,942,857	General - 100	0.00
Total Long Term Loans		\$ 4,000,000	\$ 3,142,857	\$ 200,000	\$ -	\$ 2,942,857		
Total Debt		\$ 233,773,819	\$ 193,049,249	\$ 9,353,689	\$ 11,628,692	\$ 183,981,274		

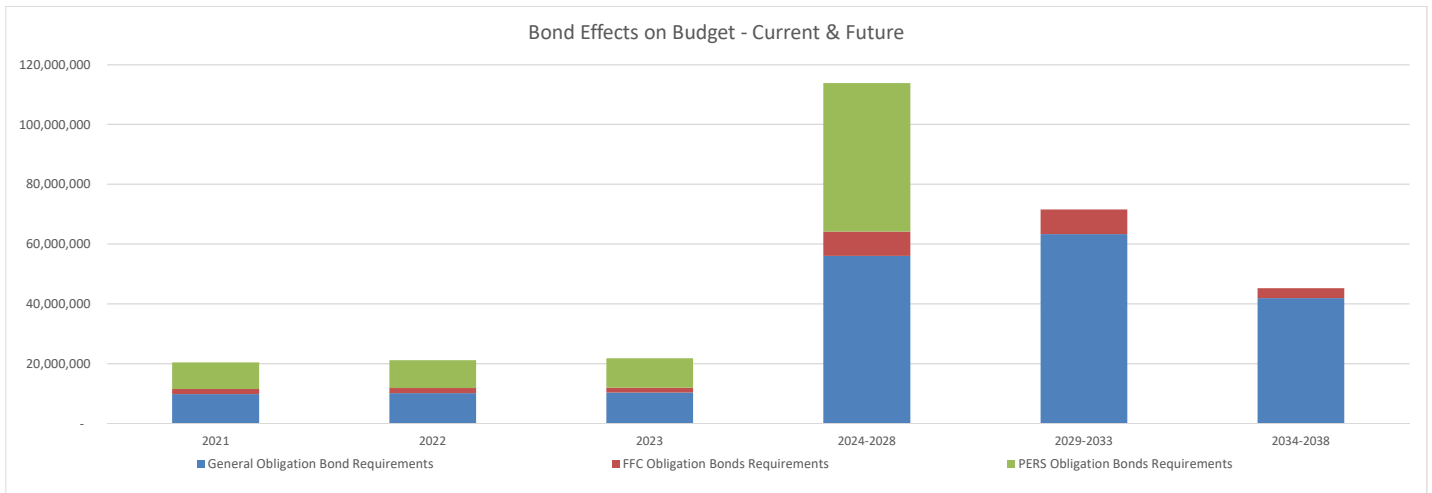
* Funded through a transfer from the General Fund for any amounts not covered by construction excise tax revenues and facility lease revenues.

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

**Reynolds School District
Debt Service Summary
2020-21**

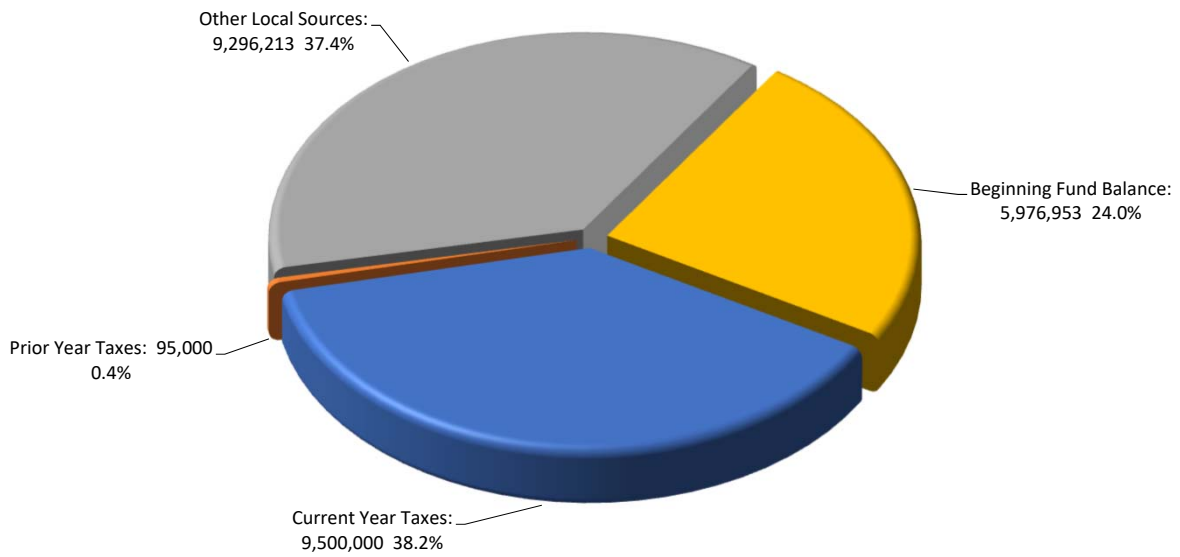
Bond Effects on Budget - Current and Future

Fiscal Year Ending June 30,	General Obligation Bond Requirements	FFC Obligation Bonds Requirements	PERS Obligation Bonds Requirements	Total
2021	9,900,050	1,638,388	8,910,490	20,448,928
2022	10,146,500	1,695,988	9,345,490	21,187,978
2023	10,396,250	1,639,988	9,800,490	21,836,728
2024-2028	56,027,250	8,206,926	49,590,026	113,824,202
2029-2033	63,384,250	8,201,000	-	71,585,250
2034-2038	41,965,000	3,286,000	-	45,251,000
	<u>\$ 191,819,300</u>	<u>\$ 24,668,290</u>	<u>\$ 77,646,496</u>	<u>\$ 294,134,086</u>



PERS Pension Bond Debt matures in 2028.

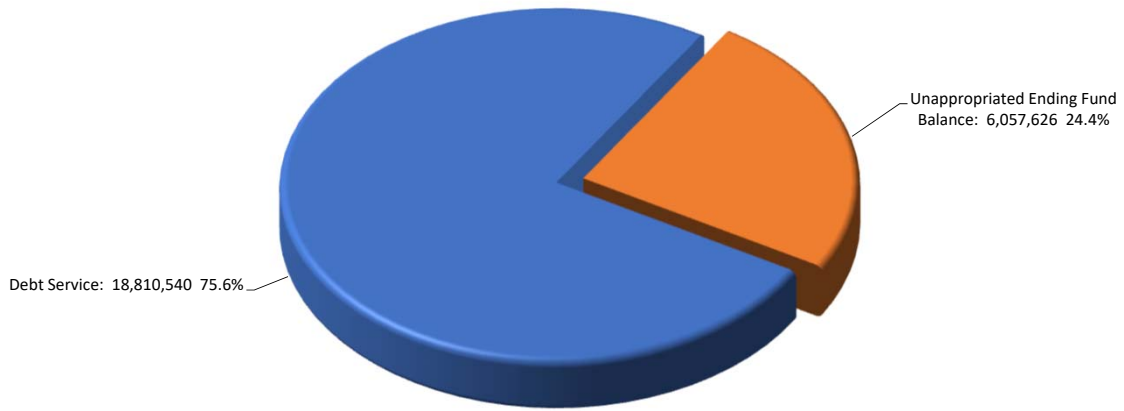
**REYNOLDS SCHOOL DISTRICT
300-350 - DEBT SERVICE FUNDS SUMMARY
RESOURCES BY SOURCE**



2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	300-350 - DEBT SERVICE FUNDS SUMMARY RESOURCES BY SOURCE	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
7,951,130	7,911,874	8,519,054	8,837,213	1000 - Other Local Sources	9,296,213	9,296,213	
8,840,614	10,637,298	11,126,660	7,413,250	1111 - Current Year Taxes	9,500,000	9,500,000	
139,478	132,842	134,238	75,000	1112 - Prior Year Taxes	95,000	95,000	
3,045,880	2,629,897	4,631,354	6,064,280	5400 - Beginning Fund Balance	5,976,953	5,976,953	
19,977,102	21,311,912	24,411,306	22,389,743	Total:	24,868,166	24,868,166	

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

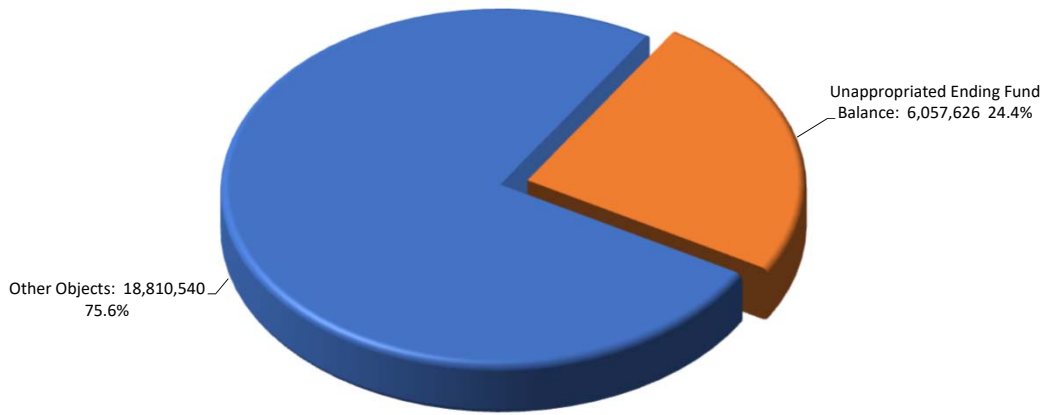
**REYNOLDS SCHOOL DISTRICT
300-350 - DEBT SERVICE FUNDS SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**



2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	300-350 - DEBT SERVICE FUNDS SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
16,115,890	16,680,558	17,261,840	17,912,790		5100 - Debt Service	18,810,540	18,810,540		
3,861,212	4,631,354	7,149,466	4,476,953		7000 - Unappropriated Ending Fund Balance	6,057,626	6,057,626		
19,977,102	21,311,912	24,411,306	22,389,743		Total:	24,868,166	24,868,166		

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

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



2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	300-350 - DEBT SERVICES FUNDS SUMMARY REQUIREMENTS BY MAJOR OBJECT	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
16,115,890	16,680,558	17,261,840	17,912,790		06XX - Other Objects	18,810,540	18,810,540		
3,861,212	4,631,354	7,149,466	4,476,953		09XX - Unappropriated Ending Fund Balance	6,057,626	6,057,626		
19,977,102	21,311,912	24,411,306	22,389,743		Total:	24,868,166	24,868,166		

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



Troutdale Elementary School



2005 G.O. BOND DEBT SERVICE FUND

APPROVED BUDGET
2020-2021

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

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

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	300 - DEBT SERVICE/2005 G.O. BOND FUND RESOURCES BY SOURCE	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
1000 - Other Local Sources							
2,689	6,371	11,448	6,000	1190 - Tax Penalties & Interest	-	-	
62,077	167,439	220,360	75,000	1510 - Interest On Investments	-	-	
64,766	173,810	231,809	81,000	Total Object:	-	-	
1111 - Current Year Taxes							
4,772,881	4,893,157	5,132,806	2,413,250	1111 - Current Year Taxes	-	-	
-	-	189,991	-	1114 - Comcast Thru Mult Co	-	-	
4,772,881	4,893,157	5,322,797	2,413,250	Total Object:	-	-	
1112 - Prior Year Taxes							
109,095	80,866	69,318	40,000	1112 - Prior Year Taxes	-	-	
109,095	80,866	69,318	40,000	Total Object:	-	-	
5400 - Beginning Fund Balance							
2,238,689	2,398,681	2,610,095	2,700,000	5400 - Beginning Fund Balance	1,500,000	1,500,000	
2,238,689	2,398,681	2,610,095	2,700,000	Total Object:	1,500,000	1,500,000	
7,185,431	7,546,514	8,234,020	5,234,250	Total:	1,500,000	1,500,000	

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

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	300 - DEBT SERVICE/2005 G.O. BOND FUND REQUIREMENTS	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
5110 - Long-Term Debt Service							
4,786,750	4,936,419	5,084,500	5,234,250	06XX - Other Objects	-	-	
4,786,750	4,936,419	5,084,500	5,234,250	Total Object:	-	-	
7000 - Unappropriated Ending Fund Balance							
2,398,681	2,610,095	3,149,520	-	09XX - Unappropriated Ending Fund Balance	1,500,000	1,500,000	
2,398,681	2,610,095	3,149,520	-	Total Object:	1,500,000	1,500,000	
7,185,431	7,546,514	8,234,020	5,234,250	Total:	1,500,000	1,500,000	



Glenfair Elementary School



2015 G.O. BOND DEBT SERVICE FUND

APPROVED BUDGET
2020-2021

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**

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	315 - DEBT SERVICE/2015 G.O. BOND FUND RESOURCES BY SOURCE	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
1000 - Other Local Sources							
1,406,275	306	108,777	25,000	1510 - Interest On Investments	165,000	165,000	
(35,713)	-	-	-	1530 - Realized Gain / Loss on Sale of Investments	-	-	
(843,763)	-	-	-	1531 - Un-Realized Gain / Loss of Investment	-	-	
526,799	306	108,777	25,000	Total Object:	165,000	165,000	
1111 - Current Year Taxes							
4,067,733	5,744,141	5,788,058	5,000,000	1111 - Current Year Taxes	9,500,000	9,500,000	
-	-	15,804	-	1114 - Comcast Thru Mult Co	-	-	
4,067,733	5,744,141	5,803,862	5,000,000	Total Object:	9,500,000	9,500,000	
1112 - Prior Year Taxes							
30,383	51,976	64,920	35,000	1112 - Prior Year Taxes	95,000	95,000	
30,383	51,976	64,920	35,000	Total Object:	95,000	95,000	
5400 - Beginning Fund Balance							
704,516	109,465	1,872,239	3,224,280	5400 - Beginning Fund Balance	4,101,230	4,101,230	
704,516	109,465	1,872,239	3,224,280	Total Object:	4,101,230	4,101,230	
5,329,430	5,905,889	7,849,798	8,284,280	Total:	13,861,230	13,861,230	

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

2016/17	2017/18	2018/19	2019/20	315 - DEBT SERVICE/2015 G.O. BOND FUND	2020/21	2020/21	2020/21
Actuals	Actuals	Actuals	Working	REQUIREMENTS	Proposed	Approved	Adopted
				5110 - Long-Term Debt Service			
3,988,650	4,033,650	4,081,850	4,183,050	06XX - Other Objects	9,900,050	9,900,050	
3,988,650	4,033,650	4,081,850	4,183,050	Total Object:	9,900,050	9,900,050	
				7000 - Unappropriated Ending Fund Balance			
1,340,780	1,872,239	3,767,948	4,101,230	09XX - Unappropriated Ending Fund Balance	3,961,180	3,961,180	
1,340,780	1,872,239	3,767,948	4,101,230	Total Object:	3,961,180	3,961,180	
5,329,430	5,905,889	7,849,798	8,284,280	Total:	13,861,230	13,861,230	



Glenfair Elementary School

PERS BOND DEBT SERVICE FUND

APPROVED BUDGET
2020-2021

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**

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	350 - DEBT SERVICE/PERS UAL BOND FUND RESOURCES BY SOURCE	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
1000 - Other Local Sources							
42,473	69,742	152,720	75,000	1510 - Interest On Investments	75,000	75,000	
7,317,093	7,668,016	8,025,748	8,656,213	1970 - Services Provided Other Funds	9,056,213	9,056,213	
7,359,566	7,737,758	8,178,468	8,731,213	Total Object:	9,131,213	9,131,213	
5400 - Beginning Fund Balance							
102,675	121,751	149,020	140,000	5400 - Beginning Fund Balance	375,723	375,723	
102,675	121,751	149,020	140,000	Total Object:	375,723	375,723	
7,462,241	7,859,509	8,327,488	8,871,213	Total:	9,506,936	9,506,936	

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

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	350 - DEBT SERVICE/PERS UAL BOND FUND REQUIREMENTS	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
5110 - Long-Term Debt Service							
7,340,490	7,710,490	8,095,490	8,495,490	06XX - Other Objects	8,910,490	8,910,490	
7,340,490	7,710,490	8,095,490	8,495,490	Total Object:	8,910,490	8,910,490	
7000 - Unappropriated Ending Fund Balance							
121,751	149,020	231,998	375,723	09XX - Unappropriated Ending Fund Balance	596,446	596,446	
121,751	149,020	231,998	375,723	Total Object:	596,446	596,446	
7,462,241	7,859,509	8,327,488	8,871,213	Total:	9,506,936	9,506,936	

REYNOLDS SCHOOL DISTRICT
RATIOS OF GENERAL BONDED DEBT OUTSTANDING AND LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS

GENERAL BONDED DEBT OUTSTANDING								RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUATION(3)	RATIO OF NET GENERAL BONDED DEBT TO TRUE CASH VALUE(3)
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		
2018-2019	\$127,310,047	\$ 51,064,881	\$ 17,930,000	\$ 196,304,928	\$ 6,917,468	\$ 231,998	\$ 189,155,462	2.91%	2.00%
2017-2018	\$132,010,047	\$ 53,223,817	\$ 18,680,000	\$ 203,913,864	\$ 4,720,920	\$ 149,020	\$ 199,043,924	3.17%	2.05%
2016-2017	\$136,300,047	\$ 55,395,492	\$ 19,400,000	\$ 211,095,539	\$ 3,739,462	\$ 121,751	\$ 207,234,326	3.45%	2.41%
2015-2016	\$140,200,047	\$ 57,576,475	\$ 20,090,000	\$ 217,866,522	\$ 2,943,206	\$ 102,675	\$ 214,820,641	3.73%	2.79%
2014-2015	\$ 21,320,000	\$ 59,755,777	\$ 20,760,000	\$ 101,835,777	\$ 2,295,228	\$ 96,624	\$ 99,443,925	1.77%	1.19%
2013-2014	\$ 26,685,000	\$ 61,933,567	\$ 21,410,000	\$ 110,028,567	\$ 1,930,050	\$ 96,657	\$ 108,001,860	2.04%	1.41%
2012-2013	\$ 31,665,000	\$ 64,106,549	\$ 22,040,000	\$ 117,811,549	\$ 872,242	\$ 96,676	\$ 116,842,631	2.26%	1.54%
2011-2012	\$ 36,280,000	\$ 66,253,579	\$ 22,655,000	\$ 125,188,579	\$ 19,060	\$ 94,593	\$ 125,074,926	2.44%	1.64%
2010-2011	\$ 40,580,000	\$ 68,360,186	\$ 23,260,000	\$ 132,200,186	\$ 122,608	\$ 92,967	\$ 131,984,611	2.61%	1.65%
2009-2010	\$ 44,720,000	\$ 70,416,051	\$ -	\$ 115,136,051	\$ 1,119,385	\$ 96,735	\$ 113,919,931	2.29%	1.37%

Legal Debt Margin Calculation for Fiscal Year 2016-2017:

Real Market Value	\$ 8,592,233,019
Debt Limit (7.95%)(1)	\$ 683,082,525
Amount of Debt Applicable to Debt Limit	\$ (207,234,326)
Legal Debt Margin	<u>\$ 475,848,199</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
2018-2019	0.38%	\$ 243	\$ 234	\$ 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	12.25%	\$ 2,598	\$ 2,818	\$ 612,211,658	\$ 397,288,342	64.89%
2014-2015	5.96%	\$ 1,353	\$ 1,321	\$ 663,263,104	\$ 563,819,179	85.01%
2013-2014	7.03%	\$ 1,504	\$ 1,476	\$ 608,723,401	\$ 500,721,541	82.26%
2012-2013	7.72%	\$ 1,495	\$ 1,482	\$ 601,378,272	\$ 484,535,641	80.57%
2011-2012	8.90%	\$ 1,681	\$ 1,679	\$ 605,402,001	\$ 480,327,075	79.34%
2010-2011	9.03%	\$ 1,841	\$ 1,838	\$ 635,046,638	\$ 503,062,027	79.22%
2009-2010	7.26%	\$ 1,548	\$ 1,532	\$ 663,055,695	\$ 549,135,764	82.82%

Note: Details regarding the District's outstanding debt can be found in the notes to the financial statements:

(1) ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Aggregates are governed by real market values of all taxable properties within the District bases on the following: (A) For each grade from kindergarten to eighth for which the District operates schools, fifty-five one-hundredths of one of one percent (.0055) of real market value. (B) For each grade from ninth to twelfth for which the District operates schools, seventy-five one-hundredths of one percent (.0075) of real market value. Allowable percent of real market value: (A) Kindergarten through eighth grade, 9*.0055=4.95% (B) Ninth through twelfth grade, 4*.0075=3.00% or 7.95% of real market value. Real market value data can be found on Table of Assessed Value and Actual Value of Taxable Property.

(2) The legal debt margin is the District's available borrowing authority under ORS 328.245 and is calculated by subtracting the net debt applicable to the legal debt limit from the legal debt limit.

(3) Demographic and Economic Statistics can be found on Personal Income and Population and Assessed Value and True Cash Value Pages.

Sources: U.S. Census Bureau, American Community Survey and Multnomah Counties Department of Assessment and Taxation.

NA=not available



Wilkes Elementary School



CAPITAL PROJECTS FUND

APPROVED BUDGET
2020-2021

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

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

Capital Project

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

School Improvement Projects - QZAB

The Qualified Zone Academy Bond is a tax credit bond program whereby bond investors take a tax credit in lieu of interest payments for qualified bonds under the IRS Tax Code. Projects accounted for under the QZAB Bond total \$4,000,000 and include roof resurfacing, exterior block sealing, HVAC system replacement, and major abatement work.

REYNOLDS SCHOOL DISTRICT 2015 CAPITAL BOND PROJECTS

2015 PROPOSED BOND PROJECTS	
PROJECT DESCRIPTION	ESTIMATED TOTAL COSTS
SAFETY + SECURITY UPGRADES Alder, Davis, Glenfair, Hartley, Margaret Scott, Salish Ponds Sweetbriar, Woodland Elementary Schools, HB Lee, Reynolds and Walt Morey Middle Schools; Reynolds Learning Academy-West, and Edgefield Campus	\$5,822,871
FAIRVIEW ELEMENTARY School replacement Current Capacity: 515 New Capacity: 570	\$32,613,570
REYNOLDS HIGH Zones 1, 2, 3; Repairs + Renovations 18 new classrooms, restrooms, secure controlled access entrance and automatic door locks, relocate student support services accessed by parents and community to the front entrance of the building, expanded cafeteria/commons. New Capacity: 530	\$34,796,725
WILKES ELEMENTARY School replacement Current Capacity: 451 New Capacity: 527	\$26,355,306
TROUTDALE ELEMENTARY School replacement Current Capacity: 394 New Capacity: 450	\$23,911,528
BOND ISSUANCE	\$1,500,000
BOND TOTAL	\$125,000,000

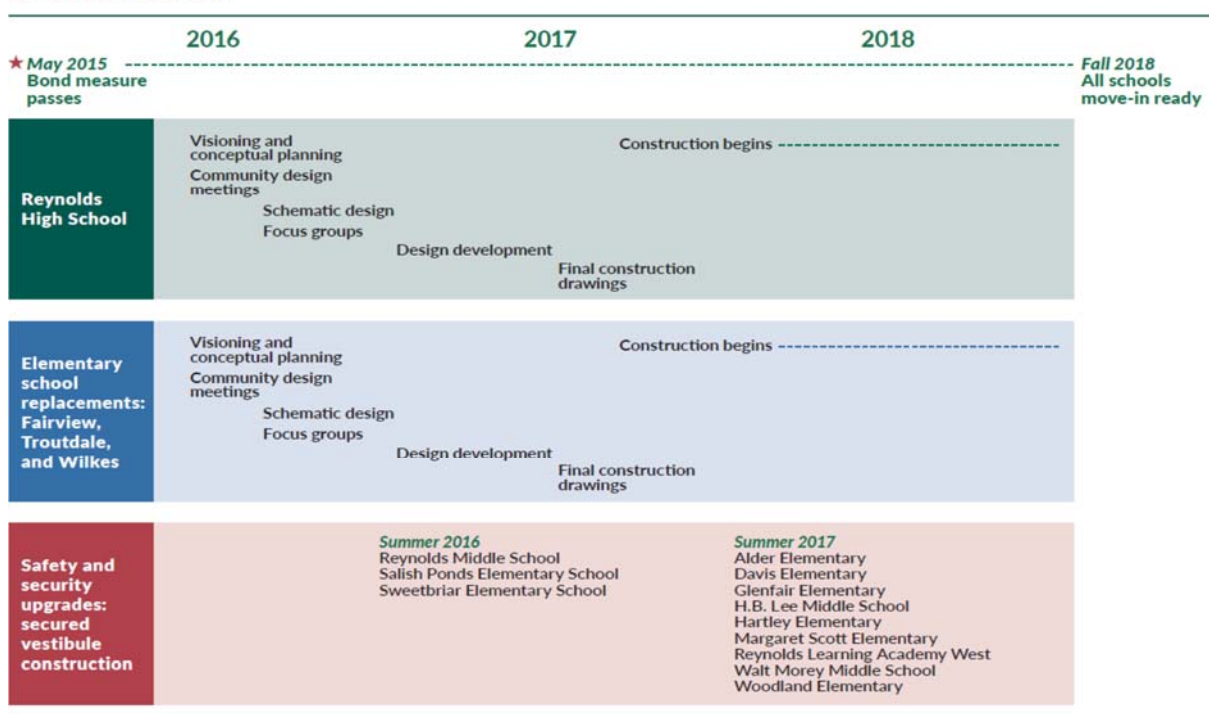
On May 19, 2015, the Reynolds School District successfully passed a \$125 million general obligation bond thanks to the votes of devoted citizens. A bond premium was realized during the bond sale that increased the project budget by another \$14 million. Additional project resources include energy efficiency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

A major component of the Bond program includes the construction of three new elementary schools at the existing sites of Fairview Elementary, Troutdale Elementary, and Wilkes Elementary. The Bond program also includes additions and renovations to be constructed at Reynolds High School. The final element of the Bond program is the design and construction of secure vestibules in 12 other schools within the District.

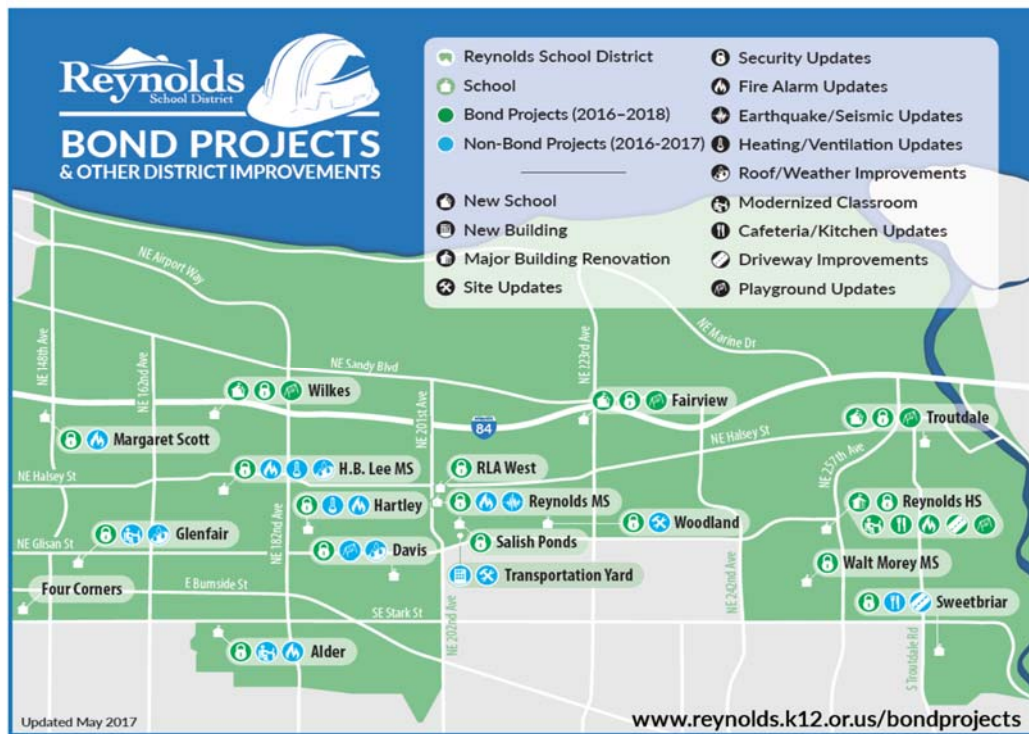
Included within the section are the bond project timeline, district project map and bond amortization schedule.



Reynolds School District 2015 Bond Projects Timeline



REYNOLDS SCHOOL DISTRICT 2015 CAPITAL BOND PROJECTS



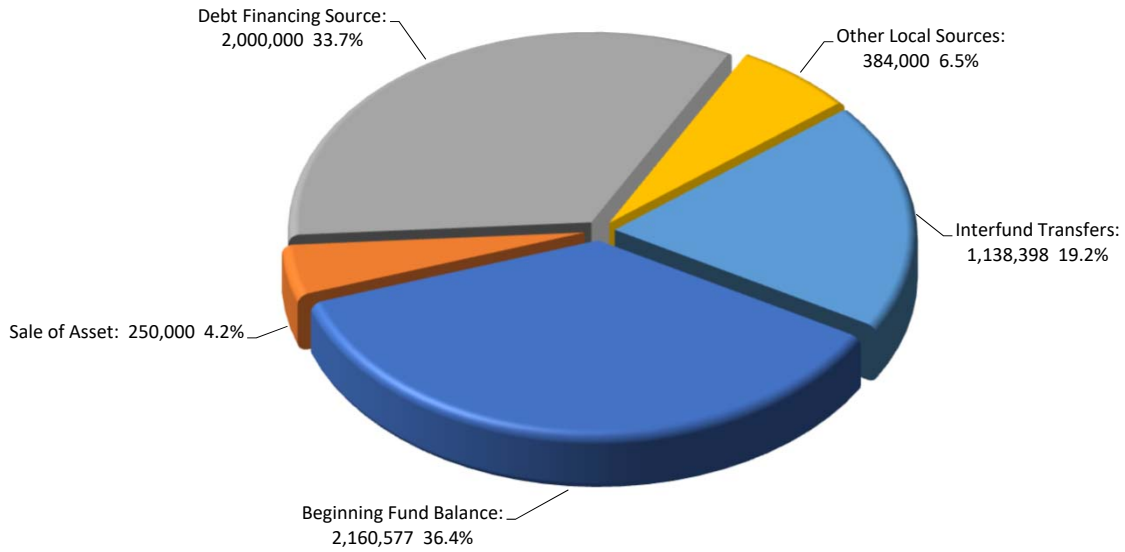
2015 Capital Bond Projects Master Schedule & Budget								
Project	Est Completion Date	Project Budgeted	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Estimated 2018-19	Projected 2019-20	Proposed 2020-21
Secure Vestibules & Security Improvements		\$ 12,290,310	\$ 338,299	\$ 3,096,274	\$ 2,906,456	\$ 608,307	\$ 3,145,000	\$ 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	\$ 1,125,000	\$ 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	\$ 41,725	\$ -
Design	4/4/2017							
Construction	8/31/2018							
Fairview Elementary		\$ 30,751,837	\$ 335,593	\$ 2,465,162	\$ 21,395,936	\$ 7,351,667	\$ 47,343	\$ -
Design	5/1/2017							
Construction	8/31/2018							
Troutdale Elementary		\$ 30,100,569	\$ 316,722	\$ 2,087,637	\$ 20,670,917	\$ 7,621,024	\$ 40,602	\$ -
Design	4/3/2017							
Construction	8/31/2018							
District Wide		\$ 1,473,816	\$ 932,390	\$ 262,833	\$ 159,874	\$ 142,406	\$ 1,175,330	\$ 202,500
District Costs								
Grand Total		\$ 142,205,703	\$ 2,908,147	\$ 16,188,324	\$ 92,423,626	\$ 25,460,790	\$ 5,575,000	\$ 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.

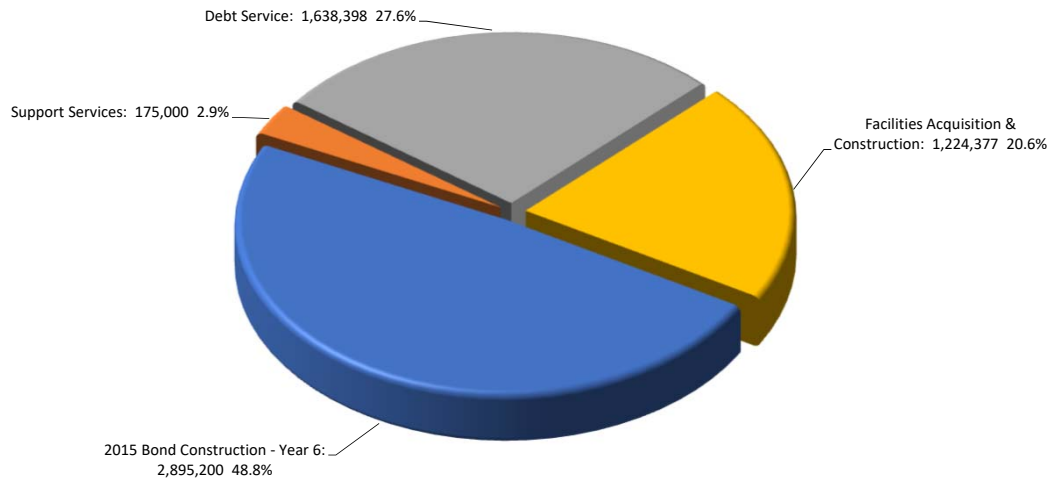
**REYNOLDS SCHOOL DISTRICT
400-417 - CAPITAL PROJECTS FUNDS SUMMARY
RESOURCES BY SOURCE**



2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	400-417 - CAPITAL PROJECTS FUNDS SUMMARY RESOURCES BY SOURCE	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
116,381	1,486,080	1,411,786	200,588	1000 - Other Local Sources	384,000	384,000	
146,775	-	-	-	2000 - Intermediate Sources	-	-	
4,000,000	-	-	2,000,000	5100 - Debt Financing Source	2,000,000	2,000,000	
1,312,668	1,442,288	1,303,588	1,180,000	5200 - Interfund Transfers	1,138,398	1,138,398	
-	-	-	-	5300 - Sale of Asset	250,000	250,000	
135,181,703	121,467,591	30,333,668	4,845,000	5400 - Beginning Fund Balance	2,160,577	2,160,577	
140,757,527	124,395,959	33,049,042	8,225,588	Total:	5,932,975	5,932,975	

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

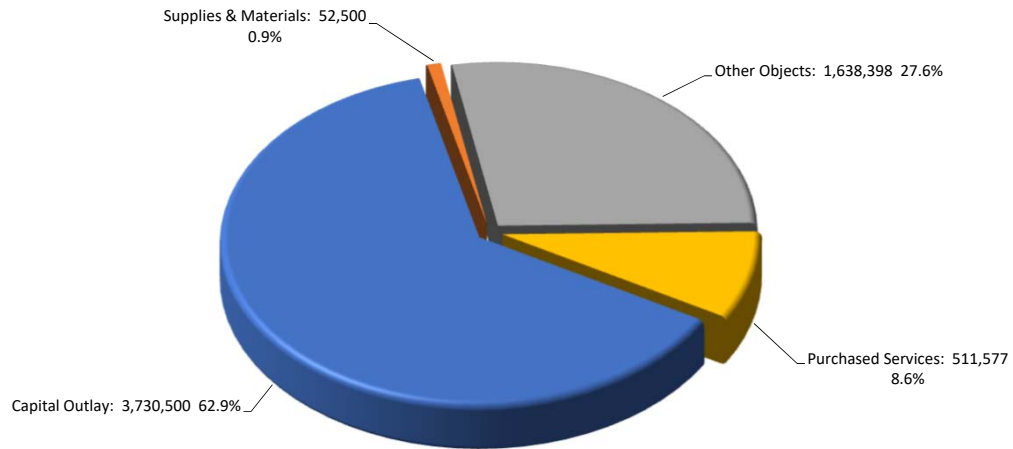
**REYNOLDS SCHOOL DISTRICT
400-417 - CAPITAL PROJECTS FUNDS SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**



2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	400-417 - CAPITAL PROJECTS FUNDS SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
2,689,896	-	274,148	1,010,000		2000 - Support Services	175,000	175,000		
592	276	-	4,000		4000 - Facilities Acquisition & Construction	1,224,377	1,224,377		
16,188,325	-	-	-		4152 - 2016 Bond Construction - Year 2	-	-		
-	92,423,628	-	-		4153 - 2015 Bond Construction - Year 3	-	-		
-	-	25,460,791	-		4154 - 2015 Bond Construction - Year 4	-	-		
-	-	-	5,575,000		4155 - 2015 Bond Construction - Year 5	-	-		
-	-	-	-		4156 - 2015 Bond Construction - Year 6	2,895,200	2,895,200		
1,642,438	1,638,388	1,639,588	1,636,588		5100 - Debt Service	1,638,398	1,638,398		
120,236,276	30,333,668	5,674,515	-		7000 - Unappropriated Ending Fund Balance	-	-		
140,757,527	124,395,959	33,049,042	8,225,588		Total:	5,932,975	5,932,975		

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

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



2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	400-417 - CAPITAL PROJECTS FUNDS SUMMARY REQUIREMENTS BY MAJOR OBJECT	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
6,446	16,317	3,258	6,500		01XX - Other Salaries	-	-		
1,407	4,507	965	-		02XX - Associated Payroll Costs	-	-		
6,595,882	4,556,909	2,140,813	1,053,830		03XX - Purchased Services	511,577	511,577		
72,221	1,098,582	1,998,764	884,245		04XX - Supplies & Materials	52,500	52,500		
11,487,433	85,979,180	21,561,073	4,633,925		05XX - Capital Outlay	3,730,500	3,730,500		
2,357,861	2,406,796	1,669,655	1,647,088		06XX - Other Objects	1,638,398	1,638,398		
120,236,276	30,333,668	5,674,515	-		09XX - Unappropriated Ending Fund Balance	-	-		
140,757,527	124,395,959	33,049,042	8,225,588		Total:	5,932,975	5,932,975		

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



Davis Elementary School



2010 CAPITAL PROJECTS FUND

APPROVED BUDGET
2020-2021

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

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	400 - CAPITAL PROJECTS FUND RESOURCES BY SOURCE	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
1000 - Other Local Sources							
-	445,397	349,157	125,000	1130 - Construction Excise Tax	250,000	250,000	
854	1,875	980	588	1510 - Interest On Investments	1,500	1,500	
-	-	153,195	-	1915 - Building Lease Payments	130,000	130,000	
854	447,272	503,332	125,588	Total Object:	381,500	381,500	
2000 - Intermediate Sources							
146,775	-	-	-	2199 - Other Intermediate Sources	-	-	
146,775	-	-	-	Total Object:	-	-	
5200 - Interfund Transfers							
1,312,668	1,442,288	1,303,588	1,180,000	5200 - Interfund Transfers	1,138,398	1,138,398	
1,312,668	1,442,288	1,303,588	1,180,000	Total Object:	1,138,398	1,138,398	
5300 - Sale of Asset							
-	-	-	-	5300 - Sale of Asset	250,000	250,000	
-	-	-	-	Total Object:	250,000	250,000	
5400 - Beginning Fund Balance							
249,366	66,634	317,530	335,000	5400 - Beginning Fund Balance	1,092,877	1,092,877	
249,366	66,634	317,530	335,000	Total Object:	1,092,877	1,092,877	
1,709,663	1,956,194	2,124,450	1,640,588	Total:	2,862,775	2,862,775	

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

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	400 - CAPITAL PROJECTS FUND REQUIREMENTS	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
					4000 - Facilities Acquisition & Construction				
					4150 - Building Acquisition/Develop				
-	-	-	3,000	-	0318 - Non - Inst Staff Prof, Tech Impr	17,500	17,500		
-	-	-	-	-	0322 - Repairs & Maintenance Services	36,000	36,000		
-	-	-	-	-	0382 - Legal Services	15,877	15,877		
-	-	-	-	-	0520 - Building Acquisition	750,000	750,000		
-	-	-	-	-	0530 - Improvements, Not Buildings	325,000	325,000		
-	-	-	-	-	0540 - Depreciable Equipment	80,000	80,000		
592	276	-	1,000	-	0640 - Dues & Fees	-	-		
592	276	-	4,000		Total Function:	1,224,377	1,224,377		
					5110 - Long-Term Debt Service				
					5110 - Long-Term Debt Service				
690,000	720,000	750,000	777,000	-	0610 - Redemption Of Principal	810,000	810,000		
952,438	918,388	889,588	859,588	-	0620 - Interest	828,388	828,388		
-	-	0	-	-	0640 - Dues & Fees	10	10		
1,642,438	1,638,388	1,639,588	1,636,588		Total Function:	1,638,398	1,638,398		
					7000 - Unappropriated Ending Fund Balance				
					7000 - Unappropriated Ending Fund Balance				
66,634	317,530	484,862	-	-	0820 - Reserved For Next Year	-	-		
66,634	317,530	484,862	-		Total Function:	-	-		
1,709,663	1,956,194	2,124,450	1,640,588		Total:	2,862,775	2,862,775		



Fairview Elementary School



2015 G.O. BOND CAPITAL PROJECTS FUND

APPROVED BUDGET
2020-2021

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. New buildings were built next to the old ones. 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**

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	415 - 2015 CAPITAL PROJECTS FUND RESOURCES BY SOURCE	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
1000 - Other Local Sources							
69,497	1,168,708	360,116	75,000	1510 - Interest On Investments	2,500	2,500	
-	(715,946)	41,490	-	1530 - Realized Gain / Loss on Sale of Investments	-	-	
-	497,903	147,553	-	1531 - Un-Realized Gain / Loss of Investment	-	-	
26,230	88,143	359,296	-	1990 - Miscellaneous Revenue	-	-	
95,727	1,038,808	908,455	75,000	Total Object:	2,500	2,500	
5100 - Debt Financing Source							
-	-	-	2,000,000	5110 - Bond Proceeds	2,000,000	2,000,000	
-	-	-	2,000,000	Total Object:	2,000,000	2,000,000	
5400 - Beginning Fund Balance							
134,932,337	120,071,054	28,686,234	3,500,000	5400 - Beginning Fund Balance	892,700	892,700	
134,932,337	120,071,054	28,686,234	3,500,000	Total Object:	892,700	892,700	
135,028,064	121,109,862	29,594,689	5,575,000	Total:	2,895,200	2,895,200	

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

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	415 - 2015 CAPITAL PROJECTS FUND REQUIREMENTS	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
4152 - 2016 Bond Construction - Year 2									
6,446	-	-	-	-	01XX - Other Salaries	-	-	-	-
1,407	-	-	-	-	02XX - Associated Payroll Costs	-	-	-	-
6,502,682	-	-	-	-	03XX - Purchased Services	-	-	-	-
72,221	-	-	-	-	04XX - Supplies & Materials	-	-	-	-
8,972,381	-	-	-	-	05XX - Capital Outlay	-	-	-	-
633,187	-	-	-	-	06XX - Other Objects	-	-	-	-
16,188,325	-	-	-	-	Total Function:	-	-	-	-
4153 - 2015 Bond Construction - Year 3									
-	16,317	-	-	-	01XX - Other Salaries	-	-	-	-
-	4,507	-	-	-	02XX - Associated Payroll Costs	-	-	-	-
-	4,556,909	-	-	-	03XX - Purchased Services	-	-	-	-
-	1,098,582	-	-	-	04XX - Supplies & Materials	-	-	-	-
-	85,979,180	-	-	-	05XX - Capital Outlay	-	-	-	-
-	768,133	-	-	-	06XX - Other Objects	-	-	-	-
-	92,423,628	-	-	-	Total Function:	-	-	-	-
4154 - 2015 Bond Construction - Year 4									
-	-	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									
-	-	-	6,500	-	01XX - Other Salaries	-	-	-	-
-	-	-	1,000,330	-	03XX - Purchased Services	-	-	-	-
-	-	-	884,245	-	04XX - Supplies & Materials	-	-	-	-
-	-	-	3,683,925	-	05XX - Capital Outlay	-	-	-	-
-	-	-	5,575,000	-	Total Function:	-	-	-	-
4156 - 2015 Bond Construction - Year 6									
-	-	-	-	-	03XX - Purchased Services	442,200	442,200	-	-
-	-	-	-	-	04XX - Supplies & Materials	52,500	52,500	-	-
-	-	-	-	-	05XX - Capital Outlay	2,400,500	2,400,500	-	-
-	-	-	-	-	Total Function:	2,895,200	2,895,200	-	-
7000 - Unappropriated Ending Fund Balance									
118,839,739	28,686,234	4,133,898	-	-	09XX - Unappropriated Ending Fund Balance	-	-	-	-
118,839,739	28,686,234	4,133,898	-	-	Total Function:	-	-	-	-
135,028,064	121,109,862	29,594,689	5,575,000	-	Total:	2,895,200	2,895,200	-	-



Reynolds High School



2016 SCHOOL IMPROVEMENT PROJECTS FUND

APPROVED BUDGET
2020-2021

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**

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	417 - SCHOOL IMPROVEMENT PROJECTS QZAB FUND RESOURCES BY SOURCE	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
				1990 - Miscellaneous Revenue			
19,800	-	-	-	1990 - Miscellaneous Revenue	-	-	
19,800	-	-	-	Total Object:	-	-	
				5110 - Bond Proceeds			
4,000,000	-	-	-	5110 - Bond Proceeds	-	-	
4,000,000	-	-	-	Total Object:	-	-	
				5400 - Beginning Fund Balance			
-	1,329,904	1,329,904	1,010,000	5400 - Beginning Fund Balance	175,000	175,000	
-	1,329,904	1,329,904	1,010,000	Total Object:	175,000	175,000	
4,019,800	1,329,904	1,329,904	1,010,000	Total:	175,000	175,000	

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

2016/17 Actuals	2017/18 Actuals	2018/19 Actuals	2019/20 Working	2019/20 FTE	417 - SCHOOL IMPROVEMENT PROJECTS QZAB FUND REQUIREMENTS	2020/21 Proposed	2020/21 Approved	2020/21 FTE	2020/21 Adopted
					2000 - Support Services				
					2544 - Maintenance Services				
92,983	-	-	50,000		0318 - Non - Inst Staff Prof, Tech Impr	-	-		
217	-	35	500		0354 - Advertising	-	-		
2,515,052	-	274,114	950,000		0590 - Building Improvements	175,000	175,000		
81,644	-	-	9,500		0640 - Dues & Fees	-	-		
2,689,896	-	274,148	1,010,000		Total Function:	175,000	175,000		
					7000 - Unappropriated Ending Fund Balance				
					7000 - Unappropriated Ending Fund Balance				
1,329,904	1,329,904	1,055,756	-		0820 - Reserved For Next Year	-	-		
1,329,904	1,329,904	1,055,756	-		Total Function:	-	-		
4,019,800	1,329,904	1,329,904	1,010,000	-	Total:	175,000	175,000	-	-



Walt Morey Middle School



TRUST FUNDS

APPROVED BUDGET
2020-2021

Accounts for fund-raising and scholarship resources received and held by the District in a fiduciary capacity. Disbursements from this fund are made in accordance with the trust and fund-raising agreements. As of 2019-20, the district no longer has trust funds. This section is for historical purposes only.

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

2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Working	718-730 - TRUST FUNDS RESOURCES BY SOURCE	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
				1920 - Private Source Donations			
1,449	1,817	-	-	1920 - Private Source Donations	-	-	
1,449	1,817	-	-	Total Object:	-	-	
				5400 - Beginning Fund Balance			
18,033	12,018	-	-	5400 - Beginning Fund Balance	-	-	
18,033	12,018	-	-	Total Object:	-	-	
				9770 - Fund Balance			
-	-	-	-	9770 - Fund Balance	-	-	
-	-	-	-	Total Object:	-	-	
19,482	13,834	-	-	Total:	-	-	

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

2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Working	2019/20 FTE	718-730 - TRUST FUNDS REQUIREMENTS	2020/21 Proposed	2020/21 FTE	2020/21 Approved	2020/21 Adopted
					1000 - Instruction				
					1131 - High School Programs				
1,500	1,500	-	-		04XX - Supplies & Materials	-		-	
1,500	1,500	-	-		Total Function:	-		-	
					2000 - Support Services				
					2320 - Executive Administration				
5,866	7,900	-	-		03XX - Purchased Services	-		-	
62	4,434	-	-		04XX - Supplies & Materials	-		-	
5,928	12,334	-	-		Total Function:	-		-	
					5200 - Interfund Transfers				
-	-	-	-		07XX - Interfund Transfers	-		-	
-	-	-	-		Total Function:	-		-	
					7000 - Unappropriated Ending Fund Balance				
12,054	-	-	-		09XX - Unappropriated Ending Fund Balance	-		-	
12,054	-	-	-		Total Function:	-		-	
19,482	13,834	-	-		Total:	-		-	





2019-20 Welcome Back Celebration



INFORMATIONAL SECTION

APPROVED BUDGET
2020-2021



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 SHOO L DISTRICT
TITLE I COMPARABILITY REPORT
2020-21 BUDGET PROPOSAL**

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)	Students 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	431	0	5	11	SWP	28.1	15.34	14.02	12.62	15.42	Comparable	\$3,816,660	\$8,855	\$9,712	\$8,741	\$10,683	Comparable by Staff Ratio
945	1	Fairview Elem	326	0	5	11	SWP	26.2	12.44	14.02	12.62	15.42	Not Comparable	\$3,461,761	\$10,619	\$9,712	\$8,741	\$10,683	Comparable
950	1	Sweetbriar Elem	341	0	5	11	SWP	22.7	15.02	14.02	12.62	15.42	Comparable	\$3,113,425	\$9,130	\$9,712	\$8,741	\$10,683	Comparable by Staff Ratio
948	1	Margaret Scott Ele	405	0	5	11	SWP	27.7	14.62	14.02	12.62	15.42	Comparable	\$3,495,040	\$8,630	\$9,712	\$8,741	\$10,683	Comparable by Staff Ratio
949	1	Davis Elem	415	0	5	11	SWP	31.4	13.22	14.02	12.62	15.42	Comparable	\$4,113,417	\$9,912	\$9,712	\$8,741	\$10,683	Comparable by Staff Ratio
952	1	Wilkes Elem	506	0	5	11	SWP	32.9	15.38	14.02	12.62	15.42	Comparable	\$4,398,117	\$8,692	\$9,712	\$8,741	\$10,683	Comparable by Staff Ratio
1365	1	Woodland Elem	456	0	5	11	SWP	30.3	15.05	14.02	12.62	15.42	Comparable	\$4,808,853	\$10,546	\$9,712	\$8,741	\$10,683	Comparable by Staff Ratio
946	1	Glenfair Elem	462	0	5	11	SWP	36.4	12.69	14.02	12.62	15.42	Comparable	\$4,725,743	\$10,229	\$9,712	\$8,741	\$10,683	Comparable by Staff Ratio
943	1	Alder Elem	436	0	5	11	SWP	33.4	13.05	14.02	12.62	15.42	Comparable	\$4,743,037	\$10,879	\$9,712	\$8,741	\$10,683	Comparable by Staff Ratio
3989	1	Salish Ponds Elem	427	0	5	11	SWP	31.1	13.73	14.02	12.62	15.42	Comparable	\$4,291,422	\$10,050	\$9,712	\$8,741	\$10,683	Comparable by Staff Ratio
947	1	Hartley Elem	441	0	5	11	SWP	31.2	14.13	14.02	12.62	15.42	Comparable	\$4,153,553	\$9,418	\$9,712	\$8,741	\$10,683	Comparable by Staff Ratio
4216	2	Reynolds Arthur A	178	0	6	2	NF						Group Not Funded						Group Not Funded
3490	2	Multisensory Leaf	561	0	6	2	NF						Group Not Funded						Group Not Funded
4822	3	KNOVA Reynolds F	312	0	8	1	NF						Group Not Funded						Group Not Funded
2263	4	Walt Morey Middl	593	6	8	3	NF	41.0	14.46	14.46	N/A	15.91	School Not Funded				N/A		School Not Funded
954	4	Hauton B Lee Midd	813	6	8	3	SWP	51.6	15.76	N/A	N/A	N/A	Comparable		N/A	N/A	N/A		Comparable by Staff Ratio
1254	4	Reynolds Middle	982	6	8	3	SWP	66.8	14.70	N/A	N/A	N/A	Comparable		N/A	N/A	N/A		Comparable by Staff Ratio
1343	5	Reynolds Learning	173	7	12	1	SWP						Only One School in Group						Only One School in Group
957	6	Reynolds High	2,594	9	12	1	NF						Group Not Funded						Group Not Funded
4648	7	ACE Academy		11	12	1	NF						Group Not Funded						Group Not Funded

REYNOLDS SCHOOL DISTRICT STATE SCHOOL FUNDING FORMULA

State School Fund Grants and Property Tax Revenues

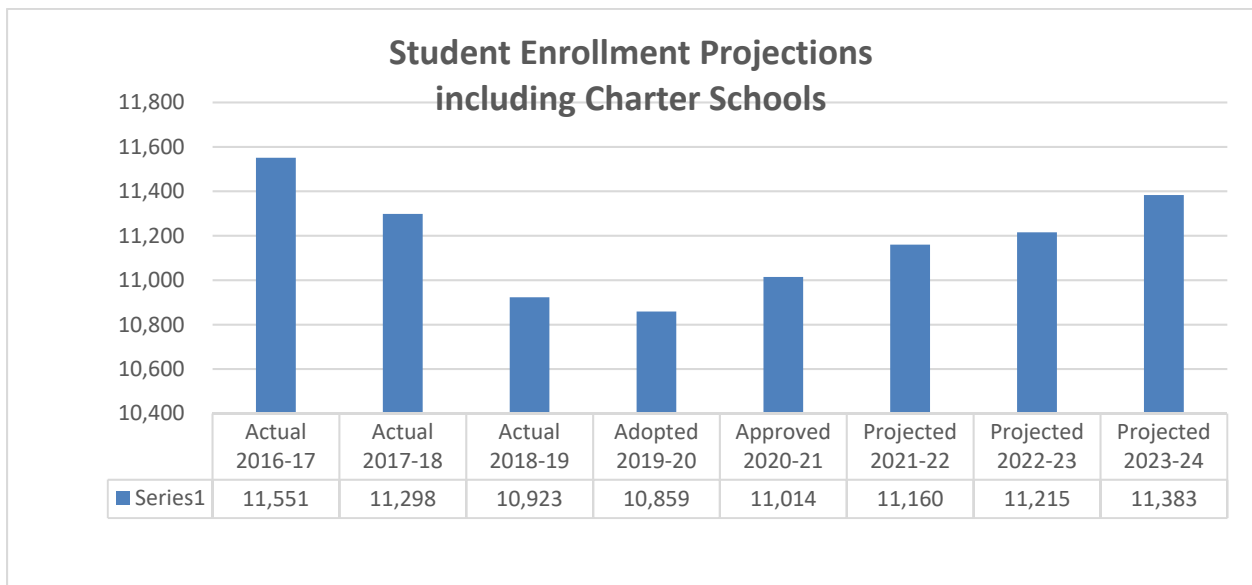
(Funding Per Student)

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.

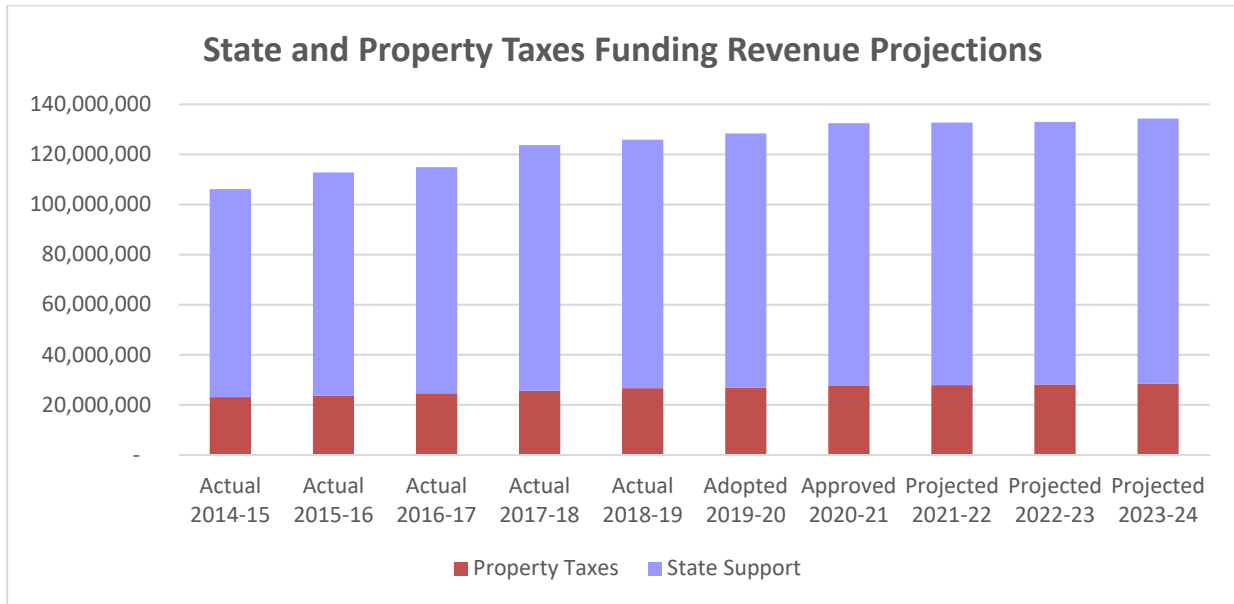


REYNOLDS SCHOOL DISTRICT STATE SCHOOL FUNDING FORMULA

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.

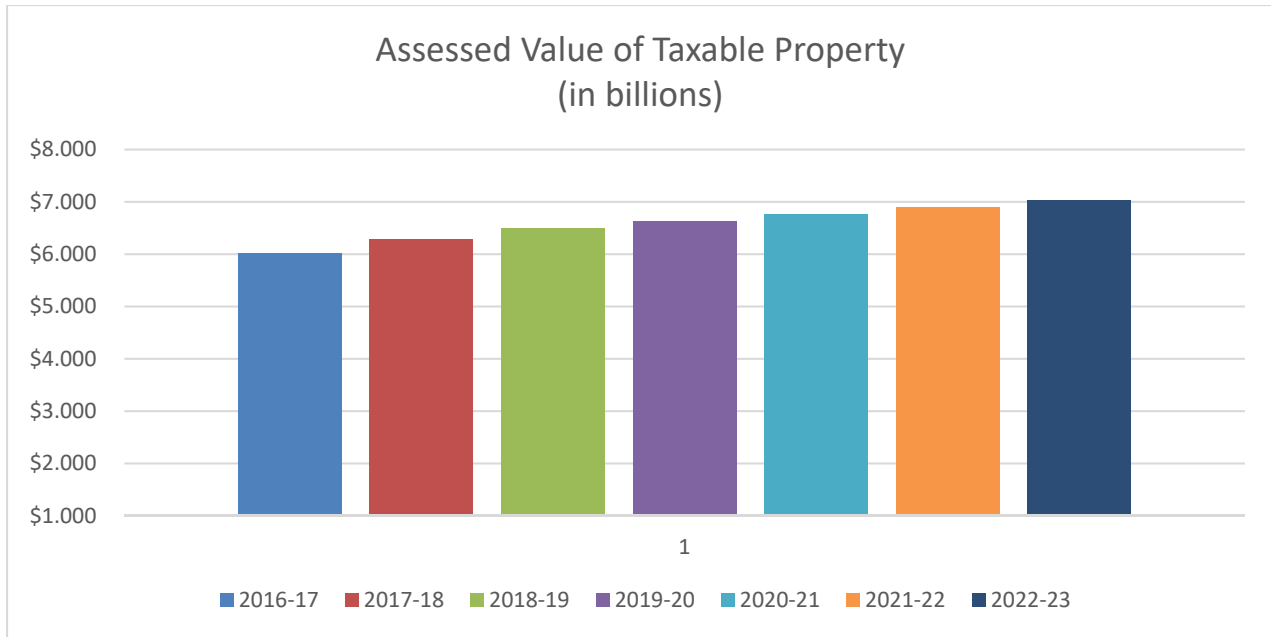


Property owners are taxed on the combined rates of education and debt service to repay bonds exempt from Measure 5. The Permanent Property Tax Rate for Reynolds School District is \$4.4626 per \$1,000 per assessed value.

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

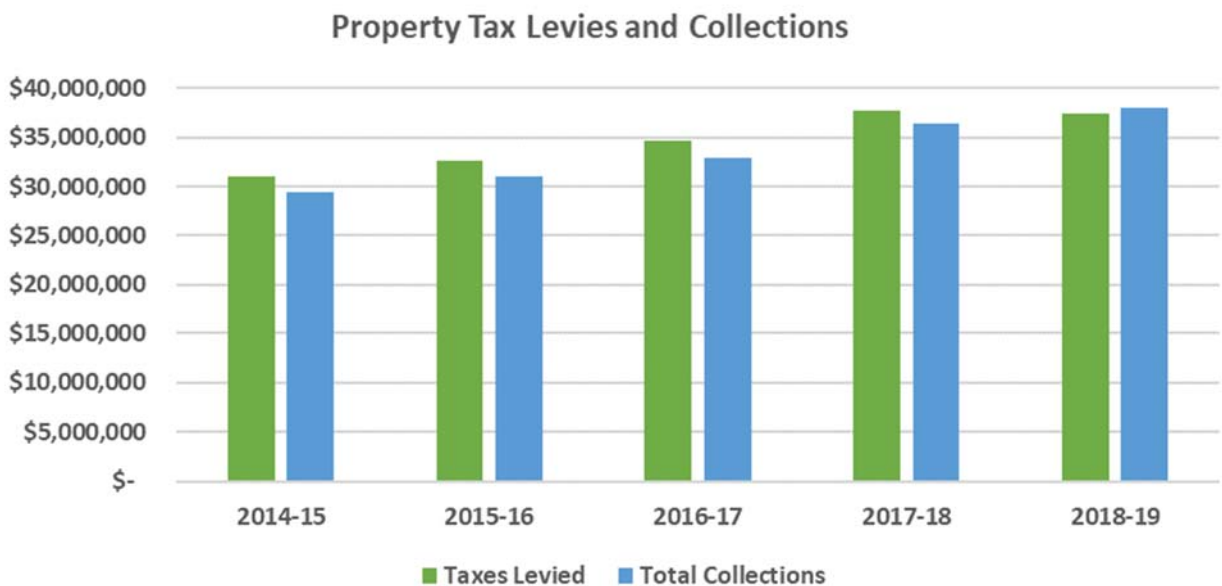
State to replace property tax revenue lost due to the measure's limitations. In 1997, Measure 50 separated assessed value from real market value. Assessed values are limited to 3% increases a year unless there is new construction. Even if the market value is reduced, the assessed value can still go up 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

2020-2021

Based on \$9 Billion Budget with a 49/51 split as of 2/25/2020

Multnomah County, Reynolds SD 7 - 2182

2020-2021 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$27,539,391.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$1,075,875.64
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	=	\$28,617,066.64

2020-2021 Experience Adjustment

District Average Teacher Experience	=	13.11
State Average Teacher Experience	=	12.10
Experience Adjustment (Difference in District and State Teacher Experience)	=	1.01

2020-2021 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	=	\$7,600,000.00
Transportation per ADMr Rank		52%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		the Transportation Grant \$5,320,000.00

2020-2021 Extended ADMw

2020-2021 ADMw 14,459.14	2019-2020 ADMw 14,206.44	Extended ADMw 14,459.14
---------------------------------	---------------------------------	--------------------------------

2020-2021 General Purpose Grant

Multiply the Teacher Experience Adjustment of 1.01 by \$25 then add \$4500 to the result = \$4,525.25
 Then multiply \$4,525.25 by the Extended ADMw 14459.1375 and then by the funding ratio 1.921058951999 = \$125,697,215.50

2020-2021 Total Formula Revenue

Add the General Purpose Grant \$125,697,215.50 to the Transportation Grant \$5,320,000.00 = \$131,017,215.50

2020-2021 State School Fund Grant

Subtract the Local Revenue \$28,617,066.64 from the Total Formula Revenue \$131,017,215.50 = \$102,400,148.85

2020-2021 Rates per ADMw

General Purpose Grant per Extended ADMw = \$8,693	Total Formula Revenue per Extended ADMw = \$9,061
Charter Schools Rate(ORS 338.155) = \$8,693	

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) 2020-21 SERVICE PLAN

Multnomah Education Service District is an educational cooperative that provides a wide variety of programs and services on a regional basis to school districts in Multnomah County and beyond. MESD is one of 19 ESD's in Oregon. Their major areas of service include:

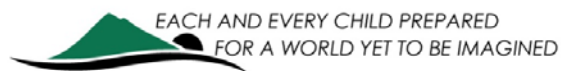
- School Health Services
- Special Education
- Alternative Education
- Technology
- Outdoor School
- School Improvement

MESD is governed by a seven-member Board of Directors who serve four-year terms. Five members are elected from zones and two are elected at-large positions. Directors are not compensated for their services.

By Oregon Statute, MESD's primary customers are the eight public school districts in Multnomah County. The MESD assists the Oregon Department of Education by administering state-level services and minimum education standards. The district also provides specialized education services and facilities on a cooperative basis to its component school districts. Many of the specialized services are those with limited demand that can be provided more efficiently and cost effectively on a regional basis. Costs for support services for MESD are more than twice the cost of instruction due to the special needs of students. This is a reversal of the instruction to support ratio of K-12 districts.

Local district programs and services are provided by two means. A component district may request all, or a portion of, their allocation support in direct funding. The other method is through Resolution Services. Resolution Services are those that, through a resolution, are authorized by at least two-thirds, or six of the eight, of the school boards representing a majority of total county students. A list of services is provided, and component districts choose from the menu of services on an annual basis. Adjustments to the service plan are made throughout the year based on student need.

The following is Reynolds School District #7's Draft Service Plan Selections for 2020-21 fiscal year.



Multnomah Education Service District
2020-2021 LOCAL SERVICE PLAN SELECTIONS

REYNOLDS SCHOOL DISTRICT			
as of:	4/17/2020	ODE Extended ADMw	14,459.14
		CTA ADMw Ext.	14,459.14
		CTA ADMr	11,014.00

ROW	MOE	Unit	Unit Cost 7/1/2020	Resolution		Contract		Total		
				Units	Amount	Units	Amount	Units	Amount	
INSTRUCTIONAL SERVICES										
1		Curriculum Services								
2		Classroom Law Project (CLP)	All/None	\$ 26,072	N	\$ -	N	\$ -	N	\$ -
3		School Improvement								
4		Current Program (w/ 1.05 Math, 1.0 Lit)	All/None	\$ 587,712	A	\$ 75,707	N	\$ -	A	\$ 75,707
5		add 1.0 English Language Learner TOSA	All/None	\$ 116,347	N	\$ -	N	\$ -	N	\$ -
6		add 1.0 Teacher PreK-3	All/None	\$ 106,281	N	\$ -	N	\$ -	N	\$ -
7		add 0.5 Science Facilitator	All/None	\$ 63,503	N	\$ -	N	\$ -	N	\$ -
8		add 1.0 Student Assessment Specialist	All/None	\$ 116,347	N	\$ -	N	\$ -	N	\$ -
9		Helensview School								
10		General Ed (1.0x) slot	1 Student	\$ 12,549	0	\$ -	0	\$ -	0	\$ -
11	Y	SPED slot (1.0x plus Special Ed Teachers)	1 Student	\$ 16,995	0	\$ -	1	\$ 16,995	1	\$ 16,995
12		ELL Slot (1.5x slot)	1 Student	\$ 18,824	0	\$ -	0	\$ -	0	\$ -
13		Helensview Phoenix (2.0x slot)	1 Student	\$ 25,099	0	\$ -	0	\$ -	0	\$ -
14		Home School Notification								
15		Service	ALL	\$ 57,029	A	\$ 7,346	N	\$ -	A	\$ 7,346
16		Educ. Prog. in Adult Correction Facilities (Incarcerated Youth)								
17		Service	All/None	\$ 366,782	N	\$ -	N	\$ -	N	\$ -
18		Outdoor Schools								
19		6th Grade Offering Level 1: Full Week	1 Student	\$ 531	749	\$ 397,854	0	\$ -	749	\$ 397,854
20		6th Grade Offering Level 4: FSE	1 Student	\$ 312	0	\$ -	0	\$ -	0	\$ -
21		6th Grade Outdoor School Credits								
22		Measure 99 Reimbursement Estimate	1 Student	(536) / (315)	749	\$ (397,854)	0	\$ -	749	\$ (397,854)
23		Outdoor School/FSE credit (METRO)	1 Student	\$ -	0	\$ -	0	\$ -	0	\$ -
24		4th Grade Overnight	1 Student	\$ 147	0	\$ -	0	\$ -	0	\$ -
STUDENT SERVICES										
Special Education Services										
25	Y	The Creeks: Social Emotional Skills (SESP)	1 Student	\$ 57,475	10	\$ 574,750	34.1	\$ 1,959,898	44.1	\$ 2,534,648
26	Y	The Creeks: Behavioral Health (BH)	1 Student	\$ 57,475	9	\$ 517,275	1.16	\$ 66,671	10.16	\$ 583,946
27	Y	The Creeks: Therapeutic Classroom (TC)	1 Student	\$ 57,475	2	\$ 114,950	1.53	\$ 87,937	3.53	\$ 202,887
28	Y	Helensview Therapeutic Classroom (TC)	1 Student	\$ 50,529	0	\$ -	0.65	\$ 32,844	0.65	\$ 32,844
29	Y	Functional Living Skills (FLS)								
30	Y	FLS: K-12 and Transition	1 Student	\$ 77,033	4	\$ 308,132	0	\$ -	4	\$ 308,132
31	Y	FLS: Alternative Behavior Prog (Wheatley)	1 Student	\$ 119,385	9	\$ 1,074,465	0.28	\$ 33,428	9.28	\$ 1,107,893
32	Y	Related Services								
33	Y	Individually Purchased Option								
34	Y	Speech Pathologist	1 FTE	\$ 121,031	0	\$ -	0	\$ -	0	\$ -
35	Y	Occupational Therapist	1 FTE	\$ 95,537	0	\$ -	0	\$ -	0	\$ -
36	Y	Physical Therapist	1 FTE	\$ 132,101	0	\$ -	0	\$ -	0	\$ -
37	Y	Psychological Services	1 FTE	\$ 108,764	0	\$ -	0	\$ -	0	\$ -
38	Y	Educational Assistants	0.875 FTE	\$ 52,210	0	\$ -	9.29	\$ 554,321	9.29	\$ 554,321
39	Y	Assistive Technology (AT)	1 FTE	\$ 140,664	0	\$ -	0	\$ -	0	\$ -
40	Y	Speech Pathology Assistant (SLPA)	1 FTE	\$ 74,540	0	\$ -	0	\$ -	0	\$ -
41	Y	Certified Occup. Therapy Asst (COTA)	1 FTE	\$ 74,540	0	\$ -	0	\$ -	0	\$ -
42	Y	Licensed Physical Therapy Asst (LPTA)	1 FTE	\$ 74,540	0	\$ -	0	\$ -	0	\$ -
43	Y	Behavior Interventionist	1 FTE	\$ 93,960	0	\$ -	0	\$ -	0	\$ -
44	Y	Transition Specialist	1 FTE	\$ -	0	\$ -	0	\$ -	0	\$ -
45	N	ELL Teacher - Riverdale	1 FTE	\$ 109,862	0	\$ -	0	\$ -	0	\$ -
School Health Services										
46		Hearing and Vision Screening	All/None	\$ 200,656	A	\$ 25,848	N	\$ -	A	\$ 25,848
47		Immunization	All/None	\$ 153,025	A	\$ 19,712	N	\$ -	A	\$ 19,712
48		School Nurse Services								
49		Registered Nurses	1 FTE	\$ 131,372	8	\$ 1,050,977	0	\$ -	8	\$ 1,050,977
50		School Health Assistants	Hour	\$ 39.25	1281	\$ 50,279	0	\$ -	1281	\$ 50,279
51		Complex Needs Nursing	All/None	\$ 511,432	A	\$ 65,881	N	\$ -	A	\$ 65,881
52		1:1 Nurses	1 FTE	\$ 131,372	0	\$ -	5	\$ 656,861	5	\$ 656,861

Multnomah Education Service District
2020-2021 LOCAL SERVICE PLAN SELECTIONS

REYNOLDS SCHOOL DISTRICT			
as of:	4/17/2020	ODE Extended ADMw	14,459.14
		CTA ADMw Ext.	14,459.14
		CTA ADMr	11,014.00

ROW	MOE	Unit	Unit Cost 7/1/2020	Resolution		Contract		Total		
				Units	Amount	Units	Amount	Units	Amount	
TECHNOLOGY SERVICES (via the "CTA")**										
Application and Development Services										
53		Business Systems ("IFAS") - Corbett SD only	per memo	\$ 22,839	N	\$ -	N	\$ -	N	\$ -
54		Data Warehouse Services - Level 1 (Database)	A/N (ADMw)	\$ 2.79	A	\$ 40,309	N	\$ -	A	\$ 40,309
55		Data Warehouse Services - Level 2 (add'l cost)	A/N (ADMw)	\$ 2.26	A	\$ 32,646	N	\$ -	A	\$ 32,646
56		Student Info Sys - Level 1B (SIS Admin)	A/N (ADMw)	\$ 5.39	N	\$ -	N	\$ -	N	\$ -
57		Student Info Sys - Level 1A (SIS Admin + add'l cost)	A/N (ADMw)	\$ 2.77	N	\$ -	N	\$ -	N	\$ -
58		Student Info Sys - Level 2 (includes 1B + 1A)	A/N (ADMw)	\$ 14.19	A	\$ 205,175	N	\$ -	A	\$ 205,175
59		Forecast5 Analytics	A/N (ADMw)	\$ 1.00	A	\$ 14,500	N	\$ -	A	\$ 14,500
60		District Office Services								
61		School Messenger	A/N (ADMw)	\$ 1.30	A	\$ 14,318	N	\$ -	A	\$ 14,318
62		add Messenger App w/ InfoCenter	A/N (ADMw)	\$ 1.00	N	\$ -	N	\$ -	N	\$ -
63		Substitute Services ("AESOP")	A/N (ADMw)	SOW	N	\$ -	N	\$ -	N	\$ -
64		add Substitute Calling Service	A/N (ADMw)	SOW	N	\$ -	N	\$ -	N	\$ -
65		Infrastructure Services								
66		Network/Internet Services								
67		One-time Equipment		\$ 500,000	A	\$ 132,195	N	\$ -	A	\$ 132,195
68		One-time Equipment - Portland SD only		\$ 500,000	N	\$ -	N	\$ -	N	\$ -
69		One-time Implementation Services	All/None	\$ 2.00	N	\$ -	N	\$ -	N	\$ -
70		Internet Connectivity - Portland SD	All/None	\$ 131,047	N	\$ -	N	\$ -	N	\$ -
71		Last Mile Connect & Network Monitoring	All/None	\$ 1,403,707	A	\$ 371,127	N	\$ -	A	\$ 371,127
72		Network services - Portland SD only	All/None	\$ 1,224,411	N	\$ -	N	\$ -	N	\$ -
73		Engineering Support	Hour	\$ 91	0	\$ -	0	\$ -	0	\$ -
74		On-Site Help Desk Technician	Day	\$ 551	0	\$ -	0	\$ -	0	\$ -
75		Database Administration	Month	\$ 3,400	0	\$ -	0	\$ -	0	\$ -
76		Instructional Services								
77		Follett Destiny Library and Textbook Mgmt.	A/N (ADMw)	\$ 4.70	N	\$ -	N	\$ -	N	\$ -
78		** CTA offers many services not listed on the MESD DSP								
79		ADMINISTRATIVE SUPPORT SERVICES								
80		Inter-District Delivery System (PONY)	All/None	\$ 39,243	A	\$ 5,237	N	\$ -	A	\$ 5,237
81		School Announce Closure Network	ALL (div by 8)	\$ 2,480	A	\$ 310	N	\$ -	A	\$ 310
82		Government Affairs	A/N (ADMw)	\$ 152,904	N	\$ -	A	\$ 40,978	A	\$ 40,978
83		Multnomah County MOU Coordinator	All/None	\$ 8,000	N	\$ -	N	\$ -	N	\$ -
84		Other Business Administrative Services	per memo	memo	N	\$ -	N	\$ -	N	\$ -
SUBTOTAL MESD SERVICES					\$ 4,701,141	\$ 3,449,932	\$ 8,151,074			
TRANSIT REQUESTED BY DISTRICT					\$ -					
GRAND TOTAL MESD SERVICES AND TRANSITS					\$ 4,701,141					
RESOURCES AVAILABLE FOR RESOLUTION SERVICES										
Balance Forward from Prior Year District Service Plan					\$ -					
Apportionment of Current Year SSF Revenue					\$ 5,290,468					
Apportionment of Prior Year SSF Revenue Adjustment (May 2021 Warrant)					\$ -					
TOTAL RESOURCES FOR RESOLUTION SERVICES					\$ 5,290,468					
ENDING CONTINGENCY BALANCE					\$ 589,327					
Maintenance of Effort (MOE) Total ----- sum of services with "Y" in MOE column					\$ 2,589,572					
Instructional Services					\$ 83,054	\$ 16,995	\$ 100,049			
Student Services - Special Education					\$ 2,589,572	\$ 2,735,098	\$ 5,324,670			
Student Services - School Health Services					\$ 1,212,698	\$ 656,861	\$ 1,869,559			
Technology Services (CTA)					\$ 810,271	\$ -	\$ 810,271			
Administrative Support Services					\$ 5,547	\$ 40,978	\$ 46,524			
subtotal MESD Services					\$ 4,701,141	\$ 3,449,932	\$ 8,151,074			
Transits direct to district					\$ -	\$ -	\$ -			
Total MESD Services & Transits					\$ 4,701,141	\$ 3,449,932	\$ 8,151,074			

**REYNOLDS SCHOOL DISTRICT
STUDENT ENROLLMENT HISTORY AND PROJECTIONS
AS OF SEPTEMBER 30**

Enrollment Projection Methodology:

The District develops annual enrollment projections for grades 1-12 using three types of information: cohort 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
	16-17 9/30/2016	17-18 9/30/2017	18-19 9/30/2018	19-20 9/30/2019	20-21 Projected	21-22 Projected	22-23 Projected	23-24 Projected
Alder Elem	510	508	490	434	438	440	442	444
Davis Elem	460	467	426	413	429	431	433	435
Fairview Elem	388	382	349	327	314	316	318	320
Glenfair Elem	546	519	485	463	458	460	462	464
Hartley Elem	483	480	463	442	424	426	428	430
Hauton B Lee Middle	758	745	738	816	780	781	782	783
Margaret Scott Elem	472	426	408	401	408	410	412	414
Reynolds High	2,615	2,711	2,544	2,562	2,721	2,724	2,727	2,730
Reynolds Learning Academy	220	209	196	180	210	211	212	213
Reynolds Middle	944	926	970	986	996	997	998	999
Reynolds SD 7 (Cornerstone)	160	98	41	41	41	41	41	41
Salish Ponds Elem	479	463	441	427	429	431	433	435
Sweetbriar Elem	408	385	344	341	340	342	344	346
Troutdale Elem	425	427	442	430	427	429	431	433
Walt Morey Middle	616	589	604	594	608	609	610	611
Wilkes Elem	453	450	490	507	483	485	487	489
Woodland Elem	507	465	468	456	440	442	444	446
Total Reynolds Schools	10,444	10,250	9,899	9,820	9,946	9,975	10,004	10,033
Multnomah Learning Academy	491	534	539	561	555	555	556	556
Reynolds Arthur Academy	194	203	195	178	184	184	185	185
Rockwood Preparatory Academy	422	311	344	303	303	303	304	304
Total Charter Schools	1,107	1,048	1,078	1,042	1,042	1,042	1,045	1,045
District Grand Total	11,551	11,298	10,977	10,862	10,988	11,017	11,049	11,078

**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
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	97%
2016-2017	\$ 25,270,192	\$ 9,346,815	\$ 36,617,007	\$ 32,934,682	95%	\$ 507,632	\$ 33,442,314	97%
2015-2016	\$ 24,241,613	\$ 8,410,602	\$ 32,652,215	\$ 31,006,462	95%	\$ 560,200	\$ 31,566,662	97%
2014-2015	\$ 23,714,617	\$ 7,231,597	\$ 30,946,214	\$ 29,341,706	95%	\$ 586,645	\$ 29,928,351	97%
2013-2014	\$ 22,161,422	\$ 7,843,056	\$ 30,004,478	\$ 28,383,146	95%	\$ 641,201	\$ 29,024,347	97%
2012-2013	\$ 21,561,091	\$ 7,511,441	\$ 29,072,532	\$ 27,448,672	94%	\$ 693,388	\$ 28,142,060	97%
2011-2012	\$ 21,528,899	\$ 6,468,756	\$ 27,997,655	\$ 26,284,880	94%	\$ 480,176	\$ 26,765,056	96%
2010-2011	\$ 21,544,198	\$ 5,492,395	\$ 27,036,593	\$ 25,522,290	94%	\$ 760,380	\$ 26,282,670	97%
2009-2010	\$ 21,238,822	\$ 5,451,587	\$ 26,690,409	\$ 25,083,658	94%	\$ 783,862	\$ 25,867,520	97%

Source: Multnomah County Departments of Assessment and Taxation
(1) Tax collections include discounts, interest and other adjustments.

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

FISCAL YEAR	PROPERTY VALUE ASSESSED VALUATION(1)					TOTAL TAX RATE(2)	DIRECT TAX RATE(2)
	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITY PROPERTY	MANUFACTORY	TOTAL		
2018-2019	\$ 5,885,468,070	\$ 389,933,280	\$ 197,091,400	\$ 34,954,880	\$ 6,507,447,630	6.05	
2017-2018	\$ 5,626,909,630	\$ 393,593,720	\$ 235,732,253	\$ 32,406,050	\$ 6,288,641,653	6.05	
2016-2017	\$ 5,421,521,380	\$ 363,234,124	\$ 191,471,500	\$ 35,339,570	\$ 6,011,566,574	6.05	
2015-2016	\$ 5,241,684,480	\$ 346,408,946	\$ 147,579,800	\$ 30,494,280	\$ 5,766,167,506	5.97	
2014-2015	\$ 5,124,794,780	\$ 336,867,935	\$ 143,189,250	\$ 26,341,960	\$ 5,631,193,925	5.81	
2013-2014	\$ 4,843,711,490	\$ 287,376,223	\$ 136,396,360	\$ 26,695,760	\$ 5,294,179,833	6.02	
2012-2013	\$ 4,725,916,280	\$ 281,603,418	\$ 137,325,400	\$ 25,628,140	\$ 5,170,473,238	5.99	
2011-2012	\$ 4,690,143,800	\$ 269,291,585	\$ 133,792,203	\$ 31,264,220	\$ 5,124,491,808	5.78	
2010-2011	\$ 4,641,108,010	\$ 270,473,980	\$ 121,268,200	\$ 32,171,640	\$ 5,065,021,830	5.60	
2009-2010	\$ 4,546,180,850	\$ 270,767,097	\$ 116,049,620	\$ 38,752,020	\$ 4,971,749,587	5.60	
2008-2009	\$ 4,375,850,630	\$ 291,601,913	\$ 115,561,620	\$ 33,919,420	\$ 4,816,933,583	5.81	

FISCAL YEAR	PROPERTY VALUE TRUE CASH VALUATION(1)					RATIO OF ASSESSED VALUATION TO TRUE CASH VALUATION
	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITY PROPERTY	MANUFACTORY	TOTAL	
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	\$ 8,379,218,450	\$ 362,161,236	\$ 181,041,855	\$ 39,130,860	\$ 8,961,552,401	64.34%
2014-2015	\$ 7,778,266,940	\$ 367,587,665	\$ 162,477,988	\$ 34,599,530	\$ 8,342,932,123	67.50%
2013-2014	\$ 7,114,104,950	\$ 352,281,346	\$ 155,652,905	\$ 34,858,930	\$ 7,656,898,131	69.14%
2012-2013	\$ 7,025,130,990	\$ 351,525,375	\$ 154,246,934	\$ 33,603,270	\$ 7,564,506,569	68.35%
2011-2012	\$ 7,093,887,970	\$ 339,389,202	\$ 142,223,180	\$ 39,619,160	\$ 7,615,119,512	67.29%
2010-2011	\$ 7,512,693,890	\$ 311,255,620	\$ 123,448,708	\$ 40,609,810	\$ 7,988,008,028	63.41%
2009-2010	\$ 7,871,198,630	\$ 308,896,717	\$ 118,390,975	\$ 41,836,890	\$ 8,340,323,212	59.61%
2008-2009	\$ 8,055,719,350	\$ 321,793,544	\$ 118,523,384	\$ 36,103,760	\$ 8,532,140,038	56.46%

(1) Source: Multnomah County.

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

NA=not available

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

	2018		2008	
	Assessed Valuation	% of Total District's Assessed Valuation	Assessed Valuation	% of Total District's Assessed Valuation
Private Enterprises				
Albertson's Inc	289,736	0.00%	-	0.00%
Alberston's Stores Sub LLC	831,062	0.01%		0.00%
American Honda Motor Co. Inc	284,463	0.00%	276,058	0.01%
Austell Columbia Gorge	422,595	0.01%	-	0.00%
Boeing Co	3,956,820	0.06%	2,969,613	0.06%
Boeing Company The Inc	524,094	0.01%	540,847	0.01%
Boyd Coffee Co	-	0.00%	259,324	0.01%
Boyd Future Associates LLC	280,484	0.00%	-	0.00%
Cascade Corporation	466,740	0.01%	468,312	0.01%
Comcast Corporations	656,252	0.01%	-	0.00%
Catellus Development Corp	-	0.00%	346,793	0.01%
Chelsea Financing Partnership LP	-	0.00%	311,497	0.01%
CPF/BDI Townsend LLC	-	0.00%	367,880	0.01%
Fedex Ground Package System Inc	1,637,422	0.03%	-	0.00%
Fred Meyer Stores Inc	239,117	0.00%	-	0.00%
Henningsen Cold Storage Co	464,493	0.01%	-	0.00%
Icon Owner Pool 1 West LLC	441,541	0.01%	-	0.00%
Interco Print LLC	-	0.00%	187,846	0.00%
IP Eat One LLC	428,239	0.01%	370,083	0.01%
Merix Corp	-	0.00%	281,470	0.01%
MIREF Gateway LLC	475,849	0.01%	-	0.00%
NAACO Materials Handling	261,789	0.00%	244,767	0.01%
New Albertson's Inc	-	0.00%	773,934	0.02%
Owens Corning Foam	341,401	0.01%	-	0.00%
PLDAB LLC	508,101	0.01%	-	0.00%
Port of Portland	-	0.00%	218,215	0.00%
Prologis	-	0.00%	312,992	0.01%
RR Donnelley Norwest Inc	-	0.00%	477,601	0.01%
Salish Lake LLC	-	0.00%	176,448	0.00%
Sandy Cascade LLC	300,782	0.00%	244,492	0.01%
The Harris Soup Co	266,857	0.00%	255,051	0.01%
Townsend Distribution LP	404,103	0.01%	-	0.00%
Townsend Farms Inc	578,238	0.01%	435,789	0.01%
Toyo Tanso USA Inc	0	0.00%	282,499	0.01%
US Nat'l Bank of Oregon	721,811	0.01%	748,405	0.02%
Union Pacific Railroad Co	224,931	0.00%	-	0.00%
US Bankcorp	662,297	0.01%	334,051	0.01%
Walton CWOR Commerce	-	0.00%	35,787	0.00%
Western B Northwest OR LLC	436,073	0.01%	-	0.00%
Wilcal Wood LLC	-	0.00%	215,606	0.00%
Wood Village Retail I LLC	280,114	0.00%	-	0.00%
Public Utilities				
Portland General Electric Co	1,253,721	0.02%	710,906	0.01%
Northwest Natural Gas Co	-	0.00%	245,067	0.01%
Verizon Northwest Inc	-	0.00%	442,135	0.01%
Sub Total	17,639,126		12,553,470	
All Other Taxpayers	6,489,808,504	99.73%	4,804,400,113	99.74%
Total	6,507,447,630	100.00%	4,816,953,583	100.00%

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

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Tax Rates							
Permanent Tax Rate per \$1,000 of AV	4.4626	4.4626	4.4626	4.4626	4.4626	4.4626	4.4626
Bond Tax Rate per \$1,000 of AV	1.52	1.56	1.35	1.51	1.59	1.83	1.80
Average Assessed Value	\$ 187,678	\$ 192,356	\$ 203,518	\$ 206,479	\$ 212,934	\$ 225,248	\$ 235,598
Tax Burden	\$ 1,135	\$ 1,167	\$ 1,183	\$ 1,233	\$ 1,289	\$ 1,417	\$ 1,426

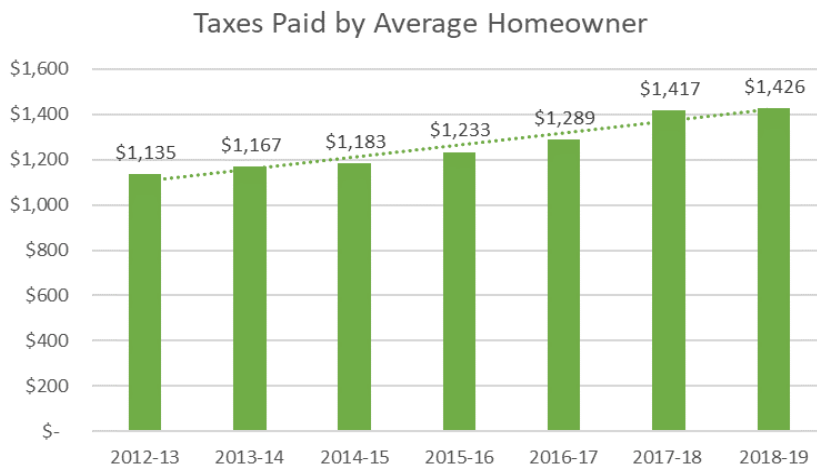
Measure 5, which introduced property tax rate limits, was passed in 1990 and became effective starting in the 1991-92 tax year. When fully implemented in 1995-96, Measure 5 cut property tax rates an average of 51 percent from their 1990-91 levels. Measure 50 was passed in 1997 and cut property taxes, introduced assessed value growth limits, and replaced most tax levies with permanent tax rates. Permanent tax rate equals the maximum rate without voter approval. When Measure 50 was implemented in 1997-98 it cut effective tax rates an average of 11 percent from their 1996-97 levels.

Measure 5 (M5 limits)

- * \$5 per \$1,000 real market value (RMV) for schools
- * \$10 per \$1,000 RMV for general government taxes
- * Applied only to operating taxes, not bonds
- * For each property, school taxes and general government taxes compared to their limits respectively

Measure 50 (M50 limits)

- * Assessed value (AV) for 1997-98 was set (at 90% of 1995-96 AV for each property) and permanent rates were established for taxing districts
- * Annual growth of AV limited to 3% for existing property
- * For new property, AV = (RMV) times (AV / RMV of similar property)



Source: Multnomah County Department of Assessment and Taxation

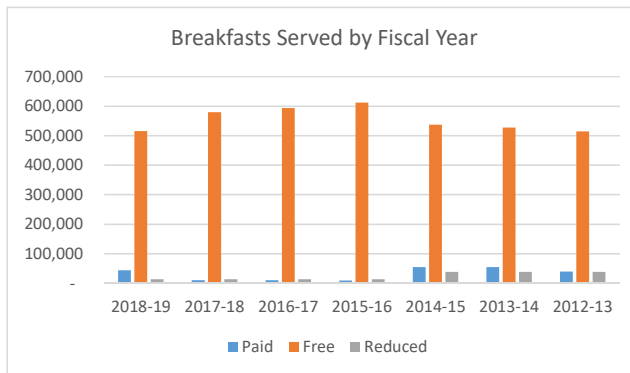
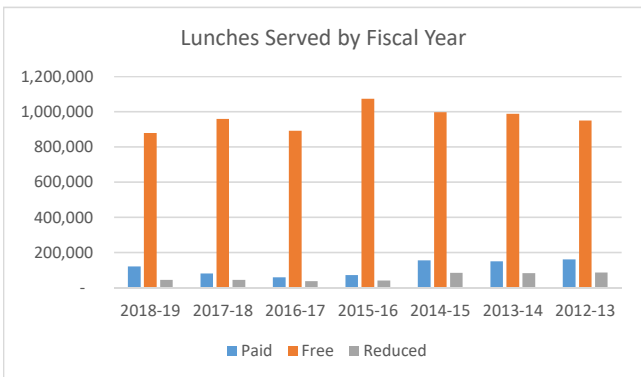
**REYNOLDS SCHOOL DISTRICT
 DEMOGRAPHIC & ECONOMIC STATISTICS
 LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2018-2019	807,555	\$ 51,662,523,570	\$ 63,974	3.60%
2017-2018	811,880	\$ 46,967,258,000	\$ 57,850	3.80%
2016-2017	808,781	\$ 44,261,349,006	\$ 54,726	3.80%
2015-2016	803,741	\$ 41,838,737,755	\$ 52,055	4.60%
2014-2015	790,230	\$ 40,299,359,310	\$ 50,997	5.10%
2013-2014	778,604	\$ 37,338,733,424	\$ 47,956	6.00%
2012-2013	766,649	\$ 34,789,764,971	\$ 45,379	7.00%
2011-2012	760,235	\$ 33,763,556,820	\$ 44,412	7.70%
2010-2011	749,699	\$ 31,695,774,322	\$ 42,278	8.50%
2009-2010	737,290	\$ 29,791,677,030	\$ 40,407	9.80%

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

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

FISCAL YEAR	NUMBER OF TYPE A LUNCHES SERVED			NUMBER OF BREAKFASTS SERVED		
	PAID	FREE	REDUCED PRICE	PAID	FREE	REDUCED PRICE
2018-2019	120,378	878,563	43,283	42,951	515,536	13,149
2017-2018	79,675	959,572	44,360	12,059	578,691	13,076
2016-2017	57,826	891,329	35,804	10,040	593,551	13,503
2015-2016	70,660	1,074,545	40,851	9,056	611,734	13,297
2014-2015	155,314	997,287	82,964	54,295	536,811	38,012
2013-2014	149,208	988,894	82,264	53,939	526,816	37,933
2012-2013	159,531	950,443	85,141	39,314	513,836	37,871
2011-2012	159,423	939,127	78,322	32,463	511,679	34,465
2010-2011	184,563	926,037	84,385	23,713	401,643	29,344
2009-2010	203,683	851,957	111,098	23,345	354,058	35,934



FISCAL YEAR	STUDENT ENROLLMENT(1)	COST PER PUPIL(2)	LICENSED STAFF	PUPIL-TEACHER RATIO	Number of students graduated (3)	
					Reynolds High School	Reynolds Learning Academy
2018-2019	9,837	17,438	601.30	16.36	TBD	TBD
2017-2018	10,250	13,683	617.60	16.60	436	32
2016-2017	10,359	13,440	647.70	15.99	458	63
2015-2016	10,575	13,031	674.10	15.69	484	59
2014-2015	10,779	11,931	659.50	16.34	460	63
2013-2014	10,407	11,320	623.95	16.86	461	62
2012-2013	10,735	10,379	587.83	18.26	363	28
2011-2012	10,735	9,768	564.18	19.03	451	32
2010-2011	10,591	9,996	563.90	18.78	373	17
2009-2010	10,800	8,765	583.00	18.52	457	23

(1) Student enrollment is the ODE Student Enrollment Report number excluding Charter Schools and Out of District

(2) 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.

(3) Graduated students are not formally available until January, 2020.

Sources: Reynolds School District, Nutrition Services Department

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

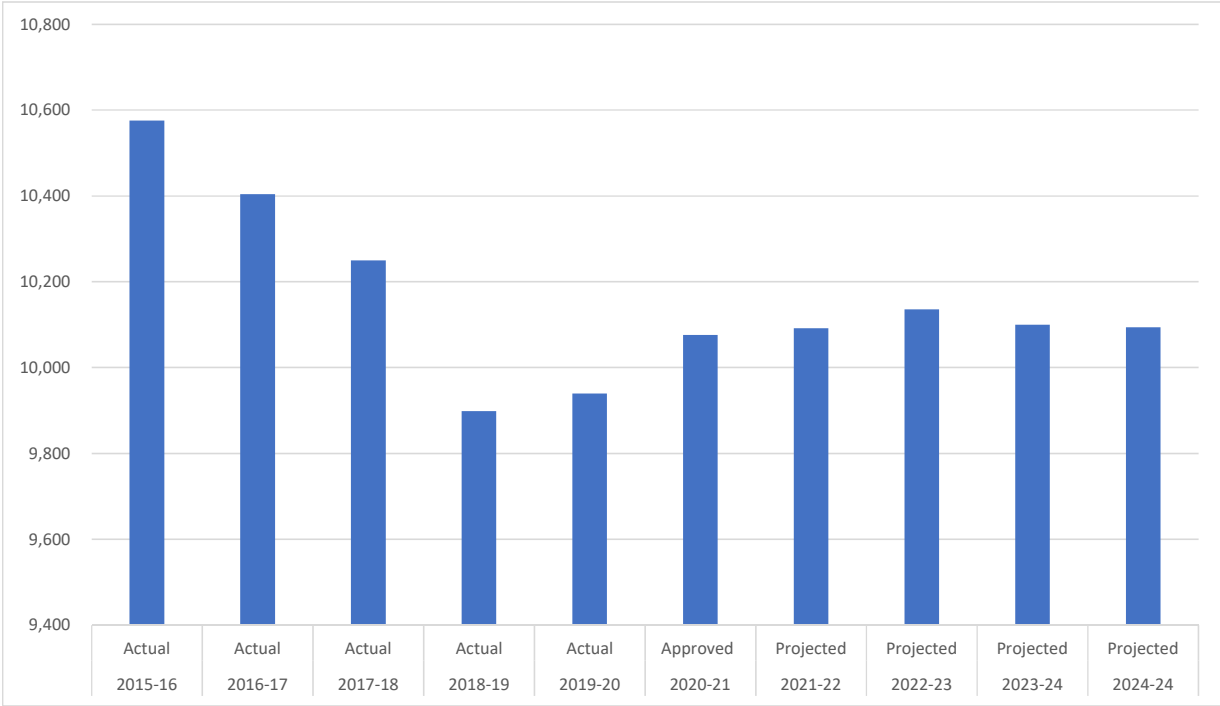
Student Enrollment - Historical and Projected
Enrollment Count at October 1 Annually & Excludes Charter Schools

Grade	History					Projected				
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Kindergarten	844	779	774	739	760	756	756	756	760	770
1	868	860	765	757	729	759	756	756	756	760
2	929	848	824	733	736	727	759	756	756	756
3	838	919	825	788	751	730	727	759	756	756
4	826	808	900	782	795	737	730	727	759	756
5	796	829	804	876	798	803	737	730	727	759
6	741	793	773	742	839	782	803	737	730	727
7	801	705	774	794	746	836	782	803	737	730
8	734	789	670	717	783	739	836	782	803	737
9	776	733	801	651	748	786	739	836	782	803
10	756	750	725	746	651	797	786	739	836	782
11	689	690	682	672	717	712	797	786	739	836
12	787	715	771	712	718	743	712	797	786	750
SPED SC	191	186	162	190	169	169	172	172	173	172
Total K-12	10,576	10,404	10,250	9,899	9,940	10,076	10,092	10,136	10,100	10,094
Annual Change		(172)	(154)	(351)	41	136	16	44	(36)	(6)
Annual Change %		-1.6%	-1.5%	-3.4%	0.4%	1.4%	0.2%	0.4%	-0.4%	-0.1%

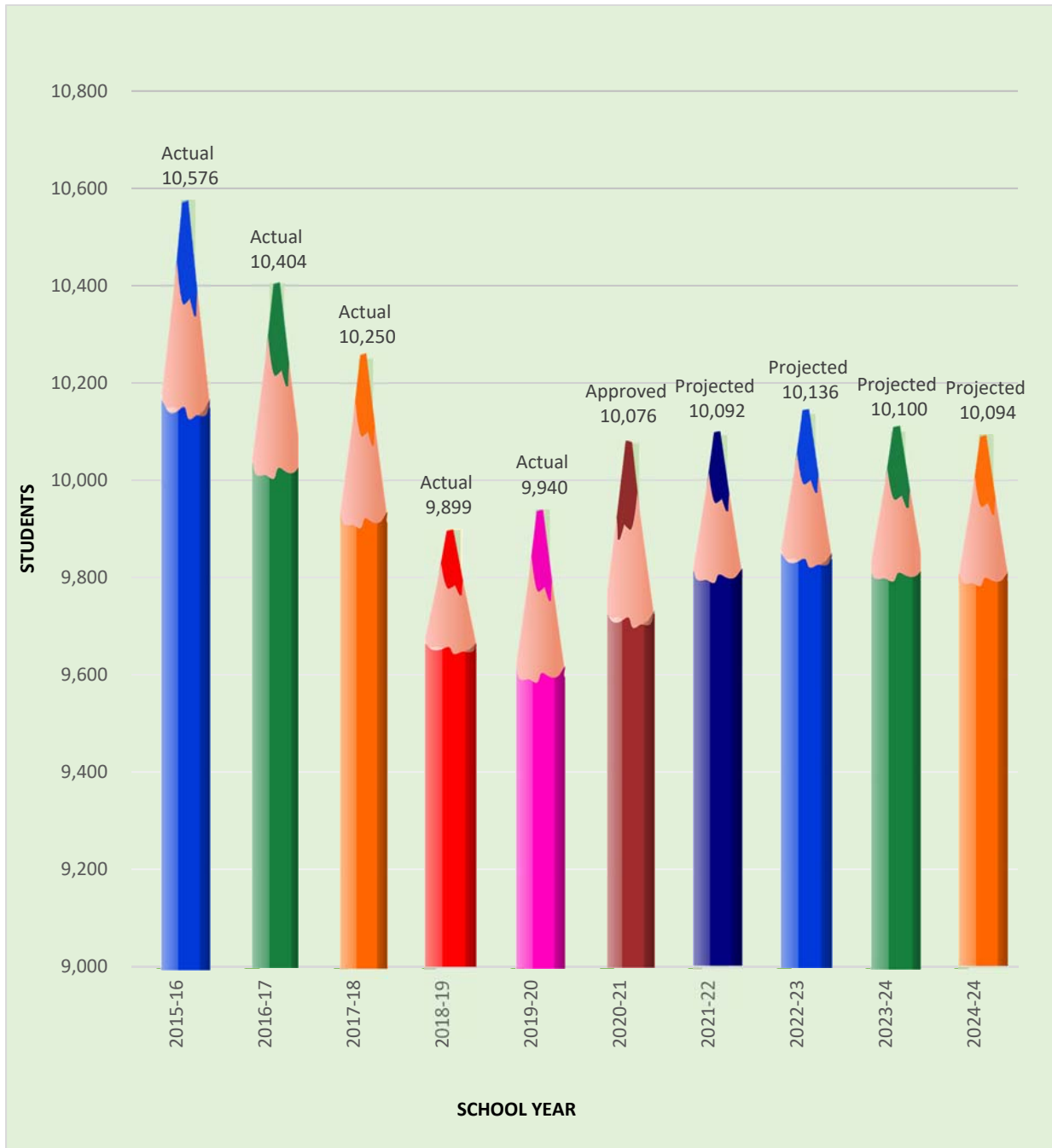
Enrollment in kindergarten declined significantly when the entire State moved to full day kindergarten. Reynolds schools implemented full day kindergarten ahead of the State mandated timeline and received an influx of kindergarten students from neighboring districts. When the requirement to offer full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

Despite high levels of residential development within the District, flexible student transfer regulations established by the State have made it very difficult to predict increased enrollment based on additional residential housing units. The decline began to slow during 2019-20 and projections for the upcoming years remain flat after a small increase.

**REYNOLDS SCHOOL DISTRICT
STUDENT ENROLLMENT & PROJECTIONS**



REYNOLDS SCHOOL DISTRICT STUDENT ENROLLMENT AND PROJECTIONS



**REYNOLDS SCHOOL DISTRICT
DEBT SUMMARY
2020-21**

Reynolds School District Debt Service Overview

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

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

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

**Debt Service Summary
2020-21**

	Date of Issue	Amount of Original Issue	Principal		2020-21 Interest Due	Outstanding 6/30/2021	Impacted Fund	True Interest Cost %
			Outstanding 6/30/2020	2020-21 Principal Due				
SPECIFIC AUTHORITY								
General Obligation Bonds:								
Capital Construction Bonds, Series 2015	8/20/2015	\$ 122,945,047	\$ 122,125,047	\$ 5,925,000	\$ 3,975,050	\$ 116,200,047	Debt - 315	2.0-5.0
Total General Obligation Bonds		\$ 122,945,047	\$ 122,125,047	\$ 5,925,000	\$ 3,975,050	\$ 116,200,047		
FULL FAITH AND CREDIT and FINANCING								
Full Faith & Credit Obligations:								
Land & Imp-Refunding Series 2010	5/19/2010	\$ 23,850,000	\$ 17,150,000	\$ 810,000	\$ 828,388	\$ 16,340,000	Capital - 400*	2.0-5.0
Transp Yard Improvements - Fin Agmt US Bank	6/29/2017	\$ 2,000,000	\$ 1,714,286	\$ 285,714	\$ 47,740	\$ 1,714,286	General - 100	2.5-3.038
Total FFCO and Financing Agreement		\$ 25,850,000	\$ 18,864,286	\$ 1,095,714	\$ 876,128	\$ 18,054,286		
PERS Bonds:								
PERS Bonds, 2003	4/30/2003	\$ 80,978,772	\$ 48,917,059	\$ 2,132,975	\$ 6,777,515	\$ 46,784,084	Debt - 350	5.72
		\$ 80,978,772	\$ 48,917,059	\$ 2,132,975	\$ 6,777,515	\$ 46,784,084		
Long Term Loans - State & Other:								
QZAB - Facility Improvements	4/29/2026	\$ 4,000,000	\$ 3,142,857	\$ 200,000	\$ -	\$ 2,942,857	General - 100	0.00
Total Long Term Loans		\$ 4,000,000	\$ 3,142,857	\$ 200,000	\$ -	\$ 2,942,857		
Total Debt		\$ 233,773,819	\$ 193,049,249	\$ 9,353,689	\$ 11,628,692	\$ 183,981,274		

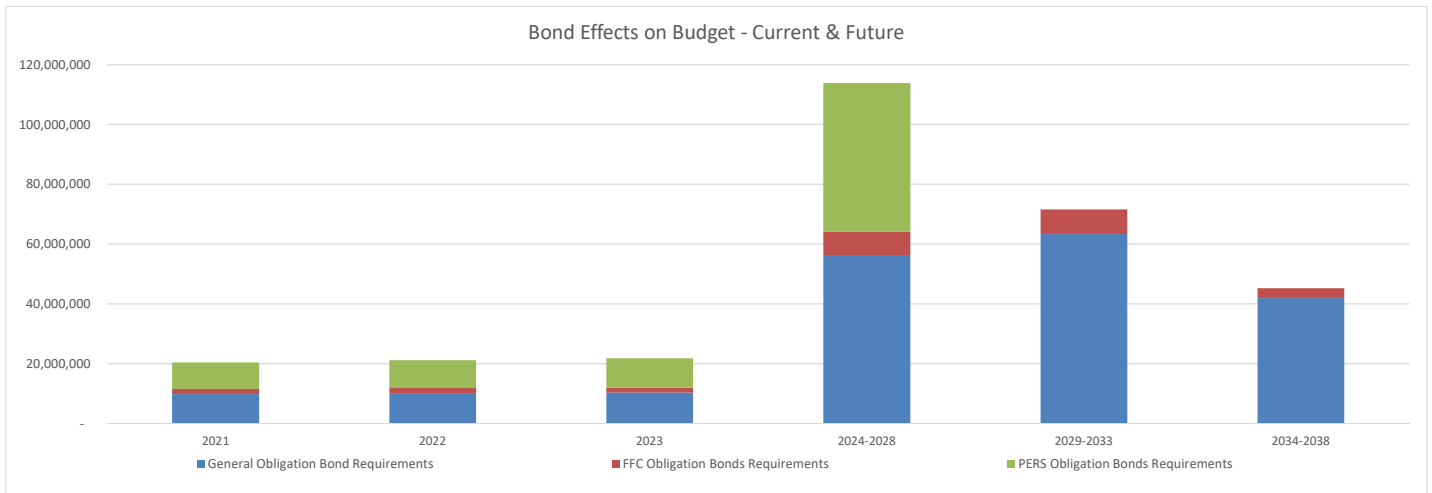
* Funded through a transfer from the General Fund for any amounts not covered by construction excise tax revenues and facility lease revenues.

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

**Reynolds School District
Debt Service Summary
2020-21**

Bond Effects on Budget - Current and Future

Fiscal Year Ending June 30,	General Obligation Bond Requirements	FFC Obligation Bonds Requirements	PERS Obligation Bonds Requirements	Total
2021	9,900,050	1,638,388	8,910,490	20,448,928
2022	10,146,500	1,695,988	9,345,490	21,187,978
2023	10,396,250	1,639,988	9,800,490	21,836,728
2024-2028	56,027,250	8,206,926	49,590,026	113,824,202
2029-2033	63,384,250	8,201,000	-	71,585,250
2034-2038	41,965,000	3,286,000	-	45,251,000
	<u>\$ 191,819,300</u>	<u>\$ 24,668,290</u>	<u>\$ 77,646,496</u>	<u>\$ 294,134,086</u>



PERS Pension Bond Debt matures in 2028.

**REYNOLDS SCHOOL DISTRICT
FINANCIAL AGREEMENT**

Date	Principal	Rate	Interest	Debt Service
6/29/2017				
1/10/2018		2.5000%	53,055.56	
7/10/2018	285,714.29	3.0380%	30,678.89	316,393.18
1/10/2019		3.0380%	26,040.00	26,040.00
7/10/2019	285,714.29	3.0380%	26,040.00	311,754.29
1/10/2020		3.0380%	21,700.00	21,700.00
7/10/2020	285,714.29	3.0380%	21,700.00	307,414.29
1/10/2021		3.0380%	17,360.00	17,360.00
7/10/2021	285,714.29	3.0380%	17,360.00	303,074.29
1/10/2022		3.0380%	13,020.00	13,020.00
7/10/2022	285,714.29	3.0380%	13,020.00	298,734.29
1/10/2023		3.0380%	8,680.00	8,680.00
7/10/2023	285,714.29	3.0380%	8,680.00	294,394.29
1/10/2024		3.0380%	4,340.00	4,340.00
7/10/2024	285,714.26	3.0380%	4,340.00	290,054.26
Totals	2,000,000.00		212,958.89	2,212,958.89

Fund 100: For transportation improvement of facilities.

**REYNOLDS SCHOOL DISTRICT
QZAB SCHOOL IMPROVEMENT FUND**

Date	Principal
7/1/2016	-
7/1/2017	285,714.29
7/1/2018	285,714.29
7/1/2019	285,714.29
7/1/2020	285,714.29
7/1/2021	285,714.29
7/1/2022	285,714.29
7/1/2023	285,714.29
7/1/2024	285,714.29
7/1/2025	285,714.29
7/1/2026	285,714.29
7/1/2027	285,714.29
7/1/2028	285,714.29
7/1/2029	285,714.29
7/1/2030	285,714.23
Totals	4,000,000.00

Fund 100: For improvement of school facilities

**REYNOLDS SCHOOL DISTRICT
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
SERIES 2013 PENSION BOND**

Payment Date	Principal	Interest Rate	Interest	Total Payment	Annual Payment
6/30/2013	2,147,029.85	5.15%	2,663,214.90	4,810,244.75	6,015,489.50
12/30/2013			1,205,244.75	1,205,244.75	
6/30/2014	2,172,981.60	5.33%	2,947,263.15	5,120,244.75	6,325,489.50
12/30/2014			1,205,244.75	1,205,244.75	
6/30/2015	2,177,791.20	5.54%	3,267,453.55	5,445,244.75	6,650,489.50
12/30/2015			1,205,244.75	1,205,244.75	
6/30/2016	2,179,301.40	5.71%	3,605,943.35	5,785,244.75	6,990,489.50
12/30/2016			1,205,244.75	1,205,244.75	
6/30/2017	2,180,982.70	5.83%	3,954,262.05	6,135,244.75	7,340,489.50
12/30/2017			1,205,244.75	1,205,244.75	
6/30/2018	2,171,675.00	5.96%	4,333,569.75	6,505,244.75	7,710,489.50
12/30/2018			1,205,244.75	1,205,244.75	
6/30/2019	2,158,935.60	6.07%	4,731,309.15	6,890,244.75	8,095,489.50
12/30/2019			1,205,244.75	1,205,244.75	
6/30/2020	2,147,822.45	6.15%	5,142,422.30	7,290,244.75	8,495,489.50
12/30/2020			1,205,244.75	1,205,244.75	
6/30/2021	2,132,975.00	6.22%	5,572,269.75	7,705,244.75	8,910,489.50
12/30/2021			1,205,244.75	1,205,244.75	
6/30/2022	2,124,606.60	6.26%	6,015,638.15	8,140,244.75	9,345,489.50
12/30/2022			1,205,244.75	1,205,244.75	
6/30/2023	2,124,477.20	6.27%	6,470,767.55	8,595,244.75	9,800,489.50
12/30/2023			1,205,244.75	1,205,244.75	
6/30/2024	7,865,000.00	**	1,205,244.75	9,070,244.75	10,275,489.50
12/30/2024			984,628.00	984,628.00	
6/30/2025	8,795,000.00	5.68%	984,628.00	9,779,628.00	10,764,256.00
12/30/2025			734,850.00	734,850.00	
6/30/2026	9,810,000.00	5.68%	734,850.00	10,544,850.00	11,279,700.00
12/30/2026			456,246.00	456,246.00	
6/30/2027	10,905,000.00	5.68%	456,246.00	11,361,246.00	11,817,492.00
12/30/2027			146,544.00	146,544.00	
6/30/2028	5,160,000.00	5.68%	146,544.00	5,306,544.00	5,453,088.00
Totals	80,978,771.60		95,488,014.39	176,466,785.99	176,466,785.99

Fund 350: For Unfunded Actuarial Liability to lower Districts' PERS employer rates. Provides for the principal and interest on PERS UAL pension obligation bonds. Revenue sources are charged to other funds.

**REYNOLDS SCHOOL DISTRICT
FULL FAITH & CREDIT REFUNDING OBLIGATIONS, SERIES 2010**

Date	FF&CR Obligations, Series 2010 Principal	FF&CR Obligations, Series 2010 Interest	Aggregate Principal	Aggregate Interest	Aggregate Debt Service	Annual Aggregate Debt Service
12/1/2015	-	486,268.75	-	486,268.75	486,268.75	-
6/1/2016	670,000	486,268.75	670,000	486,268.75	1,156,268.75	1,642,537.50
12/1/2016	-	476,218.75	-	476,218.75	476,218.75	-
6/1/2017	690,000	476,218.75	690,000	476,218.75	1,166,218.75	1,642,437.50
12/1/2017	-	459,193.75	-	459,193.75	459,193.75	-
6/1/2018	720,000	459,193.75	720,000	459,193.75	1,179,193.75	1,638,387.50
12/1/2018	-	444,793.75	-	444,793.75	444,793.75	-
6/1/2019	750,000	444,793.75	750,000	444,793.75	1,194,793.75	1,639,587.50
12/1/2019	-	429,793.75	-	429,793.75	429,793.75	-
6/1/2020	780,000	429,793.75	780,000	429,793.75	1,209,793.75	1,639,587.50
12/1/2020	-	414,193.75	-	414,193.75	414,193.75	-
6/1/2021	810,000	414,193.75	810,000	414,193.75	1,224,193.75	1,638,387.50
12/1/2021	-	397,993.75	-	397,993.75	397,993.75	-
6/1/2022	900,000	397,993.75	900,000	397,993.75	1,297,993.75	1,695,987.50
12/1/2022	-	379,993.75	-	379,993.75	379,993.75	-
6/1/2023	880,000	379,993.75	880,000	379,993.75	1,259,993.75	1,639,987.50
12/1/2023	-	358,650.00	-	358,650.00	358,650.00	-
6/1/2024	925,000	358,650.00	925,000	358,650.00	1,283,650.00	1,642,300.00
12/1/2024	-	339,781.25	-	339,781.25	339,781.25	-
6/1/2025	960,000	339,781.25	960,000	339,781.25	1,299,781.25	1,639,562.50
12/1/2025	-	315,781.25	-	315,781.25	315,781.25	-
6/1/2026	1,010,000	315,781.25	1,010,000	315,781.25	1,325,781.25	1,641,562.50
12/1/2026	-	291,625.00	-	291,625.00	291,625.00	-
6/1/2027	1,060,000	291,625.00	1,060,000	291,625.00	1,351,625.00	1,643,250.00
12/1/2027	-	265,125.00	-	265,125.00	265,125.00	-
6/1/2028	1,110,000	265,125.00	1,110,000	265,125.00	1,375,125.00	1,640,250.00
12/1/2028	-	237,375.00	-	237,375.00	237,375.00	-
6/1/2029	1,165,000	237,375.00	1,165,000	237,375.00	1,402,375.00	1,639,750.00
12/1/2029	-	208,250.00	-	208,250.00	208,250.00	-
6/1/2030	1,225,000	208,250.00	1,225,000	208,250.00	1,433,250.00	1,641,500.00
12/1/2030	-	177,625.00	-	177,625.00	177,625.00	-
6/1/2031	1,285,000	177,625.00	1,285,000	177,625.00	1,462,625.00	1,640,250.00
12/1/2031	-	145,500.00	-	145,500.00	145,500.00	-
6/1/2032	1,350,000	145,500.00	1,350,000	145,500.00	1,495,500.00	1,641,000.00
12/1/2032	-	111,750.00	-	111,750.00	111,750.00	-
6/1/2033	1,415,000	111,750.00	1,415,000	111,750.00	1,526,750.00	1,638,500.00
12/1/2033	-	76,375.00	-	76,375.00	76,375.00	-
6/1/2034	1,490,000	76,375.00	1,490,000	76,375.00	1,566,375.00	1,642,750.00
12/1/2034	-	39,125.00	-	39,125.00	39,125.00	-
6/1/2035	1,565,000	39,125.00	1,565,000	39,125.00	1,604,125.00	1,643,250.00
Totals	23,850,000	17,222,902.99	23,850,000	17,222,902.99	41,072,902.99	41,072,902.99

Fund 400: Land and Improvement, Refunding Series 2010. Provides for the payment of interest on the 2010 FFCRO Series. Accounts for activities related to the acquisition, construction, and equipping of facilities.

REYNOLDS SCHOOL DISTRICT DISTRICT REPORT CARD 2018-19

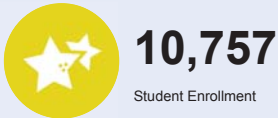


OREGON AT-A-GLANCE DISTRICT PROFILE Reynolds SD 7

2018-19

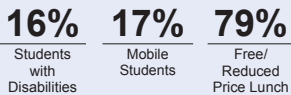
SUPERINTENDENT: Danna Diaz | 1204 NE 201st Ave, Fairview 97024 | 503-661-7200

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%

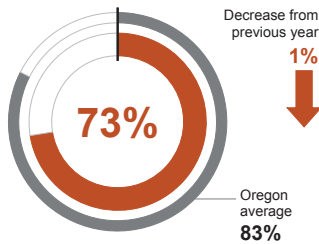


*<10 students or data unavailable

Start Strong

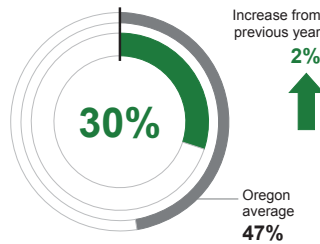
Grades K-2 REGULAR ATTENDERS

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

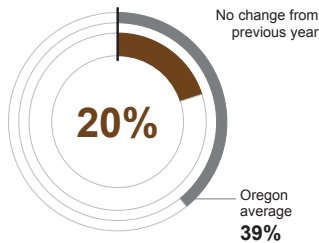
Year-to-year progress in English language arts and mathematics.



High School Success

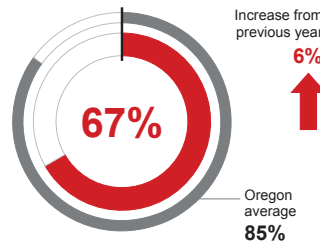
Grade 8 MATHEMATICS

Students meeting state grade-level expectations.



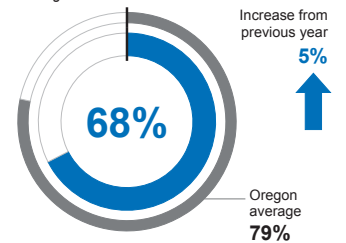
Grade 9 ON-TRACK TO GRADUATE

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

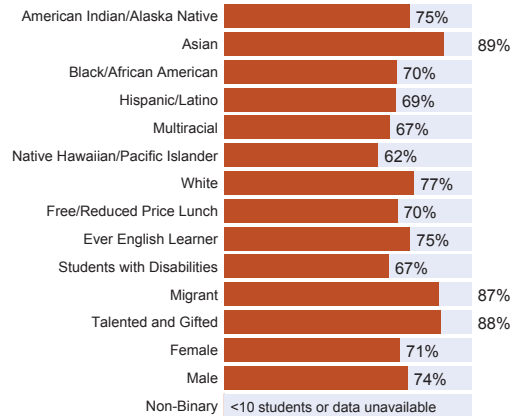


88%

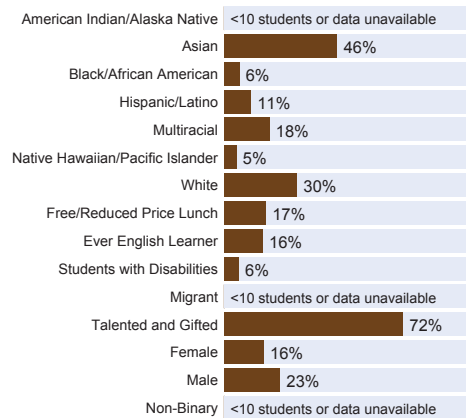
% of licensed teachers with more than 3 years of experience

Outcomes

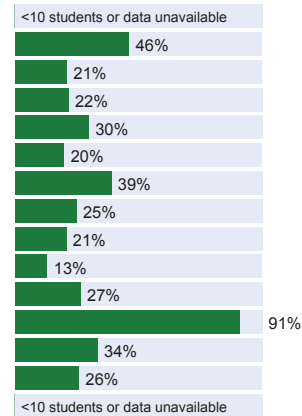
Grades K-2 REGULAR ATTENDERS



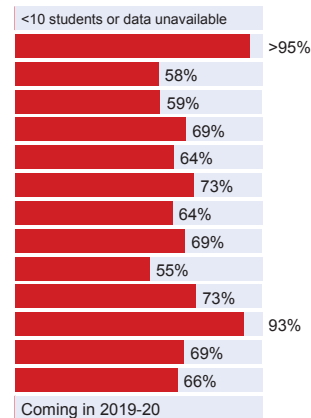
Grade 8 MATHEMATICS



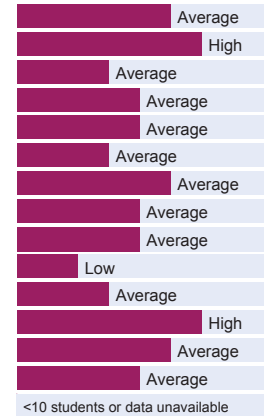
Grade 3 ENGLISH LANGUAGE ARTS



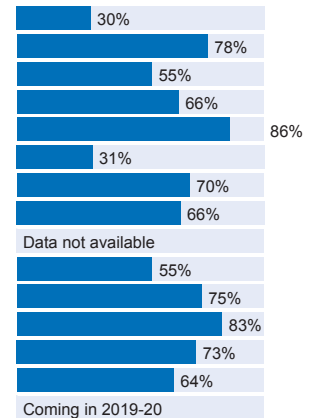
Grade 9 ON-TRACK TO GRADUATE



Grades 3-8 INDIVIDUAL STUDENT PROGRESS



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>

REYNOLDS SCHOOL DISTRICT DISTRICT REPORT CARD 2017-18

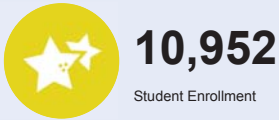


OREGON AT-A-GLANCE DISTRICT PROFILE Reynolds SD 7



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

Students We Serve



DEMOGRAPHICS

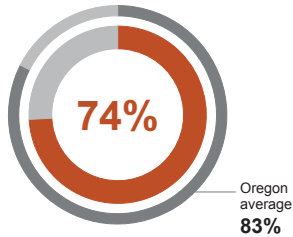
American Indian/Alaska Native	
Students	1%
Teachers	<1%
Asian	
Students	8%
Teachers	1%
Black/African American	
Students	8%
Teachers	1%
Hispanic/Latino	
Students	41%
Teachers	4%
Multiracial	
Students	7%
Teachers	1%
Native Hawaiian/Pacific Islander	
Students	3%
Teachers	0%
White	
Students	33%
Teachers	92%



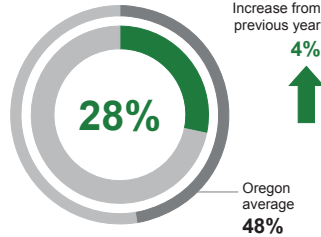
*Not enough students

Start Strong

**Grades K-2
REGULAR ATTENDERS**
Students who attended more than 90% of their enrolled school days.



**Grade 3
ENGLISH LANGUAGE ARTS**
Students meeting state grade-level expectations.



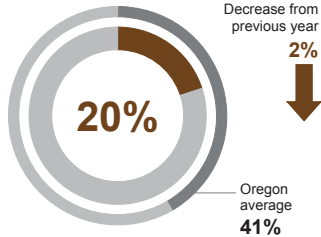
Academic Progress

**Grades 3-8
INDIVIDUAL STUDENT PROGRESS**
Year-to-year progress in English language arts and mathematics.

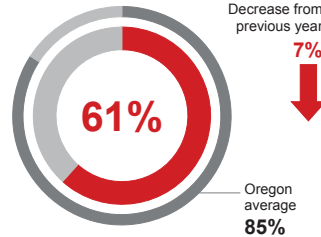


High School Success

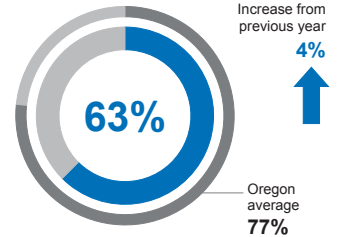
**Grade 8
MATHEMATICS**
Students meeting state grade-level expectations.



**Grade 9
ON-TRACK TO GRADUATE**
Students earning one-quarter of graduation credits in their 9th grade year.



**Grade 12
ON-TIME GRADUATION**
Students earning a diploma within four years.



District Goals

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

State Goals

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

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For more information please visit: www.oregon.gov/ode

REYNOLDS SCHOOL DISTRICT DISTRICT REPORT CARD 2017-18



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

2017-18

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

Our Staff



38

Administrators



576

Teachers



117

Educational assistants



28

Counselors



15

Librarians



\$11,621

Average per pupil spending

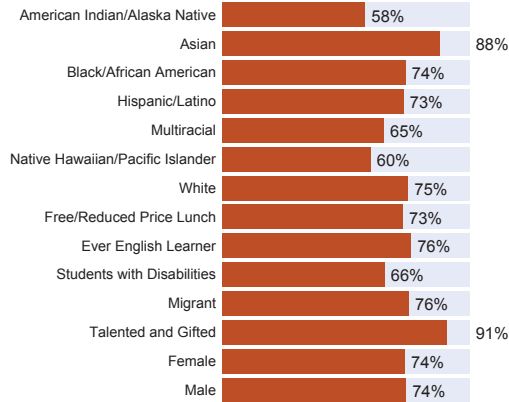


Teacher Experience

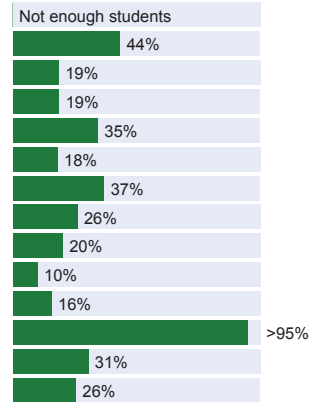
Coming in 2018-19

Outcomes

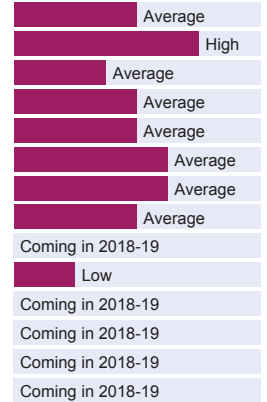
Grades K-2 REGULAR ATTENDERS



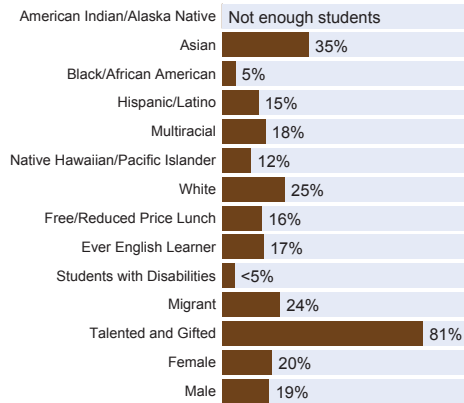
Grade 3 ENGLISH LANGUAGE ARTS



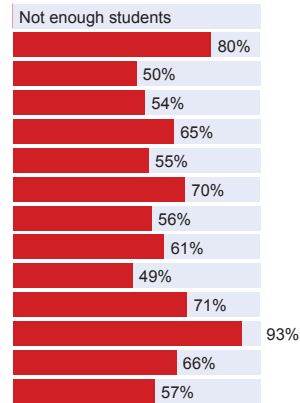
Grades 3-8 INDIVIDUAL STUDENT PROGRESS



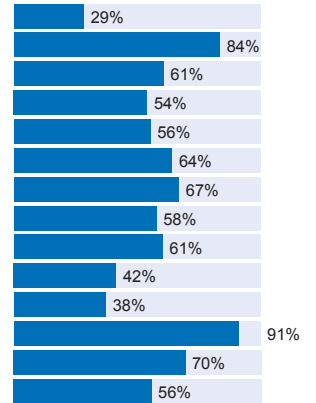
Grade 8 MATHEMATICS



Grade 9 ON-TRACK TO GRADUATE



Grade 12 ON-TIME GRADUATION



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

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

FROM THE DISTRICT SUPERINTENDENT

Dear Parents and Community Members,

We are proud of our students' academic achievements. Our district is progressing in four target areas: student achievement, fiscal responsibility, communications and equity. Construction design and building has started using funds from a voter approved bond which passed in May 2015. The facilities improvement bond package will increase security, add capacity, replace our oldest elementary schools, and extensively remodel the Reynolds High School.

We are continuing to support and increase the use of technology in the classroom, currently having one (1) technology device for every two (2) students. Technology use in the classroom will enable our students to progress in reading, writing, math and technology skills.

We have new reading curriculum for students in grades K-2 with a strong literacy framework that enables your child's teacher to go deeply into the learning standards using an integrated and applied approach that will engage our students in learning high-level academic skills. We have made strides in our instruction to increase mastery of the English language.

A math instruction framework is being implemented this year. The purpose of the math framework is to support students learning higher

math skills starting in kindergarten. All of our instruction improvements are designed to ready students for post-secondary education and training upon graduation.

The district uses several assessments to monitor student learning growth, the primary tests include: unit exams, IRLA for reading, STAR for reading and math and ELPA for English Language Learners. The SBA exams are used for these ratings by the state. SBA is given one time during the spring to students in grades 3-8 and 11.

We need your involvement in our schools in order to achieve our vision and mission. Our vision is: Each and every child prepared for a world yet to be imagined. Our mission is: Each graduate embraces lifelong learning and applies skills in technology, global literacy, creativity, and critical-thinking to enhance family, career, and community.

We have opportunities to volunteer. Contact us at 503.661.7200 or volunteer@rsd7.net to volunteer.

Thank you,

Superintendent | Linda Florence

DISTRICT PROFILE

STUDENT WELLNESS POLICY

Reynolds School District offers USDA Meal programs including: breakfast; lunch; supper; snacks; fresh fruit and vegetable; summer feeding; and community eligibility program (CEP), which provides free breakfast and lunch to the majority of district students at schools which meet federal guidelines for serving high needs students. All students who attend CEP schools or qualify for reduced meal programs being paid for by the State of Oregon receive breakfast and lunch at no charge. Contact the Nutrition Department at (503) 661-7200 ext. 3413 for menus and coordinating of meal service for students with dietary restrictions.
See <http://policy.osba.org/reynolds/EFA%20D1.PDF> for the district's wellness policy. Schools are working to comply with the wellness policy for maximum student health and education time. Celebrations at school, including birthdays, holidays and fundraisers during the school day, should focus on non-edible treats, such as a pencil or sticker. Any food items provided must comply with the nutritional guidelines for healthy snacks. Due to food increasing food allergies, please consult with your child's school before you select food items intended for sharing.

RACIAL EQUITY IN HIRING

Reynolds School District is committed to eliminating the disparities in academic achievement, exclusionary discipline and hiring. In addition to making plans to recruit and hire a work-force that reflects the diversity of our students, we are training existing staff to be culturally responsive and to offer sheltered instruction to all students. Sheltering is a proven practice to support learning for all students. We are also partnering with Portland State University, our employee associations and the Reynolds Education Foundation to launch Senior Inquiry, a program to help high school students explore careers in education and earn 15 college credits while enrolled at Reynolds High School.

ENROLLMENT AND DEMOGRAPHICS	Grades	Grades	Grades	Grades
	K - 3	4 - 5	6 - 8	9 - 12
Total Enrollment	3,998	1,941	2,619	2,719
Regular Attenders	76.3%	81.6%	74.5%	66.3%
Economically Disadvantaged	84%	85%	83%	57%
Students with Disabilities	16%	17%	17%	15%
Ever English Learners	45%	48%	49%	50%
Different Languages Spoken	51	49	41	46
Mobile Students	18.3%	15.7%	16.0%	21.9%

MEDIAN CLASS SIZE	Elementary		Middle		High		Combined	
	Dist.	OR	Dist.	OR	Dist.	OR	Dist.	OR
Self-Contained	25.0	25.0	22.0	21.0	--	--	--	--
Eng./Lang. Arts	28.0	22.0	24.0	25.0	24.0	25.0	12.0	16.0
Mathematics	23.5	21.0	27.0	26.0	25.0	24.0	11.0	14.0
Science	22.0	24.0	27.0	28.0	25.0	25.0	20.0	17.0
Social Studies	29.0	23.0	26.0	27.0	27.0	27.0	16.5	17.0

Combined schools have grade configurations not falling within the elementary, middle, and high categories (e.g., K-12 schools).

When data are unavailable or to protect student confidentiality:

* refers to groups of less than 6 students.

<5 indicates that a percentage is less than 5%.

>95 indicates that a percentage is greater than 95%.

*** refers to a school that offers lunch at no charge to all students.

SEISMIC SAFETY RATING

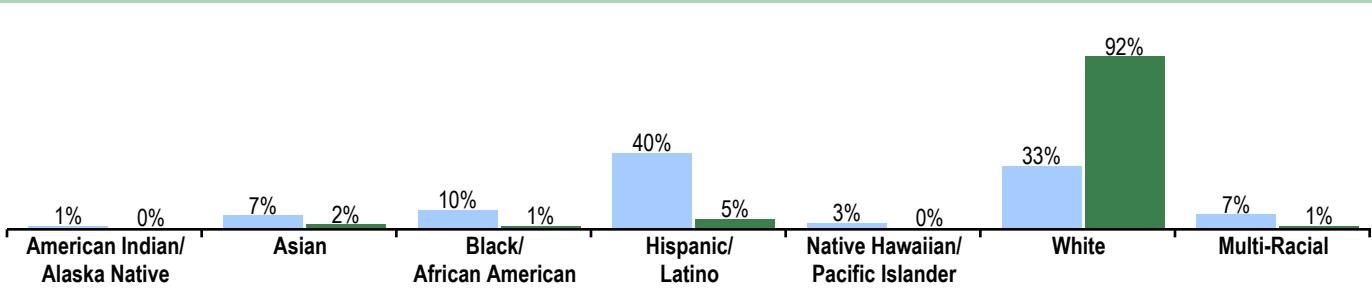
For a detailed report for each school, please visit:

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

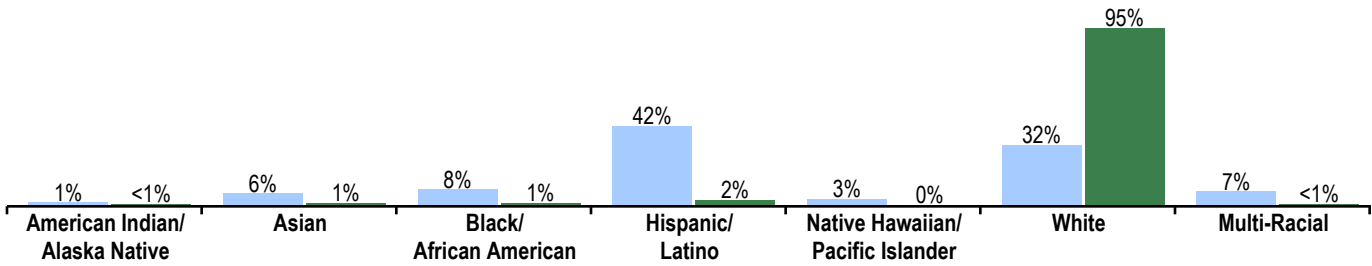
RACE/ETHNICITY OF STUDENTS AND STAFF 2016-17

Students Staff

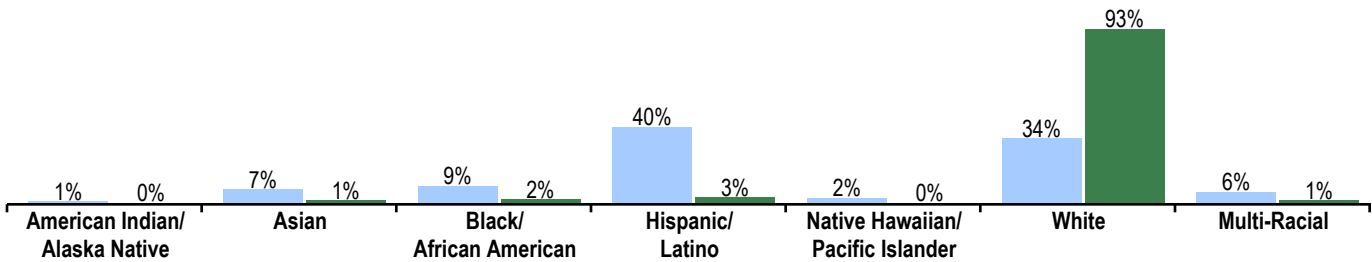
Grades K-3



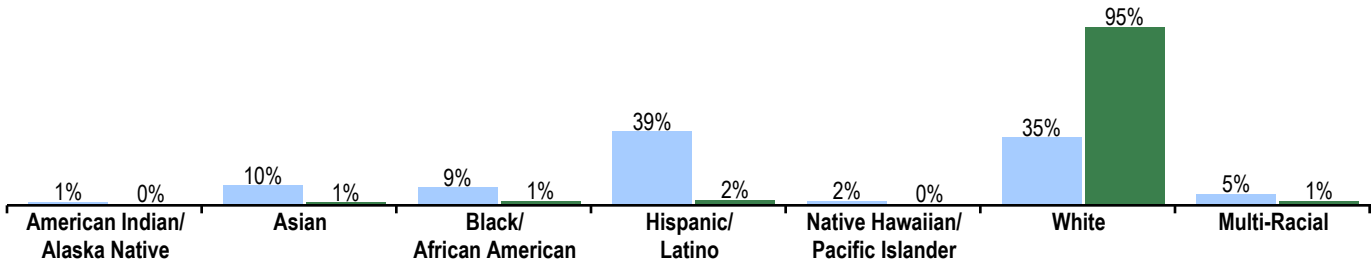
Grades 4-5



Grades 6-8



Grades 9-12



PER PUPIL SPENDING	2014-15	2015-16	2016-17
District	\$10,775	\$11,642	\$12,640
State	\$10,302	\$10,692	\$11,822

Oregon's quality education model (QEM) suggests adequate per pupil funding should be \$12,993 in 2016-17 (Statewide average). 2016-17 data reflect budgeted, not actual.

FUNDING SOURCES	% of Total
Local taxes and fees	23%
State funds	66%
Federal funds	11%

EXPULSIONS & SUSPENSIONS	Expulsions	Suspensions
Total Students	*	985
American Indian/Alaska Native	*	14
Asian	*	21
Black/African American	*	165
Hispanic/Latino	*	381
Multi-Racial	*	72
Native Hawaiian/Pacific Islander	*	27
White	*	305

To protect student confidentiality:

* refers to groups of less than 6 students.

258 <5 indicates that a percentage is less than 5%.

>95 indicates that a percentage is greater than 95%.

PROGRESS ARE STUDENTS MAKING ADEQUATE GAINS OVER TIME?

Performance of students enrolled in the district for a full academic year

Did at least 95% of students in this district take required assessments? Yes No, Interpret Results with Caution

Participation rate criteria are in place to ensure districts test all eligible students.

2014-15 was the first operational year of the new English language arts and mathematics assessments.

DISTRICT PERFORMANCE

	District Performance (%)			District Performance (%)	Oregon Performance (%)	Like-District Average (%)
	2013-14	2014-15	2015-16	2016-17	2016-17	2016-17

English Language Arts

The Smarter Balanced and alternate assessments have four performance levels where levels 3 and 4 are meeting the standard for school and district accountability.

	2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Students in grades 3 - 5	32.3	31.3	28.3	28.3	49.6	41.9
	23.5	23.5	21.6	21.6	21.4	22.2
	44.2	45.2	50.1	50.1	29.1	35.9
Students in grades 6 - 8	36.7	36.9	35.3	35.3	55.2	51.4
	25.6	26.2	26.7	26.7	23.9	25.1
	37.7	36.9	38.0	38.0	20.9	23.5
Students in grade 11	47.3	49.7	50.5	50.5	71.1	69.6
	24.9	24.7	23.6	23.6	16.9	17.4
	27.8	25.6	25.9	25.9	12.0	12.9

Mathematics

See report cards from previous years to view historical OAKS performance data.

	2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Students in grades 3 - 5	25.4	22.4	21.4	21.4	43.6	36.4
	28.1	28.3	27.1	27.1	27.6	28.3
	46.5	49.2	51.5	51.5	28.8	35.3
Students in grades 6 - 8	26.6	23.2	22.0	22.0	41.9	38.1
	25.6	28.2	24.0	24.0	26.6	26.4
	47.9	48.6	54.0	54.0	31.5	35.5
Students in grade 11	15.2	19.8	16.4	16.4	35.3	33.1
	22.9	22.9	25.7	25.7	27.3	28.3
	61.8	57.3	57.9	57.9	37.4	38.7

Science

	2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
Students in grade 5	47.0	41.2	43.1	40.9	66.0	55.4
	5.8	4.4	5.1	5.9	14.9	10.2
	41.2	36.8	38.0	34.9	51.1	45.3
Students in grade 8	49.1	47.0	46.0	36.4	62.8	59.7
	6.9	2.4	3.7	3.5	11.5	10.3
	42.2	44.7	42.3	32.9	51.3	49.4
Students in grade 11	61.2	60.3	81.8	43.8	57.8	50.0
	9.3	6.4	8.4	3.8	8.0	6.8
	51.9	54.0	73.4	40.0	49.8	43.2
	38.8	39.7	18.2	56.2	42.2	50.0

Visit www.oregon.gov/ode/reports-and-data for additional assessment results.

To protect student confidentiality:

* refers to groups of less than 6 students.

<5 indicates that a percentage is less than 5%.

>95 indicates that a percentage is greater than 95%.

OUTCOMES WHAT ARE STUDENTS ACHIEVING IN HIGH SCHOOL?

	District Performance (%)			District Performance (%)	Oregon Performance (%)	Like-District Average (%)
	2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
FRESHMEN ON-TRACK TO GRADUATE	Students who earned 25% of the credits required for a regular diploma by the end of their freshman year.					
Freshmen on track to graduate within 4 years	46.7	60.4	81.1	68.2	83.4	82.9
	District Performance (%)			District Performance (%)	Oregon Performance (%)	Like-District Average (%)
	2012-13	2013-14	2014-15	2015-16	2015-16	2015-16
<i>Note: Graduation methodology changed in 2013-14.</i>						
GRADUATION RATE	Students earning a standard diploma within four years of entering high school.					
Overall graduation rate	54.7	58.3	57.6	59.3	74.8	74.5
COMPLETION RATE	Students earning a regular, modified, extended, or adult high school diploma or completing a GED within five years of entering high school.					
Overall completion rate	71.6	69.6	71.5	69.3	81.9	81.6
DROPOUT RATE	Students who dropped out during the school year and did not re-enroll.					
Overall dropout rate	5.4	6.0	4.8	5.4	3.9	3.8
	District Performance (%)			District Performance (%)	Oregon Performance (%)	Like-District Average (%)
	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15
CONTINUING EDUCATION	Students continuing their education after high school.					
Students who enrolled in a community college or four-year school within 16 months of graduation	54.6	59.8	60.6	60.7	57.4	55.7

*, <5, and >95 are displayed when the data must be suppressed to protect student confidentiality.

STUDENT GROUP OUTCOMES

	District Performance (%)	Oregon Performance (%)	Like-District Average (%)	District Performance (%)	Oregon Performance (%)	Like-District Average (%)	District Performance (%)	Oregon Performance (%)	Like-District Average (%)				
Economically Disadvantaged			American Indian/Alaska Native			Native Hawaiian/Pacific Islander							
On Track	63.4	75.8	78.9	On Track	*	70.3	77.0	On Track	36.4	76.1	78.6		
Graduation	56.6	68.1	71.1	Graduation	50.0	56.4	47.8	Graduation	42.9	70.1	56.8		
Completion	66.5	76.8	78.6	Completion	33.3	66.7	63.6	Completion	58.3	73.6	66.3		
Dropout	5.4	4.2	4.1	Dropout	16.7	9.1	8.3	Dropout	2.5	5.5	7.9		
Ever English Learners			Asian			White							
On Track	69.7	78.7	79.7	On Track	90.8	>95	93.9	On Track	75.1	85.3	86.4		
Graduation	61.4	71.1	72.5	Graduation	83.8	88.0	85.6	Graduation	63.9	76.6	76.7		
Completion	60.4	75.6	75.8	Completion	92.6	91.9	88.5	Completion	74.6	83.9	84.8		
Dropout	4.7	4.0	4.0	Dropout	1.9	1.3	1.5	Dropout	5.1	3.6	3.5		
Students with Disabilities			Black/African American			Female							
On Track	51.6	69.5	69.7	On Track	55.6	75.6	73.3	On Track	75.5	86.5	86.4		
Graduation	37.8	55.5	54.0	Graduation	45.3	66.1	66.2	Graduation	65.5	78.4	78.3		
Completion	58.0	64.9	58.4	Completion	61.7	72.2	68.6	Completion	75.8	84.6	85.2		
Dropout	5.1	5.7	6.0	Dropout	8.0	6.3	6.6	Dropout	4.4	3.4	3.4		
Migrant			Hispanic/Latino			Male							
On Track	57.1	76.1	77.2	On Track	62.8	77.3	79.0	On Track	60.9	80.4	79.8		
Graduation	42.9	68.9	72.0	Graduation	52.0	69.4	73.0	Graduation	54.1	71.4	70.8		
Completion	42.9	73.8	72.4	Completion	57.6	76.5	78.3	Completion	64.0	79.4	78.1		
Dropout	11.1	4.0	4.0	Dropout	6.2	4.6	4.0	Dropout	6.4	4.5	4.3		
Talented and Gifted			Multi-Racial			<div style="border: 1px solid black; padding: 5px;"> <i>On-Track data are based on the 2016-17 school year; all other data are based on the 2015-16 school year.</i> </div>							
On Track	94.6	>95	>95	On Track	62.5							83.6	79.8
Graduation	88.2	92.7	92.0	Graduation	54.8							74.4	70.5
Completion	93.0	96.8	96.7	Completion	69.7							81.3	83.5
Dropout	1.5	0.6	0.4	Dropout	3.1							4.1	4.5

*, <5, and >95 are displayed when the data must be suppressed to protect student confidentiality.

CURRICULUM & LEARNING ENVIRONMENT

SCHOOL READINESS	Elementary Schools	Middle Schools	High Schools
	<p>Pre-Kindergarten programs provided through partnerships:</p> <ul style="list-style-type: none"> · Montessori Northwest at Alder Elementary · Mt. Hood Head Start at Davis Elementary · Juntos Aprendemos at Glenfair Elementary · Head Start Program at Davis Elementary School · Early Head Start at Reynolds Learning Academy (parenting teens program) 	<p>WEB leaders for transition from elementary to middle</p>	<p>Link Crew</p> <p>Ninth Grade Counts</p> <p>Peer Court</p> <p>Teen Parenting Program at RLA West</p>
ACADEMIC SUPPORT	Elementary Schools	Middle Schools	High Schools
	<p>Content-integrated English Language Development Program</p> <p>Project GLAD training for First-Sixth Grade teachers</p> <p>Summer School programs</p> <p>Instructional Coaches</p> <p>All Day Kindergarten</p> <p>Bilingual Education/Dual Language Spanish/English Programs at Alder Elementary Schools</p>	<p>AVID Program</p> <p>Homework Club</p> <p>Instructional Coaches</p> <p>Honors Courses</p> <p>Tech Smart program to support math instruction</p>	<p>AVID Program</p> <p>College Possible Program</p> <p>Ninth Grade Counts Program</p> <p>Mt. Hood Cable Regulatory Commission program</p> <p>Credit Recovery offered, before and after school plus summer (online and in-person)</p> <p>JROTC</p> <p>Project Lead the Way (STEM)</p> <p>Services for high school completion, college credit attainment, and college readiness</p>
ACADEMIC ENRICHMENT	Elementary Schools	Middle Schools	High Schools
	<ul style="list-style-type: none"> · Talented & Gifted (TAG) Program for students who are intellectually gifted. · TAG students have opportunities to work with other gifted students and have personalized learning plans. · Partnerships at schools include: "I Have A Dream" Oregon at Alder Elementary School; Experience Corps at Davis, Boys and Girls Club at Hartley and Margaret Scott · SUN Community School Programs at: Alder, Davis, Fairview, Glenfair, Hartley, Margaret Scott, Salish Ponds, Wilkes, and Woodland Elementary Schools · Technology ratio of one device per two students · Battle of the Books Program · Physical Education · Music Education K-5 	<ul style="list-style-type: none"> · Advancement via Individualized Determination Program · SUN Community Schools at: H. B. Lee, Reynolds, and Walt Morey Middle Schools · Technology offered as an elective at Walt Morey Middle School · Academic Clubs · Track · iPads for Sixth Grade Classrooms · Technology Devices ratio is one device per two students · Project Lead the Way · Partnerships with "I Have A Dream" Oregon at H. B. Lee and Reynolds Middle Schools 	<p>REYNOLDS HIGH</p> <ul style="list-style-type: none"> · Middle College partnership with Mt. Hood Cable Regulatory Commission · World Language Courses: Spanish, French and Japanese · Advanced Placement courses offered in: Biology, Environmental Science, Statistics, Calculus AB, European History, Government and Politics, US History, Language and Composition, and Literature and Composition · College credit earned through AP exams or dual-enrollment courses · Academic Clubs · Project Lead the Way (Science, Technology, Engineering & Math) · SUN Community School at Reynolds High School · Culturally-specific student case management by: Self Enhancement, Inc.; El Programa Hispano; Immigrant and Refugee Community Organization, Impact Northwest, and Native American Youth and Family Center · Partnerships with "I Have A Dream" Oregon RHS <p>REYNOLDS LEARNING ACADEMY</p> <ul style="list-style-type: none"> · CRAIG Program - academic, arts, and cultural enrichment activities · Credit Recovery · 3D Printing and engineering elective · Volleyball, basketball and soccer athletics competing with East County high schools

CURRICULUM & LEARNING ENVIRONMENT CONTINUED . . .

CAREER & TECHNICAL EDUCATION	Middle Schools	High Schools
	Elective course offerings: · Technology/Computer Science · Project Lead the Way	Reynolds High School · Early Childhood Education · Graphics/Integrated Media · Woods and Metals Manufacturing · Automotive Technology · Computer Science/Computer Information Systems · Hospitality/Culinary Arts Reynolds Learning Academy · The TRADES pre-apprenticeship program at Reynolds Learning Academy · Multnomah Youth Cooperative (environmental education)
EXTRACURRICULAR ACTIVITIES	Elementary Schools	Middle Schools
SUN after-school programs at: Alder, Davis, Fairview, Glenfair, Hartley, Margaret Scott, Salish Ponds, Wilkes and Woodland Elementary Schools. Community based youth sports, such as: Reynolds Youth Football, YMCA, Reynolds Youth Soccer Club, Reynolds Little League, Mt. Hood Aquatics Swim Club	Leadership AVID Track	High Schools Reynolds High School · OSAA Athletics and Activities · Drama Program · Band, Orchestra, Jazz Band and Choir Clubs · Leadership · Associated Student Body Reynolds Learning Academy · CRAIG Program -academic, arts and cultural enrichment · Phoenix Program

Data and information in the Curriculum and Learning Environment section were provided by local schools and districts, and were not verified by the Oregon Department of Education.

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 7/1/17 - 6/30/19			Net Employer Contribution Rate 7/1/19 - 6/30/21			
		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll
School Districts								
School								
3965	La Grande Public Schools		14.54%	9.21%	13.98%	19.90%	14.45%	19.08%
4268	Lake Oswego School District		13.02%	7.69%	12.46%	18.28%	12.83%	17.46%
4276	Lane County Education Service District		18.64%	13.31%	18.08%	23.54%	18.09%	22.72%
3579	Lincoln County School District		0.50%	0.43%	0.43%	0.06%	0.00%	0.00%
3447	Madras School District		18.79%	13.46%	18.23%	23.40%	17.95%	22.58%
4142	McMinnville Schools		18.33%	13.00%	17.77%	23.07%	17.62%	22.25%
4288	Medford School District #549C		22.35%	17.02%	21.79%	26.96%	21.51%	26.14%
4335	Milton-Freewater Unified School District #7		5.86%	0.53%	5.30%	9.80%	4.35%	8.98%
4331	Molalla River School District		0.50%	0.43%	0.43%	3.21%	0.00%	2.39%
4340	Monroe School District #1J		18.92%	13.59%	18.36%	21.95%	16.50%	21.13%
3809	Morrow County Schools		18.55%	13.22%	17.99%	23.63%	18.18%	22.81%
4238	Multnomah Education Service District		9.23%	3.90%	8.67%	14.56%	9.11%	13.74%
4336	Nestucca Valley School District #101		19.15%	13.82%	18.59%	22.76%	17.31%	21.94%
4135	Newberg School District #29Jt		11.69%	6.36%	11.13%	15.88%	10.43%	15.06%
3245	North Bend Public Schools		17.90%	12.57%	17.34%	22.32%	16.87%	21.50%
4321	North Clackamas School District #12		11.09%	5.76%	10.53%	16.75%	11.30%	15.93%
3730	North Marion School District #15		13.76%	8.43%	13.20%	17.72%	12.27%	16.90%
4342	North Santiam School District #29J		10.15%	4.82%	9.59%	13.57%	8.12%	12.75%
4381	North Wasco County School District #21		14.69%	9.36%	14.13%	18.17%	12.72%	17.35%
3684	Ontario School District #8C		17.98%	12.65%	17.42%	21.88%	16.43%	21.06%
3122	Oregon City School District #62		17.00%	11.67%	16.44%	21.05%	15.60%	20.23%
3931	Pendleton School District #16R		5.68%	0.43%	5.12%	8.71%	3.26%	7.89%
3043	Philomath School District #17J		15.32%	9.99%	14.76%	21.25%	15.80%	20.43%
3414	Phoenix-Talent School District		14.72%	9.39%	14.16%	18.97%	13.52%	18.15%
3958	Pilot Rock School District #2R		12.69%	7.36%	12.13%	16.97%	11.52%	16.15%
3818	Portland Public Schools		6.66%	1.33%	6.10%	8.81%	3.36%	7.99%
4320	Rainier School District #13		12.77%	7.44%	12.21%	15.50%	10.05%	14.68%
4311	Redmond School District #2J		18.52%	13.19%	17.96%	23.28%	17.83%	22.46%
4312	Reedsport School District		10.97%	5.64%	10.41%	18.09%	12.64%	17.27%
3824	Reynolds School District		13.20%	7.87%	12.64%	15.44%	9.99%	14.62%
3847	Riverdale School		16.05%	10.72%	15.49%	21.18%	15.73%	20.36%
3310	Roseburg Public Schools		12.47%	7.14%	11.91%	16.79%	11.34%	15.97%
3735	Salem-Keizer Public Schools		16.38%	11.05%	15.82%	20.96%	15.51%	20.14%
3665	Santiam Canyon School District		8.18%	2.85%	7.62%	13.33%	7.88%	12.51%
3000	School Districts		27.20%	21.87%	26.64%	32.03%	26.58%	31.21%
3187	Seaside Schools		16.64%	11.31%	16.08%	21.09%	15.64%	20.27%
4317	Sherwood School District #88J		22.47%	17.14%	21.91%	27.20%	21.75%	26.38%
4270	Silver Falls School District		17.08%	11.75%	16.52%	21.21%	15.76%	20.39%

**REYNOLDS SCHOOL DISTRICT
REYNOLDS EDUCATION ASSOCIATION
2020-21 SALARY SCHEDULE**

Reynolds School District is currently in negotiations with the Reynolds Education Association. Below is the 2019-20 salary schedule per the Reynolds Education Association collective bargaining agreement 2017-2020. This schedule will be updated upon ratification of new collective bargaining agreement.

Step	BA	BA+20	BA+40	BA+60 MA	1% increase over previous year	
					BA+90	MA+24 BA+120 MA+45
0	41,453	42,647	43,602	46,342	48,007	49,167
1	43,204	44,486	45,442	48,405	50,093	51,317
2	44,975	46,341	47,311	50,492	52,201	53,489
3	46,827	48,286	49,259	52,679	54,404	55,759
4	48,644	50,187	51,174	54,818	56,563	57,990
5	50,488	52,126	53,114	56,998	58,759	60,255
6	52,336	54,064	55,058	59,175	60,959	62,529
7	54,213	56,041	57,038	61,395	63,195	64,830
8	56,132	58,036	59,041	63,637	65,454	67,166
9	57,945	60,048	61,069	65,905	67,751	69,526
10		61,448	64,177	68,201	70,063	71,919
11			65,672	70,495	72,382	74,305
12				72,859	74,781	76,776
13				74,556	77,270	79,256
14						81,102

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

**REYNOLDS SCHOOL DISTRICT
OREGON SCHOOL EMPLOYEES ASSOCIATION
2020-21 SALARY SCHEDULE**

The Oregon School Employees Association collective bargaining agreement expires June 2021.

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
30 yrs	20.21	21.63	23.18	23.70	24.49	26.42	26.83	28.01	30.81	28.16	31.52	34.43
25 yrs	19.86	21.28	22.83	23.35	24.14	26.07	26.48	27.66	30.46	27.81	31.17	34.08
20 yrs	19.61	21.03	22.58	23.10	23.89	25.82	26.23	27.41	30.21	27.56	30.92	33.83
15 yrs	19.11	20.53	22.08	22.60	23.39	25.32	25.73	26.91	29.71	27.06	30.42	33.33
10	18.86	20.28	21.83	22.35	23.14	25.07	25.48	26.66	29.46	26.81	30.17	33.08
9	18.13	19.50	20.99	21.49	22.25	24.11	24.50	25.63	28.33	25.78	29.01	31.81
8	17.43	18.75	20.18	20.66	21.39	23.18	23.56	24.64	27.24	24.79	27.89	30.59
7	16.76	18.03	19.40	19.87	20.57	22.29	22.65	23.69	26.19	23.84	26.82	29.41
6	16.12	17.34	18.65	19.10	19.78	21.43	21.79	22.78	25.18	22.92	25.79	28.28
5	15.50	16.67	17.94	18.37	19.02	20.60	20.95	21.90	24.21	22.04	24.80	27.19
4	14.90	16.03	17.25	17.66	18.29	19.82	20.14	21.60	23.28	21.19	23.85	26.14
3	14.33	15.41	16.58	16.98	17.59	19.06	19.36	20.25	22.38	20.37	22.93	25.13
2	13.78	14.82	15.95	16.33	16.91	18.32	18.62	19.47	21.52	19.58	22.05	24.16
1	13.25	14.25	15.33	15.70	16.26	17.61	17.90	18.72	20.69	18.83	21.20	23.23

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

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
District Courier	IIIA

REYNOLDS SCHOOL DISTRICT OSEA JOB CLASSIFICATIONS

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



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




Budget 101 Workshop

April 9, 2020


By Christina Weinard

What is a Budget

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





A LOOK at the BUDGET



Learning Objectives



- Understand Oregon Budget Law and requirements
- Understand role and responsibility of Budget Committee members
- Understand Oregon Department of Education Chart of Accounts

The Budget Process

Five Phases:

- Requested Budget at Staff Level
- Proposed Budget
- Approved Budget
- Adopted Budget
- How to live with the budget, and what can be changed

What is Local Budget Law




- ORS 294.316
- Establishes standard procedures
- Defines programs and fiscal policies
- Encourages citizen participation
- Requires estimates of resources and expenditures
- Controls expenditure's of public dollars



Phase 1 – Proposed

- Develop Budget Calendar
- Develop Budget Goals
- Prepare proposed budget
- Publish public notices
- Hold Budget Workshops
- Hold Budget Committee Meetings



Budget Calendar

Reynolds School District Budget Calendar
July 7, 2019 to June 30, 2020

Board of Trustees Meeting: July 30, 2019
Board of Education Meeting: August 13, 2019
Staff and Community Input Session: October and November 2019
Budget Committee Meeting: November 12, 2019
Public Hearing on 2020-21 Budget: November 19, 2019
Public Hearing on 2020-21 Budget: November 26, 2019
Public Hearing on 2020-21 Budget: December 3, 2019
Public Hearing on 2020-21 Budget: December 10, 2019
Public Hearing on 2020-21 Budget: December 17, 2019
Public Hearing on 2020-21 Budget: December 24, 2019
Public Hearing on 2020-21 Budget: January 7, 2020
Public Hearing on 2020-21 Budget: January 14, 2020
Public Hearing on 2020-21 Budget: January 21, 2020
Public Hearing on 2020-21 Budget: January 28, 2020
Public Hearing on 2020-21 Budget: February 4, 2020
Public Hearing on 2020-21 Budget: February 11, 2020
Public Hearing on 2020-21 Budget: February 18, 2020
Public Hearing on 2020-21 Budget: February 25, 2020
Public Hearing on 2020-21 Budget: March 4, 2020
Public Hearing on 2020-21 Budget: March 11, 2020
Public Hearing on 2020-21 Budget: March 18, 2020
Public Hearing on 2020-21 Budget: March 25, 2020
Public Hearing on 2020-21 Budget: April 1, 2020
Public Hearing on 2020-21 Budget: April 8, 2020
Public Hearing on 2020-21 Budget: April 15, 2020
Public Hearing on 2020-21 Budget: April 22, 2020
Public Hearing on 2020-21 Budget: April 29, 2020
Public Hearing on 2020-21 Budget: May 6, 2020
Public Hearing on 2020-21 Budget: May 13, 2020
Public Hearing on 2020-21 Budget: May 20, 2020
Public Hearing on 2020-21 Budget: May 27, 2020
Public Hearing on 2020-21 Budget: June 3, 2020
Public Hearing on 2020-21 Budget: June 10, 2020
Public Hearing on 2020-21 Budget: June 17, 2020
Public Hearing on 2020-21 Budget: June 24, 2020
Public Hearing on 2020-21 Budget: July 1, 2020



Standardized Format

Budget staff prepares a proposed budget using budget detail worksheets.

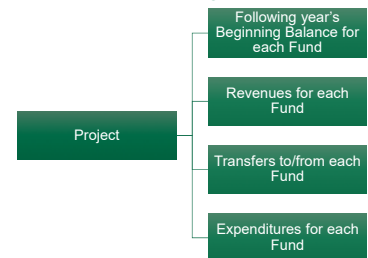
Past		Present	Description of Budget Items by Object	Future		
Two Years Ago 2017-18	Last Year 2018-19	Current Year Working Budget 2019-20		Budget for Next Year 2020-21		
				Proposed	Approved	Adopted



Superintendent and Board Goals



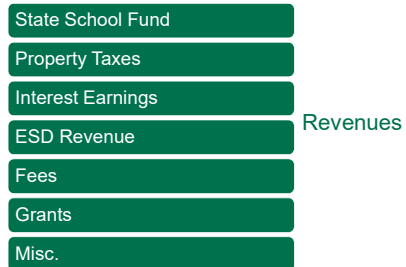
How to Prepare Your Budget



Preparing the Proposed Budget



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



Budget Requirements

Expenditures

- Instruction
- Support Services
- Community Services
- Facilities Acquisition
- Debt Service

Requirements

- Transfers Out
- Operating Contingency
- Unappropriated End Fund Balance



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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)



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Budget by Fund



14

Publish Notice of Budget Committee Meeting

- "Publication" includes:
 - Printing in newspaper of general circulation
 - Or Mailing first class to each street address
 - Or Hand delivery to each street address
- Publish not less than 5 days or more than 30 days prior to the meeting
- Publish twice, at least 5 days apart



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17

- 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



15

Phase 2 – Budget Committee



- Consists of the governing body plus an equal number of appointed electors
- Appointed members cannot be employees, agents or officers of the district
- Serve a staggered 4 year term
- All members have same authority



18

Budget Committee Duties

Receive the budget message

Review the proposed budget

Hear public questions and comments

Approve the budget

Limit amount or rate of taxation



19

- Review budget and make changes as appropriate
- Determine taxes needed to balance
- Entire permanent rate?
- Rate or amount of operating tax to levy (Construction Bonds)
- Amount or rate of local option tax needed
- Amount needed to cover any bonded debt obligations for year
- Approve the budget and the tax levy by motion and vote of majority
- Keep minutes, record motions made and votes taken

Budget Committee Process (cont.)



20

- All meetings of the budget committee are open to the public
- Allow public comments at one or more meetings
- The budget becomes a public document when released to the committee
- Quorum required to conduct business, hear testimony, and take action
 - Quorum is a majority of committee members

Budget Committee Process



21

A majority of the committee must approve the motion

The Budget Committee approves the Proposed Budget as presented or as amended

Once approved, the Budget Committee's work is complete until the next budget cycle

Approve Budget & Tax Levy



22

- At the first meeting:
 - Elect Presiding Officer
 - Receive budget document
 - Hear the budget message
 - Explains the budget document
 - Describes financial policies of district
 - Explains changes from prior year
 - Allow public comment if this is committee's only meeting

Budget Committee Process (cont.)



23

Publish Summary & Notice of Public Hearing

Publish Notice Once

- Not less than FIVE days or
- More than THIRTY days before Board hearing

Notice must include

- ED-1, ED-2, ED-3 forms
- Time & place of hearing
- Location where budget may be reviewed in advance



24

Phase 3 – Governing Body

- 
 Hold budget hearing at June Board Business Meeting
- 
 Hear testimony from any interested party
- 
 Consider budget committee work & public comments
- 
 Deliberate



25

Tax certification form

- ED 50
- Taxes imposed must match resolutions

Resolution statements must:

- Be complete & signed
- Reflect final action officially taken by governing body
- Include any new successful ballot measure

ODE receives copy of school budgets by July 15

Copy to County Clerk with completed budget by September 30

Certification



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Governing Body

- Adjust budget estimates or proposed taxes
- May increase expenditures within limits
 - If expenditures in any fund increase by more than 10% or \$5,000, whichever is greater,
- OR
- If the rate or amount of tax increases by any amount, then
- You **MUST** republish the budget and hold another public hearing before adopting



26

Phase 4 – Changes after Adoption



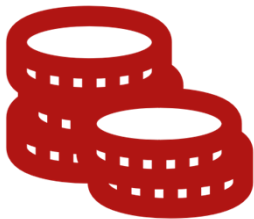
Appropriation: authority to spend money



ORS 294.435(4): No greater expenditure or encumbrance of public money shall be made for any purpose other than the amount appropriated except....



27



Adopt, Appropriate, Impose, and Categorize

After the budget hearing and before July 1, enact resolutions or ordinances to:

- Adopt the budget
- Make appropriations
- Impose the property tax
- Categorize the tax



27

How Budgets Change

- Public Bodies may only make changes authorized or allowed by law.
- Budgets may be changed by
 - Exception authorized by statute
 - Supplement budget allowed by statute
 - Special cases described in statute



28



Specific purpose grant – ORS 294.326(3)

- Unknown during regular budget process
- Has a specific purpose
- Adopt resolution BEFORE spending

Funded unforeseen occurrence or service ORS 294.326(4)



- Must be declared by governing body
- Funds must be provided by an outside source, self-insurance or other non-tax money
- Adopt a resolution BEFORE spending

ORS 294.326 Exceptions



- Contingencies – ORS 294.450(2)
 - Total of transfers not to exceed 15% of appropriation in fund without supplemental budget
- General Fund to another fund – ORS 294.450(3)
 - Can include resources and appropriation authority
 - Need a resolution BEFORE transfer
- NO resolution can transfer from any other fund without a supplemental budget – ORS 294.450(4)
- Pass through adjustment – ORS 294.450(6)
 - Resolution to appropriate excess tax when known

ORS 294.450 Resolution Transfers (cont.)



ORS 294.440 Just for Schools

- School board declares an emergency necessitating greater expenditure for specific purposes for the remainder of the school year to:
 - Provide, maintain, or operate adequate facilities,
 - Provide supplies or personnel
- To spend extra funding made available by:
 - Federal Government
 - ESD emergency aid under ORS 344.370



Supplemental Budget ORS 294.480

- Supplemental Budget allowed ORS 294.480(1)
 - Unknown condition during budget process
 - Unforeseen necessity requires action
 - Unknown state or federal funds available
 - Unknown funded request for services
 - Proceeds from destruction or sale used for replacement item
 - Significantly more tax money received
 - Local option tax on September ballot


ORS 294.450 Resolution Transfers

- Transfer appropriations between funds or within a fund after budget has been approved during the fiscal year – ORS 294.450(1) & (5)
- Transfer from one existing appropriation to another
 - Pass resolution BEFORE transfer that states:
 - Need for the transfer,
 - Purpose of the expenditure, and amount of the transfer

- Supplemental Budget restrictions
 - Must be adopted before expenditure
 - Can make fixes to current fiscal year only
 - Cannot be used for increased tax levy
 - Except September local option tax approved during budget process
 - Not allowed if condition was known during regular budget process
 - Cannot transfer funds from the unappropriated ending fund balance except as provided by law (see ORS 294.455)

Supplemental Budget ORS 294.480 (cont.)



Supplemental Budget Process
ORS 294.480(3)



Fund expenditures differ less than 10%

- Public Notice must include sufficient detail to explain need
- Publish notice not less than 5 days prior to meeting
- Adopt change within regular governing body meeting

Fund expenditures differ 10% or more

- Public notice must include summary of supplemental budget
- Publish notice 5 to 30 days before hearing
- Public hearing required before adoption

Supplemental Budget
ORS 294.480 (cont.)

37

When: Thursday, April 16, 2020


Where: Virtual with Zoom

What: Budget 201

Agenda:

- Budget Process
- Revenue Sources and Financial Goals
- How to Read the Budget Document

Next Training



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Thank you!!

Questions to:
Christina Weinard,
cweinard@rsd7.net

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



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



Budget 201 Workshop

April 16, 2020

By Christina Weinard




201 Training Learning Objectives

Understand


- Budget Process
- Superintendent and Board budget goals
- How the budget is built
- State School Funding trends and estimates
- Budget Document organization



Virtual Introductions





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What is a school budget?

- A financial plan
- For one fiscal year (July 1 – June 30)
- Based on estimates of revenues and expenditures
- Basis for appropriations - creates the authority to spend public money








101 Training Review Learning Objectives

- Understand
 - Oregon Budget Law and requirements
 - Role and responsibility of Budget Committee members
 - Oregon Department of Education Chart of Accounts

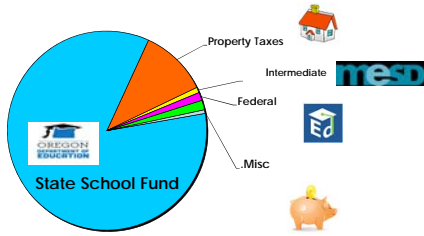



Why create a budget?

-  Oregon Budget Law (ORS 294.305 to 294.565) requires governments to prepare and adopt an annual or biennial budget following a very specific process
-  The Budget should be built upon district goals and priorities
-  Budget is a plan...not plan a budget



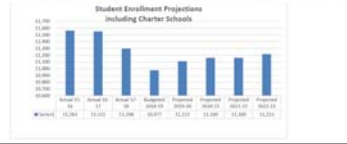
Where does your school budget revenue come from?



Enrollment

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

Grade	Enrollment									
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Kindergarten	101	91	82	86	78	74	72	72	72	71
1	86	88	92	85	83	73	72	72	72	71
2	80	80	84	82	81	71	70	70	70	70
3	102	114	118	111	100	76	73	73	73	73
4	100	108	114	103	90	67	66	66	66	66
5	117	120	122	113	101	78	76	76	76	76
6	146	152	156	143	127	101	98	98	98	98
7	165	172	172	162	147	117	116	116	116	116
8	100	101	101	95	82	67	67	67	67	67
9	102	103	104	101	92	76	75	75	75	75
10	114	116	117	111	101	86	85	85	85	85
11	140	141	141	131	115	96	95	95	95	95
12	147	153	155	146	132	108	107	107	107	107
WFO	10	10	10	10	10	10	10	10	10	10
Total	1,138	1,179	1,211	1,144	1,026	819	826	827	827	827
Annual Change	3%	3%	3%	-6%	-12%	-13%	1%	0%	0%	0%
Annual Change %	3%	3%	3%	-6%	-12%	-13%	1%	0%	0%	0%



How the Budget is Built

Step 1 – Estimate SSF & Other Income

(Current Year Revenue other than Local Taxes)

- State School Fund: December Estimates > March State Estimates based on estimated student enrollment
- Property Taxes: Estimated based on collection trend analysis and by assessed value established by Multnomah County Assessor
- Federal Aid: Calculated on trend analysis and projections
- Tuition: Based on current/expected contracts and trend analysis
- Other: Calculated on trend analysis and contractual commitments (includes investment income, building usage, and shared services agreements)



Estimated SSF for 2020-21



2020-2021 Local Revenue

Property Taxes and in-lieu of property taxes from
 Total sources = \$27,530,391.00

- Federal Forest Fees = \$0.00
- Common School Fund = \$1,075,875.64
- 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 = \$28,617,066.64

2020-2021 Experience Adjustment

- District Average Teacher Experience = 13.11
- State Average Teacher Experience = 12.10
- Experience Adjustment (Difference in District and State Teacher Experience) = 1.01



2020-2021 Extended ADMw

Reynolds SD 7: District total extended ADMw for funding calculations

	2020-2021	2019-2020
ADM: 11,014.00 X 1.00 =	11,014.00	9,803.41
Students in ESL programs: 2,917.00 X 0.50 =	1,458.50	1,458.50
Students in Pregnant and Parenting Programs: 6.00 X 1.00 =	6.00	2.99
1789 EP Students capped at 11% of District ADM: 1,211.54 X 1.00 =	1,211.54	1,192.70
Students on REP Above 11% of ADM: 259.50 X 1.00 =	259.50	259.50
Students in Poverty: 1,982.39 X 0.25 =	495.60	440.72
Students in Foster Care and Neglected/Abused: 56.00 X 0.25 =	14.00	14.00
Remote Elementary School Correction: 0.00 X 1.00 =	0.00	0.00
Small High School Correction: 0.00 X 1.00 =	0.00	0.00
Post Graduate Scholars: 0.00 X 0.25 =	0.00	0.00
2020-2021 ADMw: 14,459.14		2019-2020 ADMw: 13,653.89
Reynolds SD 7 Extended ADMw: 14,459.14		

State School Fund - ADMr to ADMw

- The district receives extra weights for providing services for certain types of activities
- These are added in to help create a weighted number, or ADMw, that is then used to help determine funding amount



Estimated SSF for 2020-21 (cont.)

2020-2021 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 = \$7,600,000.00
- Transportation per ADM Rank = 52%
- Transportation Reimbursement Rate = 70.00%
- 70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$5,320,000.00



Estimated SSF for 2020-21 (cont.)

2020-2021 ADMw 14,459.14	2020-2021 Extended ADMw	Extended ADMw 14,459.14
	2019-2020 ADMw 14,206.44	



Higher of the 2 years

2020-21 Revenues are Based on 2020-21 Enrollment of 14,159.14
Includes Non-Charter and Charter School Enrollment



Where does the money go?



Teaching and Educational Assistant Substitutes Budgeted in Professional Services



Estimated SSF for 2020-21 (cont.)

<p>2020-2021 General Purpose Grant Multiply the Teacher Experience Adjustment of 1.01 by \$25 then add \$4500 to the result = \$4,525.25 Then multiply \$4,525.25 by the Extended ADMw 14459.1375 and then by the funding ratio 1.921598951999 = \$125,697,215.50</p>				
<p>2020-2021 Total Formula Revenue Add the General Purpose Grant \$125,697,215.50 to the Transportation Grant \$5,320,000.00 = \$131,017,215.50</p>				
<p>2020-2021 State School Fund Grant Subtract the Local Revenue \$28,617,066.64 from the Total Formula Revenue \$131,017,215.50 = \$102,400,148.85</p>				
<p>2020-2021 Rates per ADMw</p> <table border="0"> <tr> <td>General Purpose Grant per Extended ADMw = \$8,693</td> <td>Total Formula Revenue per Extended ADMw = \$9,061</td> </tr> <tr> <td>Charter Schools Rate: ORS 338.155 = \$8,693</td> <td></td> </tr> </table>	General Purpose Grant per Extended ADMw = \$8,693	Total Formula Revenue per Extended ADMw = \$9,061	Charter Schools Rate: ORS 338.155 = \$8,693	
General Purpose Grant per Extended ADMw = \$8,693	Total Formula Revenue per Extended ADMw = \$9,061			
Charter Schools Rate: ORS 338.155 = \$8,693				



How the Budget is Built

Step 3 – Identify Variable Costs

- Completed by Finance:
 - Trend analysis to estimate any increases in current costs.
- Superintendent, Principals & District Administration review:
 - Curriculum needs
 - State mandates
 - Textbook adoption cycle
 - Professional development plans
 - Equipment needs
 - Building non-labor allocation
 - Technology needs
 - Facilities Maintenance
 - Capital Improvements



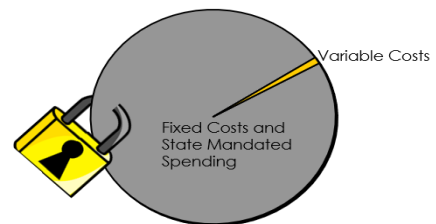
How the Budget is Built

Step 2 – Review Mandatory or Fixed Spending

- Contracted Salaries (Negotiated)
- Substitute Costs (Under Purchased Services)
- Contracted Health Benefits (Negotiated)
- Utilities
- Mandated Special Education Spending (MOE)
- Mandated Professional Services: Lawyer, Auditor, Architect, Inspections & Permits
- Essential Building Maintenance: Custodial Supplies, Building Maintenance & Repairs
- Transportation
- Supplies
- Etc.



Types of Costs – What we Control



Variable Costs



Textbooks



Staff Professional Development



General supplies for departments



Unexpected State mandates from year to year



Other possible improvements to programs, instruction, or facilities



25

Fund – Accounts for financial resources of the district

Function – Describes the type of activity that is carried out

Object – The service or commodity obtained as a result of a specific expenditure

Location – Schools or departments within the district

Area – Designate the curriculum areas, provide further program information, or allow additional tracking for management information

Sub Area – Allows for further definitions if needed

ODE Chart of Accounts



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Calculation of the Tax Levy

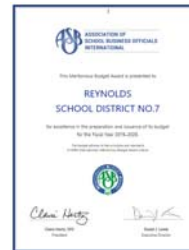
Budget Cap:

- Limitations on increase in assessed value
- Fixed maximum tax rate per \$1,000 assessed value by law



26

How to read the Budget Document



- Organized according to Meritorious Budget Award requirements
- Association of School Business Officials International



27

How the Budget is Built

$$\begin{array}{r}
 + \text{ Anticipated Revenues \& Resources} \\
 - \text{ Proposed Expenditures \& Appropriations} \\
 \hline
 \text{Balanced Proposed Budget}
 \end{array}$$

*No spend down of reserves for ongoing expenses.



27

The 2020-21 Budget Document

- Four Sections
 - Executive Section
 - Organizational Section
 - Financial Section
 - Informational Section

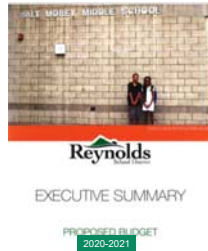


28

The 2020-21 Budget Document

Executive Section

- Budget Message
- Presented by the Superintendent at first budget meeting
- It will be written in four languages:
 - English
 - Spanish
 - Russian
 - Vietnamese



31

Standardized Format

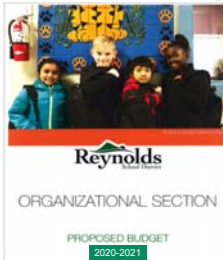
- Budget staff prepares a proposed budget using budget detail worksheets.

Past		Present	Description of Budget Items by Object	Future		
Two Years Ago 2017-18	Last Year 2018-19	Current Year Working Budget 2019-20		Budget for Next Year 2020-21		
				Proposed	Approved	Adopted



32

The 2020-21 Budget Document



- Organizational Section
 - Vision, goals & organizational structure of the District
 - Budget process and calendar
 - Budget assumptions



32

The 2020-21 Budget Document



Informational Section

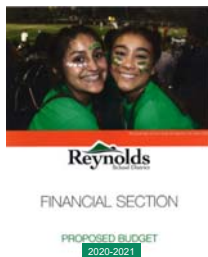
- Includes
 - Schedules
 - Comparisons
 - Appendices



33

The 2020-21 Budget Document

- Financial Section
 - Summary and Details of Resources and Requirements



33

Financial management tool

Created over a series of months through collaboration of many

Created at a snap-shot in time with agreed upon assumptions

Created based on availability of resources

Expenditures align with adopted Board Budget Goals

Appropriations (expenditures) must conform with Oregon Budget Law

Budget in a Nutshell



34

Budget Committee



Consists of the governing body plus an equal number of appointed electors



Appointed members cannot be employees, agents or officers of the district



Members serve for staggered 4-year terms



All members have the same authority



37

- 1st Budget Committee Meeting
May 7, 2020
- 2nd Budget Committee Meeting
May 14, 2020
- 3rd Budget Committee Meeting
May 21, 2020
- Budget Hearing
June 24, 2020
- School Board Enacts Resolutions
June 24, 2020

What is next?



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38



Any Questions?

Christina Weinard

- cweinard@rsd7.net
- 503-661-7200 x 3253



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

REYNOLDS SCHOOL DISTRICT

GLOSSARY OF TERMS AND ACRONYMS

ACCOUNTING SYSTEM:

The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government of any of its funds, fund types, balanced account groups, or organizational components.

ACCRUAL BASIS:

The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

ADOPTED BUDGET:

Financial plan adopted by the governing body for the fiscal year or budget period that is the basis for appropriations (ORS 294.456).

APPROPRIATION:

A legal authorization to make expenditures and incur obligations for specific purposes. Total appropriations include the adopted budget and any supplemental budget(s). The legal appropriation is the amount authorized by the board (ORS 294.311(3)).

APPROVED BUDGET:

The budget that has been approved by the budget committee.

ASSESSED VALUE:

The value placed on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

AUDIT:

A comprehensive review of the manner in which the government's resources were actually utilized. A certified public accountant issues an opinion over the presentation of financial statements, tests the controls over the safekeeping of assets and makes recommendations for improvements where necessary.

AVERAGE DAILY MEMBERSHIP (ADM):

The year-to-date average of daily student enrollment in the district.

AVERAGE DAILY MEMBERSHIP WEIGHTED (ADM_w):

Average daily membership, weighted for additional student characteristics.

AVID:

Advancement Via Individual Determination

AYP:

Adequate yearly progress

BALANCED BUDGET:

Projected resources equal projected requirements within each fund.

BASIS OF ACCOUNTING:

Methodology and timing of when revenues and expenditures or expenses are recognized and reported in the financial statements.

BOARD OF EDUCATION:

Seven member elected board, created according to state law and vested with responsibilities for educational activities in a given geographical area, who establishes policy, hires a superintendent and governs the operations of the district.

BOND:

A written promise, general under seal, to pay a specific sum of money, called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

BONDED DEBT:

The part of the school district's debt which is covered by outstanding bonds of the district.

BONDS ISSUED:

Bonds sold.

BUDGET:

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

REYNOLDS SCHOOL DISTRICT

GLOSSARY OF TERMS AND ACRONYMS

BUDGET COMMITTEE:

A statutorily (ORS 294.414) defined committee composed of the School Board and an equal number of citizen members appointed by the Board. The committee is responsible for reviewing the budget as proposed, recommending changes and approving the final budget which is presented to the School Board for adoption.

BUDGET DOCUMENT:

Written report showing the school district's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures for each of the last two budgets and estimated revenues and expenditures for the current and upcoming budget.

BUDGET MESSAGE:

Written explanation of the budget and the school district's financial priorities. It is prepared and presented by the Superintendent of the school district.

BUDGETARY CONTROL:

The control or management of a school district in accordance with an adopted budget to keep expenditures within the limitations of available appropriations and available resources.

CAPITAL BUDGET:

A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget.

CAPITAL OUTLAY:

Items which have a useful life of one or more years and exceed a dollar threshold established by the district, such as land, buildings, furniture, and equipment.

CAPITAL PROJECTS FUND:

Accounts for resources, usually bond sale proceeds, used for activities related to the purchase or construction of major capital assets.

CASH BASIS:

System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid.

CAT:

Corporate Activity Tax

CET:

Construction Excise Tax

CIP:

Construction in Progress

CONTINGENCY:

An estimate in an operating fund for unforeseen spending that may become necessary.

CTE:

Career and Technical Education

DEBT:

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of education agencies include bonds, warrants and notes, etc.

DEBT LIMIT:

The maximum amount of gross or net debt which is legally permitted.

DEBT SERVICE FUND:

A fund established to account for payment of general long-term debt principal and interest.

DELINQUENT TAXES:

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

ELL:

English Language Learner

ENCUMBRANCE:

An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

ESL:

English as a Second Language

REYNOLDS SCHOOL DISTRICT

GLOSSARY OF TERMS AND ACRONYMS

EXPENDITURES:

Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

FFCO:

Full Faith & Credit Obligation

FISCAL YEAR:

A 12-month period from July 1 through June 30 to which the annual operating budget applies.

FUNCTION:

A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

FUND:

A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

FUND BALANCE:

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves & appropriations for the period.

FUND TYPE:

Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

FULL TIME EQUIVALENT (FTE):

The term used to note the percentage of the job employed based on One full time employee being the norm. One FTE is one employee 100% of the time for the entire year. (.5) FTE is one employee working one half of the day in that position.

GAAP:

Generally Accepted Accounting Principles

GASB:

Governmental Accounting Standards Board

GENERAL FUND:

A fund used to account for most operating activities except those activities required to be accounted for in another fund.

GENERAL OBLIGATION DEBT:

Tax supported bonded debt which is backed by the full faith and credit of the district.

GO BOND:

General Obligation Bond

GOVERNING BODY:

County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit.

GPA:

Grade Point Average

GRANT:

A donation or contribution in cash which may be made to support a specified purpose or function, or general purpose.

IDEA:

Individuals with Disabilities Education Act

IEP:

Individualized Education Program

INSTRUCTION:

The activities dealing directly with the teaching of students or improving the quality of teaching.

IT:

Information & Technology

LEVY:

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

REYNOLDS SCHOOL DISTRICT

GLOSSARY OF TERMS AND ACRONYMS

LIABILITIES:

Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

LOCAL OPTION TAX:

Voter approved temporary taxing authority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

MEASURE 5 CONSTITUTIONAL LIMITS:

The maximum amount of tax on property that can be collected from an individual property in each category of limitation.

MESD:

Multnomah Education Service District

NSLP:

National School Lunch Program

OAR:

Oregon Administrative Rule. Written to clarify Oregon law. Has the authority of law.

OAKS:

Oregon Assessment of Knowledge and Skills

OBJECT CLASSIFICATION:

A grouping of expenditures, such as personal services, materials and services, capital outlay, debt services, and other types of requirements.

ODE:

Oregon Department of Education

OEBB:

Oregon Educators' Benefit Board

OPSRP:

Oregon Public Service Retirement Plan

ORS:

Oregon Revised Statute. Oregon laws established by the legislature.

OSBA:

Oregon School Boards Association

OSEA:

Oregon School Employees Association

PERMANENT RATE LIMIT:

The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit once it is established.

PERS:

Public Employees Retirement System

PROGRAM:

A group of related activities to accomplish a major service or function for which the local government is responsible.

PROPERTY TAXES:

Ad valorem tax certified to the county assessor by a local government unit.

PROPOSED BUDGET:

Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

PURCHASED SERVICES:

Includes such items as conference fees, mileage paid, consultant fees, fees of subcontractors, utilities including electricity, telephone, water, refuse and gas, liability, property and fleet insurance.

REA:

Reynolds Education Association

REQUIREMENT:

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

REYNOLDS SCHOOL DISTRICT

GLOSSARY OF TERMS AND ACRONYMS

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.

UAL:

Unfunded Actuarial Liability

UNAPPROPRIATED ENDING FUND BALANCE:

Amount set aside in the budget to be used as a cash carryover to the next fiscal year or budget period. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.



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AFFIDAVIT OF PUBLICATION

State of Oregon, County of Multnomah, 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
 Notice of Budget Committee Meeting
 Ad#: 161179**

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 2 week(s) in the following issue(s):
04/10/2020, 04/17/2020

Charlotte Allsop

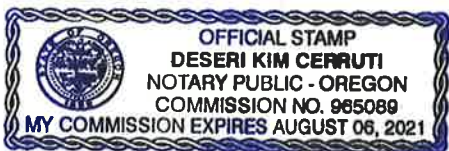
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 04/17/2020.

Deseri Kim Cerruti

NOTARY PUBLIC FOR OREGON

Acct #: 131130
Attn: Becky Nino
 REYNOLDS SCHOOL DISTRICT #7
 1204 NE 201ST AVE
 FAIRVIEW, OR 97024



Received By

APR 24 2021

Business Services
 Reynolds School District #7

NOTICE OF BUDGET COMMITTEE MEETING

The Budget Committee of Reynolds School District #7, Multnomah County, State of Oregon, will convene on May 7, 2020, 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, 2020 to June 30, 2021.

This public meeting will be held virtually. You can listen in to the meeting from a computer or device at <https://zoom.us/j/985177547>.

To provide written testimony, please email Kaylie Jeffries at kjeffries@rsd7.net or complete the online form at <https://www.reynolds.k12.or.us/district/comments-and-suggestions-school-board>. A copy of the budget document will be available for inspection on the Reynolds School District website at www.reynolds.k12.or.us on April 30, 2020.

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 testimony on the proposed programs with the committee.

Virtual Meeting - May 14, 2020, 6:00 p.m., <https://zoom.us/j/985177547>

Virtual Meeting - May 21, 2020 (if needed), 6:00 p.m., <https://zoom.us/j/985177547>

Budget Officer Dr. Danna Diaz
 1204 NE 201st Ave
 Fairview, OR 97024
 Voice: 503-661-7200 Fax: 503-667-6932

Published 04/10/20 and 04/17/20

GO161179

EXHIBIT A

NOTICE OF BUDGET COMMITTEE MEETING

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Budget Officer Dr. Danna Diaz
1204 NE 201st Ave
Fairview, OR 97024
Voice: 503-661-7200 Fax: 503-667-6932

Published 04/10/20 and 04/17/20

GO161179

**Reynolds School District
Board of Education Budget Committee Meeting**

May 7, 2020

6:00 PM

Meeting Minutes

Budget Committee members in attendance: Catherine Nicewood, Nicole Couture Dandrea, gene Bendt Jr., April Curtis, Yesenia Delgado, Valerie Tewksbury, John Lindenthal, Ricki Ruiz, Ana Gonzalez Muñoz

Absent: Diego Hernandez and Joe Teeny

I. 6:00p - Call to Order

Board Chair Yesenia Delgado called the May 7, 2020 Budget Committee Meeting to order at 6:06p.

II. 6:01p - Appoint Community Member for Position 13 of the Budget Committee

- April Curtis will be joining the 20-21 Budget Committee.

III. 6:02p - Welcome and Introductions - Board Chair Yesenia Delgado

A. Budget Committee Roll Call

IV. 6:10p - Elect Budget Committee Chair

- John Lindenthal nominated Valerie Tewksbury to be the Budget Committee chair. Yesenia Delgado seconded. Board Chair Delgado called for a roll call vote and Valerie Tewksbury was unanimously voted the Budget Committee Chair.

V. 6:15p - Elect Budget Committee Vice Chair

- John Lindenthal nominated Yesenia Delgado to be the Budget Committee Vice Chair. Ana Gonzalez Muñoz seconded the nomination. Chair Tewksbury called for a roll call vote. Yesenia Delgado was unanimously voted the Budget Committee Vice Chair.

VI. 6:20p - Establish Meeting Norms and Agreements - Budget Committee Chair

- The Budget Committee reviewed the Virtual Public Meeting Guidelines that the RSD School Board has set up and agreed to follow the same guidelines. Guidelines can be found in the board packet.

VII. 6:35p - Budget Message - Superintendent Danna Diaz, PhD

VIII. 6:40p - Public Comment

Public Comment was submitted in writing. It has been shared with all Budget Committee Members and posted online for the public to view.

IX. 6:40p – Presentation

- The entire presentation can be found in the board packet.

- A. Budget Process
- B. Budget Overview
- C. Budget Resolution

X. 8:00p - Questions from the Budget Committee

- Ricki Ruiz: Motion to levy taxes – what does that mean?
 - That’s on our bonded debt that we already have. We have to issue a levy to collect that taxes.
- John Lindenthal: Recovery could take 2-3 years. If we are spending down our contingency now, what does that do for year 2? How much are we spending into unappropriated balance?
- Yesenia Delgado: Do we have enough information to move forward?
- Ricki Ruiz: With a budget forecast not due until the end of May, do we need to have more meetings, later into the month to get all the possible information?
- Ana Gonzalez Muñoz: Federal funding – will we get more information on how Title funds will be used?
- Valerie Tewksbury: Supplemental Process – we can move forward with the budget as presented now and then if funds differ by more than 10% of what is approved, the Budget Committee can reconvene.
- John Lindenthal: The Supplemental Process is for if the budget increases by 10%
- Yesenia Delgado: Can we hear a grant status update? Are there any grants that were underspent this year? Can any be re-appropriated? Will we learn more about potential cuts at the next meeting?
- Valerie Tewksbury: High priority items were put into the SIA fund. How will they be covered without SIA money?
- Yesenia Delgado: Is there any information surrounding the CARES Act?
- John Lindenthal: We filled some positions this year and are carrying them over to next year. How many carry-over positions are there (positions that were filled early)? How many vacancies do we have?

XI. 8:15p - Closing Remarks - Superintendent Danna Diaz, PhD

XII. 8:20p - Recess to Next Scheduled Budget Committee Meeting - May 14, 2020 at 6:00p

- Budget Committee Chair Valerie Tewksbury recessed the Budget Committee Meeting at 7:28p.

**Reynolds School District
Board of Education Budget Committee Meeting**

May 14, 2020

6:00 PM

Meeting Minutes

I. 6:00p - Call to Order - Budget Committee Chair Valerie Tewksbury

Chair Valerie Tewksbury called the May 14, 2020 Budget Committee Meeting to order at 6:05p.

II. 6:02p - Welcome & Roll Call

Budget Committee Members in Attendance: Chair Valerie Tewksbury, Vice Chair Yesenia Delgado, John Lindenthal, Ricki Ruiz, Ana Gonzalez Muñoz, Catherine Nicewood, Nicole Couture Dandrea, Gene Bendt Jr. (6:20p arrival); non-voting member: April Curtis. Absent: Diego Hernandez and Joe Teeny

III. 6:07p - Public Comment

Public Comment was submitted in writing. It has been shared with all Budget Committee Members and posted online for the public to view.

IV. 6:08p - Review of Prior Meeting Minutes

A. May 7, 2020 Budget Committee Meeting Minutes

John Lindenthal moved to approve the May 7, 2020 Budget Committee Meeting minutes. Yesenia Delgado seconded the motion. Chair Valerie Tewksbury did a roll call vote and the motion was unanimously approved.

V. 6:15p - Old Business

A. Review of Budget Committee Duties

State Estimates – we need to plan for a reduction of \$3.7 million, \$8.9 million or \$12.9 million in our state revenue funds.

District looking at places to reduce. State looking for ways to backfill the state school fund.

Respond to Questions from May 7, 2020 Budget Committee Meeting

- 2019-2020 Grants: can we carry grant funds forward? Will we lose any funds?
 - We can carry them forward and the state is waiving the 15% carry over amount for Title I and some other federal grants. We won't lose money.
- SIA Fund:

- Looking into federal grants for class size relief teachers, SPED TOSAs will be moved to general fund. We are looking at the CARES Act for social workers, nurses, and counselors.

VI. 6:35p - Budget Committee Deliberation

- John Lindenthal: What would a 17% budget look like?
 - It would be a part of the \$12.9 million reduction.
- Catherine Nicewood: What is the last day that the Budget Committee could approve and meet all deadlines?
 - May 21
- Yesenia Delgado: While understanding the implications of not having an adopted budget by June 30 but has the district considered what the implications of approving a budget when we still have so many things that are unknown? What could be the risks that we need to mitigate and think through?
 - We are working to get as much input as we can on different reduction scenarios so that we can have the least impact on our students. We are also aware that there is the possibility of a lot of other funding sources coming in, which is why we are comfortable moving forward with the budget as presented. Even though we are looking at a budget crisis, we need to make sure we have the appropriations available if the funding does come in.
- Nicole Dandrea: The budget Committee is required to reconvene if there is an overage of 10% but, with a shortfall, the Budget Committee does not necessarily have to come back together. Is that correct?
 - Yes.
- Ricki Ruiz: Did Director Lindenthal ask about a 70% cut budget or a 17% cut?
 - 17%. The budget is projected to be cut at 8.5% in two year as we are in the second year of the biennium, meaning a 17% cut.
- Valerie Tewksbury: Is the reduction on all funds or just general funds? Does that include the loss of the SIA Funds?
 - It doesn't not include the SIA – this is based on the reduction from the State School Fund. The state does have a rainy day fund but we don't know how that will be used yet.
- Valerie Tewksbury: Do we know when we might hear any news on the Heroes Act or other federal funds?
 - The Heroes Act is still coming into play. We are hearing about a number of things but nothing has gone beyond “a possibility” at this point, other than the CARES Act.
- Ana Gonzalez Muñoz: The Governor is announcing the state budget on May 20th?
 - Correct
- Valerie Tewksbury: Our next meeting is scheduled for May 21st?
 - Correct

- Ricki Ruiz: So the State General Fund for Reynolds is \$147 million. 17% of that is not \$12.9 million?
 - The \$147 million is the total revenue number – not just the state fund. The \$12.9 million would be 17% of just the State School Fund – not of all of our revenue. It's an estimate that the state is using right now, it's not exact.
- Ricki Ruiz: If we are estimating everything and don't have any final numbers yet, why are we having this meeting right now?
 - Because we are required to have a budget meeting to get an adopted budget by State Law. This isn't a typical budget season because we're in a budget crisis. We are going off of whatever information that state can give but we still have to move forward and adopt a budget or we are not going to be able to function.
- Ricki Ruiz: Don't we have until June 30th to adopt the budget?
 - Valerie Tewksbury: The Board has until June 30, but it needs to be approved by the Budget Committee before it can go to the Board. There are requirements for posting about the public hearing with the Board before that date so the Budget Committee needs to have it approved by May 21. The Board could potentially agree to invite Budget Committee Members back if there are reductions over a certain percentage, and allow them to be a part of the conversation at a budget workshop.
- Nicole Deandrea: It seems like we always have to go forward with a budget, without a clear funding picture. This is a very different situation than normal but there is always an element of uncertainty about what the outcome will be. But if we don't put our best budget forward, then we can't go forward.
- John Lindenthal: Current projections show we are going to be down by 15% from the February numbers we are showing right now. John highly recommends waiting until after the Governor's budget comes out next Wednesday. He would also like to see a plan for what the 15% reduction looks like.
 - Dr. Danna Diaz: Stakeholders need to be involved in any conversations about cuts and reductions in force. Employees that are impacted have to be informed first so any potential cuts will not be shared publicly with the Budget Committee ahead of time.
- Yesenia Delgado: Understands that we need to approve a budget but feels like we do not have enough information at the moment to move forward tonight. It is true that we do not know the full numbers every year but we are in a pandemic this year and there are too many unknowns. We should wait until we have more tangible information next week.
- Valerie Tewksbury: While one day will not be enough time to completely re-run all numbers based on the Governor's budget, but the Budget Committee could at least get an idea of the percentage. It will be a larger scale conversations on the percentages. The Budget Committee will not be able to view an entirely new budget. The Board needs to make a commitment to ensure that the public is informed of what is being discussed moving forward.

- Gene Bendt: Would like to see the 5% reserves policy maintained as the 21-22 school year might be even worse. We should also assume the 15% cut on the state level.
- April Curtis: If we approve the budget next week, does that give enough time to inform staff and impacted parties?
 - Dr. Diaz: Yes. We have started the process. But it is very important that whatever we share with the Budget Committee has been shared with staff members first. We want to make sure our classrooms and students are protected as well.
- Yesenia Delgado: Given all the uncertainty, if we adopt this budget, then get more information on reductions or different revenues, what does that mean for the budget going forward?
 - Dr. Diaz: We are working with the state and federal funds to help offset the general fund before we move forward with any reductions in force. We will share any information as soon as we get it.
- Valerie Tewksbury: When this budget was developed, it was based on the assumption that we would receive SIA Funds. In the next week or so, can we expect any changes to the general fund reflecting the assumption that there will not be any SIA funding?
 - Dr. Diaz: We are waiting on the Governor's announcement on May 20, which should tell us the projections on reductions to both the general state school fund and the SIA funds.
- Valerie Tewksbury: It sounds like we have to base the budget on the numbers we get from the state and we can't pass a budget based on numbers we haven't been approved to receive.
- Nicole Dandrea: If we take 15% out of the budget ahead of time, and then the funding does come through, we don't have that extra 15% in the budget, correct?
 - Correct. If we reduce it, then we do not have the appropriation to spend it.
- April Curtis: If we receive over 10% of what we budgeted for, we have to reconvene and put those funds back in the budget? But, if it less than 10%, the board and administration can make the appropriation decisions on their own.
 - Correct.
- Valerie Tewksbury: Anything not listed in the budget now, even if we get more funding, the district will not be able to start spending money that wasn't appropriated on July 1.

- John Lindenthal: Acknowledging that we probably won't get a lot of information that we'll be able to do anything with next week, the Governor's announcement will at least give us a little more guidance to work with. It would be nice to have another week to think through all of this information as well.
- John Lindenthal motioned to recess the Budget Committee Meeting until May 21, 2020. Nicole Dandrea seconded the motion. Chair Valerie Tewksbury did a roll call vote and the motion was unanimously approved. The Budget Committee recessed at 7:02p, scheduled to resume on May 21, 2020 at 6p.

**Reynolds School District
Board of Education Budget Committee Meeting**

May 21, 2020

6:00 PM

Meeting Minutes

I. 6:00p - Call to Order

Budget Committee Chair Valerie Tewksbury called the May 21, 2020 Budget Committee Meeting to order at 6:04p.

II. 6:02p - Welcome & Roll Call

Budget Committee Members in Attendance: Chair Valerie Tewksbury, Vice Chair Yesenia Delgado, John Lindenthal, Joe Teeny, Gene Bendt, Nicole Deandrea, Catherine Nicewood, non-voting member April Curtis, Diego Hernandez. Joined late: Ricki Ruiz (6:45p) and Ana Muñoz Gonzalez (6:50p)

III. 6:07p - Public Comment

Public Comment was submitted in writing. It has been shared with all Budget Committee Members and posted online for the public to view.

- Chair Valerie Tewksbury: There was been some confusion on what the Budget Committee is voting on tonight – this budget is based on the February projections from the state. We know there are possible budget reductions coming and there are potential scenarios being worked on but the budget we are voting on tonight is the same one we were sent in April. This is not a cut budget.

IV. 6:08p - Review of Prior Meeting Minutes

A. May 14, 2020 Budget Committee Meeting Minutes

- John Lindenthal motioned to approve the May 14, 2020 Budget Committee Meeting Minutes as presented.
- Yesenia Delgado seconded the motion.
- Chair Tewksbury did a roll call vote and the minutes were unanimously approved.

V. 6:15p - Old Business

- Dr. Diaz went over the duties of the Budget Committee and how school budgets work.

VI. 6:25p - Report on State Financial Update from May 20

- Current projection from the Governor’s budget had Reynolds working with a reduced budget of \$8.8 million next year. It is estimated that we will get 41% of our original projected SIA funds.
- Working with stakeholders to negotiate furlough days and potential budget reductions that will have the least impact to student learning.

- The state is looking for additional funding to backfill the education shortfalls.
- Yesenia Delgado: Are we voted on any proposed cuts tonight?
 - No, there have not been any proposed cuts at this time.
- Valerie Tewksbury: Where are the numbers coming from?
 - From the Governor's budget.
- John Lindenthal: So the number we are looking at is the full state budget funds, not just the education fund?
 - Correct.
- Nicole Deandrea: And we will have a bigger impact this year, due to the biennium.
- Rough estimate because the legislation hasn't convened and voted on the Governor's budget. We won't have another paper estimate until late June / early July
- Joe Teeny: These numbers do not include any changes to enrollment.
 - Correct, they are based off the December enrollment numbers.
- Yesenia Delgado: I know you are in negotiations with Union leaders. If we approve the budget today and then there are reductions, what would be the plan for that?
 - Any reduction plans would be brought to the board for approval.

VII. 6:35p - Budget Committee Deliberation

- Catherine Nicewood: Public comment about AVID. Can that be paid out of Measure 98.
 - Currently, Measure 98 will cover any new TE programs since it was adopted. Dr. Diaz is in conversations with ODE to get the ability to cover more things.
- Valerie Tewksbury: The budget we are voting on tonight still includes AVID and funding for everything originally planned for next year. We are not voting on a reduced budget.
- Diego Hernandez: Can we share scenarios?
 - No, we cannot share scenarios in public before staff members have been notified. It has been shared with the Board in executive session and we are currently in conversations with unions. There are scenarios for employees in the admin level, classified level, and licensed level as well as freezes to travel and cuts to contracts. We are also in negotiations surrounding furlough days.
- John Lindenthal: We don't know the numbers yet – and we won't know for a long time. This budget is based on the February numbers. Because funding will change, everyone is asking about cuts but that's a discussion for another time. We will look at programs that aren't effective and potentials to cut. Appreciates the public comment telling us what programs are effective and hearing everyone's thoughts and opinions.
- Valerie Tewksbury: And the process for any reductions would still include the board being a part of the discussion, prioritizing and
- Ricki Ruiz: Would appreciate having public actually be heard during these meetings as he doesn't always have time to read through all of the public comments. Requests that change moving forward. It's one thing to read comments but it's another to hear them.
- Yesenia Delgado: None of this is finalized. We are still in negotiations and are still figuring things out. The Board has indicated that we would like the process to be collaborative. As we move through scenarios, they will come before the board and the board will modify the budget if needed.
- Valerie Tewksbury: Likes that we get more public comment with the written format then we are able to hear during in-person public comment but agrees there is a value in hearing from the public as well.

- Ricki Ruiz: Doesn't feel comfortable approving the budget with all of the unknowns. Doesn't want any rumored programs cut without a lot more discussion. RJ, Title, and AVID are all direct programs that work directly with our students. Would like to see more scenarios presented before making any decisions. Wants to know if any cuts have been made prior to this. Too many unanswered questions to approve right now. Doesn't feel that the budget reflects the Board's priorities.
- Valerie Tewksbury: What in the budget in front of us stands out as not reflecting priorities?
- Ricki Ruiz: What doesn't sit well is hearing the public comments. If this budget was representation of everything we need, then we wouldn't be getting so many public comments.
- Valerie Tewksbury: Are there any areas that Committee members are hearing were cut from the budget we are reviewing tonight?
- John Lindenthal: Are there any cuts to Title I or AVID in the budget we are looking at?
 - No, there are no proposed cuts in this budget.
- Yesenia Delgado: Or RLA?
 - No, there are no reductions presented in tonight's budget.
- John Lindenthal: Reductions are being discussed right now but are not being reflected in this budget. They are all funded at the moment, in this budget that we are voting on and will be discussed at a later date, with Board input.
- Nicole Dandrea: It's like we have a really great recipe in front of us, but we have no idea what's going to be on the shelves at the store or what changes will need to be made. But if we don't vote on this, we won't have anything to make at all. Wants to trust the board and the district administrators that the voices of the public will be heard. But we have to vote on something, or we'll get nothing. We all have the students' best interests at heart.
- Diego Hernandez: Have the RJ TOSAs been cut from the budget in front of us?
 - Yes.
- Valerie Tewksbury: The MTSS TOSAs are in the SIA plan. As of last week, Director Tewksbury was under the impression that we were going to get \$0 in SIA funding. Will we get any SIA funding?
 - We are now estimated to get 59% of the SIA. But we won't know for sure until the legislature meets to approve the Governor's budget.
- Nicole Dandrea: Are the important items that were moved from general to SIA being moved back? Or can those items be prioritized over other items so we don't leave some items hanging out. We want them covered in some way.
 - Yes, that's part of the scenarios we are looking at.
- Danna Diaz: Clarification: RJ TOSAs still have jobs. Just not that position. They have been reassigned and still have jobs in the district.
- John Lindenthal: They were reassigned but are they still providing the basic function of the RJ TOSA as part of their current duties or have the duties changes?
 - Robert Neu: They have been moved to job within their licensure. Some will be teaching, and some will be counseling. We are still placing a few others as retirements and reductions might be enacted.
- John Lindenthal: How is the RJ function being provided in the new scenario?
 - Christopher Ortiz: We have great counselors in district to focus on SEL. We are planning to build capacity in all teachers and staff with PD to give them an array of strategies to meet out students social/emotional learning.
- Ricki Ruiz: Follow-up: How many RJ TOSAs were cut?

- 11 in schools and 1 in DO
- Ricki Ruiz: Counselors and Social Workers – new hirers or already here?
 - We have a number of union counselors that were added this year. All elementary schools have 1 and the secondary schools have more.
- Ricki Ruiz: So they are the ones taking over all restorative justice responsibilities?
 - Dr. Christopher Ortiz: Restorative Justice is just one piece – one social emotional learning strategy. MTSS has a lot more SEL included in it – conflict mediation, PBIS, a number of other tools. Many of our counselors are already practicing a lot of these tools.
- Diego: MTSS is a new system. Because we are unsure of how much resources will have in the future. How will that effect the MTSS system? And, if we know that may not be fully funded which would hinder the overall plan, why not maintain the RJ TOSAs that are school based and protect the relationships.
 - Dr. Christopher Ortiz: There is some misunderstanding about the role of RJ TOSAs. The RJ Job Description is not actually centered on working with students. It’s centered on restorative practices in schools. It’s just one piece. MTSS is a more broad approach with more support. Coaches who are trained at a higher level with licenses for actual counseling. The PD has the Universal Design for Learning. Classroom instruction reaching diverse learners.
- Diego Hernandez: We will have less resources and the MTSS framework will cost more. How do we know that we will be able to fully fund it? Why not keep a framework that teachers are saying has been working and that we’ve already been able to support financially?
- Valerie Tewksbury: When this was first brought up, Director Tewksbury understood that we would still have staff members available for the RJ practices but with different job descriptions. But the schools will still have extra staff members in schools? Is that still a menu option?
 - Christina Weinard: This budget is showing the MTSS TOSAs and losing them would be included in all scenarios that the board would discuss later. MTSS TOSAs are still in the SIA plan.
- Diego Hernandez: Weren’t RJ TOSAs funded under Title I?
 - Yes.
- John Lindenthal: Where did that Title 1 money get moved too?
 - Christina Weinard: We are working with ODE on a new distribution fund. In the current budget being presented, we were giving them back to the schools. The Title I budget is submitted in September.
- Nicole Dandrea: Are we saying that, instead of RJ TOSAs, we are using our existing support system of counselors and social workers to provide these services? The current counselors do not have time to create a community and promote social justice principals within that community.
 - Christina Weinard: Under the SIA plan, we are planning on hiring 10 additional counselors, 10 social workers, and 10 MTSS TOSAs. \
- Diego Hernandez: It’s concerning that we are moving general fund/Title I funded positions to the SIA fund. It doesn’t seem logical to move to a whole new system considering the drastic budget reductions we are facing, especially when teachers want to keep the current system.
- Valerie Tewksbury: It sounds like there is a lot of concern over this issue. The Budget Committee has some choices: it would approve the budget as it is tonight, knowing that the board is going to focus on prioritizing the SIA funds or someone could make a motion to modify the budget.

- John Lindenthal: It looks like we will get about half of our SIA funding. Most of the positions in the SIA fund are new positions, correct?
 - Christina Weinard: There were classroom reduction teachers that were paid out of the general fund this year that were moved into SIA.
- Joe Teeny: This is not a fun process. We have faced cuts for a decade. Unfortunately it's not new. We've had to cut MS sports and programs that enrich our kids' lives and here we are again. The state has not prioritized education and are making cuts across the board. I just wanted to point out that we are going to be doing things different. So many unknowns – school may look very different in the fall. We might not be back to school in the fall. Things are going to be very different.
- John Lindenthal: Proposing a Budget Note – that the SIA funding has to be brought back to the board to decide how it is allocated. Have the board review and vote on it before SIA funds are spent.
- Yesenia Delgado: My concern is that we may only get 59% of the SIA and knowing that there are teachers from the general fund that were moved to SIA, I don't know that we will have a lot of funds left. Do we know what percent of the SIA we would have left after covering the class-size relief teachers?
- Ana Gonzalez Muñoz: First round with budget committee – all of the public comment is concerning. Director Gonzalez Muñoz signed up for this to advocate for the community and teachers. This was presented to us after cuts were decided. Do we not get a say in reductions?
- Valerie Tewksbury: Cuts will come to the board before they are final. None of those cuts that we are hearing about are in the budget we are voting on tonight. They are all included in this budget, with the exception of the RJ TOSAs.
- Valerie Tewksbury: The Budget Committee can make a motion to move appropriation of funds or can approve the budget as presented.
- Nicole Deandrea: I thought RJ TOSAs were moving to MTSS positions but it's sounding like they have already been moved to different jobs and that we are planning to hire new people? If that's the case, can we move the RJ TOSAs to those positions?
- Valerie Tewksbury: Clarification: Nicole Deandrea is asking (1.) if there is a way to include RJ TOSAs in this budget and (2.) is there a plan for mental health support in the future?
- Ricki Ruiz: RJ TOSAs have already been reassigned but we have the power to reverse that. It sounds like the RJ Position were already given different positions in the district, but we can still reverse that decision as the Board, right?
- Danna Diaz: The Board prioritized their budget priorities in December and the budget presented tonight is based on those priorities. Mental Health was 1, library was 2, and there were 4 others. MTSS plan includes extra counselors and social workers. The school board is a governance team and they assign the superintendent to do the management. Once the legislature meets and we have more firm numbers, we will work with the board on moving forward. All we know right now is that we will have at least an \$8 million shortfall.
- Ricki Ruiz: Mental Health supports was a Board priority. Moving forward, yes, we are moving into the unknown. But there will be a lot of behavioral issues, with students coming into a new environment. Does the Board have the power to restore those positions?
- Valerie Tewksbury: Perhaps the Board can help prioritize the SIA funds.
- Dr. Christopher Ortiz: MTSS TOSAs are a part of the SIA plan. Part of their work is continuing to work with school climates and helping teachers build capacity for SEL. Restorative Justice is a part

of that. MTSS and RJ TOSA job descriptions will be sent to the board.

- John Lindenthal: It sounds like the budget committee would like a backup plan – where the RJ TOSAs are able to be brought back IF WE CAN'T fund the MTSS/Counselors/Social Workers.
- Nicole Deandrea: Do we have time to request seeing that additional plan? I'm looking for information on if we make a motion to see a revision or just make a recommendation to the board?
- Yesenia Delgado: One of the board priorities was Restorative Justice, which is why the board is feeling so passionate about all of this. I think that, moving forward, there are a couple of options: We can make a motion to modify the budget, showing positions we'd like added but we would have to take the funds from somewhere else in the budget. Looking at this timeline, I think there is an opportunity to push this meeting about one more week and still meet all of our deadlines. Or, we can just move forward today with the motions recommended by the district and see wait and see what happens with funding.
- Valerie Tewksbury: Budget Committee members who are not board members are also concerned about this and want to see more about this and I'm not trying to keep them out of this but we do have the next step where the board members have to approve the final budget so I know that we will have another change. Budget committee members and board members together have definitely expressed their opinions on this, and the next step could be that the board has more discussion on this. Voting tonight is not a done deal. It still has to go to the board for final approval.
- John Lindenthal: We can make a motion that the SIA Plan has to be approved by the Board and that SIA funds are focused on board priorities
- April Curtis: We need to be careful with SIA funds. The community expects us to use those funds in the appropriate way. April would second the motion to add that SIA funds are above board and we don't risk losing any SIA funds because they have been misappropriated.
- Christina Weinard: Is the motion being proposed that the SIA funding/prioritization plan will come back to the board for final approval?
- Catherine Nicewood: I think we need to do whatever we can to keep our restorative justice.
- Valerie Tewksbury: Is there agreement for the way Christina phrased the motion?
- Nicole Dandrea: Originally thought that RJ TOSAs were just shifting – RJ to MTSS but that's not the case. So if we approve the budget with those positions already gone, can they be brought back after the fact? If they are not in budget, how will continued conversations be able to bring them back?
- April Curtis: I understand that we reassigned the RJ TOSAs over and some of that probably has something to do with allocation of funds. If we just switch everyone back, does that affect our SIA funding?
- Christina Weinard: Reminding the Budget Committee that a motion is a recommendation to the board. So I'm hearing that the committee is saying the budget would be approved, with the SIA plan going back to the board for final approval. Also, when you are approving the budget, you are approving general function not by positions.
- Ricki Ruiz: As the board, we can re-add those positions, correct?
- Christina Weinard: This body is currently acting as the Budget Committee. If the BC approves the budget, then the board can talk about that with Dr. Diaz.

Motions:

- Yesenia Delgado: Can we work through the motions?
- Valerie: We have to approve a balanced budget so we can't move money around from different funds. And restoring these positions is Board work, not Budget Committee work. The Board approved the MTSS plan when it was presented to us. That's something the Board can discuss when we approve the budget in June.

Diego Hernandez motioned that the Budget Committee strongly recommend that the district keep the RJ TOSA model that we had last year, using SIA funds to cover the positions.

- Ricki Ruiz seconded the motion
- Deliberation on the motion:
 - Yesenia Delgado: Only getting 59% of SIA and I know the district already has plans for those funds. So, if we went this route, would we have the funds available to support this positions? If so, I would support the motion, but I want to make sure there would be money without us getting right back where we are.
 - John Lindenthal: That's why I motioned that the board has final approval on the SIA funding
 - Joe Teeny: Doesn't want to overstep our role as the Budget Committee. Will not support a motion that reallocates funds and positions when a larger plan has been put in place. We have the general fund in front of us and are looking at a \$8 mil reduction, so we are going to have a lot more cuts to discuss besides this one positions.
 - John Lindenthal: There is also a proposal on directing specific positions instead of leaving it up to the superintendent. I'll be voting no on the RJ TOSA motion.
 - Valerie Tewksbury: As a Budget Committee member, Director Tewksbury appreciates that the motion is that the board CONSIDERS this. It's committing to a conversation with no promises being made.
- CLARIFY MOTION: The Budget Committee is recommending that the Board consider the current system of RJ TOSAs to be reinstated and paid from SIA funds.
- Chair Tewksbury did a roll call vote and the motion unanimously passed.

John Lindenthal motioned that a budget note be added, requesting SIA fund allocation plans come to the Board for final approval.

- Joe Teeny: We had a plan that we had to submit to the state for those resources and we are not able to spend outside of that plan. Supports the board looking at the priorities but just wants everyone to know that we can't just spend the funds however we want.
- Joe Teeny seconded the motion as he would expect we would do this anyway.
- Valerie Tewksbury agrees. It may just be a matter of prioritizing things that are in the plan and not changing what's in the plan.
- Chair Tewksbury did a roll call vote and the motion unanimously passed.

VIII. 6:55p - Action Items

A. Approval of 2020-21 Budget

I. Adopt Budget Resolution

- Valerie Tewksbury motioned that be it moved, that the Budget Committee of Multnomah County School District (Reynolds School District) # 7 hereby approves the 2020-21

“proposed” budget in the total of the sum of #220,587,306 now on file in the District Administration Office. Be it moved, that the requirements for the fiscal year beginning July 1, 2020, and for the purposes shown below are hereby approved to be appropriated, provided however, that the sum of the appropriations is limited to the available resources. The totals for each fund are: general fund - \$147,829,808; federal programs - \$10,765,202; state and local programs: \$21,926,105; nutrition services - \$8,315,050; early retirement - \$300,000; insurance reserve - \$650,000; 2005 debt service G.O. bonds - \$1,500,000; 2015 debt services G.O. bonds - \$13,861,230; debt service PERS bond - \$9,506,936; capital projects fund - \$2,862,775; 2015 capital project funds - \$2,895,200; and school improvement fund QZAB - \$175,000 for a total of \$202,587,306.

- John Lindenthal seconded the motion.
- Yesenia Delgado there is a motion and a second to approve a budget that was presented long before any cuts were being talked about, other than the RJ TOSA cuts. Given that this budget does not have any cuts, as the Board Chair, Director Delgado is committed to making cuts that will have the least impact on our students. In support of the current budget as presented so we can at least of the appropriations available as we learn more.
- Ricki Ruiz: RJs are cut from the budget presented in front of us and would like the board to have a conversation about how to restore those positions before approving the budget.
- Valerie Tewksbury: as a budget committee member, agrees with approving this budget that gives us the freedom to spend money as opposed to approving a budget with less funds, where we would have to recall the committee to approve a new budget.
- John Lindenthal: Appreciates the community and staff input.
- Chair Valerie Tewksbury did a roll call vote and had 7 ayes, 2 nays (Ricki Ruiz and Nicole Dandrea), and 1 abstain (Gene Bendt Jr.). The motion passes.

B. Adopt Levying Tax Resolution

- Valerie Tewksbury: We have no choice over the rate of these taxes, but we have to make it an official motion.
- Joe Teeny: We have the ability to decrease but not to increase.
- Joe Teeny motions that be it moved, the Budget Committee of Multnomah County School District (Reynolds School District) # 7 hereby approves the 2020-21 “proposed” budget in the total sum of \$220,587,306 and that the permanent tax rate of \$4.4626 per \$1,000 of assessed value be levied upon all taxable property within the District. Be it further moved, that the tax of \$11,060,703 be levied upon all taxable property and categorized as education within the District to retire a portion of the District’s long-term bond debt obligation.
- John Lindenthal seconded the motion.
- Chair Tewksbury did a roll call vote and the motion unanimously passed.

IX. 7:00p - Closing Remarks - Budget Committee Chair Valerie Tewksbury

Thank you to everyone. This is the most thorough discussion we’ve had as a Budget Committee. We hope that members don’t feel like it was a waste since the budget was approved. Board members will keep all the comments in mind when making final approval.

X. 7:25p – Adjourn

Chair Tewksbury adjourned the May 21, 2020 Budget Committee meeting at 8:13p

Reynolds School District No. 7

Motion to Approve Budget and Appropriation of Funds

May 21, 2020

BE IT MOVED, that the Budget Committee of Multnomah County School District (Reynolds School District) #7 hereby approves the 2020-21 “Proposed” budget in the total sum of **\$ 220,587,306** now on file in the District Administration Office.

BE IT MOVED, that the requirements for the fiscal year beginning July 1, 2020, and for the purposes shown below are hereby approved to be appropriated, provided however, that the sum of the appropriations is limited to the available resources.

General Fund

			Proposed	Approved	Change
1000	Instruction	\$	83,220,180	83,220,180	-
2000	Support Services	\$	56,216,054	56,216,054	-
3000	Community Services	\$	170,610	170,610	-
5110	Long-Term Debt Service	\$	333,455	333,455	-
5200	Transfer of Funds	\$	1,298,398	1,298,398	-
6000	Contingencies	\$	1,620,145	1,620,145	-
7000	End Fund Balance	\$	4,970,966	4,970,966	-
	Total General Fund	\$	147,829,808	147,829,808	-

Federal Programs

			Proposed	Approved	Change
1000	Instruction	\$	6,156,416	6,156,416	-
2000	Support Services	\$	4,098,605	4,098,605	-
3000	Community Services	\$	510,181	510,181	-
	Total Federal Programs	\$	10,765,202	10,765,202	-

State and Local Programs

			Proposed	Approved	Change
1000	Instruction	\$	6,554,689	6,554,689	-
2000	Support Services	\$	14,489,992	14,489,992	-
3000	Community Services	\$	527,413	527,413	-
6000	Contingency	\$	242,101	242,101	-
7000	End Fund Balance	\$	111,910	111,910	-
	Total State and Local Programs	\$	21,926,105	21,926,105	-

Nutrition Services

			Proposed	Approved	Change
3000	Community Services	\$	8,295,050	8,295,050	-
6000	Contingency	\$	20,000	20,000	-
	Total Nutrition Services	\$	8,315,050	8,315,050	-

Early Retirement

			Proposed	Approved	Change
2000	Support Services	\$	300,000	300,000	-
	Total Early Retirement	\$	300,000	300,000	-

Insurance Reserve

			Proposed	Approved	Change
2000	Support Services	\$	650,000	650,000	-
	Total Insurance Reserve	\$	650,000	650,000	-

2005 Debt Service - G.O. Bonds

			Proposed	Approved	Change
5000	Long-Term Debt Service	\$	-	-	-
7000	End Fund Balance	\$	1,500,000	1,500,000	-
	Total G.O. Bonds	\$	1,500,000	1,500,000	-

2015 Debt Service - G.O. Bonds

			Proposed	Approved	Change
5000	Long-Term Debt Service	\$	9,900,050	9,900,050	-
7000	End Fund Balance	\$	3,961,180	3,961,180	-
	Total G.O. Bonds	\$	13,861,230	13,861,230	-

Debt Service - PERS Bonds

			Proposed	Approved	Change
5000	Long-Term Debt Service	\$	8,910,490	8,910,490	-
7000	End Fund Balance	\$	596,446	596,446	-
	Total PERS Bonds	\$	9,506,936	9,506,936	-

Capital Projects Fund

			Proposed	Approved	Change
4000	Building Acquisition	\$	1,224,377	1,224,377	-
5000	Long-Term Debt Service	\$	1,638,398	1,638,398	-
6000	Contingency	\$	-	-	-

	Total Capital Projects Fund	\$	2,862,775	2,862,775	-
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2015 Capital Projects Fund

			Proposed	Approved	Change
4000	Building Acquisition	\$	2,895,200	2,895,200	-
6000	Contingency	\$	-	-	-
	Total Capital Projects Fund	\$	2,895,200	2,895,200	-

School Improvement Fund QZAB

			Proposed	Approved	Change
2000	Support Services	\$	175,000	175,000	-
6000	Contingency	\$	-	-	-
	Total Capital Projects Fund	\$	175,000	175,000	-

	Total All Funds	\$	220,587,306	220,587,306	-
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Valerie Tewksbury
[Valerie Tewksbury \(May 27, 2020 13:41 PDT\)](#)

Valerie Tewksbury, Budget Committee Chair

Attest:

Danna Diaz
[Danna Diaz \(May 27, 2020 14:55 PDT\)](#)

Dr. Danna Diaz, Superintendent/Clerk

Reynolds School District No. 7

Motion Levying Taxes

May 21, 2020

BE IT MOVED, that the Budget Committee of Multnomah County School District (Reynolds School District) #7 hereby approves the 2020-21 “Proposed” budget in the total sum of **\$ 220,587,306** and that the permanent tax rate of \$4.4626 per \$1,000 of assessed value be levied upon all taxable property within the District.

BE IT FURTHER MOVED, that the tax of **\$11,060,703** be levied upon all taxable property and categorized as education within the District to retire a portion of the District’s long-term bonded debt obligation.

Levy Within Tax Base (Permanent Rate)	\$4.4626
Levy for Bonded Debt (excluded from all limitations)	\$11,060,703

Valerie Tewksbury
Valerie Tewksbury (May 27, 2020 13:41 PDT)

Valerie Tewksbury, Budget Committee Chair

Attest:

Danna Diaz
Danna Diaz (May 27, 2020 14:55 PDT)

Dr. Danna Diaz, Superintendent/Clerk





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

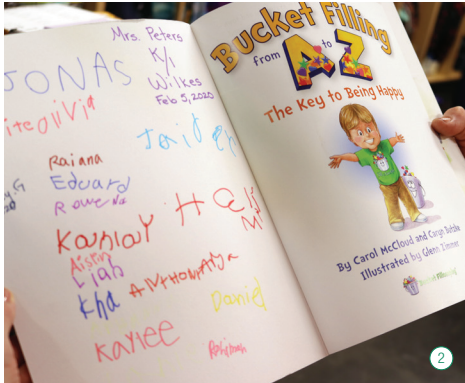


Reynolds

School District



① Reynolds Middle School



② Wilkes Elementary School




③ HB Lee Middle School



④ Davis Summer Bookmobile



⑤ Glenfair Elementary School



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FOR A WORLD YET TO BE IMAGINED