



PROPOSED BUDGET

2020-2021



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



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

**PROPOSED BUDGET
2020-21**

Prepared by:

Danna Diaz, Ph.D.
Superintendent

Christina Weinard
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



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2020-21 PROPOSED BUDGET DOCUMENT
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Reynolds High School



EXECUTIVE SUMMARY

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

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



Mensaje 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.

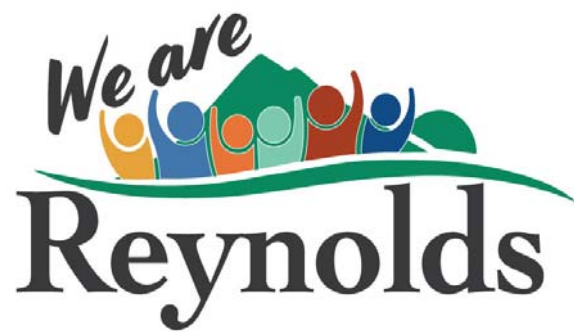
По мере того, как мы движемся вперед сейчас, и с учетом будущего финансового развития, мы стремимся поддерживать качество и превосходство в наших программах и услугах, чтобы гарантировать, что учащиеся, окончившие школьный округ Рейнольдс, готовы к миру, который мы только можем представить. Я постоянно 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:

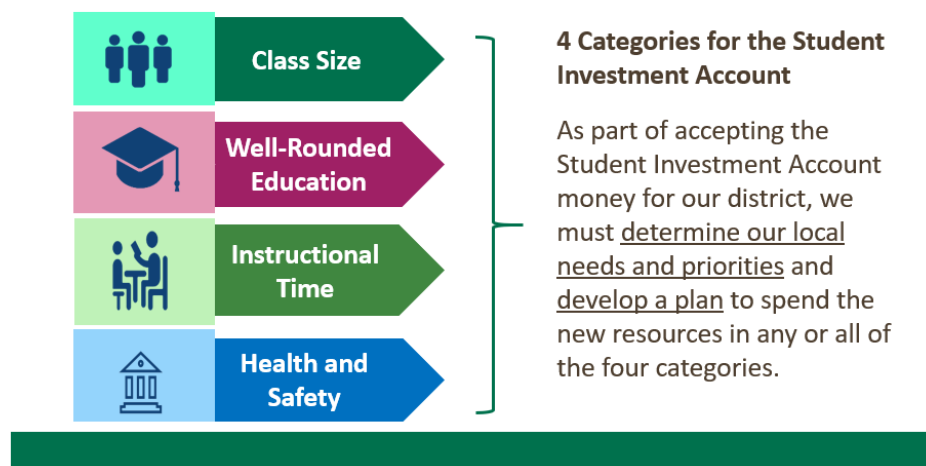
- The Early Learning Account (at least 20 percent)
- Student Investment Account (at least 50 percent)
- Statewide Education Initiatives (up to 30 percent)

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

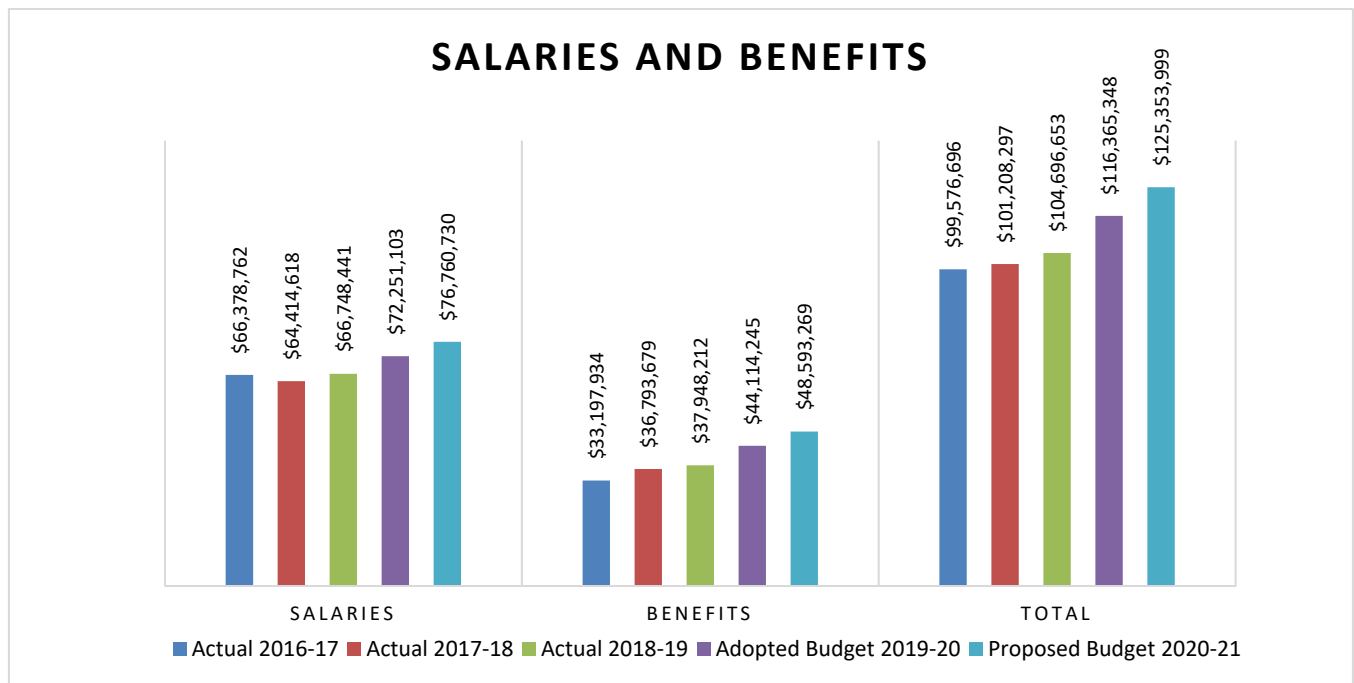
The District's 2020-2021 service plan is based on a number of expenditure assumptions. As is the case with any educational entity, the largest expense of the District is labor. The proposed budget assumes a full school year.

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

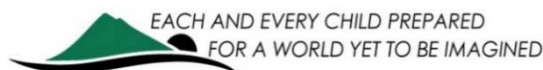
Alejandra Barragon, Reynolds Education Association

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

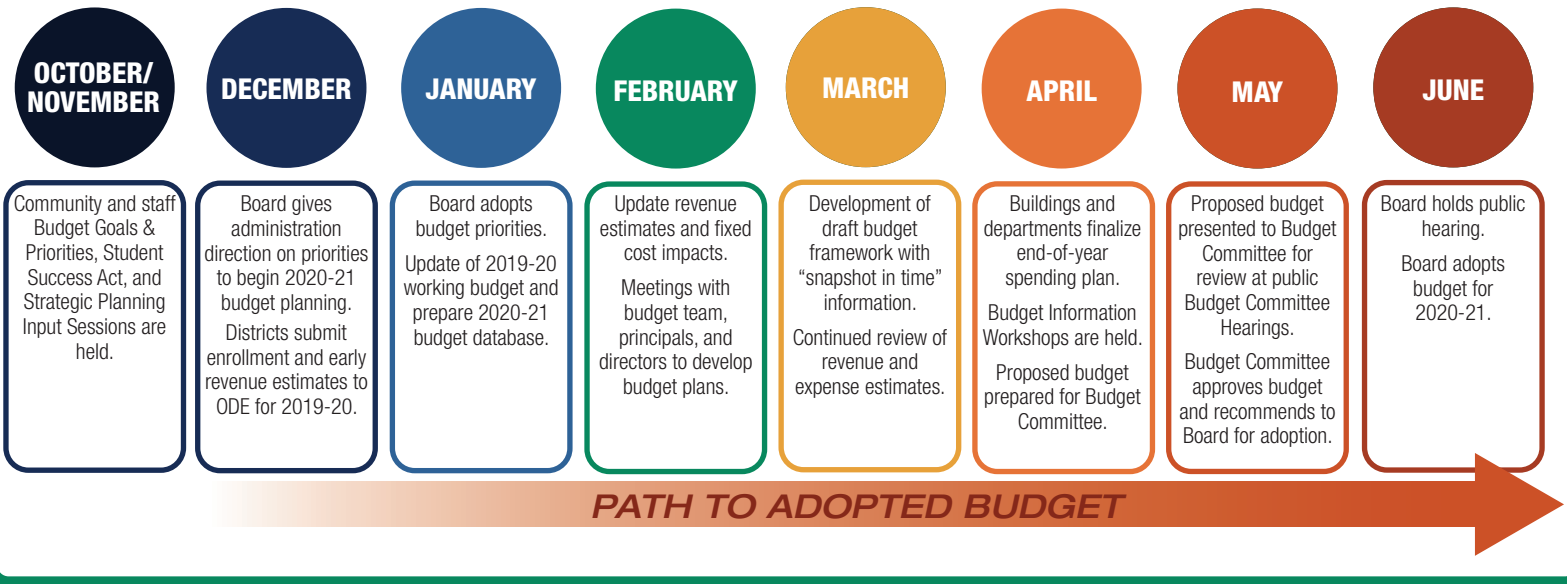
The Superintendent and administration will use the Board's prioritized themes as guidance to make recommendations when developing the proposed 2020-21 budget.

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
 November 7, 12, 18-22
 (online) October 28-November 26
 Budget Workshop Information Session #1 April 9, 2020
 Budget Workshop Information Session #2 April 16, 2020
 Proposed Budget Published April 30, 2020

1st Budget Committee Meeting May 7, 2020
 2nd Budget Committee Meeting May 14, 2020
 3rd Budget Committee Meeting (if needed) May 21, 2020
 Board of Directors Meeting June 24, 2020
 Conduct Budget Hearing
 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

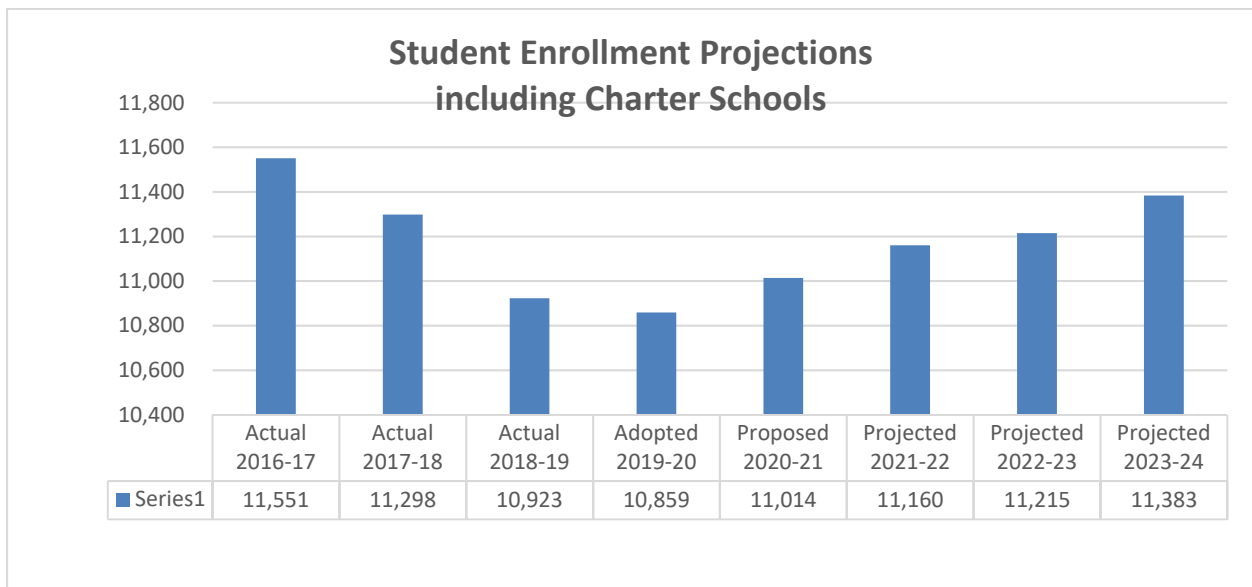
(Funding Per Student)

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.

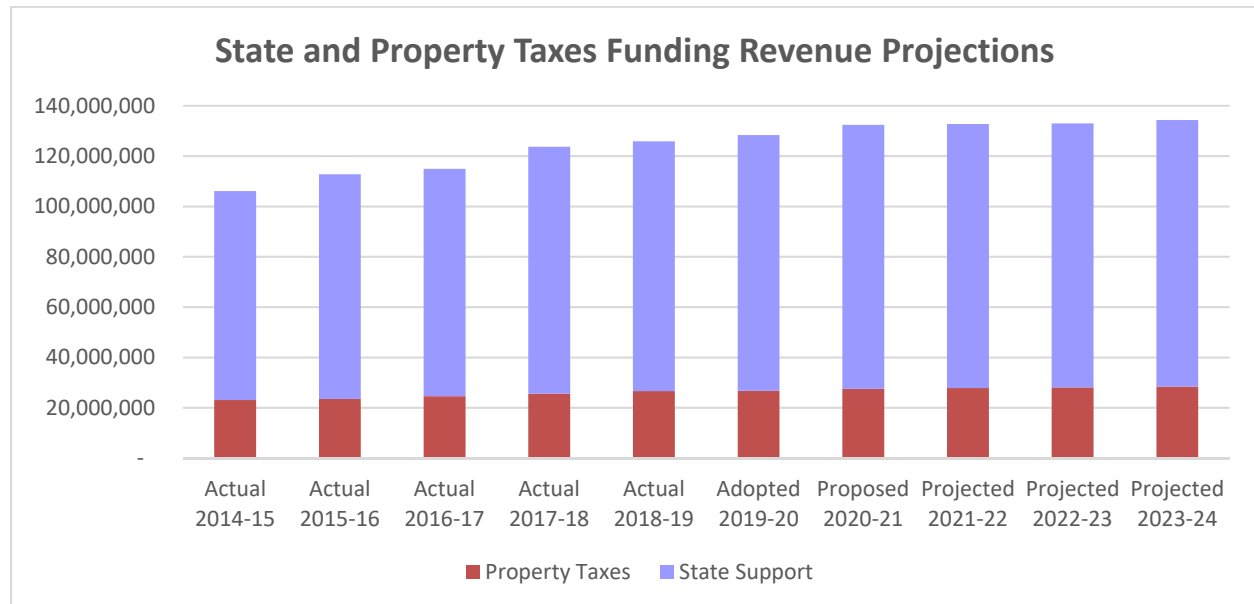


REYNOLDS SCHOOL DISTRICT STATE SCHOOL FUNDING FORMULA

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.

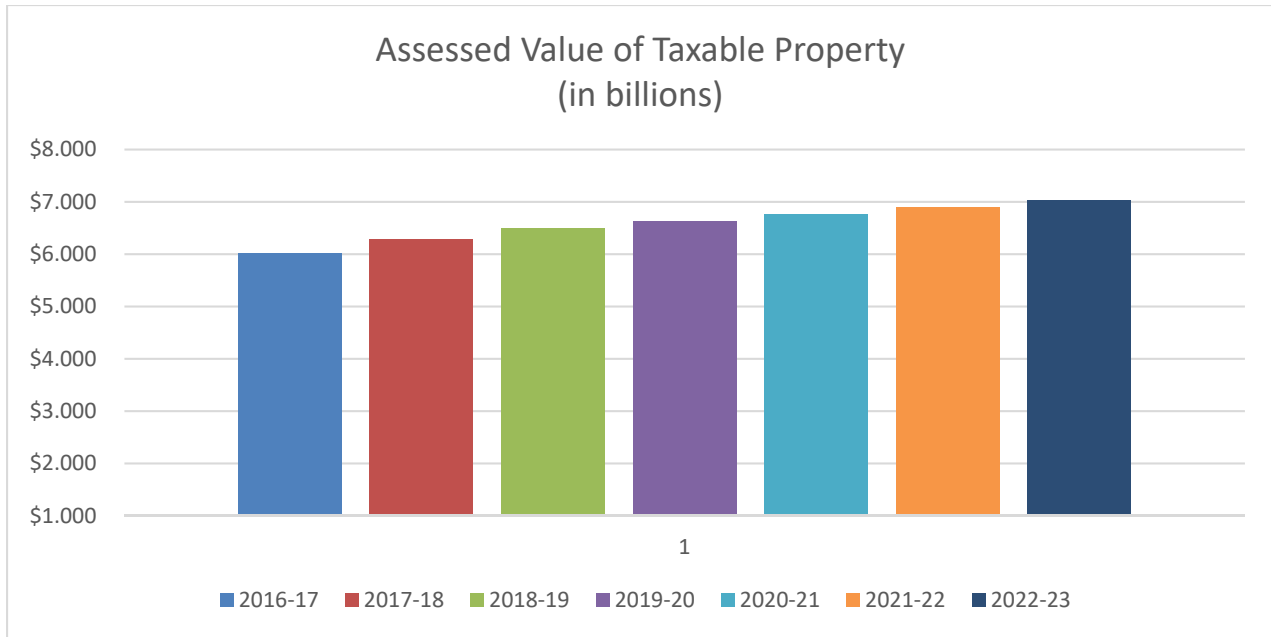


Property owners are taxed on the combined rates of education and debt service to repay bonds exempt from Measure 5. The Permanent Property Tax Rate for Reynolds School District is \$4.4626 per \$1,000 per assessed value.

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

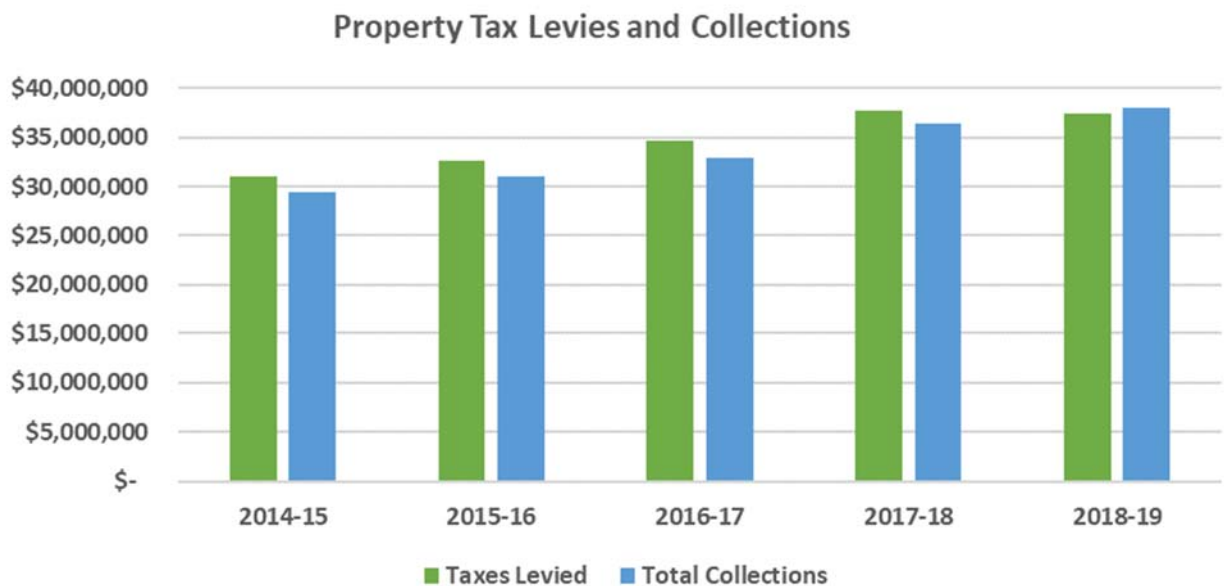
State to replace property tax revenue lost due to the measure's limitations. In 1997, Measure 50 separated assessed value from real market value. Assessed values are limited to 3% increases a year unless there is new construction. Even if the market value is reduced, the assessed value can still go up 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 Change | 1,210.99 | 1,194.87 -16.12 | 1,147.26 -47.61 | 1,151.58 4.32 | 1,179.16 27.58 |
| Average Daily Enrollment - ADMr (incl. charters) Change | 11,443.03 | 11,382.38 -60.65 | 11,113.85 -268.53 | 10,919.50 -194.35 | 10,859.00 -60.50 |
| Weighted Enrollment ADMw (incl. charters) Change | 15,239.52 | 15,224.39 -15.13 | 14,884.07 -340.32 | 14,396.37 -487.70 | 14,397.38 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 proposed 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.

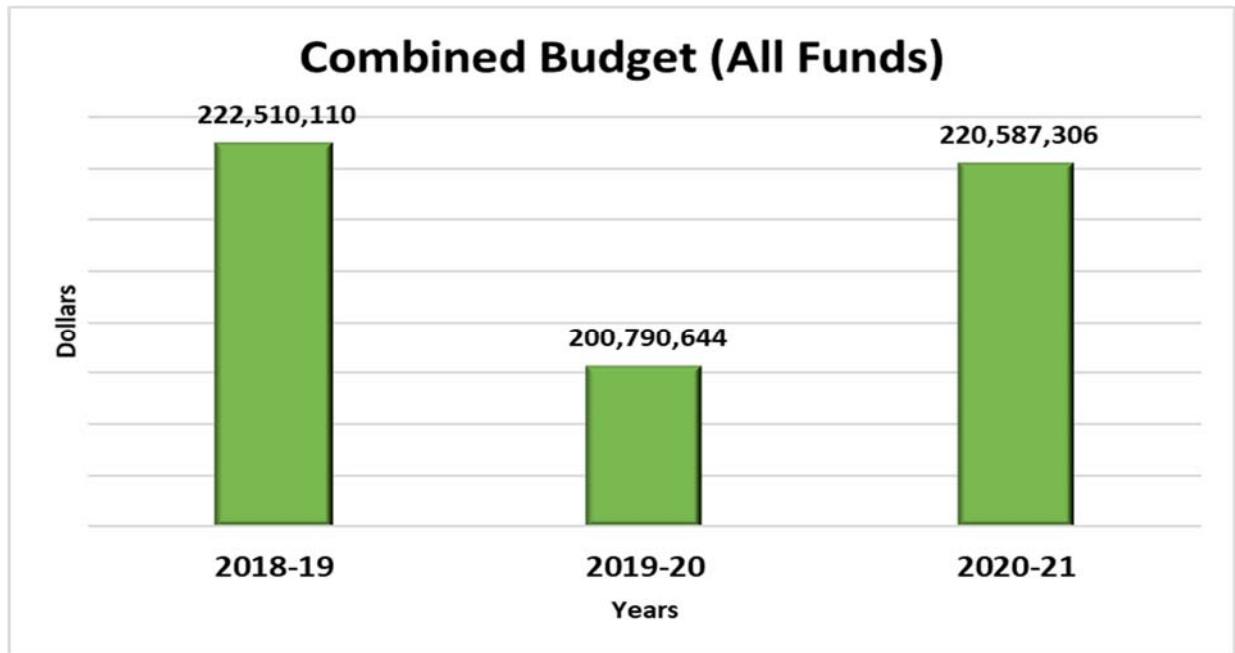
- The budget follows **the Meritorious Budget Award Criteria Checklist** to provide a reader-friendly budget document that:
 - Presents clear budget guidelines
 - Promotes communication between departments and the schools
 - Encourages short-and long-range budget goals
 - Supports effective use of educational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

- The 2020-21 school year is the second year of the 2019-21 State of Oregon funding biennium.

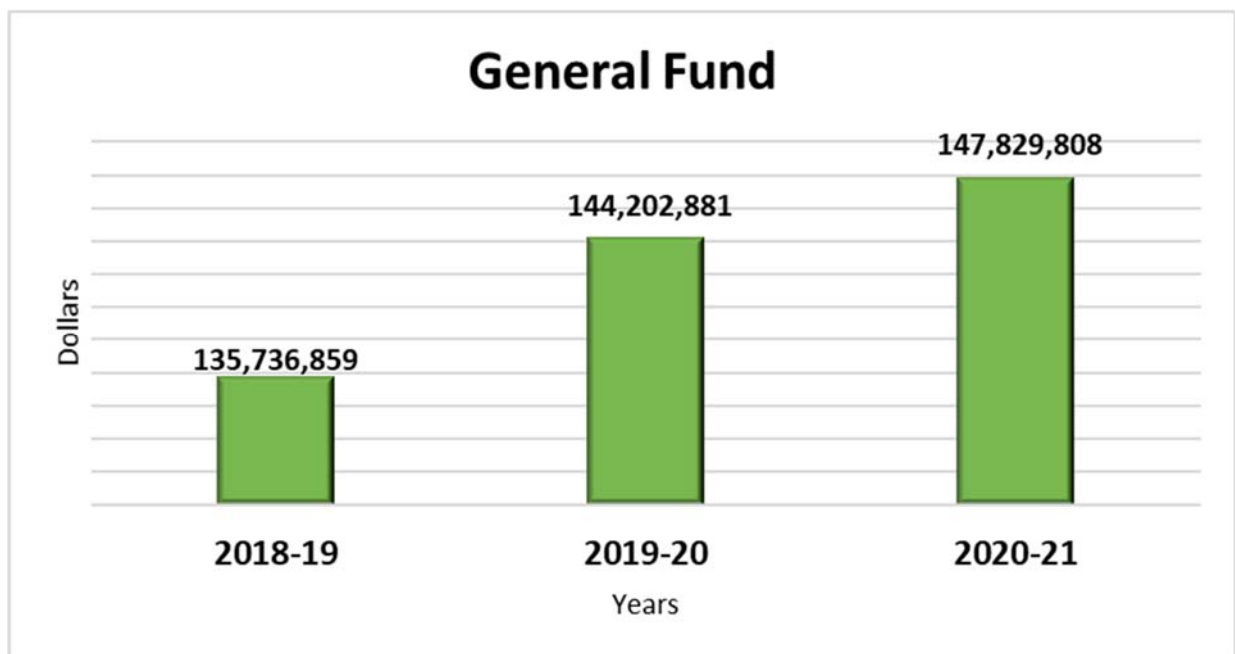
- District's **Fund Balance** policy has been key to the District's fiscal stability. Board Policy DBDB, readopted in 2017 calls for management of the annual budget in such a way to ensure an ending fund cash balance of at least 5% of the General Fund total adopted revenues. This amount is made up of 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 proposed 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

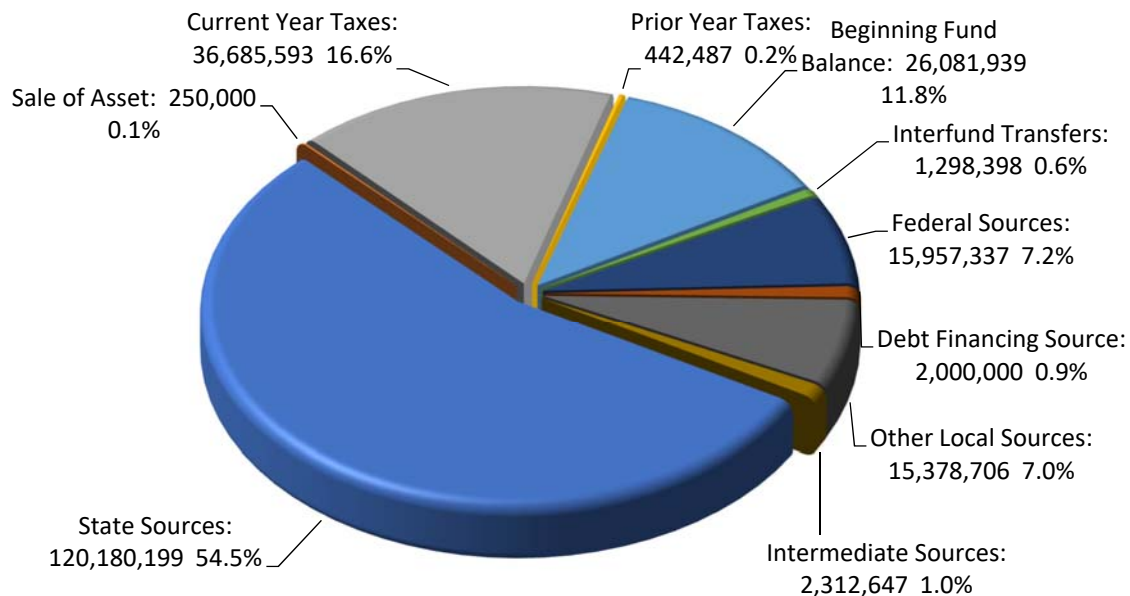
The 2020-21 proposed revenue for all funds totals \$220,587,306, an increase of \$19.7 million, or 9.86%, compared to the 2019-20 adopted budget.

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 proposed resources.

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



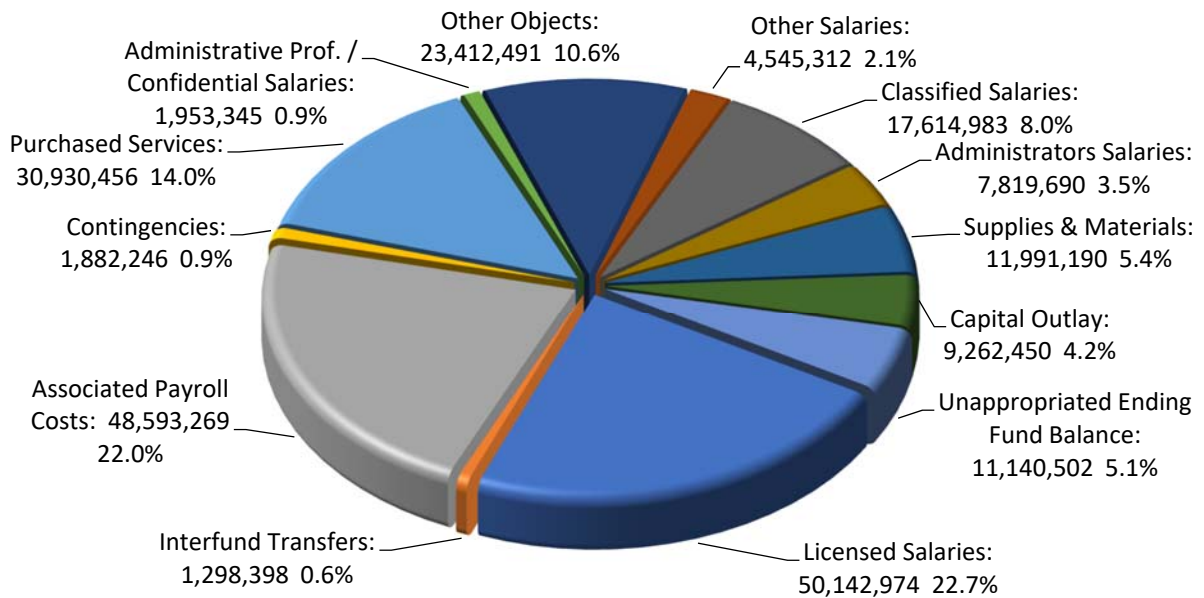
Expenditures

The 2020-21 proposed 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.

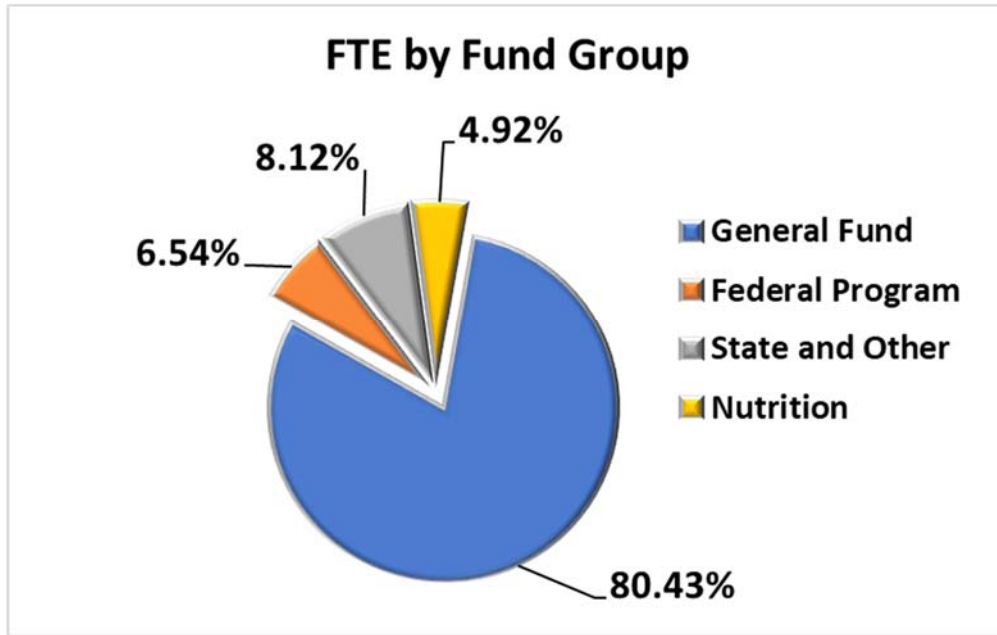
| | 2019-20 | Change | 2020-21 |
|--|----------------|----------------|----------------|
| Fund 400 - Provides for the payment of interest on the 2010 FFCRO Series | | | |
| | \$ 1,640,588 | \$ 1,222,187 | \$ 2,862,775 |
| Based on Required Debt Service for the Year and sale proceeds of the Natural Resource 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 proposed budget includes full time equivalents (FTE) within the General Fund, Federal Program Funds, State and Other Program Funds, and the Nutrition Services Fund, totaling 1,281.51 FTE, a 11.3% increase from the 2019-20 working budget.

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

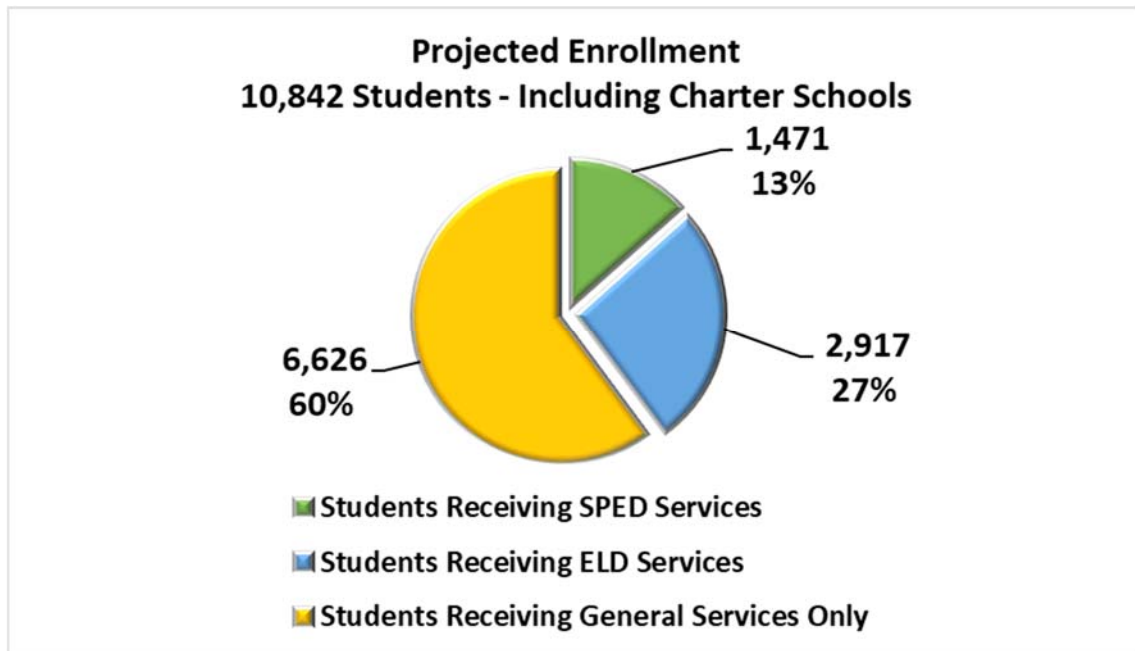
**Summary of FTE
All Funds 2020-21**



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**

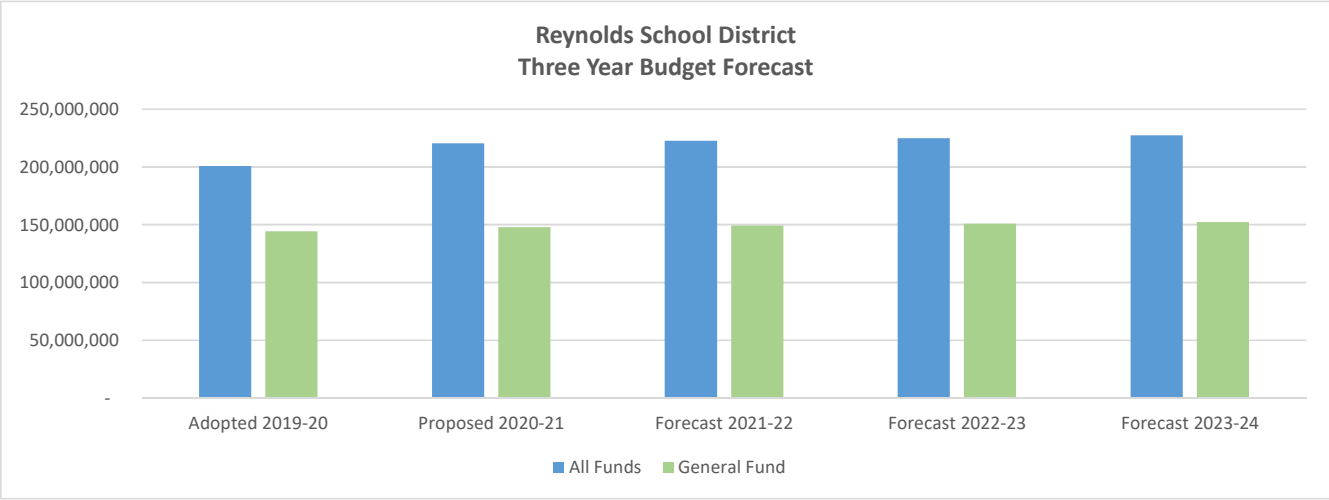


Fund Balances Governmental Funds - Last Five Fiscal Years:

| | 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 Governmental Funds (1) | | | | | |
| Nonspendable | 319,504.00 | 174,569.00 | - | 245,974.00 | 242,871.00 |
| Restricted for: | | | | | |
| Debt service | 7,149,466.00 | 4,631,352.00 | 3,861,213.00 | 3,045,881.00 | 2,295,228.00 |
| Pers bond | - | - | - | - | 96,643.00 |
| State & local programs | 485,653.00 | 85,860.00 | 426,170.00 | 347,971.00 | 481,133.00 |
| Food service | 1,673,766.00 | 3,211,005.00 | 2,996,717.00 | 2,451,452.00 | 1,865,109.00 |
| Committed: | | | | | |
| Self insurance | 536,264.00 | 157,908.00 | 170,959.00 | (1,122,766.00) | 61,189.00 |
| Assigned: | | | | | |
| Capital projects(2) | 8,731,648.00 | 33,426,372.00 | 123,027,533.00 | 135,181,703.00 | 686,060.00 |
| Planning activities | | - | - | 1,913,748.00 | 1,005,263.00 |
| State & local programs | | - | - | - | - |
| Reserved, Reported in: | | | | | |
| Debt service | | - | - | - | - |
| Capital projects(2) | | - | - | - | - |
| Unassigned | | - | - | - | - |
| Unreserved, reported in: | | | | | |
| Special revenue funds | | - | - | - | - |
| Total All Other Governmental Funds | 18,896,301.00 | 41,687,066.00 | 130,482,592.00 | 142,063,963.00 | 6,733,496.00 |
| Total Fund Balance (Deficit) | \$ 36,896,948 | \$ 55,482,901 | \$ 139,976,288 | \$ 150,334,986 | \$ 15,754,426 |

**REYNOLDS SCHOOL DISTRICT
THREE YEAR BUDGET FORECAST**

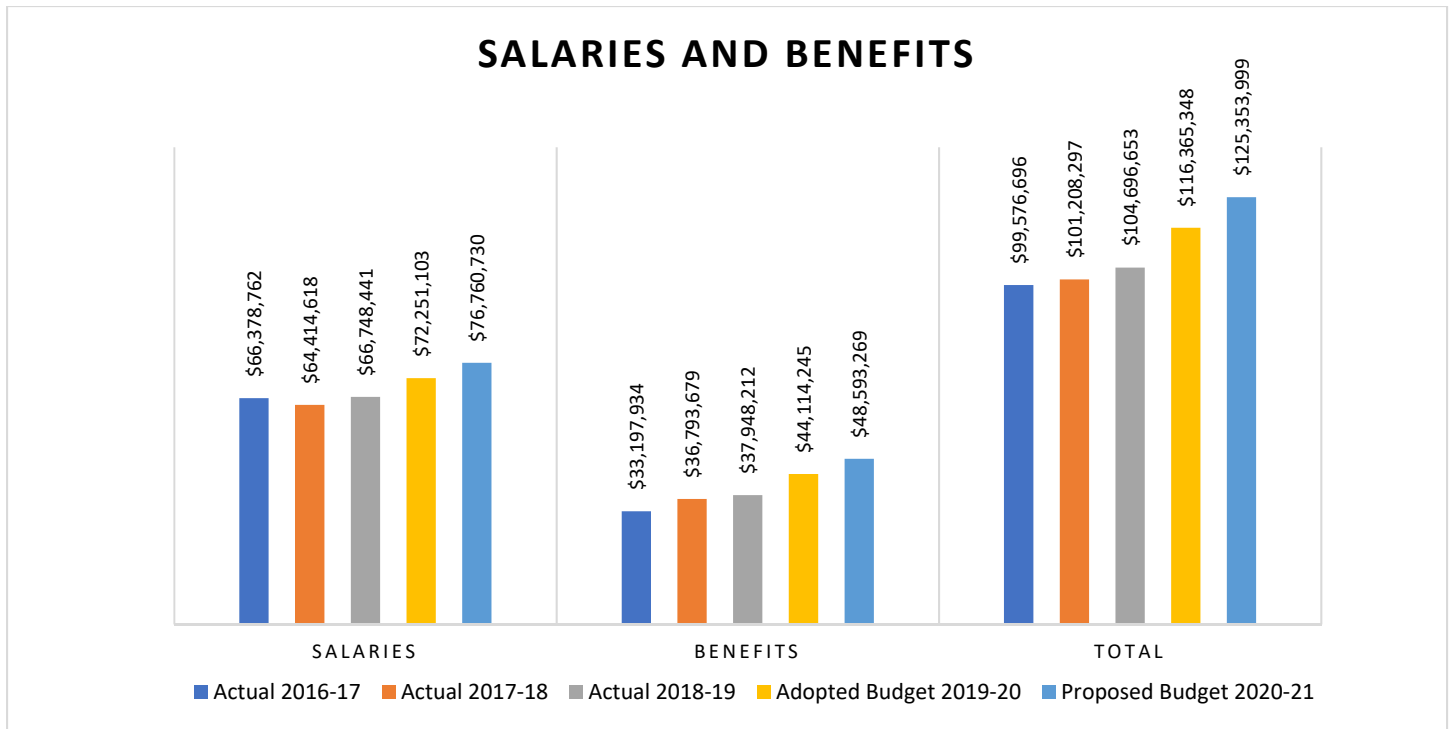
| | Adopted 2019-20 | Proposed 2020-21 | Forecast 2021-22 | Forecast 2022-23 | Forecast 2023-24 |
|---------------------|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| All Funds | 200,790,644 | 220,587,306 | 222,793,179 | 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 | | |

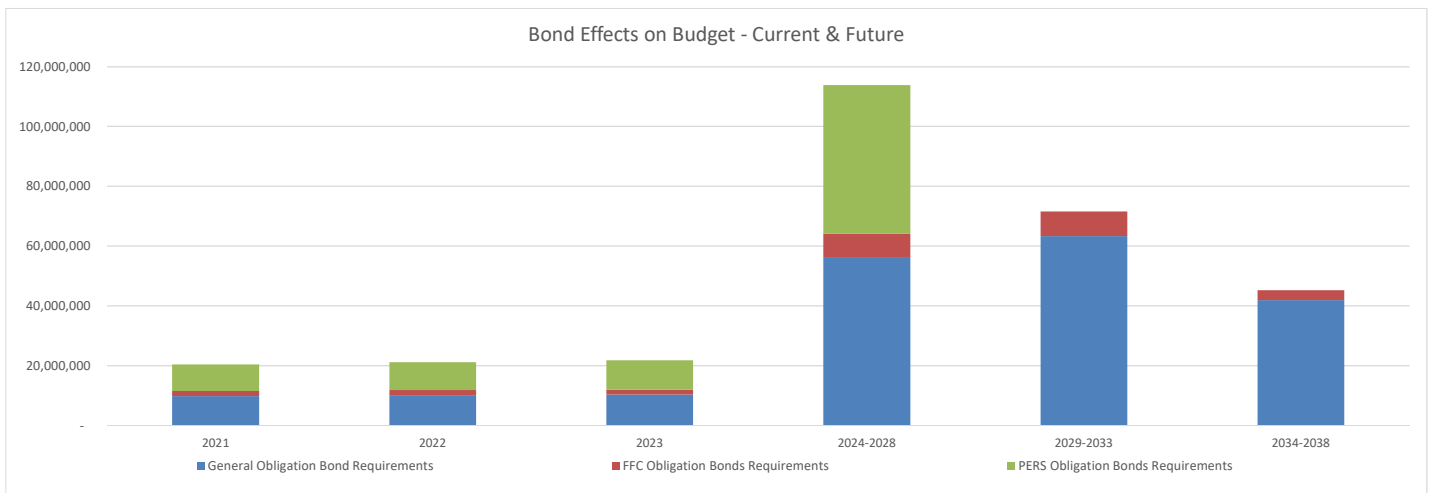
* Funded through a transfer from the General Fund for any amounts not covered by construction excise tax revenues and facility lease revenues.

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**

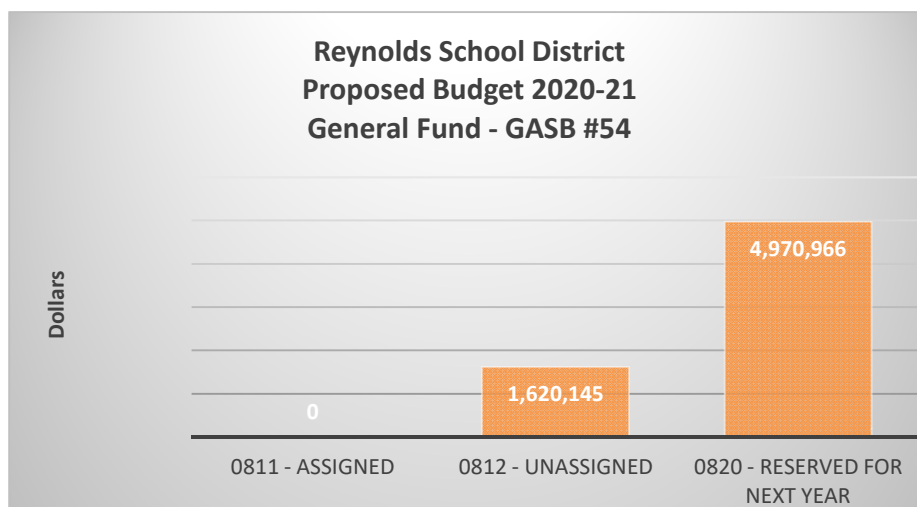
Bond Effects on Budget - Current and Future

| 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 PROPOSED BUDGET
GASB #54 FUND BALANCE REPORTING**



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

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

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

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

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

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

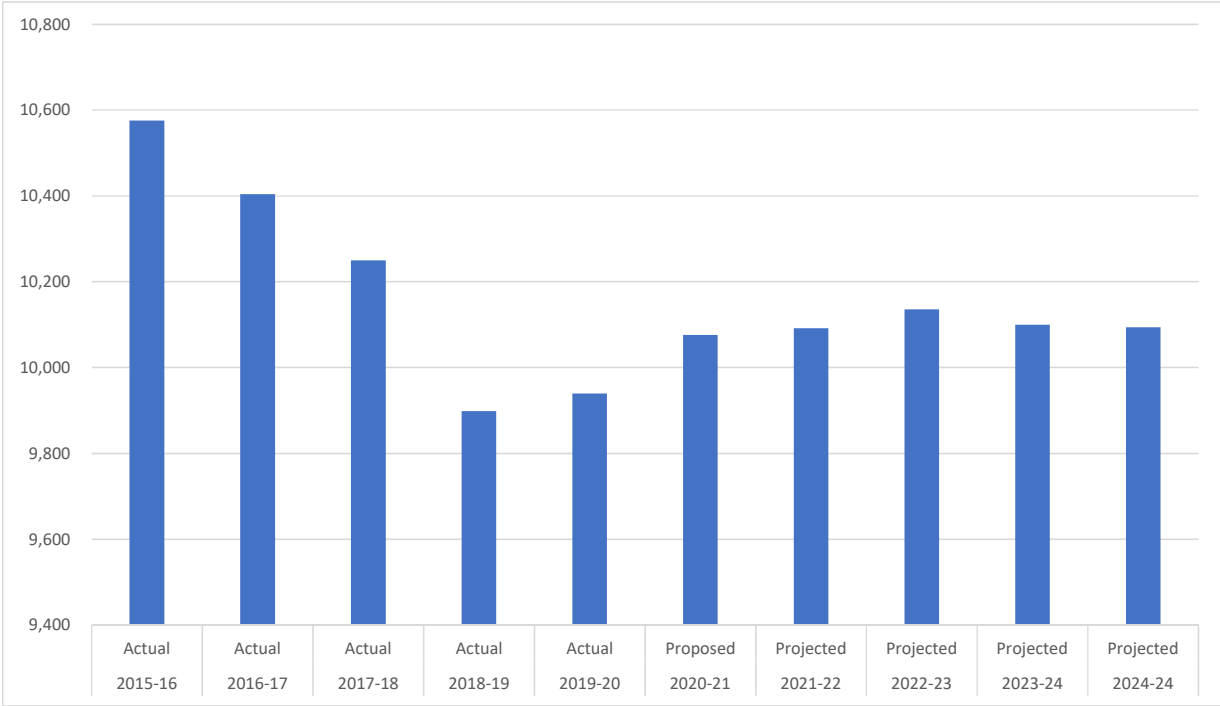
Student Enrollment - Historical and Projected
Enrollment Count at October 1 Annually & Excludes Charter Schools

| 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% |

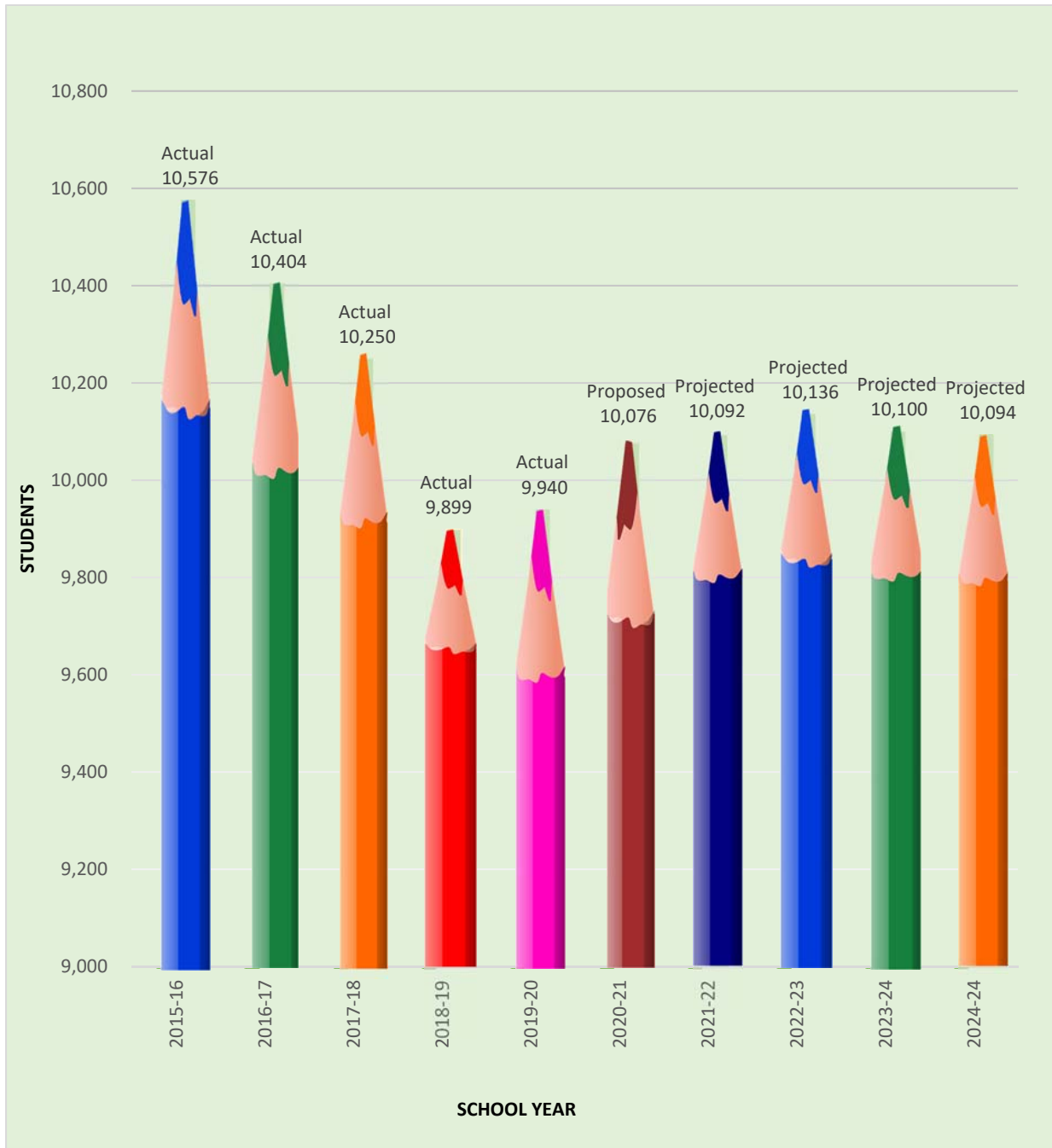
Enrollment in kindergarten declined significantly when the entire State moved to full day kindergarten. Reynolds schools implemented full day kindergarten ahead of the State mandated timeline and received an influx of kindergarten students from neighboring districts. When the requirement to offer full 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.

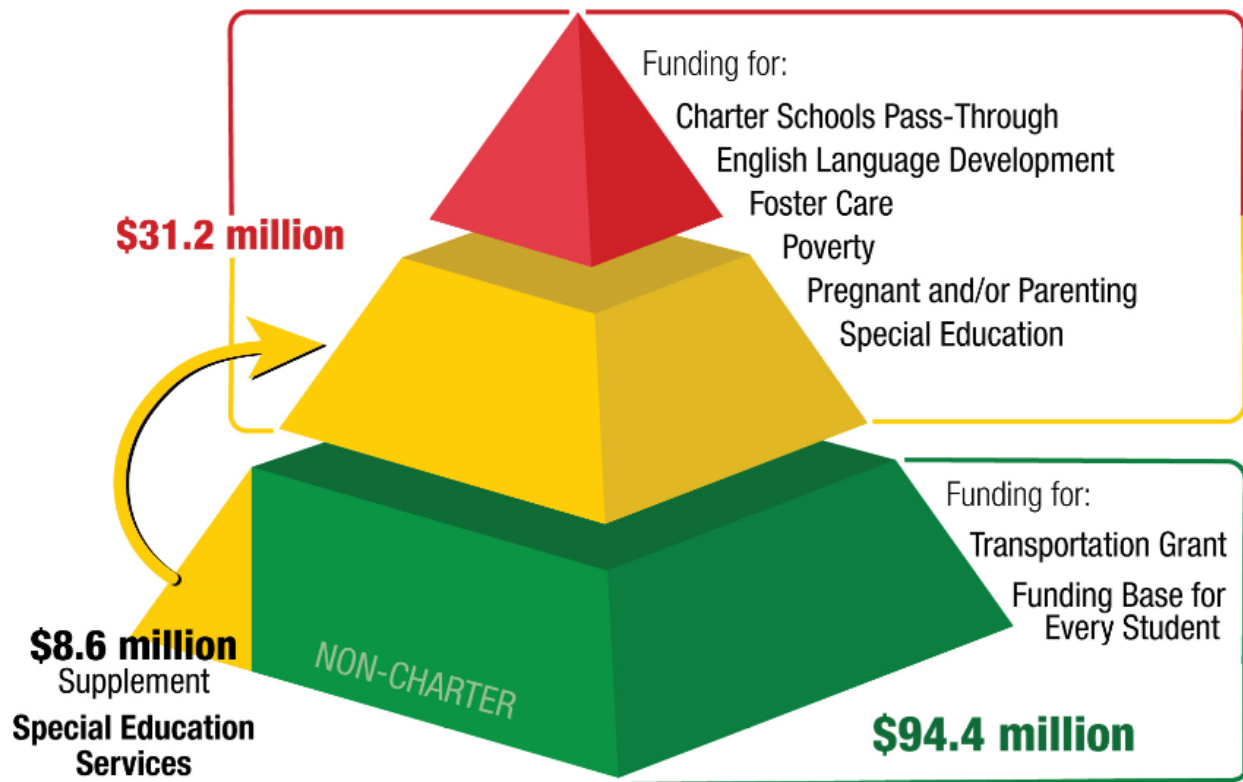
**REYNOLDS SCHOOL DISTRICT
STUDENT ENROLLMENT & PROJECTIONS**



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 Proposed 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

PROPOSED 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

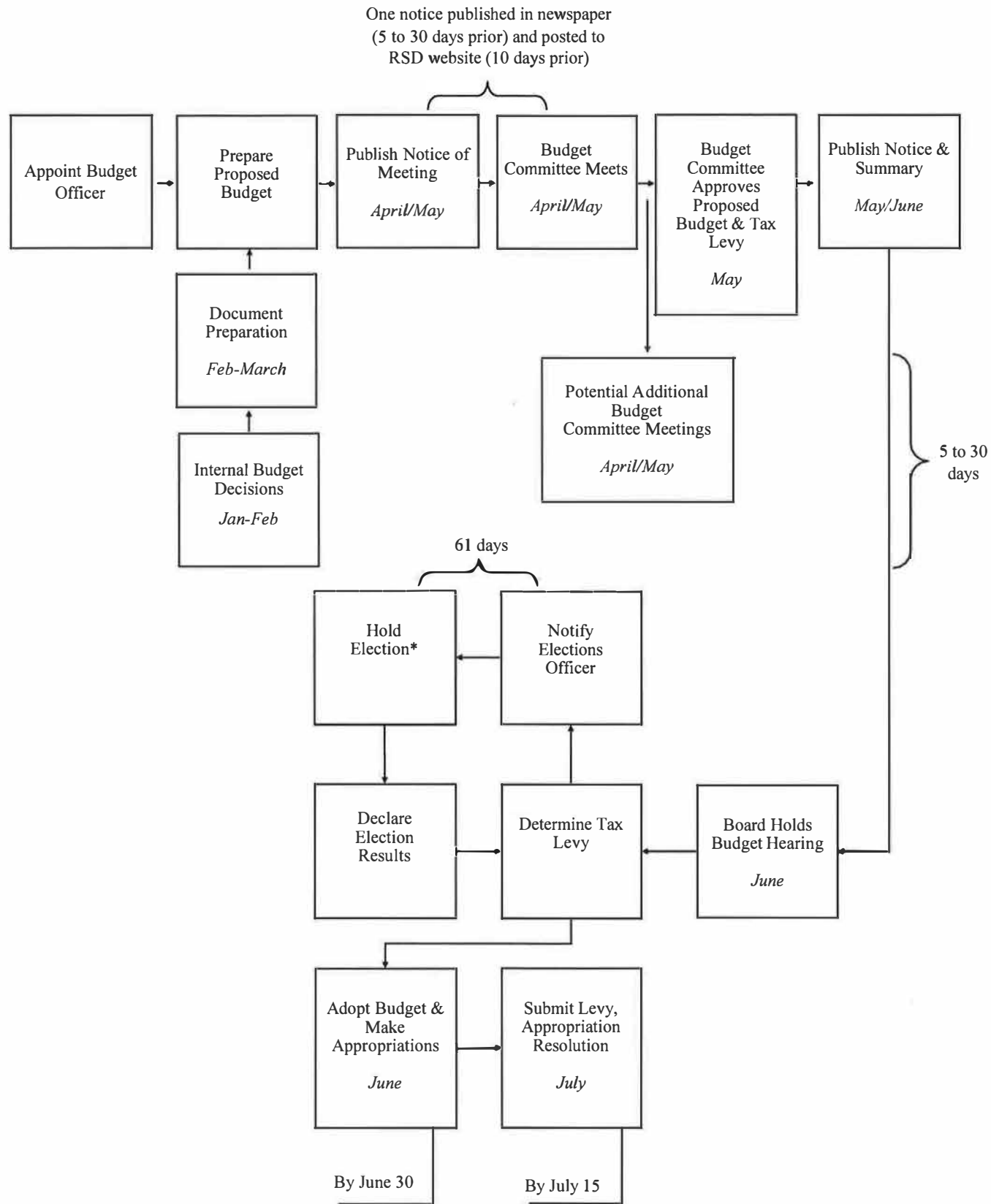
If the school district receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within the fiscal year. A supplemental budget cannot be used to authorize a tax levy.

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

**Reynolds**
School District

#1 Student Achievement

#2 Equity

Our Goals
63

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

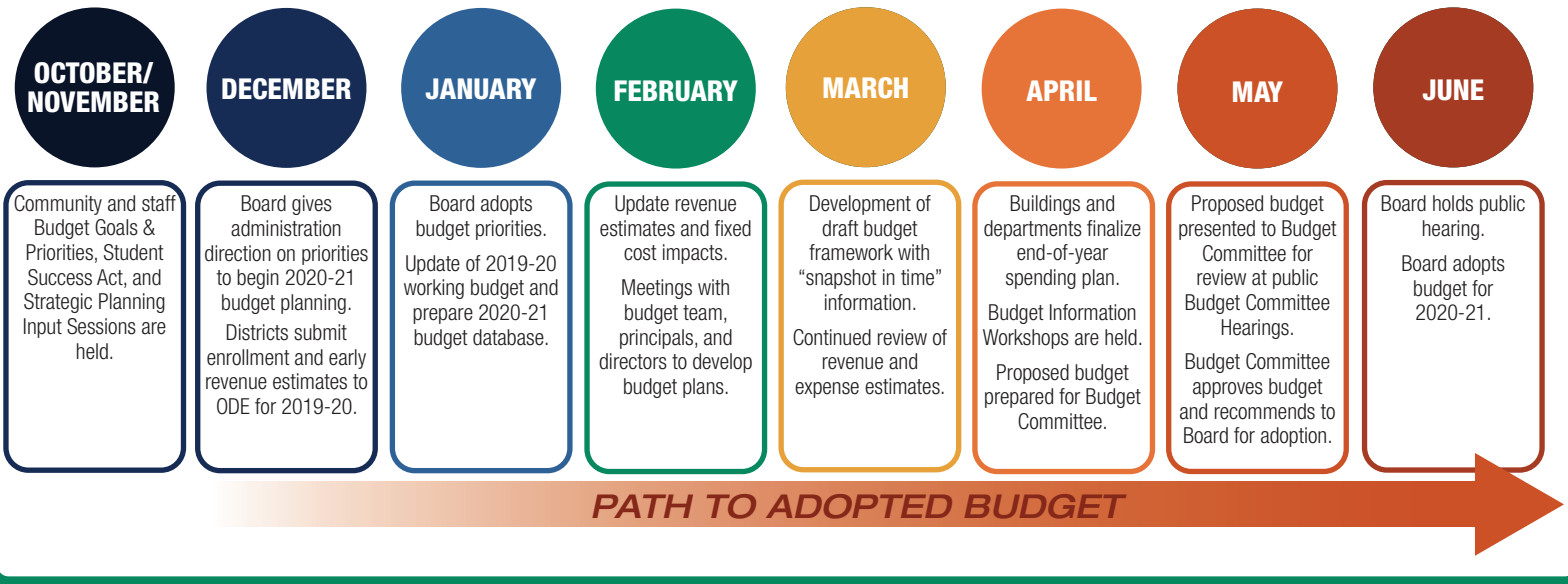
The Superintendent and administration will use the Board’s prioritized themes as guidance to make recommendations when developing the proposed 2020-21 budget.

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
 November 7, 12, 18-22
 (online) October 28-November 26
 Budget Workshop Information Session #1 April 9, 2020
 Budget Workshop Information Session #2 April 16, 2020
 Proposed Budget Published April 30, 2020

1st Budget Committee Meeting May 7, 2020
 2nd Budget Committee Meeting May 14, 2020
 3rd Budget Committee Meeting (if needed) May 21, 2020
 Board of Directors Meeting June 24, 2020
 Conduct Budget Hearing
 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

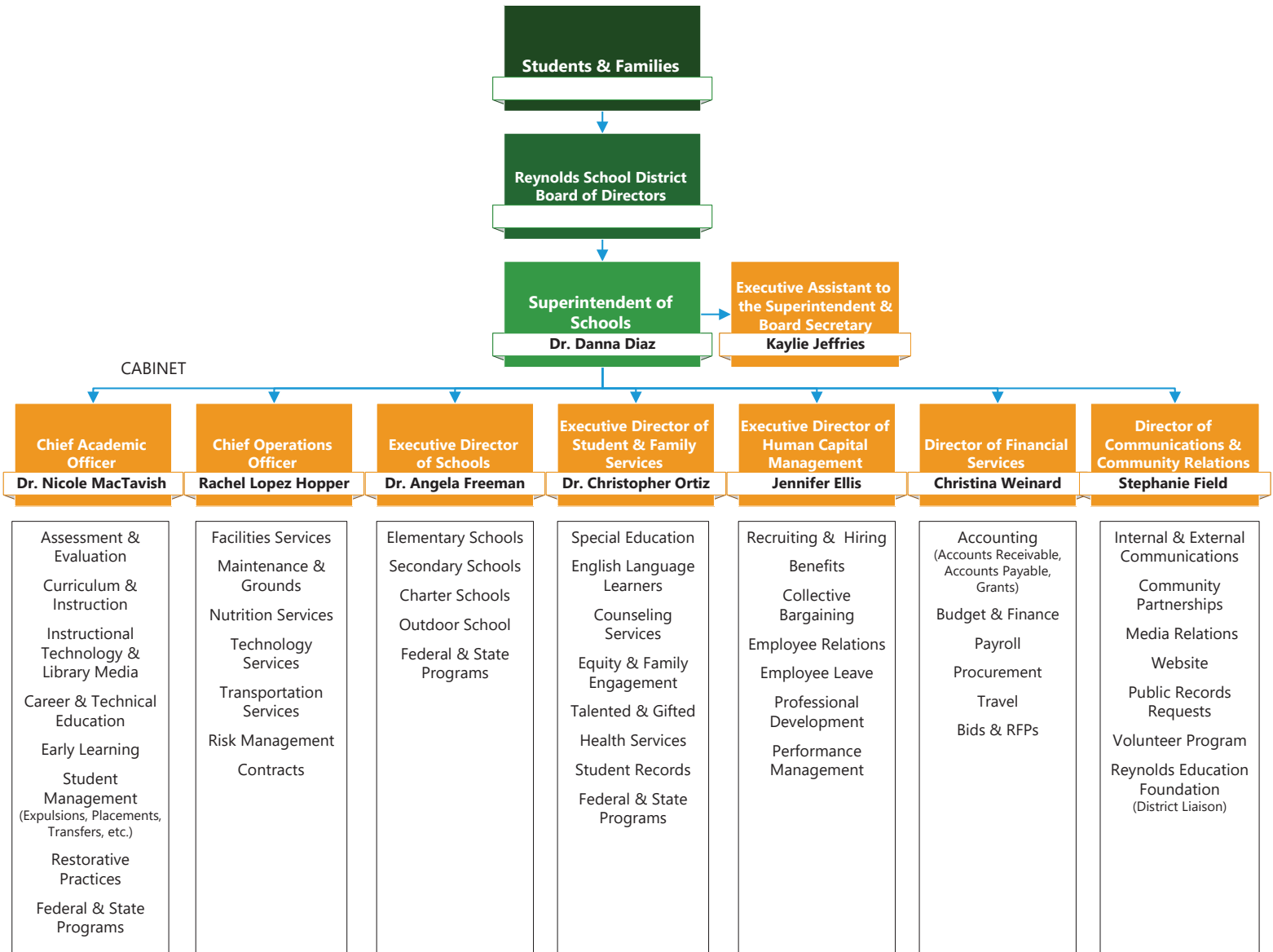


John Lindenthal
Position 3
Term ends: June 30, 2021

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 | 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 | | | | | | | | | | |

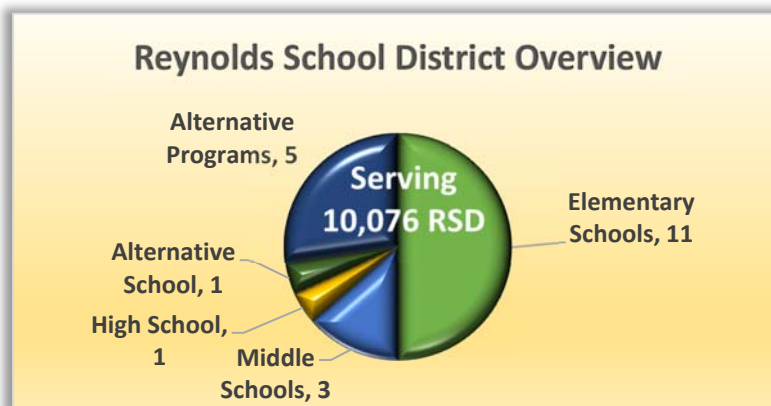
REYNOLDS SCHOOL DISTRICT HISTORY OF THE DISTRICT

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, McMenamans and others have donated funds to the Reynolds Education Foundation, which provides grants to improve student learning. Local businesses and the Snow Cap also work with district schools, donating food during the holidays and many other endeavors.

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

REYNOLDS SCHOOL DISTRICT HISTORY OF THE DISTRICT

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

Location:

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





2019-20 Backpack Giveaway



FINANCIAL SECTION

PROPOSED BUDGET
2020-2021



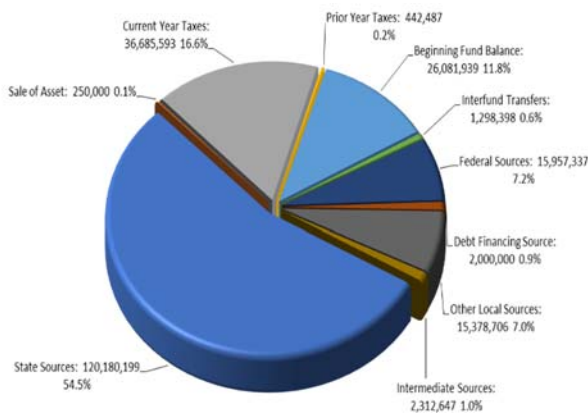
REYNOLDS SCHOOL DISTRICT FINANCIAL OVERVIEW

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 proposed resources.

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

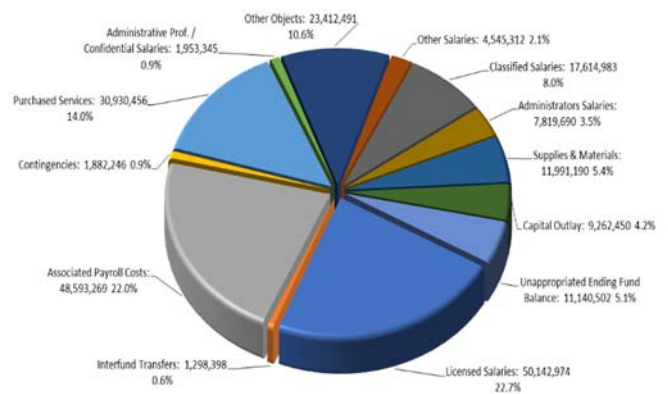


Revenues & Resources

The 2020-21 proposed 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 proposed 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

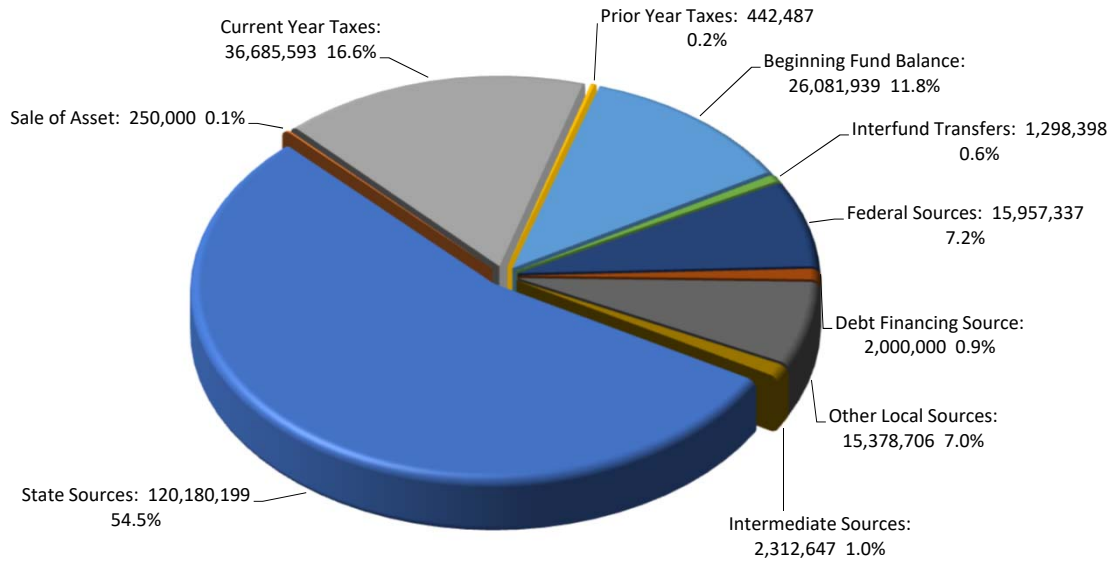
Revenue earned or received from another fund which will not be repaid.

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

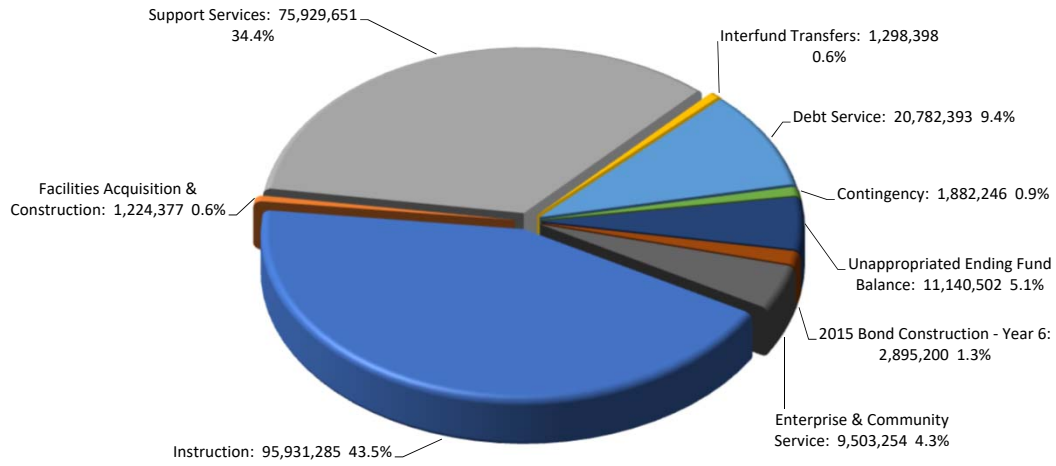
**REYNOLDS SCHOOL DISTRICT
ALL FUNDS SUMMARY
RESOURCES BY SOURCE**



| 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 | | |
| 32,994,662 | 35,831,776 | 38,011,769 | 33,807,030 | 1111 - Current Year Taxes | 36,685,593 | | |
| 553,153 | 516,176 | 485,553 | 413,000 | 1112 - Prior Year Taxes | 442,487 | | |
| 4,217,842 | 3,461,632 | 2,111,829 | 6,005,505 | 2000 - Intermediate Sources | 2,312,647 | | |
| 90,498,980 | 98,828,418 | 103,417,650 | 105,615,980 | 3000 - State Sources | 120,180,199 | | |
| 13,496,388 | 14,138,691 | 13,806,372 | 15,840,007 | 4000 - Federal Sources | 15,957,337 | | |
| 6,000,000 | - | - | 2,000,000 | 5100 - Debt Financing Source | 2,000,000 | | |
| 1,640,038 | 2,042,470 | 1,634,267 | 1,415,000 | 5200 - Interfund Transfers | 1,298,398 | | |
| 6,019 | - | - | - | 5300 - Sale of Asset | 250,000 | | |
| 150,353,021 | 139,988,303 | 55,482,903 | 31,998,410 | 5400 - Beginning Fund Balance | 26,081,939 | | |
| 312,835,940 | 307,382,856 | 229,293,418 | 210,326,153 | Total: | 220,587,306 | | |

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

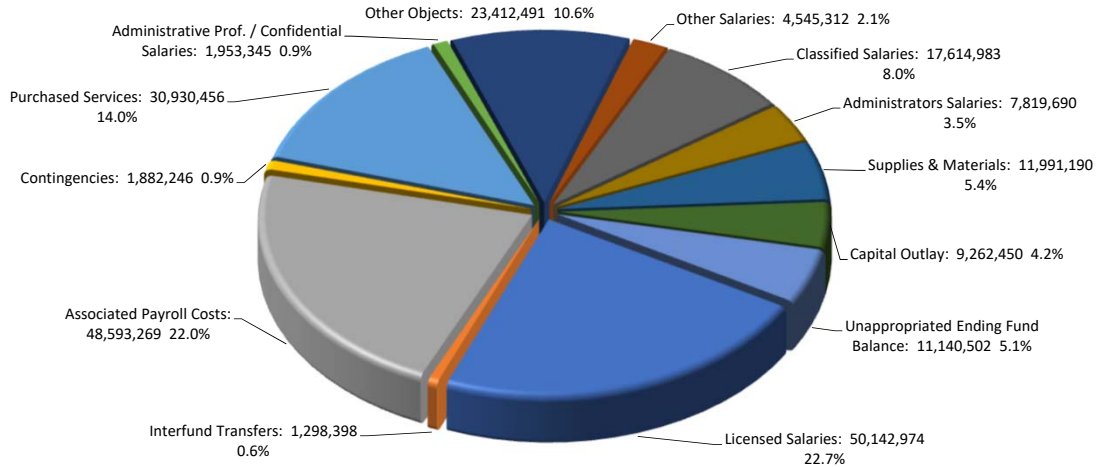
**REYNOLDS SCHOOL DISTRICT
ALL FUNDS SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**



| 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|--------------------|--------------------|--------------------|--------------------|-----------------|---|---------------------|-----------------|---------------------|--------------------|
| 79,839,995 | 81,855,402 | 84,824,634 | 93,492,823 | 711.08 | 1000 - Instruction | 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 | 497.15 | | |
| 6,433,007 | 6,308,832 | 7,904,524 | 9,505,732 | 67.95 | 3000 - Enterprise & Community Service | 9,503,254 | 69.58 | | |
| 592 | 276 | - | 2,335,872 | | 4000 - Facilities Acquisition & Construction | 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 | | | |
| 18,000,637 | 18,641,324 | 19,223,737 | 19,835,093 | | 5100 - Debt Service | 20,782,393 | | | |
| 1,640,038 | 2,042,470 | 1,634,267 | 1,415,000 | | 5200 - Interfund Transfers | 1,298,398 | | | |
| - | - | - | 2,015,044 | | 6000 - Contingency | 1,882,246 | | | |
| 139,988,340 | 55,485,253 | 36,896,946 | 9,447,919 | | 7000 - Unappropriated Ending Fund Balance | 11,140,502 | | | |
| 312,835,940 | 307,382,856 | 229,293,418 | 210,326,153 | 1,215.77 | Total: | 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|--------------------|--------------------|--------------------|--------------------|-----------------|---|---------------------|-----------------|---------------------|--------------------|
| 42,982,201 | 40,530,018 | 41,251,428 | 45,866,806 | 643.53 | 0111 - Licensed Salaries | 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 | 499.81 | | |
| 5,355,659 | 5,395,584 | 5,586,801 | 6,016,132 | 51.00 | 0113 - Administrators Salaries | 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 | 26.00 | | |
| 3,814,836 | 4,217,658 | 4,161,753 | 4,439,697 | 3.00 | 01XX - Other Salaries | 4,545,312 | 2.00 | | |
| 33,197,934 | 36,793,679 | 37,948,212 | 44,801,284 | | 02XX - Associated Payroll Costs | 48,593,269 | | | |
| 31,269,485 | 28,668,163 | 27,420,688 | 30,673,175 | | 03XX - Purchased Services | 30,930,456 | | | |
| 6,482,498 | 8,347,740 | 11,529,193 | 13,778,608 | | 04XX - Supplies & Materials | 11,991,190 | | | |
| 13,979,135 | 90,951,941 | 26,223,517 | 11,417,032 | | 05XX - Capital Outlay | 9,262,450 | | | |
| 19,899,747 | 20,678,994 | 20,892,154 | 21,758,383 | | 06XX - Other Objects | 23,412,491 | | | |
| 1,640,038 | 2,042,470 | 1,634,267 | 1,415,000 | | 07XX - Interfund Transfers | 1,298,398 | | | |
| - | - | - | 2,015,044 | | 08XX - Contingencies | 1,882,246 | | | |
| 139,988,340 | 55,485,253 | 36,896,946 | 9,447,919 | | 09XX - Unappropriated Ending Fund Balance | 11,140,502 | | | |
| 312,835,940 | 307,382,856 | 229,293,418 | 210,326,153 | 1,215.77 | Total: | 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 | Proposed 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 Proposed Budget All Funds Capital Expenditure Budgets | | | |
|--|-----------------------------------|--|------------------|
| Fund | Project | Description | Budget |
| 100 - General Fund | Grounds Equipment Replacement | Replace One Mower | 75,000 |
| 100 - General Fund | 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
 PROPOSED 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
 PROPOSED 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
 PROPOSED 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

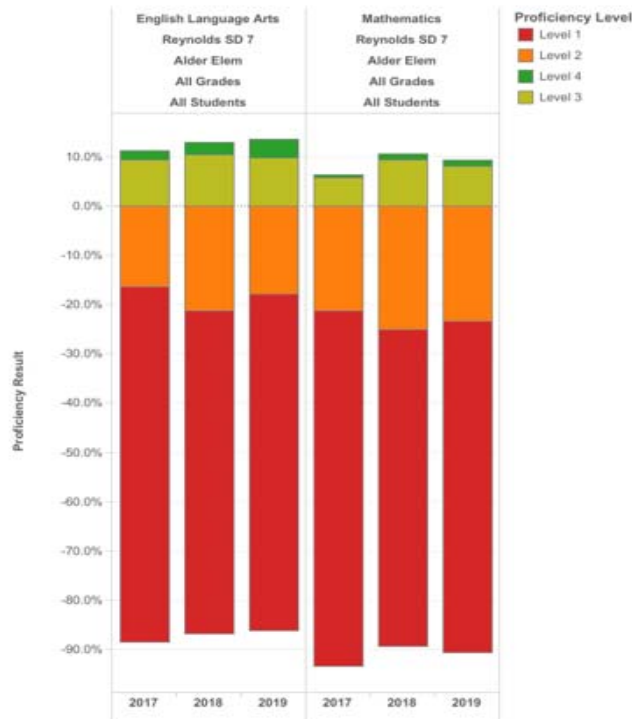
Results by School

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 |



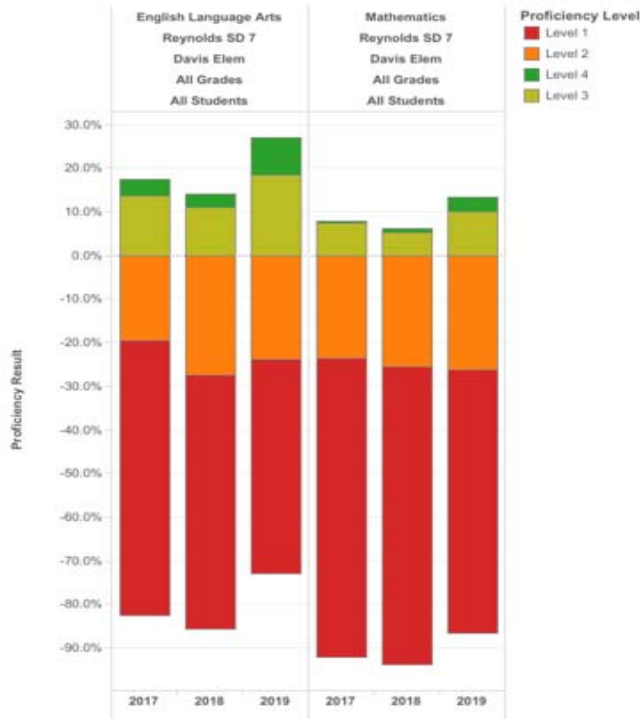
Student Performance Data

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



| Demographic Data | | | |
|-----------------------------------|---------|---------|---------|
| | 2017-18 | 2018-19 | 2019-20 |
| Race/Ethnicity | | | |
| 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

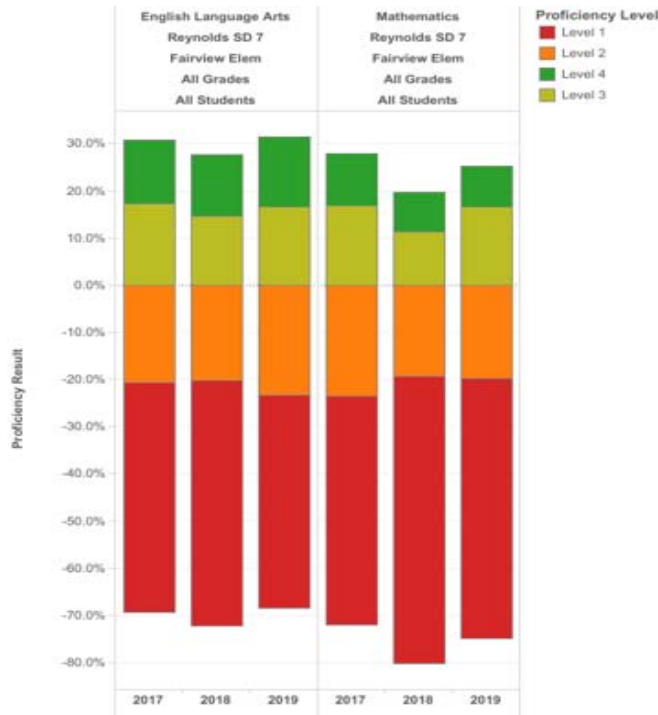
District(s): Reynolds SD 7

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 | 2017-18 | 2018-19 | 2019-20 |
|----------------------------|-----------------|---------|---------|
| | American Indian | 1.31% | 1.72% |
| 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 |



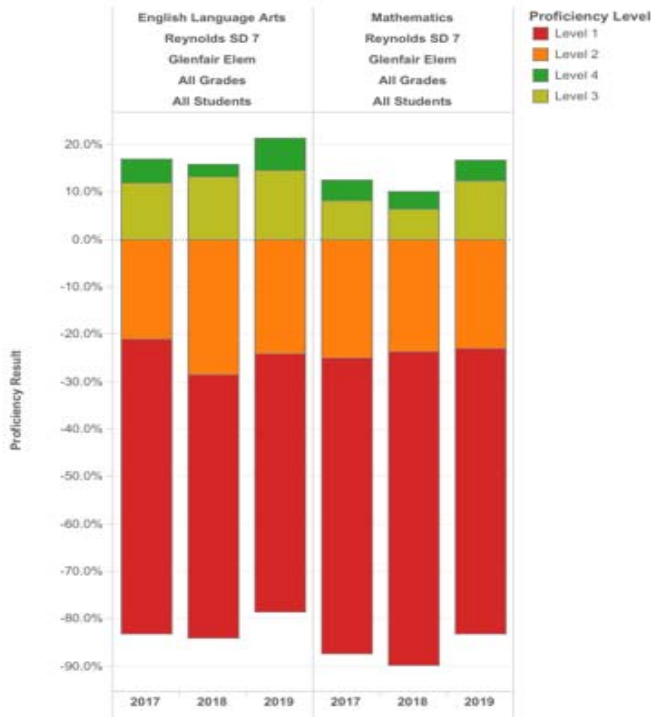
Student Performance Data

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 |



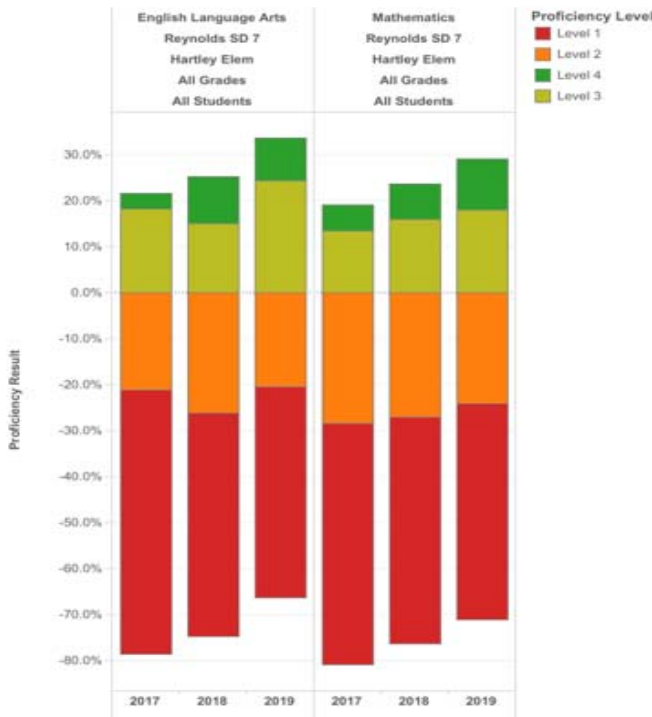
Student Performance Data

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



| Demographic Data | | | |
|----------------------------|---------|---------|---------|
| | 2017-18 | 2018-19 | 2019-20 |
| Race/Ethnicity | | | |
| American Indian | 1.04% | 0.22% | 0.45% |
| 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

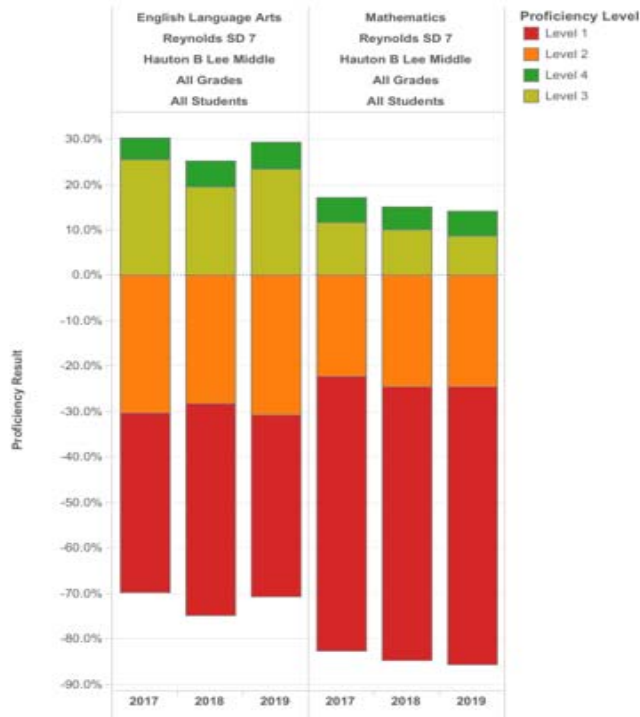
District(s): Reynolds SD 7

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 |



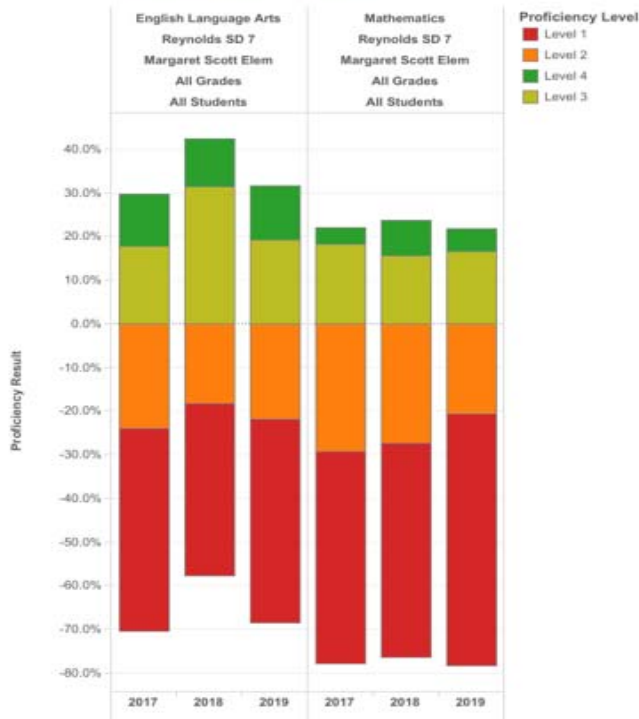
Student Performance Data

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 |



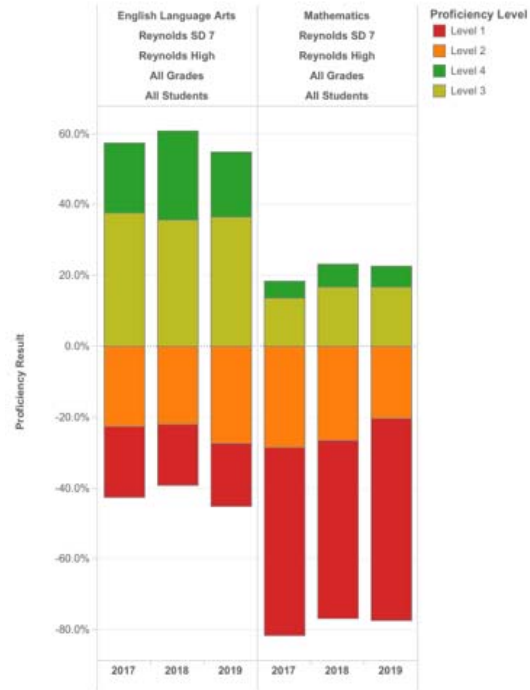
Student Performance Data

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 |

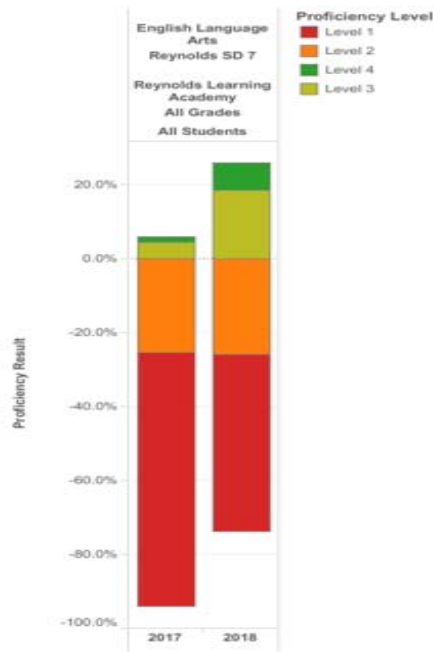
| Financial Data | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Actual | Adopted | Proposed |
| Salaries | \$ 1,923,691 | \$ 1,988,077 | \$ 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 |

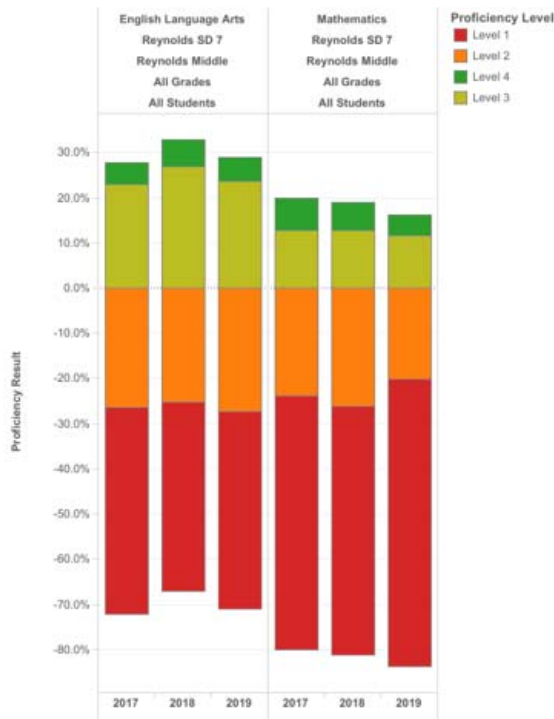


Student Performance Data

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 |



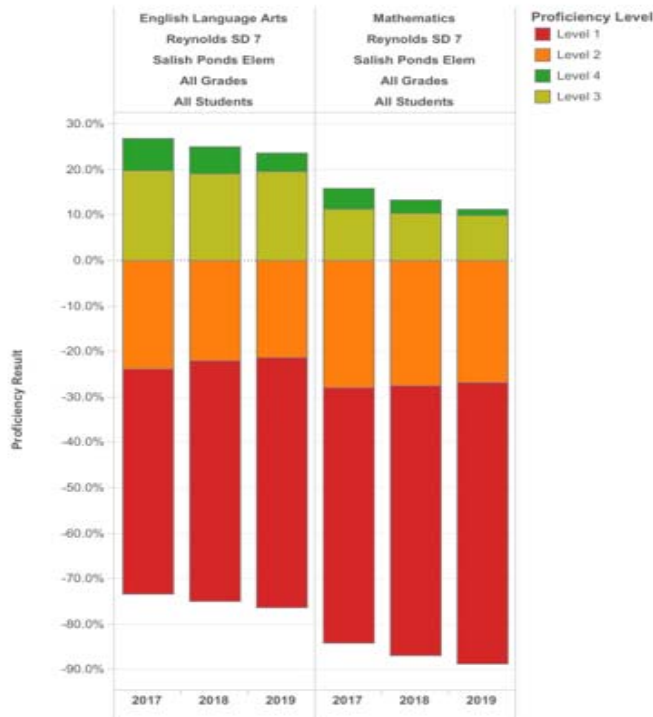
Student Performance Data

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 |



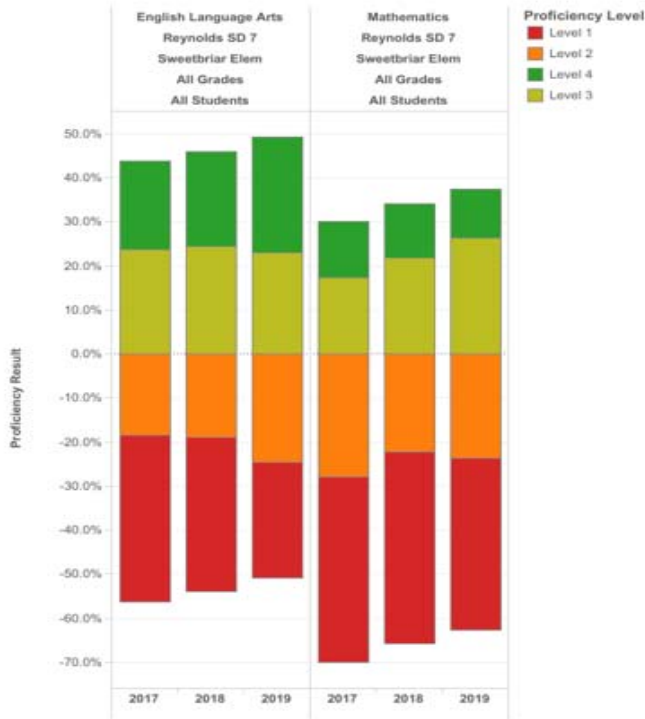
Student Performance Data

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 |

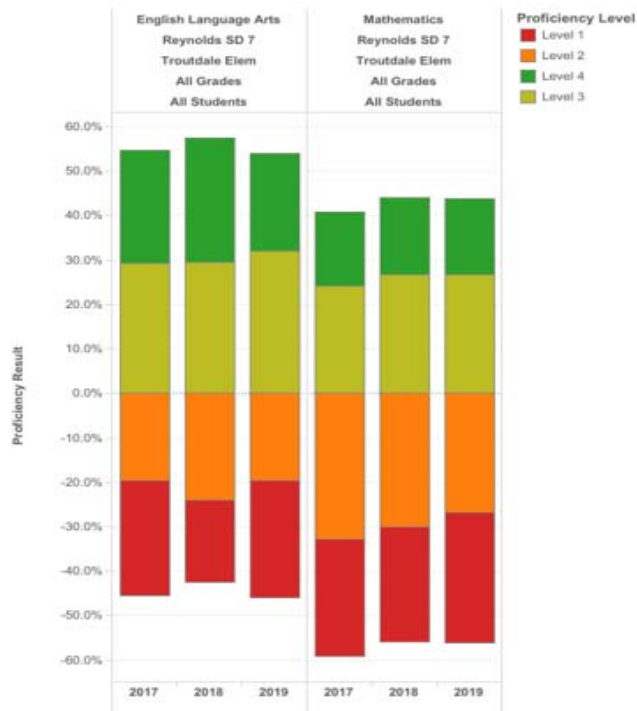


Student Performance Data

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



| Race/Ethnicity | Demographic Data | | |
|----------------------------|------------------|---------|---------|
| | 2017-18 | 2018-19 | 2019-20 |
| 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

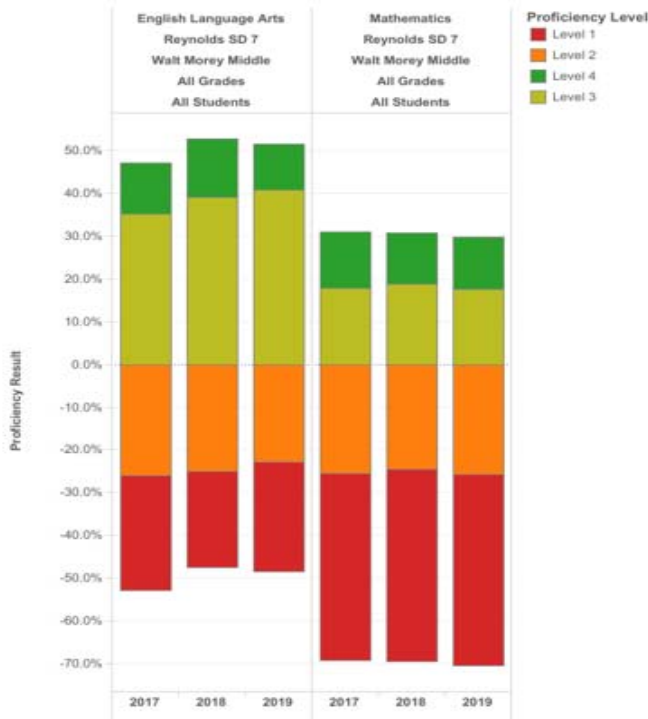
District(s): Reynolds SD 7

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



| Race/Ethnicity | Demographic Data | | |
|----------------------------|------------------|---------|---------|
| | 2017-18 | 2018-19 | 2019-20 |
| 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 |

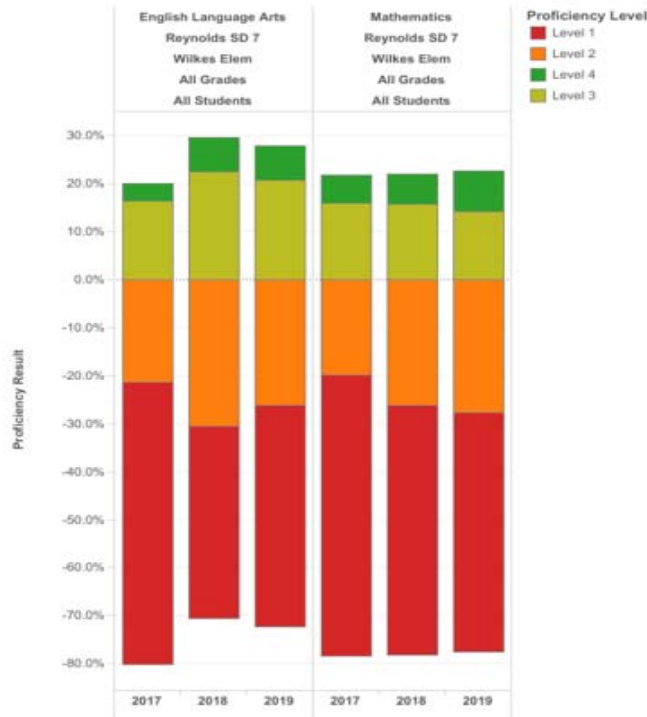


Student Performance Data

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

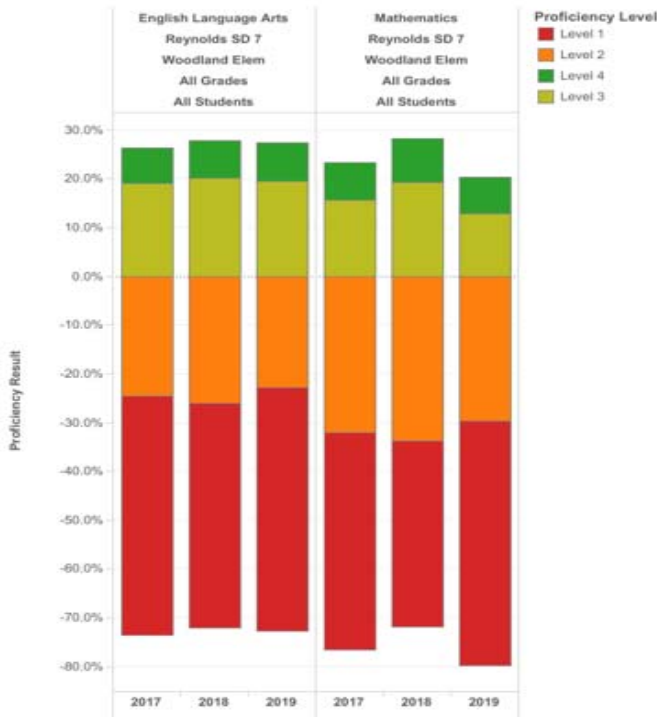
District(s): Reynolds SD 7

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

PROPOSED 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 | 2510 | Direction of Business Support Services |
| 1113 | Elementary Extra Curricular | 2520 | Fiscal Services |
| 1121 | Middle School Programs | 2528 | Risk Management |
| 1122 | Middle School Extracurricular | 2541 | Facilities Direction |
| 1131 | High School Programs | 2542 | Custodial Services |
| 1132 | High School Athletics | 2543 | Grounds Services |
| 1133 | High School Activities | 2544 | Maintenance Services |
| 1210 | Programs for the Talented & Gifted | 2545 | Building Fixed Costs |
| 1220 | Restrictive Programs | 2546 | Safety Program |
| 1223 | Transition Programs | 2549 | Other Facility Programs |
| 1224 | Life Skills | 2550 | Student Transportation Services |
| 1225 | Out of District Programs | 2558 | Special Education Transportation Services |
| 1227 | Extended School Year Programs | 2573 | Warehousing & Distribution Services |
| 1229 | Functional Living Skills | 2574 | Printing, Publishing & Duplicating Services |
| 1250 | Less Restrictive Programs | 2620 | Grant & Development Services |
| 1251 | Less Restrictive – Charter Schools | 2630 | Communications Services |
| 1271 | Remediation | 2640 | Staff Services |
| 1280 | Alternative Education | 2642 | Recruitment Services |
| 1288 | Charter Schools | 2649 | Other Staff Services |
| 1291 | English Language Learners Instruction | 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 proposed 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.

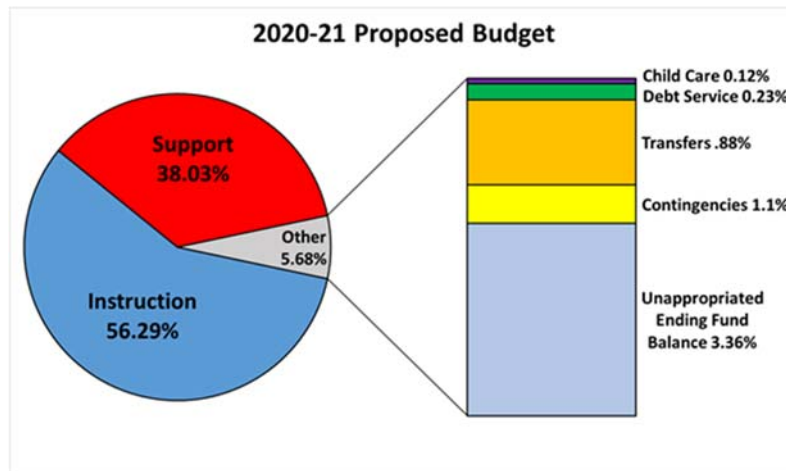
General Fund

As proposed, 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 net of losses due to declining enrollment when compared to 2019-20 revenues as the District will serve fewer students.

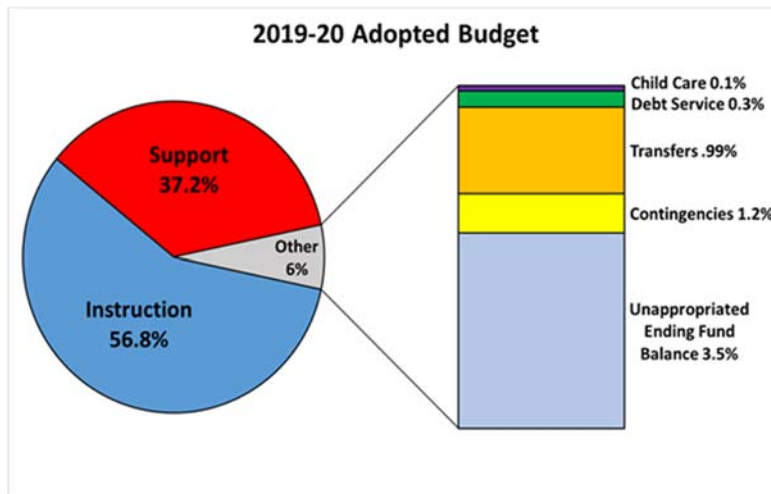
While resources have improved, the major factor impacting the general fund is the funding cap placed on special education services. Staffing is proposed to remain at the 2019-20 levels with some additional supports in targeted areas. An analysis of major objects including Salaries, Associated Payroll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

As illustrated in the chart, the 2020-21 proposed 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 proposed 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 proposed expenditures will exceed the projected 2020-2021 annual revenues and require a spend down of District resources.

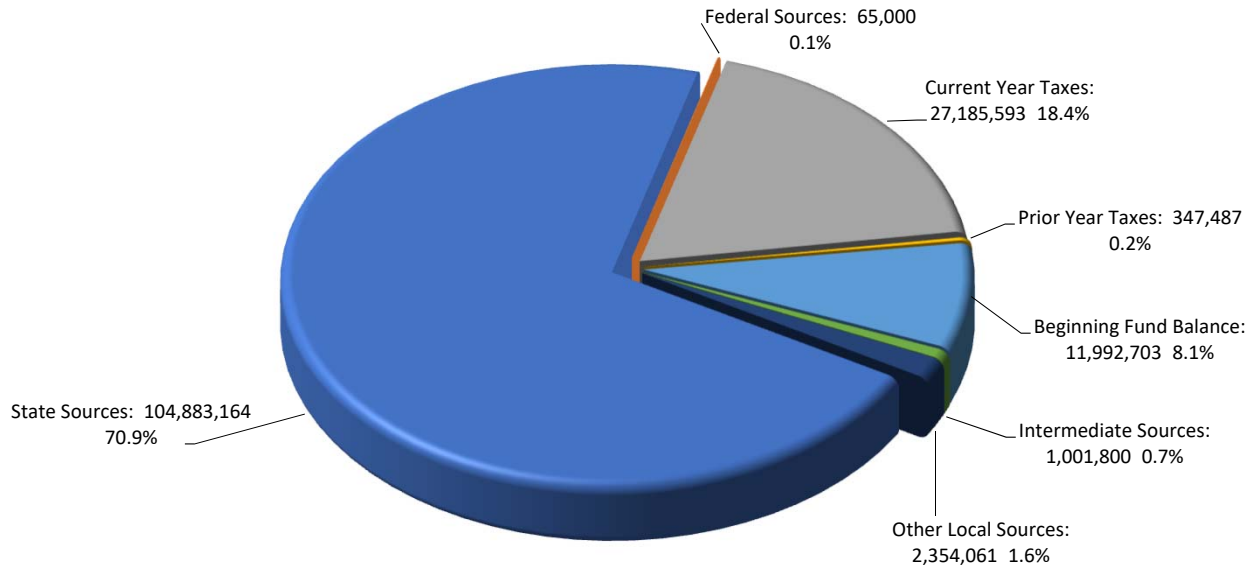
| General Fund Ending Fund Balance Activity | | | | | | | | | |
|--|-------------|------------|-------------|-----------|-----------|------------|------------|-------------|-------------|
| | 2012-2013 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
| | Actual | Actual | 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.

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



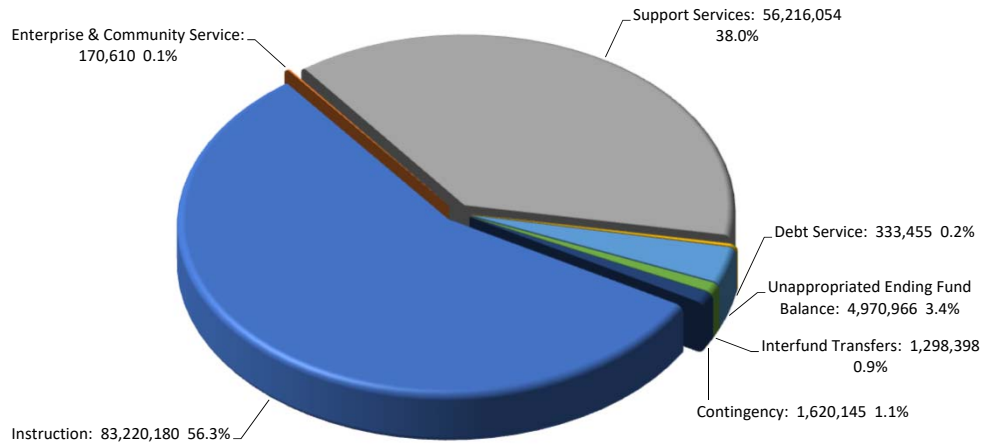
| 2016/17 Actuals | 2017/18 Actuals | 2018/19 Actuals | 2019/20 Working | 100 - GENERAL FUND SUMMARY RESOURCES BY SOURCE | 2020/21 Proposed | 2020/21 Approved | 2020/21 Adopted |
|--------------------|--------------------|--------------------|--------------------|---|---------------------|---------------------|--------------------|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

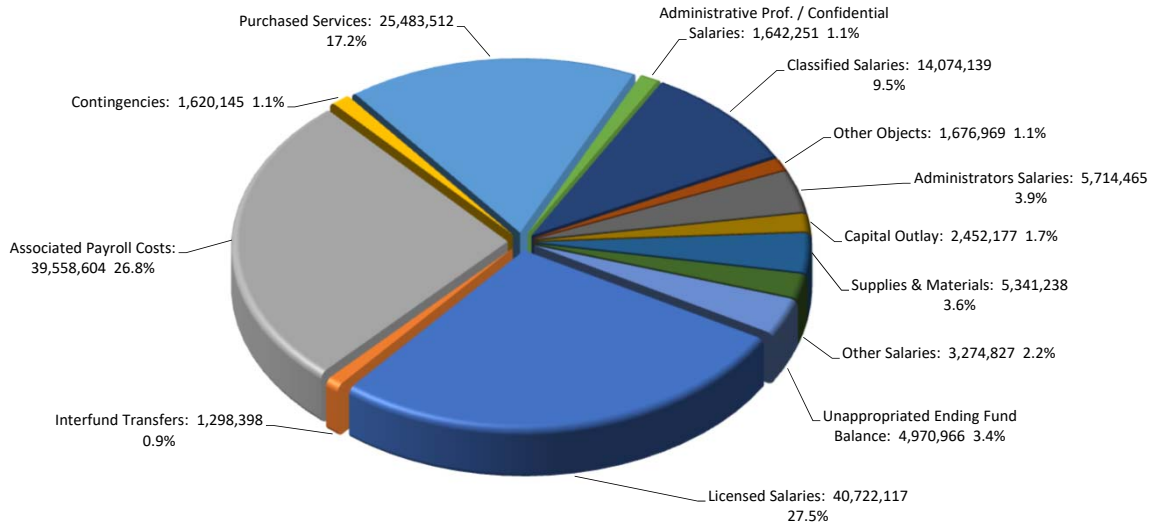
**REYNOLDS SCHOOL DISTRICT
100 - GENERAL FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**



| 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|--------------------|--------------------|--------------------|--------------------|-----------------|--|---------------------|-----------------|---------------------|--------------------|
| 73,998,698 | 74,770,363 | 76,211,460 | 83,425,777 | 632.06 | 1000 - Instruction | 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 | 407.31 | | |
| 100,001 | 132,223 | 177,832 | 163,029 | 2.50 | 3000 - Enterprise & Community Service | 170,610 | 2.50 | | |
| 242,310 | 322,379 | 322,310 | 285,715 | | 5100 - Debt Service | 333,455 | | | |
| 1,640,038 | 2,042,470 | 1,634,267 | 1,415,000 | | 5200 - Interfund Transfers | 1,298,398 | | | |
| - | - | - | 1,620,145 | | 6000 - Contingency | 1,620,145 | | | |
| 9,493,696 | 13,620,764 | 17,832,460 | 4,970,966 | | 7000 - Unappropriated Ending Fund Balance | 4,970,966 | | | |
| 128,925,808 | 135,842,088 | 142,580,399 | 147,092,881 | 1,036.62 | Total: | 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|--------------------|--------------------|--------------------|--------------------|-----------------|--|---------------------|-----------------|---------------------|--------------------|
| 39,488,647 | 37,051,930 | 37,586,500 | 41,008,132 | 581.34 | 0111 - Licensed Salaries | 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 | 388.22 | | |
| 5,081,622 | 5,158,988 | 5,156,197 | 5,448,161 | 46.30 | 0113 - Administrators Salaries | 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 | 22.00 | | |
| 2,971,614 | 3,190,745 | 3,197,812 | 3,330,716 | 3.00 | 01XX - Other Salaries | 3,274,827 | 2.00 | | |
| 29,630,061 | 32,582,668 | 33,468,868 | 39,397,804 | | 02XX - Associated Payroll Costs | 39,558,604 | | | |
| 21,022,166 | 22,302,730 | 23,333,616 | 25,811,832 | | 03XX - Purchased Services | 25,483,512 | | | |
| 4,263,818 | 3,677,570 | 4,360,736 | 5,268,789 | | 04XX - Supplies & Materials | 5,341,238 | | | |
| 2,186,333 | 3,294,824 | 1,465,352 | 2,120,210 | | 05XX - Capital Outlay | 2,452,177 | | | |
| 1,043,423 | 1,172,228 | 1,504,612 | 1,615,964 | | 06XX - Other Objects | 1,676,969 | | | |
| 1,640,038 | 2,042,470 | 1,634,267 | 1,415,000 | | 07XX - Interfund Transfers | 1,298,398 | | | |
| - | - | - | 1,620,145 | | 08XX - Contingencies | 1,620,145 | | | |
| 9,493,696 | 13,620,764 | 17,832,460 | 4,970,966 | | 09XX - Unappropriated Ending Fund Balance | 4,970,966 | | | |
| 128,925,808 | 135,842,088 | 142,580,399 | 147,092,881 | 1,036.62 | Total: | 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 FTE | 2020/21 Approved | 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 | 205.13 | | |
| 168,177 | 183,234 | 252,793 | 291,603 | 11.44 | 0112 - Classified Salaries | 303,898 | 11.44 | | |
| 208,089 | 296,669 | 128,470 | 258,855 | | 01XX - Other Salaries | 248,042 | | | |
| 6,218,773 | 7,460,111 | 7,814,905 | 8,841,735 | | 02XX - Associated Payroll Costs | 8,464,509 | | | |
| 815,155 | 846,482 | 809,694 | 1,407,085 | | 03XX - Purchased Services | 1,560,504 | | | |
| 843,979 | 757,883 | 824,794 | 640,725 | | 04XX - Supplies & Materials | 684,768 | | | |
| 21,186,532 | 22,814,594 | 23,546,196 | 26,475,583 | 230.25 | Total Function: | 25,593,308 | 216.57 | | |
| 1113 - Elem Extra-Curricular | | | | | | | | | |
| - | 5,302 | 5,357 | 5,541 | | 01XX - Other Salaries | 5,541 | | | |
| - | 1,614 | 1,770 | 1,369 | | 02XX - Associated Payroll Costs | 1,369 | | | |
| - | 6,916 | 7,127 | 6,910 | | Total Function: | 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 | 85.63 | | |
| 128,014 | 147,214 | 95,897 | 140,114 | | 01XX - Other Salaries | 126,272 | | | |
| 2,852,148 | 3,262,402 | 3,061,851 | 3,504,742 | | 02XX - Associated Payroll Costs | 3,505,187 | | | |
| 484,723 | 647,737 | 556,956 | 439,432 | | 03XX - Purchased Services | 447,081 | | | |
| 423,681 | 151,298 | 354,047 | 450,950 | | 04XX - Supplies & Materials | 500,975 | | | |
| 13,213 | 14,323 | 560 | 18,997 | | 06XX - Other Objects | 20,000 | | | |
| 10,152,301 | 10,282,125 | 9,768,355 | 10,792,224 | 85.13 | Total Function: | 10,873,511 | 85.63 | | |
| 1122 - Middle School Extra-Curricular | | | | | | | | | |
| 35,197 | 39,327 | 35,262 | 36,860 | | 01XX - Other Salaries | 48,600 | | | |
| 8,603 | 12,112 | 11,307 | 10,340 | | 02XX - Associated Payroll Costs | 12,005 | | | |
| 2,500 | - | 1,172 | 8,644 | | 03XX - Purchased Services | 6,852 | | | |
| 4,007 | 476 | 8,311 | 8,256 | | 04XX - Supplies & Materials | 7,000 | | | |
| - | 276 | 564 | 470 | | 06XX - Other Objects | 250 | | | |
| 50,307 | 52,191 | 56,615 | 64,570 | | Total Function: | 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 | 84.50 | | |
| 52,111 | 54,302 | 63,267 | 68,453 | 2.00 | 0112 - Classified Salaries | 71,933 | 2.00 | | |
| 344,221 | 355,221 | 348,371 | 364,412 | 3.00 | 01XX - Other Salaries | 290,325 | 2.00 | | |
| 2,946,158 | 3,147,588 | 3,127,755 | 3,527,326 | | 02XX - Associated Payroll Costs | 3,592,577 | | | |
| 722,707 | 773,956 | 678,215 | 723,353 | | 03XX - Purchased Services | 659,239 | | | |
| 472,277 | 256,082 | 435,755 | 695,164 | | 04XX - Supplies & Materials | 658,361 | | | |
| 4,771 | 6,027 | 7,939 | 12,999 | | 06XX - Other Objects | 10,500 | | | |
| 10,787,729 | 10,311,876 | 10,225,813 | 11,375,687 | 86.00 | Total Function: | 11,436,495 | 88.50 | | |
| 1132 - High School Athletics | | | | | | | | | |
| 31,524 | 31,403 | 34,370 | 35,935 | 1.00 | 0112 - Classified Salaries | 37,982 | 1.00 | | |
| 251,925 | 245,991 | 268,453 | 230,340 | | 01XX - Other Salaries | 230,340 | | | |
| 63,120 | 76,157 | 84,863 | 89,361 | | 02XX - Associated Payroll Costs | 106,051 | | | |
| 90,203 | 88,894 | 100,457 | 92,775 | | 03XX - Purchased Services | 92,800 | | | |
| 65,609 | 69,750 | 58,895 | 53,725 | | 04XX - Supplies & Materials | 53,800 | | | |
| 11,373 | 8,712 | 8,887 | 9,000 | | 06XX - Other Objects | 9,000 | | | |
| 513,753 | 520,907 | 555,925 | 511,136 | 1.00 | Total Function: | 529,973 | 1.00 | | |
| 1133 - High School Activities | | | | | | | | | |
| 98,868 | 97,172 | 87,391 | 158,323 | | 01XX - Other Salaries | 158,123 | | | |
| 22,721 | 29,210 | 27,297 | 86,884 | | 02XX - Associated Payroll Costs | 66,670 | | | |
| 29,183 | 20,223 | 20,248 | 41,000 | | 03XX - Purchased Services | 43,000 | | | |
| 20,625 | 30,556 | 21,686 | 35,000 | | 04XX - Supplies & Materials | 36,000 | | | |
| 171,397 | 177,162 | 156,622 | 321,207 | | Total Function: | 303,793 | | | |
| 1210 - Talented & Gifted | | | | | | | | | |
| 33,208 | 33,418 | 35,833 | 73,144 | 1.00 | 0111 - Licensed Salaries | 78,043 | 1.00 | | |
| 9,247 | 9,536 | 12,984 | 12,552 | | 01XX - Other Salaries | 12,552 | | | |
| 26,011 | 29,861 | 32,352 | 44,814 | | 02XX - Associated Payroll Costs | 47,817 | | | |
| 3,478 | 5,103 | 1,598 | 7,000 | | 03XX - Purchased Services | 7,000 | | | |
| 10,158 | 17,311 | 18,939 | 21,500 | | 04XX - Supplies & Materials | 21,500 | | | |
| 1,534 | 1,040 | 680 | 1,500 | | 06XX - Other Objects | 1,500 | | | |
| 83,636 | 96,269 | 102,387 | 160,510 | 1.00 | Total Function: | 168,412 | 1.00 | | |
| 1220 - Restrictive Programs | | | | | | | | | |
| 1,067,183 | 1,043,064 | 796,459 | 898,137 | 13.00 | 0111 - Licensed Salaries | 907,339 | 13.00 | | |
| 502,313 | 469,866 | 439,168 | 493,263 | 18.81 | 0112 - Classified Salaries | 535,696 | 18.81 | | |
| 83,244 | 70,785 | 77,731 | 42,972 | | 01XX - Other Salaries | 57,294 | | | |
| 879,485 | 991,030 | 784,657 | 939,835 | | 02XX - Associated Payroll Costs | 952,838 | | | |
| 1,266,098 | 2,249,419 | 2,231,299 | 2,395,617 | | 03XX - Purchased Services | 2,316,277 | | | |
| 48,181 | 5,233 | 4,712 | 14,550 | | 04XX - Supplies & Materials | 9,400 | | | |
| 3,846,504 | 4,829,396 | 4,334,026 | 4,784,374 | 31.81 | Total Function: | 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|---|--------------------|--------------------|--------------------|----------------|------------------------------------|---------------------|----------------|---------------------|--------------------|
| 1223 - Transition Program | | | | | | | | | |
| 47,092 | 48,166 | 52,157 | 54,822 | 2.00 | 0111 - Licensed Salaries | 115,136 | 2.00 | | |
| 124,224 | 108,634 | 104,486 | 161,050 | 5.00 | 0112 - Classified Salaries | 154,866 | 5.00 | | |
| 9,263 | 7,348 | 8,581 | 5,925 | | 01XX - Other Salaries | 7,998 | | | |
| 125,965 | 127,058 | 136,794 | 175,216 | | 02XX - Associated Payroll Costs | 199,544 | | | |
| 23,628 | 22,804 | 9,170 | - | | 03XX - Purchased Services | 5,000 | | | |
| 3,310 | 1,631 | 1,080 | 2,850 | | 04XX - Supplies & Materials | 4,100 | | | |
| 333,482 | 315,640 | 312,267 | 399,863 | 7.00 | Total Function: | 486,644 | 7.00 | | |
| 1224 - Life Skills | | | | | | | | | |
| 785,209 | 709,609 | 926,711 | 856,031 | 12.00 | 0111 - Licensed Salaries | 781,570 | 11.00 | | |
| 654,263 | 508,300 | 513,029 | 574,592 | 20.44 | 0112 - Classified Salaries | 595,837 | 20.44 | | |
| 76,387 | 58,367 | 47,765 | 28,931 | | 01XX - Other Salaries | 25,533 | | | |
| 892,480 | 840,513 | 943,008 | 980,713 | | 02XX - Associated Payroll Costs | 949,517 | | | |
| 93,298 | 142,521 | 176,589 | 1,000 | | 03XX - Purchased Services | 14,400 | | | |
| 35,851 | 40,333 | 26,291 | 45,500 | | 04XX - Supplies & Materials | 41,200 | | | |
| 2,537,489 | 2,299,643 | 2,633,392 | 2,486,767 | 32.44 | Total Function: | 2,408,057 | 31.44 | | |
| 1225 - Out of District Programs | | | | | | | | | |
| 868,233 | 879,590 | 864,888 | 994,325 | | 03XX - Purchased Services | 1,010,000 | | | |
| 868,233 | 879,590 | 864,888 | 994,325 | | Total Function: | 1,010,000 | | | |
| 1227 - Extended School Year | | | | | | | | | |
| 4,392 | - | 2,622 | 4,500 | | 01XX - Other Salaries | 4,500 | | | |
| 1,105 | - | 783 | 1,111 | | 02XX - Associated Payroll Costs | 1,111 | | | |
| 13,018 | 606 | 15,475 | 20,000 | | 03XX - Purchased Services | - | | | |
| 9 | - | - | 100 | | 04XX - Supplies & Materials | 100 | | | |
| 18,524 | 606 | 18,879 | 25,711 | | Total Function: | 5,711 | | | |
| 1229 - Functional Living Skills | | | | | | | | | |
| 258,889 | 272,952 | 314,850 | 326,761 | 5.00 | 0111 - Licensed Salaries | 335,075 | 5.00 | | |
| 236,214 | 285,686 | 261,407 | 360,488 | 14.22 | 0112 - Classified Salaries | 390,068 | 14.22 | | |
| 17,586 | 24,383 | 23,548 | 13,236 | | 01XX - Other Salaries | 12,001 | | | |
| 283,264 | 387,909 | 398,453 | 503,044 | | 02XX - Associated Payroll Costs | 533,854 | | | |
| 164,337 | 209,408 | 186,216 | 102,000 | | 03XX - Purchased Services | 235,914 | | | |
| 426 | 829 | 1,690 | 2,250 | | 04XX - Supplies & Materials | 1,000 | | | |
| 960,715 | 1,181,166 | 1,186,164 | 1,307,779 | 19.22 | Total Function: | 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 | 32.40 | | |
| 725,014 | 728,922 | 846,733 | 1,024,747 | 35.60 | 0112 - Classified Salaries | 1,068,283 | 35.60 | | |
| 70,053 | 64,764 | 62,426 | 68,874 | | 01XX - Other Salaries | 68,700 | | | |
| 1,403,891 | 1,619,998 | 1,761,745 | 2,182,074 | | 02XX - Associated Payroll Costs | 2,172,630 | | | |
| 149,635 | 187,923 | 183,615 | 54,880 | | 03XX - Purchased Services | 65,900 | | | |
| 23,260 | 3,604 | 9,081 | 15,400 | | 04XX - Supplies & Materials | 10,279 | | | |
| 4,264,527 | 4,427,216 | 4,879,892 | 5,689,500 | 68.00 | Total Function: | 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 | 3.10 | | |
| - | 21,358 | 22,856 | - | | 0112 - Classified Salaries | - | | | |
| 3,027 | 5,623 | 7,280 | 5,118 | | 01XX - Other Salaries | 5,118 | | | |
| 70,335 | 129,526 | 138,647 | 119,945 | | 02XX - Associated Payroll Costs | 123,499 | | | |
| 29,723 | 4,537 | 8,846 | 400 | | 03XX - Purchased Services | 1,800 | | | |
| - | 199 | - | - | | 04XX - Supplies & Materials | 400 | | | |
| 268,215 | 364,094 | 394,875 | 350,263 | 3.10 | Total Function: | 362,498 | 3.10 | | |
| 1271 - Remediation | | | | | | | | | |
| 303,997 | 307,657 | 314,061 | 310,000 | | 03XX - Purchased Services | 375,000 | | | |
| 303,997 | 307,657 | 314,061 | 310,000 | | Total Function: | 375,000 | | | |
| 1280 - Alternative Ed | | | | | | | | | |
| 947,533 | 919,209 | 938,250 | 972,846 | 14.00 | 0111 - Licensed Salaries | 961,970 | 14.00 | | |
| 36,803 | 59,291 | 59,594 | 60,522 | 1.60 | 0112 - Classified Salaries | 65,240 | 1.60 | | |
| 87,065 | 115,312 | 105,149 | 87,265 | | 01XX - Other Salaries | 61,537 | | | |
| 479,329 | 546,234 | 565,759 | 613,089 | | 02XX - Associated Payroll Costs | 608,918 | | | |
| 73,892 | 77,387 | 108,101 | 10,785 | | 03XX - Purchased Services | 16,405 | | | |
| 39,334 | 40,198 | 29,398 | 39,447 | | 04XX - Supplies & Materials | 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 | 15.60 | | |
| 1288 - Charter School | | | | | | | | | |
| 8,479,082 | 9,275,093 | 9,770,148 | 9,898,985 | | 03XX - Purchased Services | 9,898,985 | | | |
| 8,479,082 | 9,275,093 | 9,770,148 | 9,898,985 | | Total Function: | 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 FTE | 2020/21 Approved | 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 | 48.70 | | |
| 211,650 | 65,932 | 90,710 | 85,945 | 2.31 | 0112 - Classified Salaries | 103,754 | 2.31 | | |
| 192,418 | 111,221 | 115,912 | 117,071 | 1.00 | 0113 - Administrators Salaries | 119,645 | 1.00 | | |
| 146,339 | 106,474 | 23,071 | 38,585 | | 01XX - Other Salaries | 47,430 | | | |
| 2,301,491 | 1,670,214 | 1,843,046 | 2,009,964 | | 02XX - Associated Payroll Costs | 2,077,902 | | | |
| 136,486 | 56,736 | 89,138 | 38,000 | | 03XX - Purchased Services | 38,000 | | | |
| 16,014 | 8,345 | 25,320 | 74,000 | | 04XX - Supplies & Materials | 74,000 | | | |
| 725 | - | 398 | 1,000 | | 06XX - Other Objects | 1,000 | | | |
| 7,508,319 | 4,870,471 | 5,277,577 | 5,686,429 | 51.51 | Total Function: | 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 | 620.88 | | |
| 2000 - Support Services | | | | | | | | | |
| 2110 - Attendance / Social Work | | | | | | | | | |
| 153,545 | 158,085 | 132,456 | 173,212 | 2.50 | 0111 - Licensed Salaries | 177,132 | 2.50 | | |
| 30,167 | 32,014 | 15,718 | 53,440 | | 01XX - Other Salaries | 53,190 | | | |
| 77,538 | 95,527 | 72,189 | 108,738 | | 02XX - Associated Payroll Costs | 110,780 | | | |
| 841 | 1,199 | - | 800 | | 03XX - Purchased Services | 800 | | | |
| 42,997 | 23,638 | 38,002 | 39,963 | | 04XX - Supplies & Materials | 39,963 | | | |
| 305,087 | 310,463 | 258,364 | 376,153 | 2.50 | Total Function: | 381,865 | 2.50 | | |
| 2115 - Student Safety | | | | | | | | | |
| 432,362 | 442,744 | 462,043 | 486,556 | 16.91 | 0112 - Classified Salaries | 526,571 | 16.91 | | |
| 40,285 | 41,752 | 51,026 | 24,738 | | 01XX - Other Salaries | 24,718 | | | |
| 303,115 | 352,710 | 352,849 | 375,431 | | 02XX - Associated Payroll Costs | 399,800 | | | |
| 541,320 | 547,398 | 270,164 | 595,000 | | 03XX - Purchased Services | 600,500 | | | |
| - | - | - | 30,000 | | 04XX - Supplies & Materials | 24,500 | | | |
| 1,317,083 | 1,384,604 | 1,136,082 | 1,511,725 | 16.91 | Total Function: | 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 | 24.50 | | |
| 35,097 | 34,489 | 25,331 | 28,604 | 1.00 | 0112 - Classified Salaries | 29,973 | 1.00 | | |
| 16,029 | 35,542 | 34,193 | 12,726 | | 01XX - Other Salaries | 12,726 | | | |
| 733,003 | 900,547 | 921,107 | 1,009,271 | | 02XX - Associated Payroll Costs | 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 | | | |
| 2,450,744 | 2,645,134 | 2,672,304 | 2,795,180 | 25.50 | Total Function: | 2,787,387 | 25.50 | | |
| 2122 - Positive Behavior Supports | | | | | | | | | |
| 4,072 | 231 | 2,230 | 7,269 | | 01XX - Other Salaries | 7,269 | | | |
| 794 | 46 | 678 | 1,427 | | 02XX - Associated Payroll Costs | 1,715 | | | |
| 8,715 | 5,109 | 2,680 | 42,199 | | 03XX - Purchased Services | 42,199 | | | |
| 41,699 | 28,466 | 27,498 | 34,097 | | 04XX - Supplies & Materials | 34,097 | | | |
| 2,625 | - | - | - | | 06XX - Other Objects | - | | | |
| 57,905 | 33,852 | 33,086 | 84,992 | | Total Function: | 85,280 | | | |
| 2130 - Health Services | | | | | | | | | |
| 78,444 | 75,428 | 44,677 | 59,478 | 1.34 | 0112 - Classified Salaries | 36,836 | 1.34 | | |
| 14,905 | 8,697 | 4,363 | 4,302 | | 01XX - Other Salaries | 4,302 | | | |
| 58,651 | 73,864 | 34,924 | 55,382 | | 02XX - Associated Payroll Costs | 35,192 | | | |
| 2,995 | 292,104 | 382,343 | 544,200 | | 03XX - Purchased Services | 670,700 | | | |
| - | - | 71 | - | | 04XX - Supplies & Materials | - | | | |
| 154,995 | 450,093 | 466,379 | 663,362 | 1.34 | Total Function: | 747,030 | 1.34 | | |
| 2140 - Psychological Services | | | | | | | | | |
| 588,510 | 555,674 | 567,804 | 741,825 | 11.00 | 0111 - Licensed Salaries | 711,257 | 11.00 | | |
| 13,169 | 13,939 | 35,823 | 36,484 | | 01XX - Other Salaries | 36,484 | | | |
| 254,245 | 275,139 | 292,363 | 391,475 | | 02XX - Associated Payroll Costs | 412,527 | | | |
| 105,929 | 182,951 | 147,750 | 14,600 | | 03XX - Purchased Services | 2,000 | | | |
| 9,667 | 12,710 | 9,864 | 18,731 | | 04XX - Supplies & Materials | 18,100 | | | |
| 971,520 | 1,040,414 | 1,053,604 | 1,203,115 | 11.00 | Total Function: | 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 | 18.00 | | |
| 64,530 | 71,994 | 76,532 | 79,895 | 2.25 | 0112 - Classified Salaries | 84,105 | 2.25 | | |
| 35,556 | 31,495 | 33,621 | 34,455 | | 01XX - Other Salaries | 30,455 | | | |
| 653,590 | 683,976 | 687,483 | 780,872 | | 02XX - Associated Payroll Costs | 787,411 | | | |
| 93,344 | 139,856 | 122,589 | 66,081 | | 03XX - Purchased Services | 5,000 | | | |
| 6,606 | 4,044 | 9,725 | 14,500 | | 04XX - Supplies & Materials | 15,400 | | | |
| 1,691 | - | - | 1,800 | | 06XX - Other Objects | 6,300 | | | |
| 2,226,921 | 2,084,965 | 2,124,746 | 2,282,244 | 20.25 | Total Function: | 2,251,000 | 20.25 | | |
| 2160 - Oth Stndt Treatment | | | | | | | | | |
| 209,004 | 211,681 | 260,701 | 290,898 | 4.20 | 0111 - Licensed Salaries | 315,553 | 4.20 | | |
| 141,487 | 132,791 | 137,671 | 141,516 | 3.00 | 0112 - Classified Salaries | 125,449 | 3.00 | | |
| 7,939 | 5,466 | 6,875 | 11,620 | | 01XX - Other Salaries | 6,620 | | | |
| 167,671 | 196,443 | 240,642 | 256,928 | | 02XX - Associated Payroll Costs | 251,276 | | | |
| 17,873 | - | 46,007 | - | | 03XX - Purchased Services | 2,400 | | | |
| 5,400 | 2,939 | 10,759 | 10,100 | | 04XX - Supplies & Materials | 11,100 | | | |
| 549,374 | 549,319 | 702,655 | 711,062 | 7.20 | Total Function: | 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|---|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|---------------------|--------------------|
| 2190 - Service Direction | | | | | | | | | |
| - | - | - | - | - | 0111 - Licensed Salaries | 70,764 | 1.00 | | |
| 192,594 | 167,663 | 193,337 | 206,593 | 5.42 | 0112 - Classified Salaries | 194,440 | 4.75 | | |
| 342,499 | 350,178 | 364,943 | 375,962 | 4.00 | 0113 - Administrators Salaries | 511,461 | 4.00 | | |
| - | - | - | - | - | 0114 - Administrative Prof. / Confidential Salaries | 68,104 | 1.00 | | |
| 55,061 | 42,753 | 39,172 | 43,389 | - | 01XX - Other Salaries | 59,824 | - | | |
| 276,435 | 296,185 | 319,464 | 376,565 | - | 02XX - Associated Payroll Costs | 530,734 | - | | |
| 57,818 | 33,534 | 98,785 | 51,823 | - | 03XX - Purchased Services | 154,947 | - | | |
| 8,581 | 6,003 | 15,094 | 66,530 | - | 04XX - Supplies & Materials | 17,384 | - | | |
| 932,988 | 896,317 | 1,030,795 | 1,120,862 | 9.42 | Total Function: | 1,607,658 | 10.75 | | |
| 2210 - Improvement of Instructional Services | | | | | | | | | |
| - | - | - | - | 0.75 | 0113 - Administrators Salaries | 105,774 | 0.75 | | |
| - | - | - | - | - | 01XX - Other Salaries | 9,915 | - | | |
| - | - | - | - | - | 02XX - Associated Payroll Costs | 63,127 | - | | |
| - | - | - | - | - | 03XX - Purchased Services | 25,000 | - | | |
| - | - | - | 10,000 | - | 04XX - Supplies & Materials | 10,000 | - | | |
| - | - | - | 10,000 | 0.75 | Total Function: | 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 | 1.75 | | |
| 57,033 | 58,670 | 61,116 | 62,961 | 1.00 | 0114 - Administrative Prof. / Confidential Salaries | 64,863 | 1.00 | | |
| 76,054 | 46,723 | 47,075 | 74,604 | - | 01XX - Other Salaries | 24,150 | - | | |
| 232,936 | 283,898 | 300,821 | 321,931 | - | 02XX - Associated Payroll Costs | 191,336 | - | | |
| 30,260 | 24,270 | 75,474 | 46,200 | - | 03XX - Purchased Services | 66,500 | - | | |
| 313,829 | 304,232 | 188,446 | 212,400 | - | 04XX - Supplies & Materials | 18,500 | - | | |
| 19,000 | - | - | - | - | 05XX - Capital Outlay | - | - | | |
| - | 309 | 820 | 3,510 | - | 06XX - Other Objects | 5,964 | - | | |
| 1,080,127 | 1,146,375 | 1,119,755 | 1,165,380 | 3.75 | Total Function: | 630,481 | 2.75 | | |
| 2220 - Educational Media Services | | | | | | | | | |
| 337,504 | 328,883 | 341,348 | 344,789 | 4.50 | 0111 - Licensed Salaries | 348,211 | 4.50 | | |
| 233,771 | 223,085 | 239,331 | 256,333 | 9.53 | 0112 - Classified Salaries | 262,213 | 9.53 | | |
| 12,005 | 16,135 | 8,296 | 20,892 | - | 01XX - Other Salaries | 21,163 | - | | |
| 271,101 | 365,918 | 376,619 | 434,170 | - | 02XX - Associated Payroll Costs | 442,254 | - | | |
| 22,409 | 15,637 | 19,896 | 450 | - | 03XX - Purchased Services | 450 | - | | |
| 38,708 | 35,041 | 34,964 | 35,250 | - | 04XX - Supplies & Materials | 35,250 | - | | |
| 915,498 | 984,699 | 1,020,454 | 1,091,884 | 14.03 | Total Function: | 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 | 1.00 | | |
| 110,689 | 114,792 | 119,632 | 123,243 | 1.00 | 0113 - Administrators Salaries | 126,965 | 1.00 | | |
| 8,322 | 7,894 | 11,557 | 9,712 | - | 01XX - Other Salaries | 16,312 | - | | |
| 81,326 | 91,942 | 98,952 | 99,311 | - | 02XX - Associated Payroll Costs | 104,335 | - | | |
| - | - | - | - | - | 03XX - Purchased Services | 4,000 | - | | |
| - | - | - | - | - | 04XX - Supplies & Materials | 113,500 | - | | |
| 270,585 | 284,261 | 303,723 | 267,667 | 2.00 | Total Function: | 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 | - | | |
| 6,690 | 6,753 | 5,599 | 53,551 | - | 02XX - Associated Payroll Costs | 11,735 | - | | |
| 39,231 | 35,225 | 62,755 | 169,346 | - | 03XX - Purchased Services | 173,438 | - | | |
| 24,001 | 19,831 | 7,845 | 14,300 | - | 04XX - Supplies & Materials | 11,700 | - | | |
| 450 | 3,199 | 4,409 | 6,500 | - | 06XX - Other Objects | 1,200 | - | | |
| 96,694 | 86,322 | 98,387 | 374,325 | 1.00 | Total Function: | 245,563 | | | |
| 2241 - Instructional Technology | | | | | | | | | |
| - | - | - | - | - | 0111 - Licensed Salaries | 81,913 | 1.00 | | |
| - | - | - | - | - | 0113 - Administrators Salaries | 126,965 | 1.00 | | |
| - | - | - | - | - | 01XX - Other Salaries | 19,200 | - | | |
| - | - | - | - | - | 02XX - Associated Payroll Costs | 125,832 | - | | |
| - | - | - | - | - | 03XX - Purchased Services | 160,250 | - | | |
| - | - | - | - | - | 04XX - Supplies & Materials | 29,000 | - | | |
| - | - | - | - | - | Total Function: | 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 | 0.50 | | |
| 2,203 | 1,331 | 1,885 | 2,820 | - | 01XX - Other Salaries | 2,820 | - | | |
| 23,053 | 26,270 | 27,251 | 27,966 | - | 02XX - Associated Payroll Costs | 23,643 | - | | |
| 121,286 | 128,852 | 102,593 | 200,402 | - | 03XX - Purchased Services | 185,402 | - | | |
| 13,783 | 25,719 | 16,799 | 23,800 | - | 04XX - Supplies & Materials | 23,800 | - | | |
| 19,833 | 19,758 | 19,758 | 25,000 | - | 06XX - Other Objects | 25,000 | - | | |
| 223,963 | 246,111 | 214,310 | 326,472 | 0.50 | Total Function: | 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|---|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|---------------------|--------------------|
| 2321 - Office Of The Superintendent | | | | | | | | | |
| - | 9,587 | 10,358 | 25,272 | 1.00 | 0112 - Classified Salaries | 44,574 | 1.00 | | |
| 205,050 | 211,465 | 200,000 | 202,000 | 1.00 | 0113 - Administrators Salaries | 202,000 | 1.00 | | |
| 43,806 | 44,181 | 46,024 | 46,484 | 0.50 | 0114 - Administrative Prof. / Confidential Salaries | 46,949 | 0.50 | | |
| 23,016 | 55,700 | 31,952 | 27,600 | | 01XX - Other Salaries | 30,900 | | | |
| 119,984 | 154,164 | 87,585 | 164,315 | | 02XX - Associated Payroll Costs | 145,417 | | | |
| 69,572 | 26,796 | 36,589 | 64,000 | | 03XX - Purchased Services | 79,000 | | | |
| 21,731 | 12,142 | 35,413 | 33,000 | | 04XX - Supplies & Materials | 33,000 | | | |
| 1,933 | 2,317 | 4,574 | 5,000 | | 06XX - Other Objects | 5,000 | | | |
| 485,093 | 516,352 | 452,496 | 567,671 | 2.50 | Total Function: | 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 | 61.85 | | |
| 2,999,565 | 3,013,735 | 3,046,193 | 3,233,249 | 28.00 | 0113 - Administrators Salaries | 3,298,746 | 28.00 | | |
| 337,284 | 281,864 | 293,468 | 279,119 | | 01XX - Other Salaries | 268,613 | | | |
| 2,576,661 | 2,810,728 | 2,850,721 | 3,299,654 | | 02XX - Associated Payroll Costs | 3,434,804 | | | |
| 130,288 | 114,127 | 145,112 | 45,608 | | 03XX - Purchased Services | 43,100 | | | |
| 51,947 | 57,824 | 82,731 | 69,308 | | 04XX - Supplies & Materials | 55,146 | | | |
| 6,016 | 5,519 | 5,819 | 7,000 | | 06XX - Other Objects | 5,750 | | | |
| 8,060,152 | 8,098,067 | 8,346,937 | 8,941,230 | 89.85 | Total Function: | 9,229,292 | 89.85 | | |
| 2490 - Oth Sch Admn Supp Svcs | | | | | | | | | |
| - | - | - | 500 | | 03XX - Purchased Services | 500 | | | |
| - | - | - | 500 | | Total Function: | 500 | | | |
| 2510 - Direction Of Business Sup Svc | | | | | | | | | |
| - | - | - | 59,163 | 1.20 | 0112 - Classified Salaries | 61,061 | 1.20 | | |
| - | - | - | 37,330 | 0.20 | 0113 - Administrators Salaries | 35,254 | 0.20 | | |
| - | - | - | 77,208 | 1.00 | 0114 - Administrative Prof. / Confidential Salaries | 73,715 | 1.00 | | |
| - | - | - | - | | 01XX - Other Salaries | 7,855 | | | |
| - | - | - | 114,718 | | 02XX - Associated Payroll Costs | 100,285 | | | |
| - | - | - | 36,750 | | 03XX - Purchased Services | 22,500 | | | |
| - | - | - | 18,150 | | 04XX - Supplies & Materials | 10,000 | | | |
| - | - | - | 5,000 | | 06XX - Other Objects | 5,000 | | | |
| - | - | - | 348,319 | 2.40 | Total Function: | 315,670 | 2.40 | | |
| 2520 - Fiscal Services | | | | | | | | | |
| 287,364 | 260,235 | 306,409 | 259,982 | 5.00 | 0112 - Classified Salaries | 276,452 | 5.00 | | |
| 147,882 | 151,695 | 118,837 | 123,632 | 1.00 | 0113 - Administrators Salaries | 115,000 | 1.00 | | |
| 164,897 | 146,591 | 152,704 | 224,984 | 3.00 | 0114 - Administrative Prof. / Confidential Salaries | 232,450 | 3.00 | | |
| 43,268 | 37,516 | 20,891 | 42,140 | | 01XX - Other Salaries | 32,216 | | | |
| 330,471 | 347,343 | 333,718 | 393,812 | | 02XX - Associated Payroll Costs | 400,350 | | | |
| 77,363 | 66,982 | 29,840 | 62,250 | | 03XX - Purchased Services | 62,250 | | | |
| 169,784 | 183,483 | 135,029 | 240,301 | | 04XX - Supplies & Materials | 240,301 | | | |
| 46,442 | 51,688 | 45,452 | 40,470 | | 06XX - Other Objects | 40,470 | | | |
| 1,267,471 | 1,245,535 | 1,142,879 | 1,387,571 | 9.00 | Total Function: | 1,399,489 | 9.00 | | |
| 2528 - Risk Management | | | | | | | | | |
| - | 69,384 | 72,276 | 74,458 | 1.00 | 0114 - Administrative Prof. / Confidential Salaries | 76,692 | 1.00 | | |
| - | 2,760 | 3,163 | 3,426 | | 01XX - Other Salaries | 3,300 | | | |
| - | 44,697 | 46,894 | 52,059 | | 02XX - Associated Payroll Costs | 43,209 | | | |
| - | - | - | - | | 04XX - Supplies & Materials | 3,000 | | | |
| - | 10,606 | 4,114 | 50,000 | | 06XX - Other Objects | 47,000 | | | |
| - | 127,447 | 126,447 | 179,943 | 1.00 | Total Function: | 173,201 | 1.00 | | |
| 2529 - Other Fiscal Services | | | | | | | | | |
| - | - | - | 314,050 | | 03XX - Purchased Services | 316,503 | | | |
| - | - | - | 314,050 | | Total Function: | 316,503 | | | |
| 2541 - Facilities Direction | | | | | | | | | |
| 64,690 | 47,783 | 49,899 | - | 1.00 | 0112 - Classified Salaries | 52,998 | 1.00 | | |
| 64,629 | 99,307 | 70,902 | 91,350 | 1.20 | 0113 - Administrators Salaries | 123,025 | 1.20 | | |
| 17,831 | - | - | 70,153 | | 0114 - Administrative Prof. / Confidential Salaries | 87,771 | 1.00 | | |
| 7,710 | 44,882 | 61,184 | 25,291 | | 01XX - Other Salaries | 23,998 | | | |
| 89,237 | 105,920 | 92,153 | 112,581 | | 02XX - Associated Payroll Costs | 161,745 | | | |
| 26,708 | 42,146 | 190,331 | 98,783 | | 03XX - Purchased Services | 106,622 | | | |
| 15,979 | 12,293 | 31,282 | 31,500 | | 04XX - Supplies & Materials | 31,000 | | | |
| 100,012 | 96,845 | 96,373 | 3,000 | | 06XX - Other Objects | 2,500 | | | |
| 386,797 | 449,176 | 592,124 | 432,658 | 2.20 | Total Function: | 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 | 51.75 | | |
| - | - | 70,608 | 83,529 | 1.00 | 0114 - Administrative Prof. / Confidential Salaries | 86,051 | 1.00 | | |
| 128,691 | 148,994 | 181,428 | 95,603 | | 01XX - Other Salaries | 141,168 | | | |
| 1,341,063 | 1,275,884 | 1,440,078 | 1,790,937 | | 02XX - Associated Payroll Costs | 1,753,928 | | | |
| 524,414 | 545,767 | 926,091 | 916,700 | | 03XX - Purchased Services | 557,477 | | | |
| 390,225 | 454,628 | 501,626 | 554,332 | | 04XX - Supplies & Materials | 684,000 | | | |
| 20,800 | 67,619 | - | 189,250 | | 05XX - Capital Outlay | 150,000 | | | |
| 19,941 | 14,129 | 8,986 | 18,000 | | 06XX - Other Objects | 20,000 | | | |
| 4,494,219 | 4,294,439 | 5,069,284 | 5,894,922 | 52.75 | Total Function: | 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|---|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|---------------------|--------------------|
| 2543 - Grounds Maintenance | | | | | | | | | |
| 173,658 | 150,762 | 161,609 | 196,683 | 4.25 | 0112 - Classified Salaries | 203,149 | 4.25 | | |
| 973 | 709 | 5,109 | 9,990 | | 01XX - Other Salaries | 29,532 | | | |
| 108,974 | 103,140 | 113,846 | 141,923 | | 02XX - Associated Payroll Costs | 141,025 | | | |
| 29,702 | 13,970 | 85,276 | 68,000 | | 03XX - Purchased Services | 107,500 | | | |
| 31,609 | 69,507 | 30,569 | 111,200 | | 04XX - Supplies & Materials | 121,000 | | | |
| - | - | 17,499 | 235,000 | | 05XX - Capital Outlay | 400,000 | | | |
| 13,186 | 2,835 | 3,810 | 3,500 | | 06XX - Other Objects | 5,000 | | | |
| 358,101 | 340,923 | 417,718 | 766,296 | 4.25 | Total Function: | 1,007,206 | 4.25 | | |
| 2544 - Maintenance Services | | | | | | | | | |
| - | 214,615 | 221,257 | 319,069 | 6.00 | 0112 - Classified Salaries | 352,997 | 6.00 | | |
| - | - | - | 152,709 | | 0114 - Administrative Prof. / Confidential Salaries | 84,364 | 1.00 | | |
| - | 156 | 9,108 | 11,880 | | 01XX - Other Salaries | 16,920 | | | |
| - | 143,157 | 145,629 | 316,130 | | 02XX - Associated Payroll Costs | 269,806 | | | |
| 1,629,968 | 632,440 | 204,760 | 526,478 | | 03XX - Purchased Services | 245,000 | | | |
| - | - | 19,828 | 939 | | 04XX - Supplies & Materials | 12,500 | | | |
| 1,399,120 | 484,812 | 256,040 | 655,000 | | 05XX - Capital Outlay | 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 | 7.00 | | |
| 2545 - Building Fixed Costs | | | | | | | | | |
| 2,705,898 | 2,631,241 | 2,797,030 | 2,781,765 | | 03XX - Purchased Services | 3,000,706 | | | |
| 773 | - | - | 42,703 | | 04XX - Supplies & Materials | 150,000 | | | |
| 2,496 | 525 | 3,570 | 113,538 | | 06XX - Other Objects | 122,500 | | | |
| 2,709,167 | 2,631,766 | 2,800,600 | 2,938,006 | | Total Function: | 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 | | | |
| 33,457 | 1,295 | 7,056 | 12,350 | | 02XX - Associated Payroll Costs | 12,350 | | | |
| 1,241 | 10,579 | - | 50,000 | | 03XX - Purchased Services | 30,000 | | | |
| 7,776 | 9,560 | 77,236 | 30,000 | | 04XX - Supplies & Materials | 45,000 | | | |
| 655 | 40 | 55 | 2,500 | | 06XX - Other Objects | 7,500 | | | |
| 112,045 | 34,237 | 152,383 | 144,850 | | Total Function: | 144,850 | | | |
| 2549 - Energy / Safety Programs | | | | | | | | | |
| 11,907 | 101,499 | 117,427 | 30,000 | | 01XX - Other Salaries | 30,000 | | | |
| 3,348 | 30,799 | 36,896 | 7,418 | | 02XX - Associated Payroll Costs | 7,418 | | | |
| 15,255 | 132,298 | 154,323 | 37,418 | | Total Function: | 37,418 | | | |
| 2550 - Transportation | | | | | | | | | |
| 1,857,038 | 1,888,342 | 2,301,201 | 2,677,423 | 74.04 | 0112 - Classified Salaries | 2,767,431 | 75.23 | | |
| 165,442 | 195,401 | 153,840 | 167,089 | 1.20 | 0113 - Administrators Salaries | 144,495 | 1.20 | | |
| 72,636 | 60,830 | 85,040 | 87,607 | 1.00 | 0114 - Administrative Prof. / Confidential Salaries | 90,253 | 1.00 | | |
| 388,424 | 381,976 | 499,529 | 443,481 | | 01XX - Other Salaries | 438,620 | | | |
| 1,631,657 | 1,722,056 | 1,997,786 | 2,416,671 | | 02XX - Associated Payroll Costs | 2,454,062 | | | |
| 690,655 | 512,235 | 1,018,316 | 1,057,656 | | 03XX - Purchased Services | 946,811 | | | |
| 443,600 | 492,875 | 546,371 | 849,935 | | 04XX - Supplies & Materials | 757,114 | | | |
| 747,413 | 2,693,232 | 1,191,813 | 1,007,660 | | 05XX - Capital Outlay | 1,241,177 | | | |
| 505,878 | 562,938 | 921,142 | 953,065 | | 06XX - Other Objects | 941,955 | | | |
| 6,502,745 | 8,509,885 | 8,715,038 | 9,660,587 | 76.24 | Total Function: | 9,781,918 | 77.43 | | |
| 2558 - Transportation - Special Ed | | | | | | | | | |
| 327,669 | 328,405 | 385,196 | 393,330 | 10.39 | 0112 - Classified Salaries | 421,894 | 11.12 | | |
| 6,214 | 2,240 | 2,553 | 4,552 | | 01XX - Other Salaries | 4,552 | | | |
| 234,151 | 249,882 | 291,310 | 296,412 | | 02XX - Associated Payroll Costs | 320,800 | | | |
| 147,534 | 170,596 | 235,085 | 160,000 | | 03XX - Purchased Services | 160,000 | | | |
| 715,568 | 751,123 | 914,145 | 854,294 | 10.39 | Total Function: | 907,246 | 11.12 | | |
| 2559 - Other Student 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 | 1.00 | | |
| - | 812 | 1,122 | 940 | | 01XX - Other Salaries | 940 | | | |
| 31,727 | 35,566 | 38,336 | 37,743 | | 02XX - Associated Payroll Costs | 38,792 | | | |
| 79,095 | 84,056 | 89,357 | 89,081 | 1.00 | Total Function: | 92,730 | 1.00 | | |
| 2574 - Print Services | | | | | | | | | |
| 66,570 | 48,010 | 49,899 | 50,398 | 1.00 | 0112 - Classified Salaries | 52,998 | 1.00 | | |
| 1,345 | 2,048 | 2,599 | 2,780 | | 01XX - Other Salaries | 2,780 | | | |
| 43,139 | 35,266 | 36,652 | 35,703 | | 02XX - Associated Payroll Costs | 36,935 | | | |
| 185 | - | 454 | 750 | | 03XX - Purchased Services | 550 | | | |
| 21,884 | 36,420 | 37,176 | 53,900 | | 04XX - Supplies & Materials | 60,000 | | | |
| 133,123 | 121,744 | 126,780 | 143,531 | 1.00 | Total Function: | 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|---|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|---------------------|--------------------|
| 2620 - Grant/Development | | | | | | | | | |
| 103,970 | 106,905 | 111,412 | 114,775 | 1.00 | 0113 - Administrators Salaries | 118,242 | 1.00 | | |
| 5,520 | 5,520 | 5,520 | 5,700 | | 01XX - Other Salaries | 5,700 | | | |
| 55,568 | 65,933 | 69,191 | 70,548 | | 02XX - Associated Payroll Costs | 72,980 | | | |
| - | - | - | - | | 03XX - Purchased Services | 1,000 | | | |
| - | - | - | - | | 04XX - Supplies & Materials | 3,000 | | | |
| - | - | 95 | 1,500 | | 06XX - Other Objects | 2,000 | | | |
| 165,058 | 178,358 | 186,218 | 192,523 | 1.00 | Total Function: | 202,922 | 1.00 | | |
| 2630 - Communications | | | | | | | | | |
| 20,124 | 30,159 | 10,358 | 47,616 | 1.00 | 0112 - Classified Salaries | 44,762 | 1.00 | | |
| 118,469 | 107,773 | 124,463 | 125,708 | 1.00 | 0113 - Administrators Salaries | 126,965 | 1.00 | | |
| - | 2,952 | 72,262 | 74,444 | 1.00 | 0114 - Administrative Prof. / Confidential Salaries | 76,692 | 1.00 | | |
| 24,436 | 26,203 | 15,765 | 13,459 | | 01XX - Other Salaries | 13,625 | | | |
| 44,490 | 59,353 | 97,536 | 154,804 | | 02XX - Associated Payroll Costs | 152,976 | | | |
| 78,207 | 20,573 | 25,224 | 61,500 | | 03XX - Purchased Services | 61,675 | | | |
| 12,849 | 31,823 | 30,357 | 23,000 | | 04XX - Supplies & Materials | 28,500 | | | |
| 9,985 | 7,602 | 6,963 | 6,000 | | 06XX - Other Objects | 6,000 | | | |
| 308,560 | 286,437 | 382,930 | 506,531 | 3.00 | Total Function: | 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 | 1.00 | | |
| 289,861 | 285,036 | 299,533 | 309,911 | 5.00 | 0114 - Administrative Prof. / Confidential Salaries | 316,617 | 5.00 | | |
| 28,465 | 38,344 | 35,553 | 76,079 | | 01XX - Other Salaries | 76,079 | | | |
| 923,837 | 880,592 | 673,332 | 311,771 | | 02XX - Associated Payroll Costs | 325,759 | | | |
| 69,543 | 83,475 | 56,543 | 109,760 | | 03XX - Purchased Services | 139,175 | | | |
| 62,182 | 63,959 | 63,905 | 85,663 | | 04XX - Supplies & Materials | 85,500 | | | |
| 30,975 | 31,175 | 32,238 | 34,650 | | 06XX - Other Objects | 40,000 | | | |
| 1,523,332 | 1,506,014 | 1,295,270 | 1,064,730 | 6.00 | Total Function: | 1,124,161 | 6.00 | | |
| 2642 - Recruitment Services | | | | | | | | | |
| 2,375 | 2,980 | 6,895 | 5,850 | | 03XX - Purchased Services | 6,150 | | | |
| 596 | 7,097 | 7,037 | 17,920 | | 04XX - Supplies & Materials | 17,900 | | | |
| 2,971 | 10,077 | 13,932 | 23,770 | | Total Function: | 24,050 | | | |
| 2649 - Other Staff Services | | | | | | | | | |
| - | - | 3,208 | 928,106 | | 02XX - Associated Payroll Costs | 928,106 | | | |
| - | - | - | 1,047,550 | | 03XX - Purchased Services | 597,550 | | | |
| - | - | 3,208 | 1,975,656 | | Total Function: | 1,525,656 | | | |
| 2660 - Technology Services | | | | | | | | | |
| 337,418 | 309,994 | 351,425 | 423,732 | 8.00 | 0112 - Classified Salaries | 393,598 | 7.00 | | |
| 136,055 | 144,810 | 151,175 | 156,082 | 1.20 | 0113 - Administrators Salaries | 159,729 | 1.20 | | |
| 133,585 | 160,449 | 212,736 | 217,640 | 3.00 | 0114 - Administrative Prof. / Confidential Salaries | 290,781 | 4.00 | | |
| 32,450 | 53,468 | 51,186 | 93,441 | | 01XX - Other Salaries | 84,585 | | | |
| 298,836 | 350,672 | 423,630 | 513,576 | | 02XX - Associated Payroll Costs | 548,976 | | | |
| 24,227 | 68,907 | 90,638 | 82,700 | | 03XX - Purchased Services | 67,400 | | | |
| 504,925 | 397,078 | 572,081 | 484,750 | | 04XX - Supplies & Materials | 443,500 | | | |
| - | 49,162 | - | 33,300 | | 05XX - Capital Outlay | 56,000 | | | |
| 4,380 | 4,501 | 5,095 | 5,250 | | 06XX - Other Objects | 11,125 | | | |
| 1,471,877 | 1,539,042 | 1,857,968 | 2,010,471 | 12.20 | Total Function: | 2,055,694 | 12.20 | | |
| 2680 - Interpretation & Translation Services | | | | | | | | | |
| - | 167,624 | 174,462 | 263,430 | 5.13 | 0112 - Classified Salaries | 236,450 | 5.13 | | |
| - | 33,436 | 121,866 | 217,780 | | 01XX - Other Salaries | 217,430 | | | |
| - | 132,997 | 152,153 | 238,303 | | 02XX - Associated Payroll Costs | 222,018 | | | |
| - | 13,422 | 20,154 | 44,300 | | 03XX - Purchased Services | 44,300 | | | |
| - | - | 2,136 | 6,200 | | 04XX - Supplies & Materials | 6,200 | | | |
| - | - | - | 1,000 | | 06XX - Other Objects | 1,000 | | | |
| - | 347,478 | 470,771 | 771,013 | 5.13 | Total Function: | 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 | 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|--------------------|--------------------|--------------------|--------------------|-----------------|--|---------------------|-----------------|---------------------|--------------------|
| | | | | | 3500 - Child Care | | | | |
| 54,542 | 73,948 | 84,273 | 85,257 | 2.50 | 0112 - Classified Salaries | 90,086 | 2.50 | | |
| 2,570 | 4,875 | 5,201 | 9,082 | | 01XX - Other Salaries | 9,470 | | | |
| 37,925 | 52,404 | 60,453 | 63,690 | | 02XX - Associated Payroll Costs | 66,554 | | | |
| - | - | 406 | 500 | | 03XX - Purchased Services | - | | | |
| 4,965 | 996 | 7,541 | 4,500 | | 04XX - Supplies & Materials | 4,500 | | | |
| 100,001 | 132,223 | 157,874 | 163,029 | 2.50 | Total Function: | 170,610 | 2.50 | | |
| 100,001 | 132,223 | 177,832 | 163,029 | 2.50 | Total 3000 Function: | 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 | | | |
| 242,310 | 322,379 | 322,310 | 285,715 | | Total Function: | 333,455 | | | |
| 242,310 | 322,379 | 322,310 | 285,715 | | Total 5100 Function: | 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 | | | |
| 1,640,038 | 2,042,470 | 1,634,267 | 1,415,000 | | Total Function: | 1,298,398 | | | |
| 1,640,038 | 2,042,470 | 1,634,267 | 1,415,000 | | Total 5200 Function: | 1,298,398 | | | |
| | | | | | 6000 - Contingency | | | | |
| | | | | | 6110 - Operating Contingencies | | | | |
| - | - | - | 1,620,145 | | 08XX - Contingencies | 1,620,145 | | | |
| - | - | - | 1,620,145 | | Total Function: | 1,620,145 | | | |
| - | - | - | 1,620,145 | | Total 6000 Function: | 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 | | | |
| 9,493,696 | 13,620,764 | 17,832,460 | 4,970,966 | | Total Function: | 4,970,966 | | | |
| 9,493,696 | 13,620,764 | 17,832,460 | 4,970,966 | | Total 7000 Function: | 4,970,966 | | | |
| 128,925,808 | 135,842,088 | 142,580,399 | 147,092,881 | 1,036.62 | Total: | 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 | Proposed 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 | \$ 9,493,757 | \$ 13,620,763 | \$ 17,832,461 | \$ 4,970,966 | \$ 5,970,966 |
| Beginning Fund Balance | \$ 8,007,597 | \$ 9,493,757 | \$ 13,620,763 | \$ 17,832,461 | \$ 4,970,966 |
| Change in Fund Balance | \$ 1,486,160 | \$ 4,127,006 | \$ 4,211,698 | \$ (12,861,495) | \$ 1,000,000 |
| Ending Fund Balance | \$ 9,493,757 | \$ 13,620,763 | \$ 17,832,461 | \$ 4,970,966 | \$ 5,970,966 |

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

| 2020-21 Porposed Budget Function - Description | 2019-20 Working Budget | | 2020-21 Proposed 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 Sup 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 PROPOSED BUDGET
GENERAL FUND 2-YEAR ANALYSIS BY FUNCTION

| 2020-21 Porposed Budget | | 2019-20 Working Budget | | 2020-21 Proposed 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 Captial 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 PROPOSED BUDGET
GENERAL FUND VARIANCE ANALYSIS BY OBJECT**

| 2020-21 Proposed Budget Function - Description | 2019-20 Working | | 2020-21 Proposed | | 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

PROPOSED 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.)

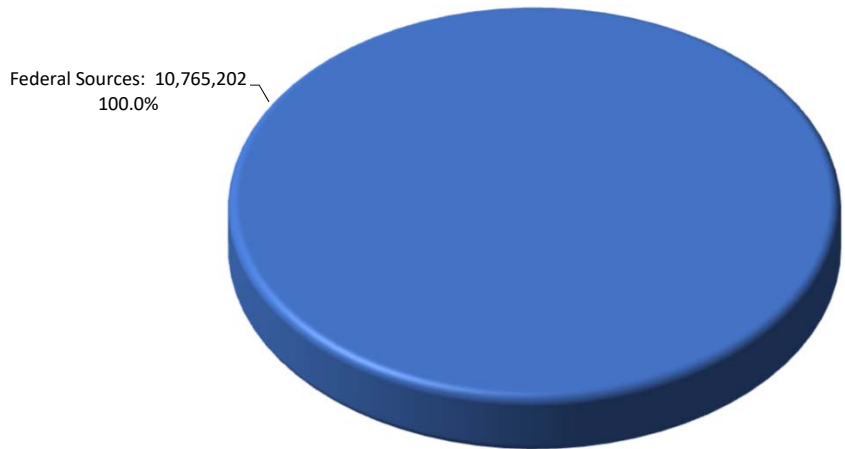
SLP-NOVA Cohort V-2015

(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**



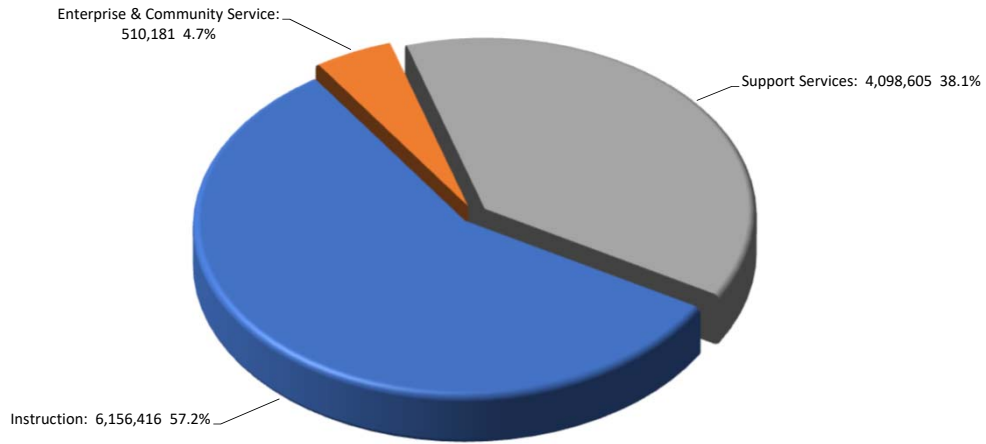
| 2016/17 Actuals | 2017/18 Actuals | 2018/19 Actuals | 2019/20 Working | 201-249 - FEDERAL PROGRAMS FUND SUMMARY RESOURCES BY SOURCE | 2020/21 Proposed | 2020/21 Approved | 2020/21 Adopted |
|--------------------|--------------------|--------------------|--------------------|--|---------------------|---------------------|--------------------|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

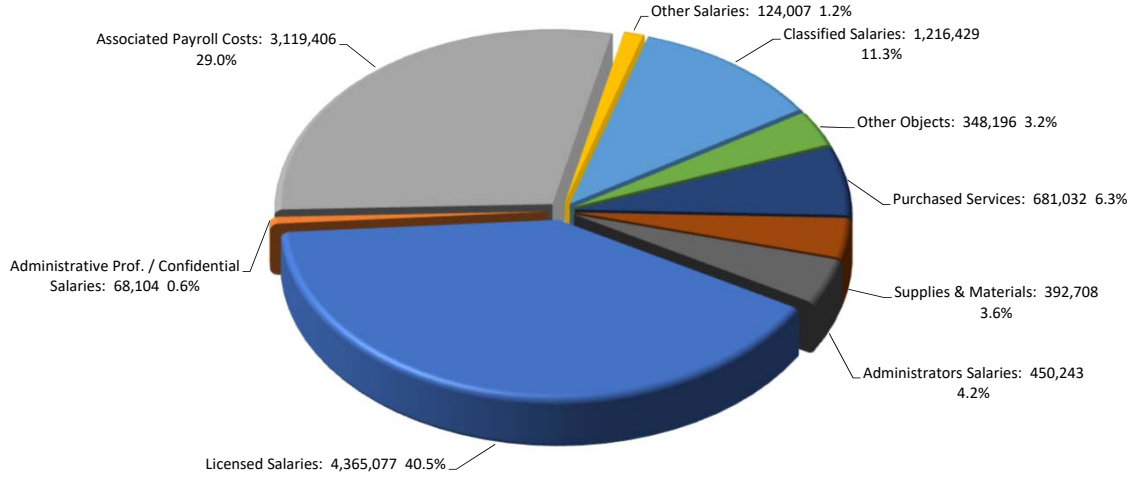
**REYNOLDS SCHOOL DISTRICT
201-249 - FEDERAL PROGRAMS FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**



| 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|---------------------|--------------------|
| 4,581,211 | 5,262,290 | 5,348,944 | 6,520,520 | 62.93 | 1000 - Instruction | 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 | 19.34 | | |
| 135,769 | 227,077 | 158,076 | 368,764 | 4.00 | 3000 - Enterprise & Community Service | 510,181 | 4.00 | | |
| 7,570,071 | 8,433,881 | 8,373,131 | 10,192,838 | 87.60 | Total: | 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|---------------------|--------------------|
| 3,270,580 | 3,167,044 | 3,036,954 | 4,016,012 | 47.30 | 0111 - Licensed Salaries | 4,365,077 | 41.30 | | |
| 672,564 | 763,470 | 776,379 | 1,159,268 | 38.80 | 0112 - Classified Salaries | 1,216,429 | 38.00 | | |
| 172,014 | 93,106 | 81,011 | 72,344 | 1.50 | 0113 - Administrators Salaries | 450,243 | 3.50 | | |
| - | - | - | - | - | 0114 - Administrative Prof. / Confidential Salaries | 68,104 | 1.00 | | |
| 223,971 | 358,857 | 234,798 | 176,306 | - | 01XX - Other Salaries | 124,007 | - | | |
| 1,994,914 | 2,430,515 | 2,307,477 | 2,772,930 | - | 02XX - Associated Payroll Costs | 3,119,406 | - | | |
| 800,300 | 977,395 | 1,282,359 | 841,097 | - | 03XX - Purchased Services | 681,032 | - | | |
| 188,812 | 393,032 | 418,680 | 816,133 | - | 04XX - Supplies & Materials | 392,708 | - | | |
| 246,915 | 250,462 | 235,473 | 338,749 | - | 06XX - Other Objects | 348,196 | - | | |
| 7,570,071 | 8,433,881 | 8,373,131 | 10,192,838 | 87.60 | Total: | 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|---|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|---------------------|--------------------|
| 1111 - Primary Programs K-5 | | | | | | | | | |
| - | - | - | 705,587 | | 0111 - Licensed Salaries | 395,101 | | | |
| - | - | - | 705,587 | | Total Function: | 395,101 | | | |
| 1220 - Restrictive Programs | | | | | | | | | |
| 47,799 | 16,866 | 47,302 | 66,241 | 2.44 | 0112 - Classified Salaries | 64,289 | 2.44 | | |
| 13,341 | 38,629 | 6,415 | 44,525 | | 01XX - Other Salaries | 9,626 | | | |
| 42,293 | 28,486 | 38,655 | 70,190 | | 02XX - Associated Payroll Costs | 58,523 | | | |
| 132,281 | 134,665 | 83,583 | - | | 03XX - Purchased Services | - | | | |
| 60 | 7,774 | 36,135 | 12,000 | | 04XX - Supplies & Materials | 4,000 | | | |
| 183 | 165 | - | - | | 06XX - Other Objects | - | | | |
| 235,957 | 226,585 | 212,090 | 192,956 | 2.44 | Total Function: | 136,438 | 2.44 | | |
| 1223 - Transition Program | | | | | | | | | |
| - | - | 800 | - | | 04XX - Supplies & Materials | 1,012 | | | |
| - | - | 800 | - | | Total Function: | 1,012 | | | |
| 1224 - Life Skills | | | | | | | | | |
| 144,135 | 100,676 | 150,570 | 251,904 | 8.19 | 0112 - Classified Salaries | 237,039 | 8.19 | | |
| 4,716 | 9,530 | 6,313 | 6,138 | | 01XX - Other Salaries | 6,386 | | | |
| 95,197 | 77,750 | 121,446 | 221,781 | | 02XX - Associated Payroll Costs | 208,711 | | | |
| 6,057 | - | 19,969 | 48,000 | | 03XX - Purchased Services | 48,698 | | | |
| - | 70 | 6,042 | - | | 04XX - Supplies & Materials | - | | | |
| 250,105 | 188,026 | 304,341 | 527,823 | 8.19 | Total Function: | 500,834 | 8.19 | | |
| 1229 - Functional Living Skills | | | | | | | | | |
| 54,496 | 64,978 | 68,154 | 85,429 | 3.31 | 0112 - Classified Salaries | 89,350 | 3.31 | | |
| 2,311 | 2,248 | 3,655 | 439 | | 01XX - Other Salaries | 1,439 | | | |
| 40,995 | 51,926 | 49,254 | 78,193 | | 02XX - Associated Payroll Costs | 84,154 | | | |
| 4,130 | 1,173 | 7,906 | - | | 03XX - Purchased Services | 2,000 | | | |
| - | 480 | - | - | | 04XX - Supplies & Materials | - | | | |
| 101,932 | 120,804 | 128,968 | 164,061 | 3.31 | Total Function: | 176,943 | 3.31 | | |
| 1250 - Less Restrictive Programs | | | | | | | | | |
| 195,492 | 239,498 | 141,385 | 202,133 | 6.97 | 0112 - Classified Salaries | 234,859 | 6.97 | | |
| 4,416 | 7,310 | 5,363 | 4,752 | | 01XX - Other Salaries | 10,564 | | | |
| 138,487 | 207,968 | 113,371 | 181,292 | | 02XX - Associated Payroll Costs | 194,113 | | | |
| 8,917 | 14,964 | 314,048 | 38,400 | | 03XX - Purchased Services | 7,235 | | | |
| - | - | 594 | - | | 04XX - Supplies & Materials | 2,000 | | | |
| 347,311 | 469,739 | 574,762 | 426,577 | 6.97 | Total Function: | 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 | | | |
| 20,489 | 1,751 | 2,028 | 1,617 | | 02XX - Associated Payroll Costs | 1,621 | | | |
| - | - | - | 490 | | 03XX - Purchased Services | 500 | | | |
| 27 | - | - | 116 | | 04XX - Supplies & Materials | 428 | | | |
| 2,256 | 13 | - | - | | 06XX - Other Objects | - | | | |
| 69,142 | 7,581 | 8,868 | 8,783 | | Total Function: | 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 | 30.30 | | |
| 82,219 | 87,126 | 157,815 | 204,254 | 9.22 | 0112 - Classified Salaries | 258,542 | 8.75 | | |
| 73,841 | 149,168 | 92,503 | 24,753 | | 01XX - Other Salaries | 2,788 | | | |
| 947,884 | 1,220,238 | 1,213,924 | 1,399,813 | | 02XX - Associated Payroll Costs | 1,467,607 | | | |
| 197,392 | 305,080 | 301,999 | 107,692 | | 03XX - Purchased Services | 185,000 | | | |
| 53,159 | 219,758 | 128,394 | 336,818 | | 04XX - Supplies & Materials | 23,497 | | | |
| 3,376,664 | 4,085,224 | 3,911,762 | 4,113,712 | 41.52 | Total Function: | 4,336,567 | 39.05 | | |
| 1291 - English Language Learners Instruction | | | | | | | | | |
| - | - | - | 40,871 | 0.50 | 0111 - Licensed Salaries | 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 | | | |
| 63,506 | 123,865 | 112,787 | 248,253 | | 03XX - Purchased Services | 29,924 | | | |
| 59,244 | 21,029 | 36,935 | 62,418 | | 04XX - Supplies & Materials | 59,922 | | | |
| 783 | - | - | - | | 06XX - Other Objects | - | | | |
| 200,100 | 153,515 | 166,378 | 381,021 | 0.50 | Total Function: | 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 | 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|---|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|---------------------|--------------------|
| 2110 - Attendance / Social Work | | | | | | | | | |
| 63,413 | 54,490 | 73,818 | 37,572 | 0.25 | 0111 - Licensed Salaries | 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 | | | |
| 41,382 | 26,957 | 54,484 | 38,955 | | 02XX - Associated Payroll Costs | 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 | 0.25 | | |
| 2120 - Guidance Services | | | | | | | | | |
| - | - | - | - | | 04XX - Supplies & Materials | 700 | | | |
| - | - | - | - | | Total Function: | 700 | | | |
| 2122 - Positive Behavior Supports | | | | | | | | | |
| 79,416 | 77,367 | - | - | | 0111 - Licensed Salaries | - | | | |
| 1,749 | 1,538 | - | 1,511 | | 01XX - Other Salaries | 1,500 | | | |
| 32,789 | 38,183 | - | 373 | | 02XX - Associated Payroll Costs | 371 | | | |
| - | - | 7,296 | - | | 04XX - Supplies & Materials | - | | | |
| 113,954 | 117,088 | 7,296 | 1,884 | | Total Function: | 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 | | | |
| - | 4,130 | 1,980 | - | | 04XX - Supplies & Materials | 3,000 | | | |
| - | 11,333 | 1,980 | - | | Total Function: | 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 | | | |
| - | 2,701 | 24,786 | - | | Total Function: | 1,000 | | | |
| 2190 - Service Direction | | | | | | | | | |
| 302,776 | 280,767 | 281,719 | 247,627 | 4.00 | 0111 - Licensed Salaries | 16,714 | | | |
| - | - | - | - | | 0113 - Administrators Salaries | 230,000 | 2.00 | | |
| - | - | - | - | | 0114 - Administrative Prof. / Confidential Salari | 68,104 | 1.00 | | |
| 10,518 | 27,204 | 14,506 | 9,887 | | 01XX - Other Salaries | 9,906 | | | |
| 140,094 | 160,312 | 156,150 | 131,932 | | 02XX - Associated Payroll Costs | 190,525 | | | |
| - | 14,107 | 42,170 | 15,163 | | 03XX - Purchased Services | 128,500 | | | |
| 9,291 | 67,332 | 58,719 | 41,706 | | 04XX - Supplies & Materials | 73,611 | | | |
| 22 | 891 | 1,403 | 968 | | 06XX - Other Objects | 82,394 | | | |
| 462,701 | 550,612 | 554,667 | 447,283 | 4.00 | Total Function: | 799,754 | 3.00 | | |
| 2191 - Service Direction | | | | | | | | | |
| 54,825 | 59,399 | 58,426 | 75,408 | | 06XX - Other Objects | 7,000 | | | |
| 54,825 | 59,399 | 58,426 | 75,408 | | Total Function: | 7,000 | | | |
| 2210 - Improvement of Instructional Services | | | | | | | | | |
| 728,865 | 611,904 | 608,839 | 657,992 | 8.50 | 0111 - Licensed Salaries | 817,884 | 8.50 | | |
| 39,299 | 113,632 | 90,694 | 64,262 | 3.34 | 0112 - Classified Salaries | 88,519 | 3.34 | | |
| 88,809 | 14,563 | - | - | | 0113 - Administrators Salaries | - | | | |
| 44,265 | 42,687 | 40,508 | 5,509 | | 01XX - Other Salaries | 2,368 | | | |
| 388,045 | 436,772 | 398,645 | 417,324 | | 02XX - Associated Payroll Costs | 474,751 | | | |
| 84,575 | 72,474 | 102,757 | 100,873 | | 03XX - Purchased Services | 129,673 | | | |
| 11,522 | 20,855 | 93,306 | 135,605 | | 04XX - Supplies & Materials | 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 | 11.84 | | |
| 2230 - Assessment & Testing | | | | | | | | | |
| 2,805 | 2,204 | 2,129 | 2,127 | | 03XX - Purchased Services | 2,200 | | | |
| 102 | 77 | 69 | 71 | | 06XX - Other Objects | 92 | | | |
| 2,907 | 2,281 | 2,198 | 2,198 | | Total Function: | 2,292 | | | |
| 2240 - Instructional Staff Development | | | | | | | | | |
| 32,311 | - | - | 245,561 | 1.00 | 0111 - Licensed Salaries | 448,100 | | | |
| 24,142 | 38,529 | 8,797 | 31,937 | | 01XX - Other Salaries | 50,000 | | | |
| 16,195 | 12,301 | 2,300 | 12,918 | | 02XX - Associated Payroll Costs | 12,350 | | | |
| 235,047 | 203,095 | 206,169 | 240,887 | | 03XX - Purchased Services | 95,500 | | | |
| 8,319 | 4,040 | 5,414 | 151,684 | | 04XX - Supplies & Materials | 52,650 | | | |
| 4,325 | - | - | - | | 06XX - Other Objects | - | | | |
| 320,338 | 257,965 | 222,680 | 682,987 | 1.00 | Total Function: | 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|---------------------|--------------------|
| | | | | | 2241 - Instructional Technology | | | | |
| - | - | - | - | | 0111 - Licensed Salaries | 78,043 | 1.00 | | |
| - | - | - | - | | 02XX - Associated Payroll Costs | 44,704 | | | |
| - | - | - | - | | Total Function: | 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 | 0.75 | | |
| 57,910 | 53,931 | 60,515 | 89,304 | 0.83 | 0112 - Classified Salaries | 41,512 | 0.50 | | |
| 56,935 | 68,543 | 81,011 | 72,344 | 1.50 | 0113 - Administrators Salaries | 220,243 | 1.50 | | |
| 3,453 | 4,802 | 4,082 | 1,456 | | 01XX - Other Salaries | 12,435 | | | |
| 56,477 | 93,811 | 102,358 | 82,531 | | 02XX - Associated Payroll Costs | 176,696 | | | |
| 6,136 | 7,324 | - | - | | 03XX - Purchased Services | 15,000 | | | |
| 1,066 | 139 | - | 194 | | 04XX - Supplies & Materials | - | | | |
| 178,034 | 188,749 | 171,013 | 259,115 | | 06XX - Other Objects | 258,710 | | | |
| 360,010 | 455,751 | 459,129 | 545,815 | 3.08 | Total Function: | 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 | 0.50 | | |
| - | - | - | - | | 01XX - Other Salaries | 260 | | | |
| - | - | - | - | | 02XX - Associated Payroll Costs | 18,124 | | | |
| - | - | - | - | 0.50 | Total Function: | 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 | | | |
| - | 33,186 | 22,588 | 22,097 | | Total Function: | 5,000 | | | |
| 2,853,091 | 2,944,514 | 2,866,111 | 3,303,554 | 20.67 | Total 2000 Function: | 4,098,605 | 19.34 | - | - |
| | | | | | 3390 - Oth Community Services | | | | |
| - | - | - | (452) | | 0111 - Licensed Salaries | 84,022 | | | |
| 21,538 | 67,784 | 52,927 | 162,418 | 4.00 | 0112 - Classified Salaries | 175,820 | 4.00 | | |
| 1,835 | 8,041 | 7,415 | 17,236 | | 01XX - Other Salaries | 10,000 | | | |
| 12,235 | 48,921 | 34,912 | 105,738 | | 02XX - Associated Payroll Costs | 154,651 | | | |
| 58,995 | 60,453 | 24,136 | 10,000 | | 03XX - Purchased Services | 27,302 | | | |
| 41,165 | 41,877 | 38,373 | 73,824 | | 04XX - Supplies & Materials | 58,386 | | | |
| - | - | 314 | - | | 06XX - Other Objects | - | | | |
| 135,769 | 227,077 | 158,076 | 368,764 | 4.00 | Total Function: | 510,181 | 4.00 | | |
| 135,769 | 227,077 | 158,076 | 368,764 | 4.00 | Total 3000 Function: | 510,181 | 4.00 | | |
| 7,570,071 | 8,433,881 | 8,373,131 | 10,192,838 | 87.60 | Total: | 10,765,202 | 83.80 | | |



Reynolds Middle School



STATE & LOCAL PROGRAMS FUNDS

PROPOSED 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.

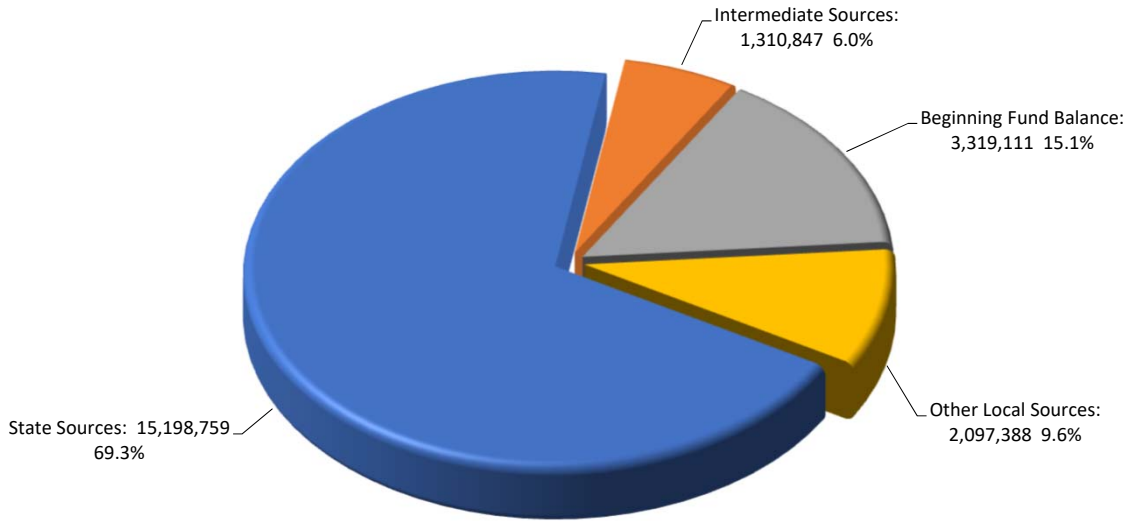
School Based Health Center

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**



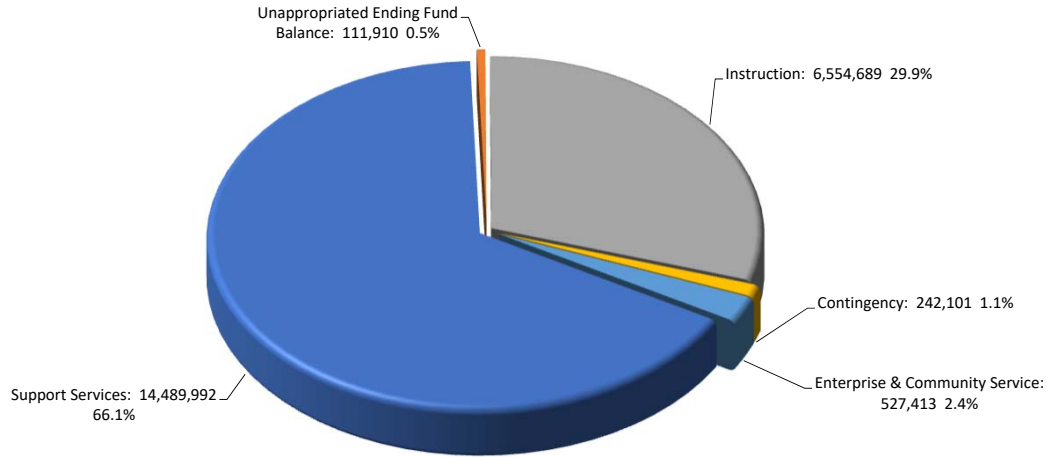
| 2016/17 Actuals | 2017/18 Actuals | 2018/19 Actuals | 2019/20 Working | 251-295 - STATE AND LOCAL FUNDS SUMMARY RESOURCES BY SOURCE | 2020/21 Proposed | 2020/21 Approved | 2020/21 Adopted |
|--------------------|--------------------|--------------------|--------------------|--|---------------------|---------------------|--------------------|
| 1,929,220 | 1,524,896 | 1,603,079 | 1,291,444 | 1000 - Other Local Sources | 2,097,388 | | |
| 1,441,951 | 2,128,370 | 1,717,290 | 4,108,705 | 2000 - Intermediate Sources | 1,310,847 | | |
| 150,683 | 673,457 | 4,099,038 | 3,993,611 | 3000 - State Sources | 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 | | |
| 6,054,020 | 7,551,355 | 10,597,971 | 12,785,295 | Total: | 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 | 2017/18 | 2018/19 | 2019/20 | 251-296 - STATE AND LOCAL FUNDS | 2020/21 | 2020/21 | 2020/21 |
|------------------|------------------|-------------------|-------------------|--|-------------------|-----------------|----------------|
| Actuals | Actuals | Actuals | Working | RESOURCES BY SOURCE | Proposed | Approved | Adopted |
| 201,048 | 148,984 | 215,181 | 180,015 | 1412 - Fuel Fees | 231,750 | | |
| 94,028 | - | - | - | 1415 - Transportation - Foster Care | - | | |
| - | - | - | (428,534) | 1910 - Rentals | - | | |
| 38,735 | 57,402 | - | 1,419 | 1914 - Donations | 1,419 | | |
| - | 413 | 73,267 | 24,094 | 1920 - Private Source Donations | 24,094 | | |
| 1,347,571 | 1,099,684 | 1,109,647 | 1,384,450 | 1990 - Miscellaneous Revenue | 1,675,125 | | |
| 247,839 | 218,412 | 204,983 | 130,000 | 1993 - SB1149 | 165,000 | | |
| - | - | - | - | 2110 - City/County Revenue | 359,242 | | |
| 724,978 | 473,339 | 578,242 | 3,912,054 | 2199 - Other Intermediate Sources | 713,804 | | |
| 716,973 | 1,655,031 | 1,139,049 | 196,651 | 2200 - Restricted Revenue | 237,801 | | |
| - | - | 1,281,715 | - | 3199 - Other Unrestricted Grants In | - | | |
| 50,895 | 53,865 | 64,995 | 60,000 | 3204 - Drivers Education | 60,000 | | |
| 99,788 | 619,592 | 2,752,328 | 3,933,611 | 3299 - Other Restricted Grants | 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 | | |
| 6,054,020 | 7,551,355 | 10,597,971 | 12,785,295 | Total: | 21,926,105 | | |

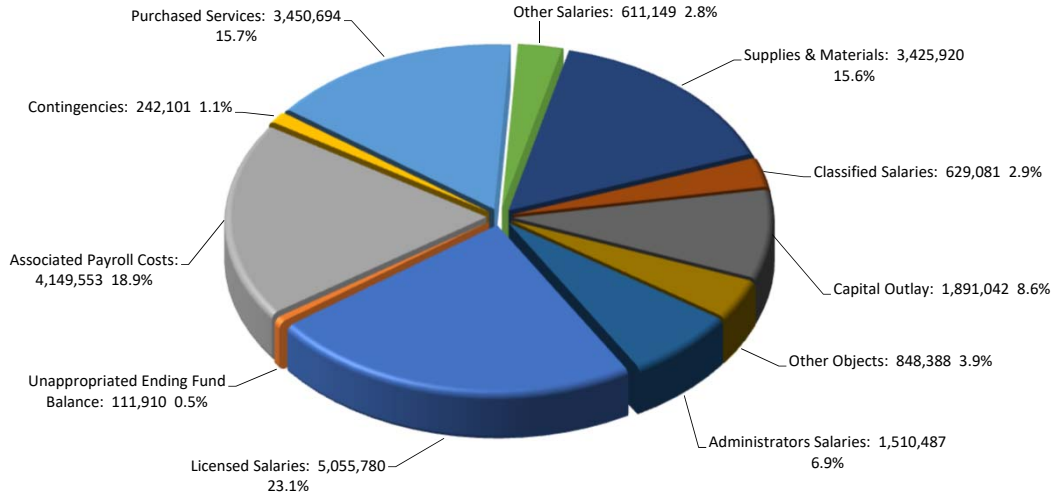
**REYNOLDS SCHOOL DISTRICT
251-296 - STATE AND LOCAL FUNDS SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**



| 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|---------------------|--------------------|
| 1,258,586 | 1,821,249 | 3,264,230 | 3,546,526 | 16.10 | 1000 - Instruction | 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 | 70.50 | | |
| 390,263 | 221,200 | 297,184 | 584,131 | 0.06 | 3000 - Enterprise & Community Service | 527,413 | 0.06 | | |
| - | - | - | 2,331,872 | | 4000 - Facilities Acquisition & Construction | - | | | |
| - | - | - | 94,899 | | 6000 - Contingency | 242,101 | | | |
| 3,217,426 | 3,180,914 | 3,553,459 | - | | 7000 - Unappropriated Ending Fund Balance | 111,910 | | | |
| 6,054,020 | 7,551,355 | 10,597,971 | 12,785,295 | 30.16 | Total: | 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|---------------------|--------------------|
| 222,974 | 311,044 | 627,974 | 842,662 | 14.89 | 0111 - Licensed Salaries | 5,055,780 | 77.24 | | |
| 146,900 | 244,880 | 389,860 | 691,477 | 13.27 | 0112 - Classified Salaries | 629,081 | 14.77 | | |
| 42,629 | 111,221 | 212,773 | 354,335 | 2.00 | 0113 - Administrators Salaries | 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 | | | |
| 197,229 | 381,537 | 680,547 | 910,101 | | 02XX - Associated Payroll Costs | 4,149,553 | | | |
| 493,725 | 618,867 | 595,049 | 2,044,121 | | 03XX - Purchased Services | 3,450,694 | | | |
| 1,288,515 | 866,908 | 2,466,656 | 3,711,244 | | 04XX - Supplies & Materials | 3,425,920 | | | |
| 295,840 | 1,562,484 | 1,733,624 | 3,601,454 | | 05XX - Capital Outlay | 1,891,042 | | | |
| 65,071 | 99,419 | 136,173 | 153,543 | | 06XX - Other Objects | 848,388 | | | |
| - | - | - | 94,899 | | 08XX - Contingencies | 242,101 | | | |
| 3,217,426 | 3,180,914 | 3,553,459 | - | | 09XX - Unappropriated Ending Fund Balance | 111,910 | | | |
| 6,054,020 | 7,551,355 | 10,597,971 | 12,785,295 | 30.16 | Total: | 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|--|--------------------|--------------------|--------------------|----------------|---------------------------------|---------------------|----------------|---------------------|--------------------|
| 1111 - Primary Programs K-5 | | | | | | | | | |
| 64,415 | 47,776 | 121,505 | 44,513 | 0.89 | 0111 - Licensed Salaries | 1,040,723 | 17.57 | | |
| 72 | - | - | 72 | | 01XX - Other Salaries | 72 | | | |
| 28,230 | 25,954 | 67,828 | 25,691 | | 02XX - Associated Payroll Costs | 613,924 | | | |
| 1,170 | 180 | 1,698 | 864 | | 03XX - Purchased Services | 864 | | | |
| 45,964 | 25,909 | 45,352 | 47,022 | | 04XX - Supplies & Materials | 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 | 17.57 | | |
| 1113 - Elem Extra-Curricular | | | | | | | | | |
| 5,222 | 1,312 | 2,011 | 3,000 | | 03XX - Purchased Services | 28,000 | | | |
| 46,634 | 53,771 | 59,285 | 108,351 | | 04XX - Supplies & Materials | 133,351 | | | |
| 1,855 | 858 | - | 66 | | 06XX - Other Objects | 66 | | | |
| 53,711 | 55,941 | 61,296 | 111,417 | | Total Function: | 161,417 | | | |
| 1121 - Middle School Programs | | | | | | | | | |
| - | - | - | - | | 0111 - Licensed Salaries | 8,963 | 0.17 | | |
| - | 15,929 | 21,624 | 54,203 | | 01XX - Other Salaries | 63,800 | | | |
| - | 4,995 | 6,774 | 13,389 | | 02XX - Associated Payroll Costs | 21,288 | | | |
| 1,426 | - | 28,768 | - | | 03XX - Purchased Services | 49,250 | | | |
| 4,841 | 8,149 | 11,460 | 20,176 | | 04XX - Supplies & Materials | 20,176 | | | |
| - | 6,400 | 2,250 | 2,250 | | 06XX - Other Objects | - | | | |
| 6,267 | 35,473 | 70,877 | 90,018 | | Total Function: | 163,477 | 0.17 | | |
| 1122 - Middle School Extra-Curricular | | | | | | | | | |
| - | - | - | 6,839 | | 0111 - Licensed Salaries | 68,247 | | | |
| 3,829 | 12,399 | 3,026 | - | | 03XX - Purchased Services | - | | | |
| 77,133 | 44,538 | 75,093 | 118,236 | | 04XX - Supplies & Materials | 143,236 | | | |
| 1,420 | 335 | - | - | | 06XX - Other Objects | - | | | |
| 82,382 | 57,271 | 78,119 | 125,075 | | Total Function: | 211,483 | | | |
| 1131 - High School Programs | | | | | | | | | |
| - | - | 157,030 | 449,121 | 5.00 | 0111 - Licensed Salaries | 291,232 | 5.00 | | |
| - | 46,036 | 23,841 | 36,343 | 1.00 | 0112 - Classified Salaries | 38,155 | 1.00 | | |
| 65,144 | 99,712 | 144,408 | 79,999 | | 01XX - Other Salaries | 90,801 | | | |
| 10,868 | 40,728 | 120,389 | 127,925 | | 02XX - Associated Payroll Costs | 219,413 | | | |
| 2,348 | 3,420 | 23,100 | 7,549 | | 03XX - Purchased Services | 33,693 | | | |
| 55,949 | 36,509 | 103,898 | 196,353 | | 04XX - Supplies & Materials | 141,355 | | | |
| - | 170,155 | 450,000 | 13,632 | | 05XX - Capital Outlay | 13,632 | | | |
| - | 16,940 | 68,784 | 109,339 | | 06XX - Other Objects | 181,507 | | | |
| 134,310 | 413,500 | 1,091,451 | 1,020,261 | 6.00 | Total Function: | 1,009,788 | 6.00 | | |
| 1132 - High School Athletics | | | | | | | | | |
| - | - | - | (2,280) | | 01XX - Other Salaries | - | | | |
| - | - | - | - | | 04XX - Supplies & Materials | 25,000 | | | |
| - | - | - | (2,280) | | Total Function: | 25,000 | | | |
| 1133 - High School Activities | | | | | | | | | |
| 56,629 | 60,827 | 47,037 | 52,075 | | 03XX - Purchased Services | 52,075 | | | |
| 272,881 | 297,398 | 386,162 | 405,363 | | 04XX - Supplies & Materials | 405,363 | | | |
| 41,540 | 35,837 | 23,113 | 3,280 | | 06XX - Other Objects | 3,280 | | | |
| 371,050 | 394,062 | 456,312 | 460,718 | | Total Function: | 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 | | | |
| - | - | 45,228 | - | | 02XX - Associated Payroll Costs | 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 | | | |
| 600 | - | - | 5,076 | | 06XX - Other Objects | - | | | |
| 13,815 | 11,671 | 140,208 | 23,607 | | Total Function: | 89,624 | | | |
| 1224 - Life Skills | | | | | | | | | |
| - | - | 50,282 | 71,280 | 3.25 | 0112 - Classified Salaries | 93,054 | 3.25 | | |
| - | - | 920 | - | | 01XX - Other Salaries | 592 | | | |
| - | - | 37,516 | 53,448 | | 02XX - Associated Payroll Costs | 79,128 | | | |
| - | - | 478 | - | | 03XX - Purchased Services | - | | | |
| - | - | 89,196 | 124,728 | 3.25 | Total Function: | 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|---|--------------------|--------------------|--------------------|----------------|---------------------------------|---------------------|----------------|---------------------|--------------------|
| 1250 - Less Restrictive Programs | | | | | | | | | |
| 72,173 | 103,775 | 23,808 | 146,523 | 2.56 | 0112 - Classified Salaries | 119,869 | 2.56 | | |
| 3,384 | 2,697 | 3,574 | 6,227 | | 01XX - Other Salaries | 12,135 | | | |
| 37,499 | 62,628 | 19,459 | 82,329 | | 02XX - Associated Payroll Costs | 87,509 | | | |
| - | 20,867 | 29,916 | 35,933 | | 03XX - Purchased Services | 101,057 | | | |
| 113,056 | 189,967 | 76,758 | 271,012 | 2.56 | Total Function: | 320,570 | 2.56 | | |
| 1280 - Alternative Ed | | | | | | | | | |
| - | - | 55,429 | 68,739 | 1.00 | 0111 - Licensed Salaries | 71,200 | 1.00 | | |
| 7,877 | 37,394 | 48,246 | 42,491 | 1.40 | 0112 - Classified Salaries | 56,878 | 1.90 | | |
| - | - | 9,173 | 34,320 | | 01XX - Other Salaries | 18,450 | | | |
| 3,957 | 19,261 | 52,260 | 73,120 | | 02XX - Associated Payroll Costs | 96,242 | | | |
| 7,638 | 22,464 | 23,541 | 442,986 | | 03XX - Purchased Services | 648,508 | | | |
| 9,865 | 1,805 | 39,357 | 86,148 | | 04XX - Supplies & Materials | 14,854 | | | |
| 44,990 | - | 312,666 | 35,950 | | 05XX - Capital Outlay | 71,900 | | | |
| 74,326 | 80,924 | 540,673 | 783,754 | 2.40 | Total Function: | 978,032 | 2.90 | | |
| 1288 - Charter School | | | | | | | | | |
| - | 14,044 | 15,398 | 45,000 | | 03XX - Purchased Services | 780,823 | | | |
| - | 14,044 | 15,398 | 45,000 | | Total Function: | 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 | | | |
| 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 | | | |
| 3,074 | 9,687 | 9,661 | 9,848 | | 06XX - Other Objects | 8,439 | | | |
| 87,532 | 275,825 | 279,813 | 280,000 | | Total Function: | 209,843 | | | |
| 1299 - Other Programs | | | | | | | | | |
| 111,459 | 109,272 | 76,504 | - | 1.00 | 0111 - Licensed Salaries | 68,883 | 1.00 | | |
| 7,603 | - | - | - | | 0112 - Classified Salaries | - | | | |
| 3,645 | 4,247 | 1,964 | 3,008 | | 01XX - Other Salaries | 1,662 | | | |
| 54,765 | 64,288 | 44,247 | (12) | | 02XX - Associated Payroll Costs | 38,008 | | | |
| 1,019 | 11,253 | - | 1,300 | | 03XX - Purchased Services | 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 | 1.00 | | |
| 2110 - Attendance / Social Work | | | | | | | | | |
| 47,100 | - | 1,719 | - | | 0111 - Licensed Salaries | 762,636 | 10.00 | | |
| - | - | 107,361 | 125,886 | 4.00 | 0112 - Classified Salaries | 139,066 | 4.00 | | |
| 1,611 | - | 1,307 | 7,226 | | 01XX - Other Salaries | 127 | | | |
| 20,413 | - | 59,360 | 95,599 | | 02XX - Associated Payroll Costs | 513,197 | | | |
| 69 | - | 46,055 | 834 | | 03XX - Purchased Services | - | | | |
| 754 | - | 44,648 | 430,098 | | 04XX - Supplies & Materials | 612,076 | | | |
| 33 | - | 11,697 | - | | 06XX - Other Objects | - | | | |
| 69,981 | - | 272,147 | 659,643 | 4.00 | Total Function: | 2,027,102 | 14.00 | | |
| 2120 - Guidance Services | | | | | | | | | |
| - | 123,220 | 175,638 | 198,871 | 3.00 | 0111 - Licensed Salaries | 927,330 | 13.00 | | |
| - | - | - | 28,604 | 1.00 | 0112 - Classified Salaries | 33,815 | 1.00 | | |
| - | 891 | 32 | 10,483 | | 01XX - Other Salaries | 10,483 | | | |
| - | 22,215 | 65,781 | 129,032 | | 02XX - Associated Payroll Costs | 530,806 | | | |
| - | 345 | 29,783 | 17,000 | | 03XX - Purchased Services | 72,720 | | | |
| - | 29,831 | 67,081 | 33,856 | | 04XX - Supplies & Materials | 51,224 | | | |
| - | 176,502 | 338,315 | 417,846 | 4.00 | Total Function: | 1,626,378 | 14.00 | | |
| 2130 - Health Services | | | | | | | | | |
| - | - | - | - | | 03XX - Purchased Services | 600,000 | | | |
| - | - | - | - | | Total Function: | 600,000 | | | |
| 2190 - Service Direction | | | | | | | | | |
| - | - | - | - | | 0111 - Licensed Salaries | 362,912 | 5.00 | | |
| - | - | - | - | | 0113 - Administrators Salaries | 229,999 | 2.00 | | |
| - | - | - | - | | 01XX - Other Salaries | 15,500 | | | |
| - | - | - | - | | 02XX - Associated Payroll Costs | 329,633 | | | |
| - | - | - | - | | Total Function: | 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|---------------------|--------------------|
| | | | | | 2210 - Improvement of Instructional Services | | | | |
| - | - | - | 74,579 | 4.00 | 0111 - Licensed Salaries | 710,636 | 14.00 | | |
| - | - | - | - | | 0112 - Classified Salaries | 28,815 | 1.00 | | |
| - | - | - | - | | 0113 - Administrators Salaries | 115,000 | 1.00 | | |
| - | - | - | - | | 01XX - Other Salaries | 3,840 | | | |
| - | - | - | 38,757 | | 02XX - Associated Payroll Costs | 477,867 | | | |
| - | - | 2,982 | 664 | | 03XX - Purchased Services | 664 | | | |
| 3,788 | - | - | - | | 04XX - Supplies & Materials | - | | | |
| 6,019 | 1,015 | - | - | | 06XX - Other Objects | 419,000 | | | |
| 9,806 | 1,015 | 2,982 | 114,000 | 4.00 | Total Function: | 1,755,822 | 16.00 | | |
| | | | | | 2211 - Teaching & Learning | | | | |
| - | - | - | - | | 04XX - Supplies & Materials | 542,902 | | | |
| - | - | - | - | | Total Function: | 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 | | | |
| 525,136 | 52,435 | (450) | 1,215,270 | | 04XX - Supplies & Materials | 227,497 | | | |
| 526,571 | 99,085 | 60,329 | 1,225,270 | | Total Function: | 237,497 | | | |
| | | | | | 2220 - Educational Media Services | | | | |
| - | - | - | - | | 0111 - Licensed Salaries | 743,018 | 10.50 | | |
| - | - | - | - | | 02XX - Associated Payroll Costs | 400,213 | | | |
| - | - | - | - | | Total Function: | 1,143,231 | 10.50 | | |
| | | | | | 2230 - Assessment & Testing | | | | |
| - | - | - | 8,165 | | 04XX - Supplies & Materials | 8,165 | | | |
| - | - | - | 8,165 | | Total Function: | 8,165 | | | |
| | | | | | 2240 - Instructional Staff Development | | | | |
| 6,184 | 6,791 | 2,511 | 142,652 | | 01XX - Other Salaries | 275,495 | | | |
| 758 | 1,790 | 656 | 2,366 | | 02XX - Associated Payroll Costs | 68,046 | | | |
| 24,810 | 43,323 | 216,623 | 396,319 | | 03XX - Purchased Services | 308,175 | | | |
| 2,076 | 2,076 | 13,375 | 90,039 | | 04XX - Supplies & Materials | 50,808 | | | |
| 2,325 | 2,429 | 10,163 | 20,140 | | 06XX - Other Objects | 29,643 | | | |
| 36,153 | 56,410 | 243,327 | 651,517 | | Total Function: | 732,167 | | | |
| | | | | | 2320 - Executive Administration | | | | |
| - | - | - | 1,578 | | 03XX - Purchased Services | 1,578 | | | |
| - | 30 | 126 | 3,725 | | 04XX - Supplies & Materials | 3,725 | | | |
| - | 30 | 126 | 5,303 | | Total Function: | 5,303 | | | |
| | | | | | 2410 - Building Administration | | | | |
| - | - | 96,906 | 238,468 | 2.00 | 0113 - Administrators Salaries | 915,488 | 8.00 | | |
| - | - | 5,335 | 21,528 | | 01XX - Other Salaries | 38,292 | | | |
| - | - | 38,665 | 127,335 | | 02XX - Associated Payroll Costs | 522,220 | | | |
| - | - | - | - | | 03XX - Purchased Services | 60,000 | | | |
| - | - | 140,907 | 387,331 | 2.00 | Total Function: | 1,536,000 | 8.00 | | |
| | | | | | 2490 - Oth Sch Admn Supp Svcs | | | | |
| - | - | 4,183 | - | | 06XX - Other Objects | 6,453 | | | |
| - | - | 4,183 | - | | Total Function: | 6,453 | | | |
| | | | | | 2540 - Maintenance & Operations | | | | |
| 2,185 | 94,019 | 242 | 151,414 | | 03XX - Purchased Services | 300,000 | | | |
| - | - | - | 17,081 | | 04XX - Supplies & Materials | 17,081 | | | |
| 2,185 | 94,019 | 242 | 168,495 | | Total Function: | 317,081 | | | |
| | | | | | 2544 - Maintenance Services | | | | |
| 259,709 | 143,366 | 58,182 | 314,919 | | 03XX - Purchased Services | 261,987 | | | |
| - | - | 1,281,715 | - | | 04XX - Supplies & Materials | - | | | |
| 250,850 | 1,392,329 | 970,957 | 1,445,000 | | 05XX - Capital Outlay | 1,805,510 | | | |
| 4,832 | 25,893 | 4,022 | - | | 06XX - Other Objects | 200,000 | | | |
| 515,391 | 1,561,588 | 2,314,876 | 1,759,919 | | Total Function: | 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 | | | |
| 1,163 | 4,208 | - | 2,487 | | 03XX - Purchased Services | 1,200 | | | |
| 1,163 | 4,208 | - | 20,379 | | Total Function: | 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 FTE | 2020/21 Approved | 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 | | | |
| - | 115,445 | 73,882 | 560,000 | - | 04XX - Supplies & Materials | 375,000 | | | |
| 26,494 | 318,518 | 105,662 | 810,000 | | Total Function: | 500,000 | | | |
| 2680 - Interpretation & Translation Services | | | | | | | | | |
| - | - | - | - | - | 0113 - Administrators Salaries | 115,000 | 1.00 | | |
| - | - | - | - | - | 01XX - Other Salaries | 7,200 | | | |
| - | - | - | - | - | 02XX - Associated Payroll Costs | 65,657 | | | |
| - | - | - | - | - | Total Function: | 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 | | | |
| 195,093 | 144,199 | 208,403 | 281,000 | | Total Function: | 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 | | | |
| 12,706 | 3,291 | 6,984 | 24,849 | - | 04XX - Supplies & Materials | 136,552 | | | |
| 12,706 | 18,291 | 38,324 | 49,949 | | Total Function: | 136,652 | | | |
| 3320 - Community Recreation Services | | | | | | | | | |
| - | 13,556 | 725 | 719 | - | 04XX - Supplies & Materials | 10,000 | | | |
| - | 13,556 | 725 | 719 | | Total Function: | 10,000 | | | |
| 3390 - Oth Community Services | | | | | | | | | |
| - | - | - | 128,167 | - | 0112 - Classified Salaries | 60,000 | | | |
| - | - | 22,000 | 47,810 | - | 04XX - Supplies & Materials | 18,500 | | | |
| - | - | 22,000 | 175,977 | | Total Function: | 78,500 | | | |
| 3500 - Child Care | | | | | | | | | |
| 37,731 | 7,237 | 1,964 | 2,002 | 0.06 | 0112 - Classified Salaries | 2,136 | 0.06 | | |
| 2,213 | 2,120 | 1,617 | 17,000 | - | 01XX - Other Salaries | 15,000 | | | |
| 21,885 | 9,111 | 2,705 | 6,155 | - | 02XX - Associated Payroll Costs | 5,746 | | | |
| 395 | - | 57 | 5,000 | - | 03XX - Purchased Services | 5,000 | | | |
| 26,213 | 26,661 | 21,390 | 46,329 | - | 04XX - Supplies & Materials | 49,379 | | | |
| - | 25 | - | - | - | 06XX - Other Objects | - | | | |
| 88,437 | 45,154 | 27,733 | 76,486 | 0.06 | Total Function: | 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 | | | |
| - | - | - | 94,899 | | Total Function: | 242,101 | | | |
| 7000 - Unappropriated Ending Fund Balance | | | | | | | | | |
| 3,217,426 | 3,180,914 | 3,553,459 | - | - | 09XX - Unappropriated Ending Fund Balance | 111,910 | | | |
| 3,217,426 | 3,180,914 | 3,553,459 | - | | Total Function: | 111,910 | | | |
| 6,054,020 | 7,551,355 | 10,597,971 | 12,785,295 | 30.16 | Total: | 21,926,105 | 104.01 | | |



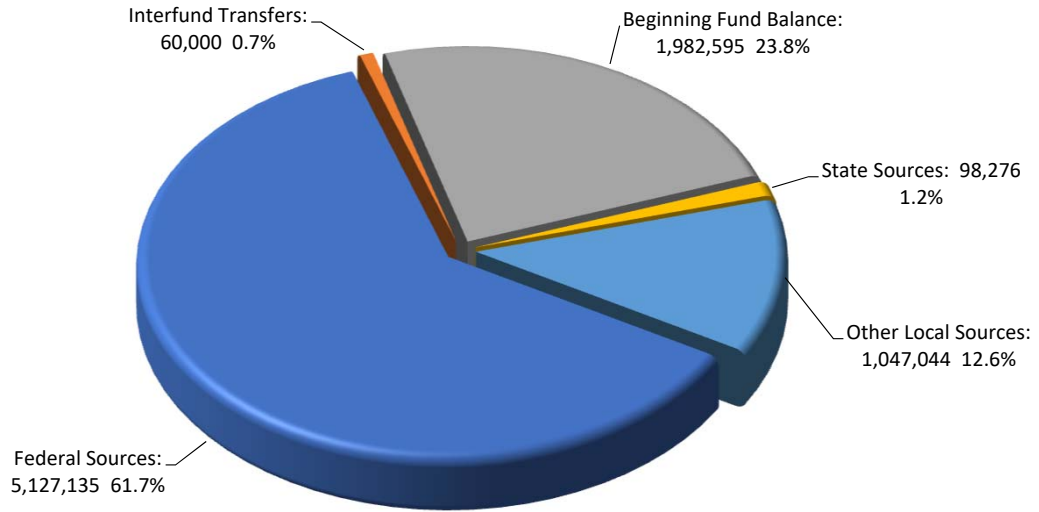
Woodland Elementary School

NUTRITION SERVICES FUND

PROPOSED 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**



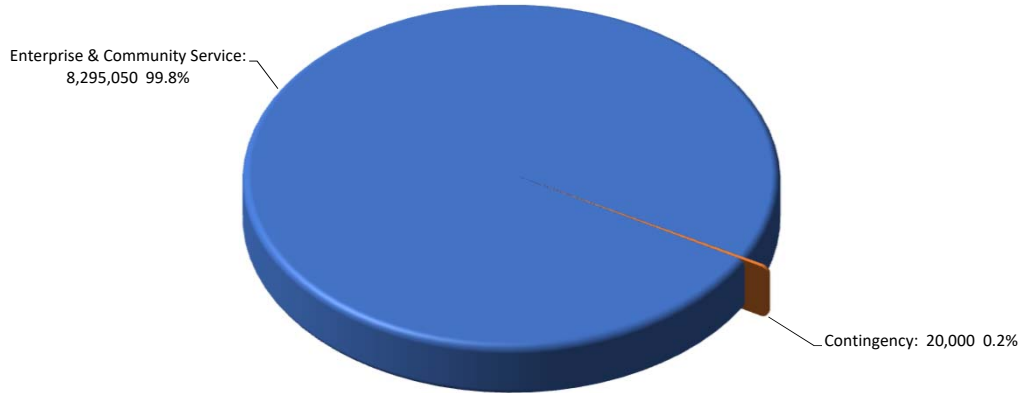
| 2016/17 Actuals | 2017/18 Actuals | 2018/19 Actuals | 2019/20 Working | 297 - NUTRITION SERVICES FUND SUMMARY RESOURCES BY SOURCE | 2020/21 Proposed | 2020/21 Approved | 2020/21 Adopted |
|--------------------|--------------------|--------------------|--------------------|--|---------------------|---------------------|--------------------|
| 450,483 | 368,342 | 357,401 | 1,047,044 | 1000 - Other Local Sources | 1,047,044 | | |
| 28,026 | 59,250 | 89,568 | 18,000 | 3000 - State Sources | 98,276 | | |
| 5,820,202 | 5,636,624 | 5,370,804 | 5,582,169 | 4000 - Federal Sources | 5,127,135 | | |
| 53,528 | 52,974 | 50,679 | 60,000 | 5200 - Interfund Transfers | 60,000 | | |
| 2,451,452 | 2,996,717 | 3,385,574 | 1,982,595 | 5400 - Beginning Fund Balance | 1,982,595 | | |
| 8,803,691 | 9,113,907 | 9,254,026 | 8,689,808 | Total: | 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 | | |
| 318,498 | 264,173 | 267,907 | 888,355 | 1610 - Food Service Meal Sales | 888,355 | | |
| 36,364 | - | 19,856 | 80,639 | 1690 - Food Services - Other Sales | 80,639 | | |
| 42,417 | 27,061 | 21,589 | 30,000 | 1990 - Miscellaneous Revenue | 30,000 | | |
| 450,483 | 368,342 | 357,401 | 1,047,044 | Total Object: | 1,047,044 | | |
| 3000 - State Sources | | | | | | | |
| 28,026 | 59,250 | 89,568 | 18,000 | 3299 - Other Restricted Grants | 98,276 | | |
| 4000 - Federal Sources | | | | | | | |
| 330,659 | 388,577 | 368,731 | 363,000 | 4100 - USDA Commodities | 363,000 | | |
| 256,793 | - | - | - | 4500 - Restricted Revenue Thru State | - | | |
| 117,999 | 115,882 | 106,388 | 101,452 | 4502 - Summer Seamless Waiver | 131,103 | | |
| 1,267,784 | 1,254,318 | 1,167,627 | 1,227,736 | 4503 - National Breakfast Program | 1,217,236 | | |
| 3,612,506 | 3,433,095 | 3,249,725 | 3,428,361 | 4505 - National School Nutrition Prog | 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 | | |
| 5,820,202 | 5,636,624 | 5,370,804 | 5,582,169 | Total Object: | 5,127,135 | | |
| 5200 - Interfund Transfers | | | | | | | |
| 53,528 | 52,974 | 50,679 | 60,000 | 5200 - Interfund Transfers | 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 | | |
| 8,803,691 | 9,113,907 | 9,254,026 | 8,689,808 | Total: | 8,315,050 | | |

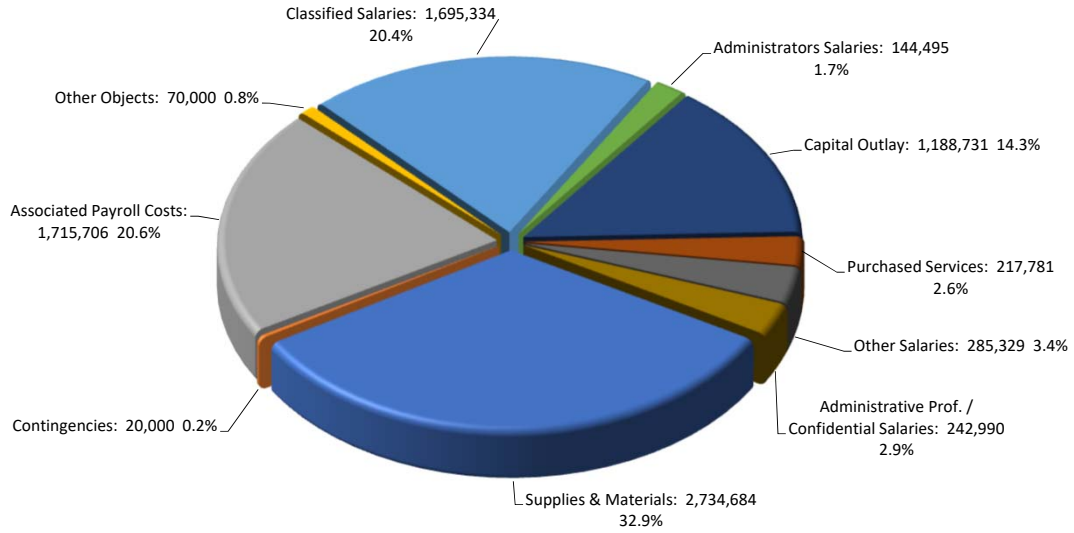
**REYNOLDS SCHOOL DISTRICT
297 - NUTRITION SERVICES FUND SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**



| 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|---------------------|--------------------|
| 5,806,974 | 5,728,333 | 7,271,431 | 8,389,808 | 61.39 | 3000 - Enterprise & Community Service | 8,295,050 | 63.01 | | |
| - | - | - | 300,000 | | 6000 - Contingency | 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 | 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|---------------------|--------------------|
| 1,279,278 | 1,288,090 | 1,377,570 | 1,581,180 | 57.69 | 0112 - Classified Salaries | 1,695,334 | 58.81 | | |
| 59,394 | 32,269 | 136,819 | 141,292 | 1.20 | 0113 - Administrators Salaries | 144,495 | 1.20 | | |
| 22,934 | 195,061 | 164,672 | 179,986 | 2.50 | 0114 - Administrative Prof. / Confidential Salaries | 242,990 | 3.00 | | |
| 282,193 | 269,181 | 296,122 | 294,717 | | 01XX - Other Salaries | 285,329 | | | |
| 1,102,406 | 1,270,686 | 1,431,376 | 1,645,449 | | 02XX - Associated Payroll Costs | 1,715,706 | | | |
| 2,316,657 | 201,082 | 41,761 | 336,435 | | 03XX - Purchased Services | 217,781 | | | |
| 665,208 | 2,286,982 | 2,275,242 | 3,059,057 | | 04XX - Supplies & Materials | 2,734,684 | | | |
| 9,529 | 115,453 | 1,463,468 | 1,061,443 | | 05XX - Capital Outlay | 1,188,731 | | | |
| 69,375 | 69,530 | 84,402 | 90,249 | | 06XX - Other Objects | 70,000 | | | |
| - | - | - | 300,000 | | 08XX - Contingencies | 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 | 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 FTE | 2020/21 Approved | 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 | 58.81 | | |
| 59,394 | 32,269 | 136,819 | 141,292 | 1.20 | 0113 - Administrators Salaries | 144,495 | 1.20 | | |
| 22,934 | 195,061 | 164,672 | 179,986 | 2.50 | 0114 - Administrative Prof. / Confidential Salaries | 242,990 | 3.00 | | |
| 184,490 | 168,126 | 185,656 | 170,344 | | 01XX - Other Salaries | 174,779 | | | |
| 1,076,976 | 1,238,886 | 1,394,948 | 1,615,012 | | 02XX - Associated Payroll Costs | 1,688,400 | | | |
| 2,259,002 | 198,837 | 41,045 | 317,552 | | 03XX - Purchased Services | 210,766 | | | |
| 443,411 | 1,819,266 | 1,856,660 | 2,780,557 | | 04XX - Supplies & Materials | 2,357,308 | | | |
| 9,529 | 115,453 | 1,463,468 | 1,061,443 | | 05XX - Capital Outlay | 1,188,731 | | | |
| 65,697 | 65,704 | 73,300 | 82,006 | | 06XX - Other Objects | 70,000 | | | |
| 5,400,711 | 5,121,690 | 6,694,139 | 7,929,372 | 61.39 | Total Function: | 7,772,803 | 63.01 | | |
| 5,400,711 | 5,121,690 | 6,694,139 | 7,929,372 | 61.39 | Total Function: | 7,772,803 | 63.01 | | |
| 3101 - Summer Seamless Waiver | | | | | | | | | |
| 46,498 | 46,789 | 52,339 | 50,304 | | 01XX - Other Salaries | 42,850 | | | |
| 11,987 | 14,864 | 17,696 | 12,143 | | 02XX - Associated Payroll Costs | 10,584 | | | |
| 57,655 | 2,245 | 715 | 18,883 | | 03XX - Purchased Services | 7,015 | | | |
| - | 57,187 | 30,014 | 86,000 | | 04XX - Supplies & Materials | 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 | | | |
| 119,819 | 124,912 | 104,045 | 175,373 | | Total Function: | 134,449 | | | |
| 3102 - Nutrition Services Grant | | | | | | | | | |
| 12,661 | 12,131 | 12,702 | 20,000 | | 01XX - Other Salaries | 23,700 | | | |
| 3,448 | 4,091 | 3,981 | 4,940 | | 02XX - Associated Payroll Costs | 5,854 | | | |
| 218,352 | 183,514 | 149,768 | 192,500 | | 04XX - Supplies & Materials | 215,600 | | | |
| 234,461 | 199,736 | 166,451 | 217,440 | | Total Function: | 245,154 | | | |
| 234,461 | 199,736 | 166,451 | 217,440 | | Total Function: | 245,154 | | | |
| 3103 - CACFP - Supper | | | | | | | | | |
| 38,545 | 42,135 | 45,424 | 54,069 | | 01XX - Other Salaries | 44,000 | | | |
| 9,994 | 12,845 | 14,750 | 13,354 | | 02XX - Associated Payroll Costs | 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 | | | |
| 48,539 | 243,262 | 249,676 | 67,623 | | Total Function: | 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 | | | |
| - | 38,732 | 57,120 | - | | Total Function: | 87,776 | | | |
| 6110 - Operating Contingencies | | | | | | | | | |
| - | - | - | 300,000 | | 08XX - Contingencies | 20,000 | | | |
| - | - | - | 300,000 | | Total Function: | 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 | 63.01 | | |



Hartley Elementary School

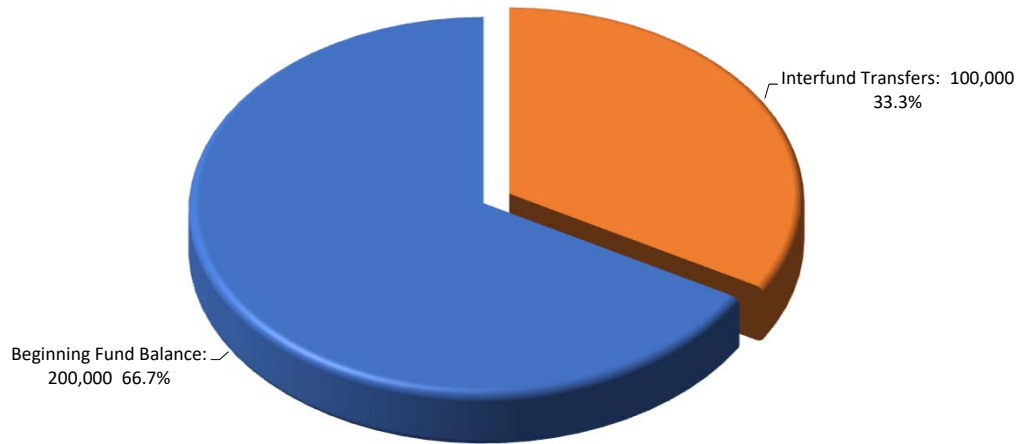


EARLY RETIREMENT FUND

PROPOSED 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**

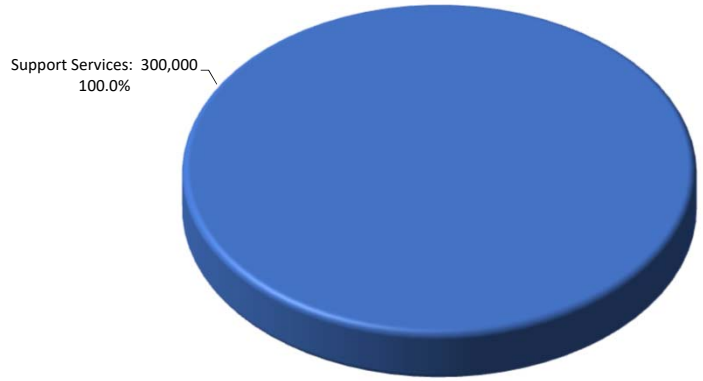


| 2016/17 Actuals | 2017/18 Actuals | 2018/19 Actuals | 2019/20 Working | 298 - EARLY RETIREMENT FUND SUMMARY RESOURCES BY SOURCE | 2020/21 Proposed | 2020/21 Approved | 2020/21 Adopted |
|--------------------|--------------------|--------------------|--------------------|--|---------------------|---------------------|--------------------|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

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

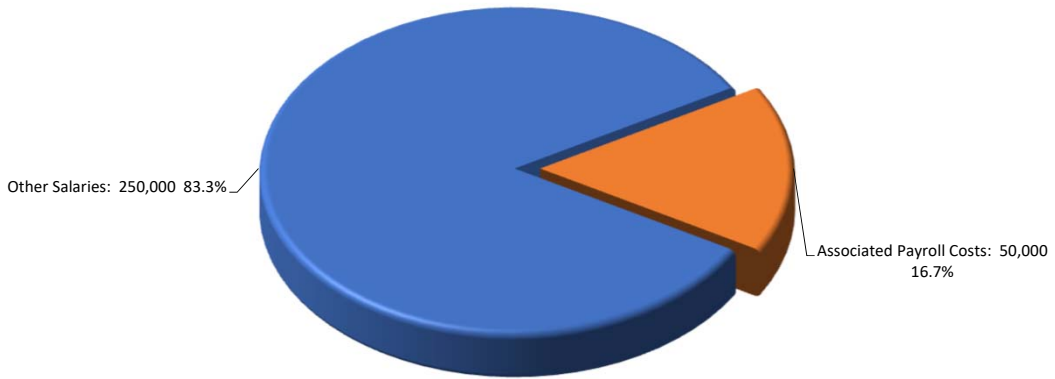
| 2016/17 Actuals | 2017/18 Actuals | 2018/19 Actuals | 2019/20 Working | 298 - EARLY RETIREMENT FUND RESOURCES BY SOURCE | 2020/21 Proposed | 2020/21 Approved | 2020/21 Adopted |
|----------------------------|----------------------------|----------------------------|----------------------------|--|-----------------------------|-----------------------------|----------------------------|
| | | | | 5200 - Interfund Transfers | | | |
| 255,388 | 540,000 | 280,000 | 175,000 | 5200 - Interfund Transfers | 100,000 | | |
| | | | | 5400 - Beginning Fund Balance | | | |
| 263,428 | - | 175,072 | 150,000 | 5400 - Beginning Fund Balance | 200,000 | | |
| 518,816 | 540,000 | 455,072 | 325,000 | Total: | 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 | FTE | Approved | Adopted |
| 518,816 | 364,928 | 286,886 | 325,000 | | 2000 - Support Services | 300,000 | | | |
| - | 175,072 | 168,186 | - | | 7000 - Unappropriated Ending Fund Balance | - | | | |
| 518,816 | 540,000 | 455,072 | 325,000 | | Total: | 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 | FTE | Approved | Adopted |
| 246,899 | 241,162 | 227,906 | 250,000 | | 01XX - Other Salaries | 250,000 | | | |
| 271,917 | 123,766 | 58,979 | 75,000 | | 02XX - Associated Payroll Costs | 50,000 | | | |
| - | 175,072 | 168,186 | - | | 09XX - Unappropriated Ending Fund Balance | - | | | |
| 518,816 | 540,000 | 455,072 | 325,000 | | Total: | 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|---------------------|--------------------|
| | | | | | 2700 - Early Retirement | | | | |
| 246,899 | 241,162 | 227,906 | 250,000 | | 01XX - Other Salaries | 250,000 | | | |
| 271,917 | 123,766 | 58,979 | 75,000 | | 02XX - Associated Payroll Costs | 50,000 | | | |
| 518,816 | 364,928 | 286,886 | 325,000 | | Total Function: | 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 | | | |

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

PUBLIC EMPLOYEE RETIREMENT SYSTEM (PERS)

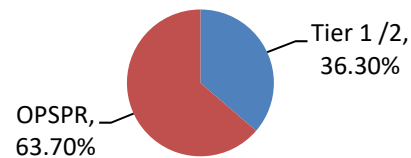
Reynolds School District is a **Public Employee Retirement System (PERS)** employer and all employees who work in PERS qualifying positions at Reynolds School District become PERS members. Employees hired after August 29, 2013 are members of a new plan created by the Legislature to reduce cost: The Oregon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

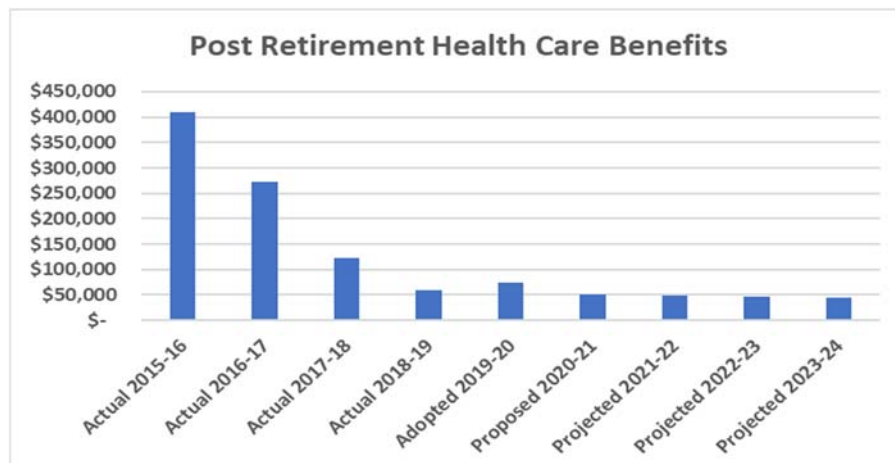
Employees in PERS



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% |



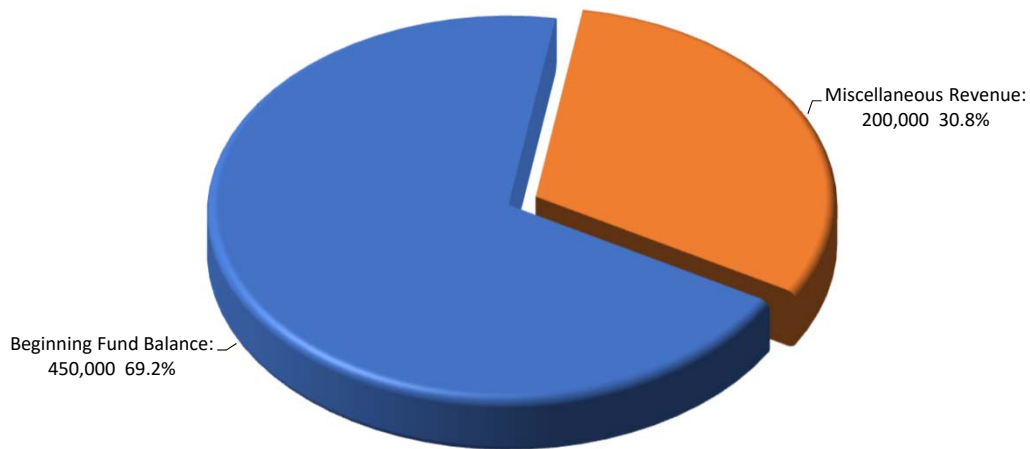
2019-20 Welcome Back Celebration

INSURANCE RESERVE FUND

PROPOSED 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**

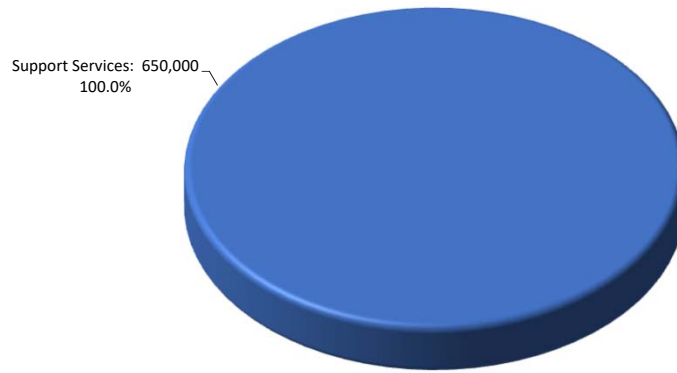


| 2016/17 Actuals | 2017/18 Actuals | 2018/19 Actuals | 2019/20 Working | 299 - INSURANCE RESERVE FUND SUMMARY RESOURCES BY SOURCE | 2020/21 Proposed | 2020/21 Approved | 2020/21 Adopted |
|--------------------|--------------------|--------------------|--------------------|---|---------------------|---------------------|--------------------|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

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

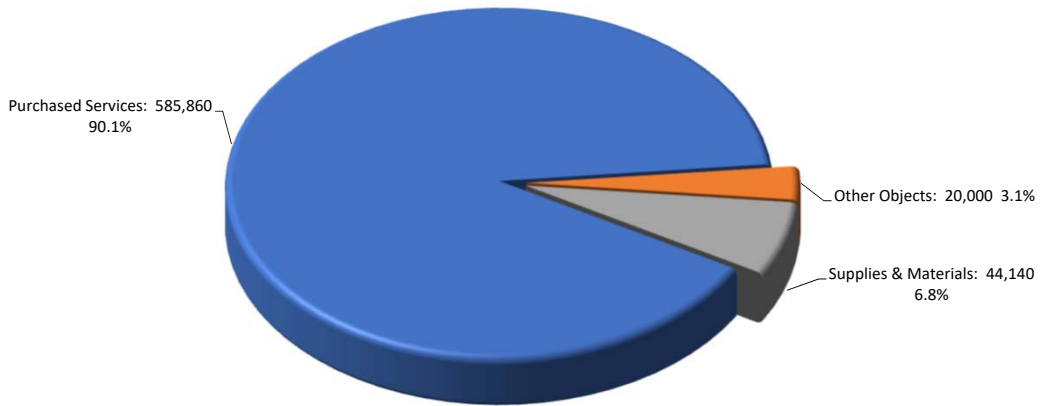
| 2016/17 Actuals | 2017/18 Actuals | 2018/19 Actuals | 2019/20 Working | 299 - INSURANCE RESERVE FUND RESOURCES BY SOURCE | 2020/21 Proposed | 2020/21 Approved | 2020/21 Adopted |
|----------------------------|----------------------------|----------------------------|----------------------------|---|-----------------------------|-----------------------------|----------------------------|
| | | | | 1990 - Miscellaneous Revenue | | | |
| 1,285,587 | 8,962 | 414,562 | 150,000 | 1990 - Miscellaneous Revenue | 200,000 | | |
| 1,285,587 | 8,962 | 414,562 | 150,000 | Total Object: | 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 | | |
| (1,122,766) | 170,958 | 157,908 | 475,000 | Total Object: | 450,000 | | |
| 209,423 | 179,920 | 572,470 | 625,000 | Total: | 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|---------------------|--------------------|
| 38,465 | 22,012 | 36,207 | 625,000 | | 2000 - Support Services | 650,000 | | | |
| 170,958 | 157,908 | 536,263 | - | | 7000 - Unappropriated Ending Fund Balance | - | | | |
| 209,423 | 179,920 | 572,470 | 625,000 | | Total: | 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|---------------------|--------------------|
| 34,888 | 3,280 | 27,090 | 585,860 | | 03XX - Purchased Services | 585,860 | | | |
| 2,363 | 18,732 | 9,117 | 39,140 | | 04XX - Supplies & Materials | 44,140 | | | |
| 1,214 | - | - | - | | 06XX - Other Objects | 20,000 | | | |
| 170,958 | 157,908 | 536,263 | - | | 09XX - Unappropriated Ending Fund Balance | - | | | |
| 209,423 | 179,920 | 572,470 | 625,000 | | Total: | 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|---------------------|--------------------|
| | | | | | 2210 - Improvement of Instructional Services | | | | |
| (380) | - | - | - | - | 03XX - Purchased Services | - | | | |
| 949 | 18,732 | 849 | 3,140 | | 04XX - Supplies & Materials | 3,140 | | | |
| 569 | 18,732 | 849 | 3,140 | | Total Function: | 3,140 | | | |
| | | | | | 2544 - Maintenance Services | | | | |
| 35,268 | 3,280 | 27,090 | 585,860 | | 03XX - Purchased Services | 585,860 | | | |
| 1,414 | - | 8,268 | 36,000 | | 04XX - Supplies & Materials | 41,000 | | | |
| 1,214 | - | - | - | | 06XX - Other Objects | 20,000 | | | |
| 37,896 | 3,280 | 35,358 | 621,860 | | Total Function: | 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 | | | |



Reynolds High School



DEBT SERVICE FUND

PROPOSED 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 | | |

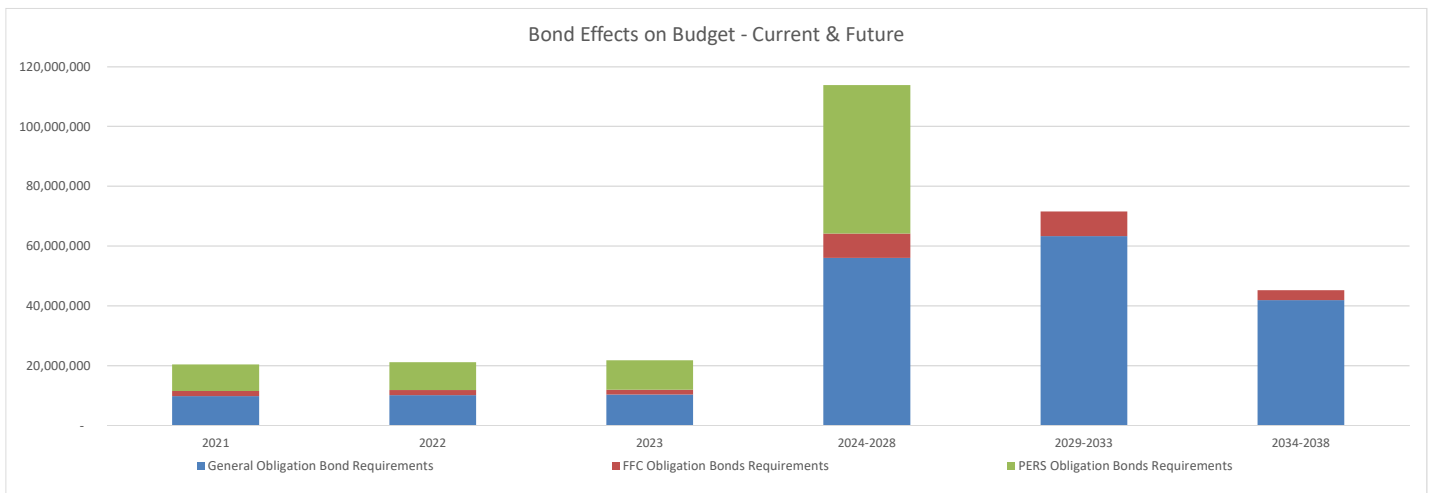
* Funded through a transfer from the General Fund for any amounts not covered by construction excise tax revenues and facility lease revenues.

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**

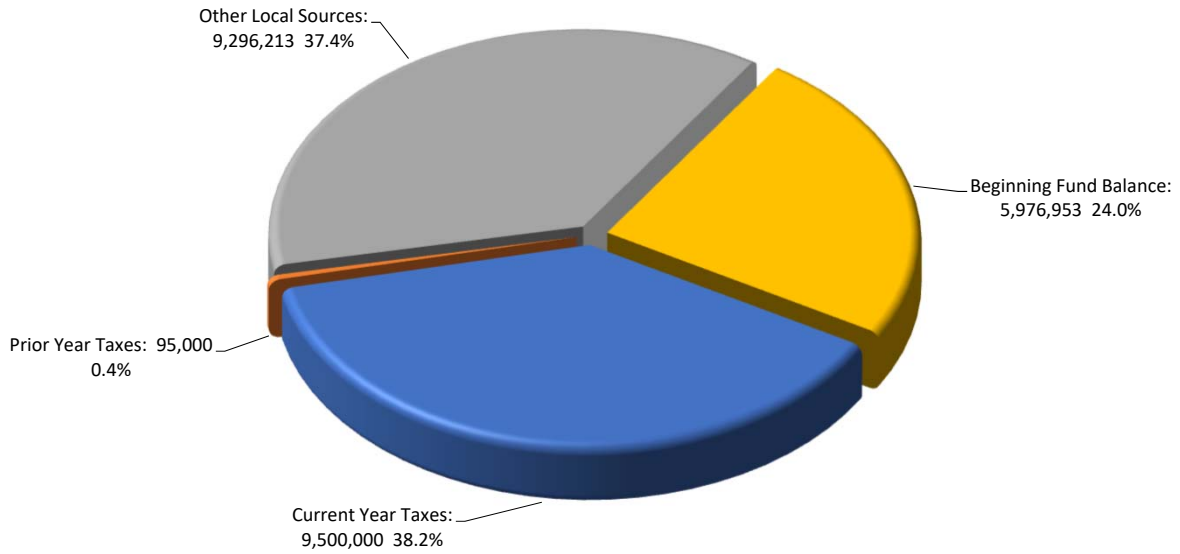
Bond Effects on Budget - Current and Future

| 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.

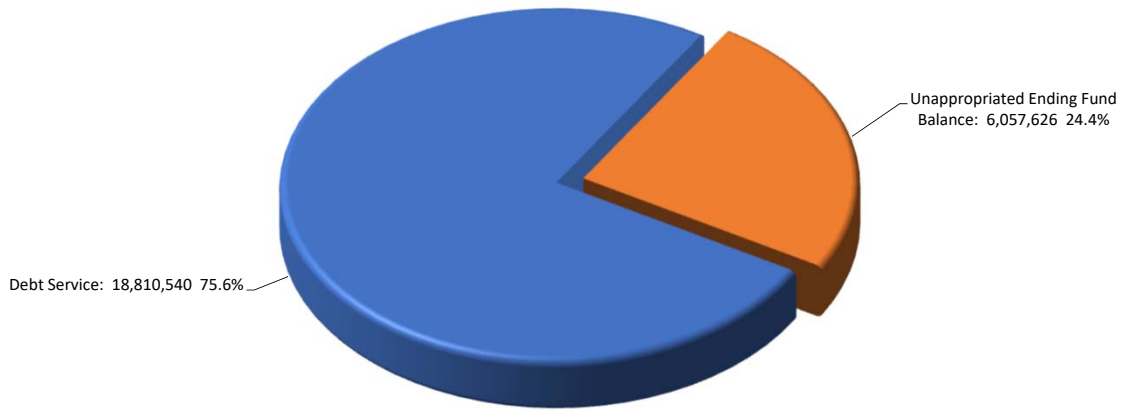
**REYNOLDS SCHOOL DISTRICT
300-350 - DEBT SERVICE FUNDS SUMMARY
RESOURCES BY SOURCE**



| 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 | | |
| 8,840,614 | 10,637,298 | 11,126,660 | 7,413,250 | 1111 - Current Year Taxes | 9,500,000 | | |
| 139,478 | 132,842 | 134,238 | 75,000 | 1112 - Prior Year Taxes | 95,000 | | |
| 3,045,880 | 2,629,897 | 4,631,354 | 6,064,280 | 5400 - Beginning Fund Balance | 5,976,953 | | |
| 19,977,102 | 21,311,912 | 24,411,306 | 22,389,743 | Total: | 24,868,166 | | |

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

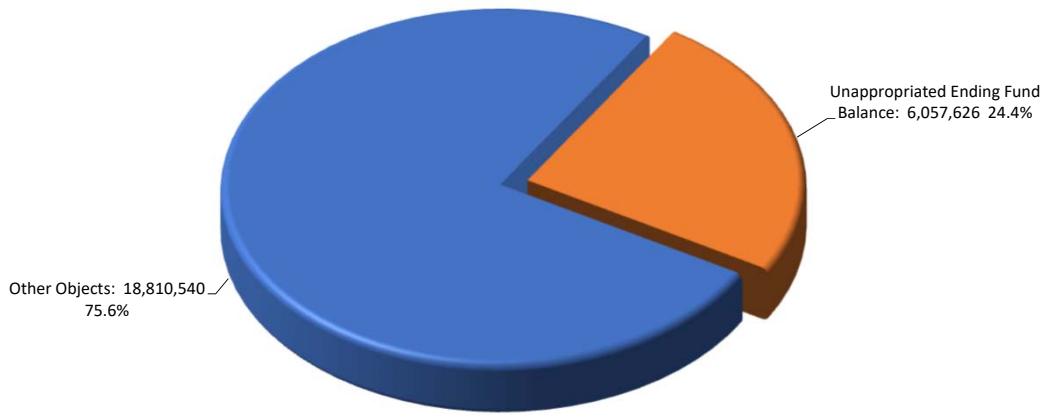
**REYNOLDS SCHOOL DISTRICT
300-350 - DEBT SERVICE FUNDS SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**



| 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|---------------------|--------------------|
| 16,115,890 | 16,680,558 | 17,261,840 | 17,912,790 | | 5100 - Debt Service | 18,810,540 | | | |
| 3,861,212 | 4,631,354 | 7,149,466 | 4,476,953 | | 7000 - Unappropriated Ending Fund Balance | 6,057,626 | | | |
| 19,977,102 | 21,311,912 | 24,411,306 | 22,389,743 | | Total: | 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|---------------------|--------------------|
| 16,115,890 | 16,680,558 | 17,261,840 | 17,912,790 | | 06XX - Other Objects | 18,810,540 | | | |
| 3,861,212 | 4,631,354 | 7,149,466 | 4,476,953 | | 09XX - Unappropriated Ending Fund Balance | 6,057,626 | | | |
| 19,977,102 | 21,311,912 | 24,411,306 | 22,389,743 | | Total: | 24,868,166 | | | |

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



Troutdale Elementary School



2005 G.O. BOND DEBT SERVICE FUND

PROPOSED 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 | | |
| 2,238,689 | 2,398,681 | 2,610,095 | 2,700,000 | Total Object: | 1,500,000 | | |
| 7,185,431 | 7,546,514 | 8,234,020 | 5,234,250 | Total: | 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 | | |
| 2,398,681 | 2,610,095 | 3,149,520 | - | Total Object: | 1,500,000 | | |
| 7,185,431 | 7,546,514 | 8,234,020 | 5,234,250 | Total: | 1,500,000 | | |



Glenfair Elementary School



2015 G.O. BOND DEBT SERVICE FUND

PROPOSED 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 | | |
| (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 | | |
| | | | | 1111 - Current Year Taxes | | | |
| 4,067,733 | 5,744,141 | 5,788,058 | 5,000,000 | 1111 - Current Year Taxes | 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 | | |
| | | | | 1112 - Prior Year Taxes | | | |
| 30,383 | 51,976 | 64,920 | 35,000 | 1112 - Prior Year Taxes | 95,000 | | |
| 30,383 | 51,976 | 64,920 | 35,000 | Total Object: | 95,000 | | |
| | | | | 5400 - Beginning Fund Balance | | | |
| 704,516 | 109,465 | 1,872,239 | 3,224,280 | 5400 - Beginning Fund Balance | 4,101,230 | | |
| 704,516 | 109,465 | 1,872,239 | 3,224,280 | Total Object: | 4,101,230 | | |
| 5,329,430 | 5,905,889 | 7,849,798 | 8,284,280 | Total: | 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 | | |
| 3,988,650 | 4,033,650 | 4,081,850 | 4,183,050 | Total Object: | 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 | | |
| 1,340,780 | 1,872,239 | 3,767,948 | 4,101,230 | Total Object: | 3,961,180 | | |
| 5,329,430 | 5,905,889 | 7,849,798 | 8,284,280 | Total: | 13,861,230 | | |



Glenfair Elementary School

PERS BOND DEBT SERVICE FUND

PROPOSED 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 | | |
| 7,317,093 | 7,668,016 | 8,025,748 | 8,656,213 | 1970 - Services Provided Other Funds | 9,056,213 | | |
| 7,359,566 | 7,737,758 | 8,178,468 | 8,731,213 | Total Object: | 9,131,213 | | |
| 5400 - Beginning Fund Balance | | | | | | | |
| 102,675 | 121,751 | 149,020 | 140,000 | 5400 - Beginning Fund Balance | 375,723 | | |
| 102,675 | 121,751 | 149,020 | 140,000 | Total Object: | 375,723 | | |
| 7,462,241 | 7,859,509 | 8,327,488 | 8,871,213 | Total: | 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 | | |
| 7,340,490 | 7,710,490 | 8,095,490 | 8,495,490 | Total Object: | 8,910,490 | | |
| 7000 - Unappropriated Ending Fund Balance | | | | | | | |
| 121,751 | 149,020 | 231,998 | 375,723 | 09XX - Unappropriated Ending Fund Balance | 596,446 | | |
| 121,751 | 149,020 | 231,998 | 375,723 | Total Object: | 596,446 | | |
| 7,462,241 | 7,859,509 | 8,327,488 | 8,871,213 | Total: | 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

PROPOSED 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 |

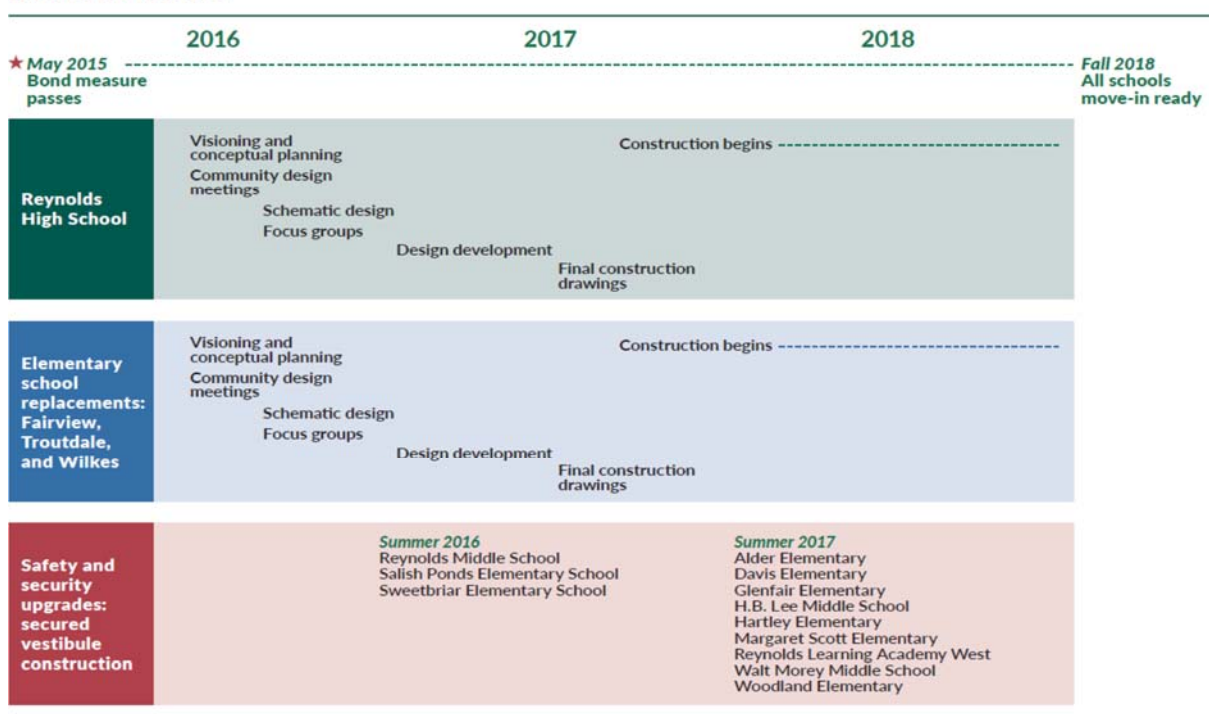
On May 19, 2015, the Reynolds School District successfully passed a \$125 million general obligation bond thanks to the votes of devoted citizens. A bond premium was realized during the bond sale that increased the project budget by another \$14 million. Additional project resources include energy efficiency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

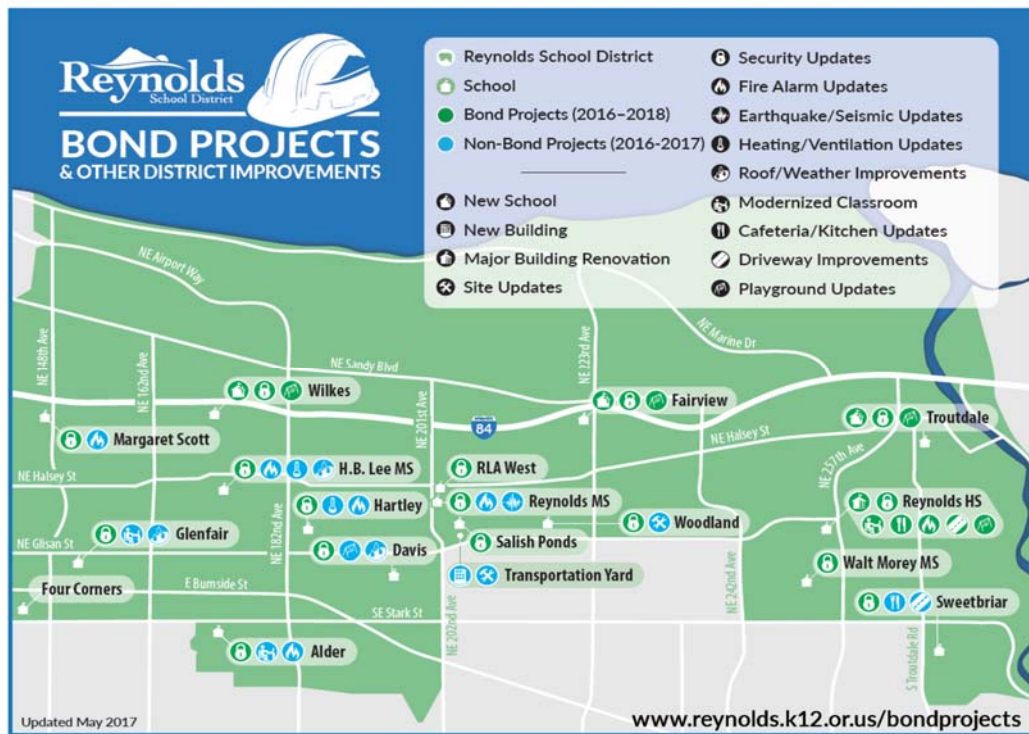
Included within the section are the bond project timeline, district project map and bond amortization schedule.



Reynolds School District 2015 Bond Projects Timeline



REYNOLDS SCHOOL DISTRICT 2015 CAPITAL BOND PROJECTS



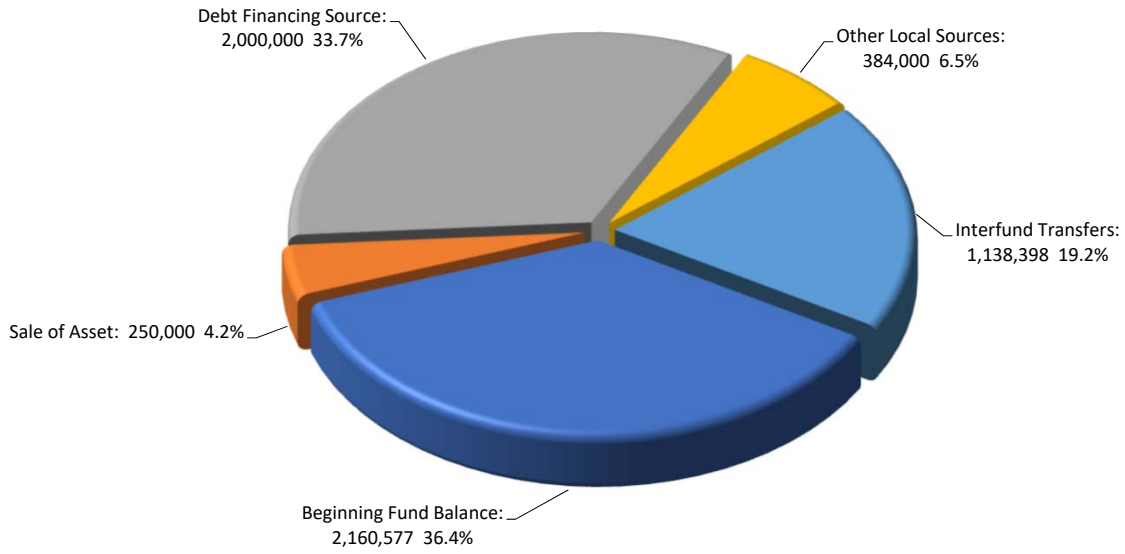
| 2015 Capital Bond Projects Master Schedule & Budget | | | | | | | | |
|--|---------------------------|---------------------|--------------------|--------------------|--------------------|----------------------|----------------------|---------------------|
| Project | Est Completion Date | Project Budgeted | 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.

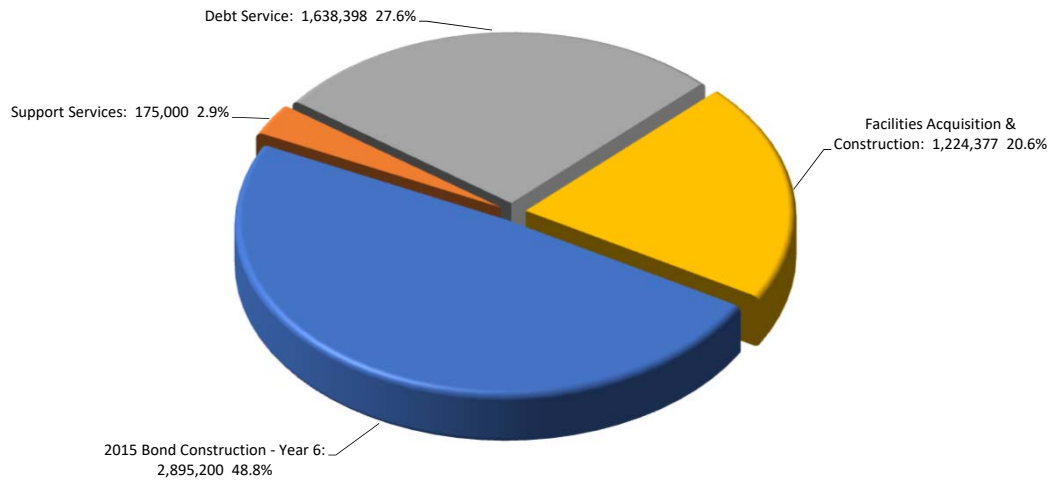
**REYNOLDS SCHOOL DISTRICT
400-417 - CAPITAL PROJECTS FUNDS SUMMARY
RESOURCES BY SOURCE**



| 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 | | |
| 146,775 | - | - | - | 2000 - Intermediate Sources | - | | |
| 4,000,000 | - | - | 2,000,000 | 5100 - Debt Financing Source | 2,000,000 | | |
| 1,312,668 | 1,442,288 | 1,303,588 | 1,180,000 | 5200 - Interfund Transfers | 1,138,398 | | |
| - | - | - | - | 5300 - Sale of Asset | 250,000 | | |
| 135,181,703 | 121,467,591 | 30,333,668 | 4,845,000 | 5400 - Beginning Fund Balance | 2,160,577 | | |
| 140,757,527 | 124,395,959 | 33,049,042 | 8,225,588 | Total: | 5,932,975 | | |

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

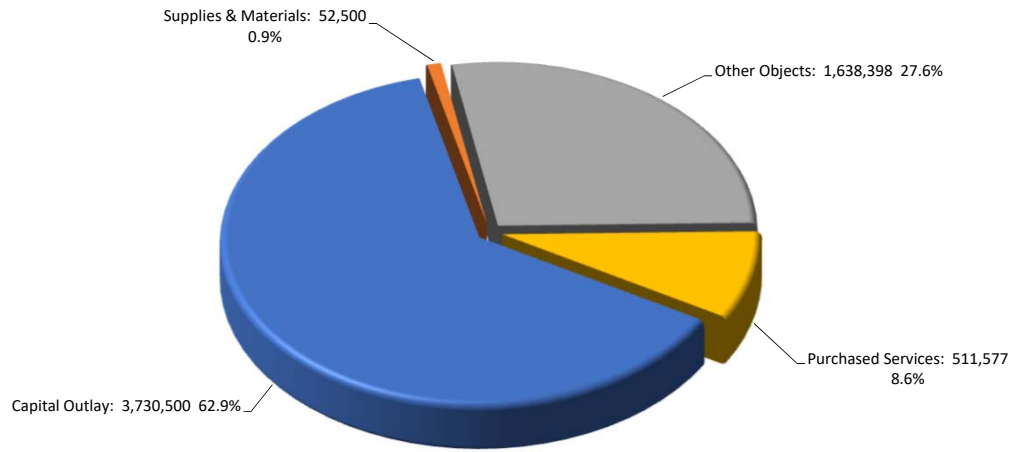
**REYNOLDS SCHOOL DISTRICT
400-417 - CAPITAL PROJECTS FUNDS SUMMARY
REQUIREMENTS BY MAJOR FUNCTION**



| 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|--------------------|--------------------|--------------------|--------------------|----------------|--|---------------------|----------------|---------------------|--------------------|
| 2,689,896 | - | 274,148 | 1,010,000 | | 2000 - Support Services | 175,000 | | | |
| 592 | 276 | - | 4,000 | | 4000 - Facilities Acquisition & Construction | 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 | | | |
| 1,642,438 | 1,638,388 | 1,639,588 | 1,636,588 | | 5100 - Debt Service | 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 | | | |

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 FTE | 2020/21 Approved | 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 | | | |
| 72,221 | 1,098,582 | 1,998,764 | 884,245 | | 04XX - Supplies & Materials | 52,500 | | | |
| 11,487,433 | 85,979,180 | 21,561,073 | 4,633,925 | | 05XX - Capital Outlay | 3,730,500 | | | |
| 2,357,861 | 2,406,796 | 1,669,655 | 1,647,088 | | 06XX - Other Objects | 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 | | | |

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



Davis Elementary School



2010 CAPITAL PROJECTS FUND

PROPOSED BUDGET
2020-2021

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

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

| 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 | | |
| 854 | 1,875 | 980 | 588 | 1510 - Interest On Investments | 1,500 | | |
| - | - | 153,195 | - | 1915 - Building Lease Payments | 130,000 | | |
| 854 | 447,272 | 503,332 | 125,588 | Total Object: | 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 | | |
| 1,312,668 | 1,442,288 | 1,303,588 | 1,180,000 | Total Object: | 1,138,398 | | |
| 5300 - Sale of Asset | | | | | | | |
| - | - | - | - | 5300 - Sale of Asset | 250,000 | | |
| - | - | - | - | Total Object: | 250,000 | | |
| 5400 - Beginning Fund Balance | | | | | | | |
| 249,366 | 66,634 | 317,530 | 335,000 | 5400 - Beginning Fund Balance | 1,092,877 | | |
| 249,366 | 66,634 | 317,530 | 335,000 | Total Object: | 1,092,877 | | |
| 1,709,663 | 1,956,194 | 2,124,450 | 1,640,588 | Total: | 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 FTE | 2020/21 Approved | 2020/21 Adopted |
|--------------------|--------------------|--------------------|--------------------|----------------|---|---------------------|----------------|---------------------|--------------------|
| | | | | | 4000 - Facilities Acquisition & Construction | | | | |
| | | | | | 4150 - Building Acquisition/Develop | | | | |
| - | - | - | 3,000 | | 0318 - Non - Inst Staff Prof, Tech Impr | 17,500 | | | |
| - | - | - | - | | 0322 - Repairs & Maintenance Services | 36,000 | | | |
| - | - | - | - | | 0382 - Legal Services | 15,877 | | | |
| - | - | - | - | | 0520 - Building Acquisition | 750,000 | | | |
| - | - | - | - | | 0530 - Improvements, Not Buildings | 325,000 | | | |
| - | - | - | - | | 0540 - Depreciable Equipment | 80,000 | | | |
| 592 | 276 | - | 1,000 | | 0640 - Dues & Fees | - | | | |
| 592 | 276 | - | 4,000 | | Total Function: | 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 | | | |
| 952,438 | 918,388 | 889,588 | 859,588 | | 0620 - Interest | 828,388 | | | |
| - | - | 0 | - | | 0640 - Dues & Fees | 10 | | | |
| 1,642,438 | 1,638,388 | 1,639,588 | 1,636,588 | | Total Function: | 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 | | | |



Fairview Elementary School



2015 G.O. BOND CAPITAL PROJECTS FUND

PROPOSED 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 | | |
| - | (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 | | |
| 5100 - Debt Financing Source | | | | | | | |
| - | - | - | 2,000,000 | 5110 - Bond Proceeds | 2,000,000 | | |
| - | - | - | 2,000,000 | Total Object: | 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 | | |
| 134,932,337 | 120,071,054 | 28,686,234 | 3,500,000 | Total Object: | 892,700 | | |
| 135,028,064 | 121,109,862 | 29,594,689 | 5,575,000 | Total: | 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 FTE | 2020/21 Approved | 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 | | | |
| - | - | - | - | - | 04XX - Supplies & Materials | 52,500 | | | |
| - | - | - | - | - | 05XX - Capital Outlay | 2,400,500 | | | |
| - | - | - | - | - | Total Function: | 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 | | | |



Reynolds High School



2016 SCHOOL IMPROVEMENT PROJECTS FUND

PROPOSED 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 | | |
| - | 1,329,904 | 1,329,904 | 1,010,000 | Total Object: | 175,000 | | |
| 4,019,800 | 1,329,904 | 1,329,904 | 1,010,000 | Total: | 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 FTE | 2020/21 Approved | 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 | | | |
| 81,644 | - | - | 9,500 | | 0640 - Dues & Fees | - | | | |
| 2,689,896 | - | 274,148 | 1,010,000 | | Total Function: | 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 | - | - | - |



Walt Morey Middle School



TRUST FUNDS

PROPOSED 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

PROPOSED 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 Midl | 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

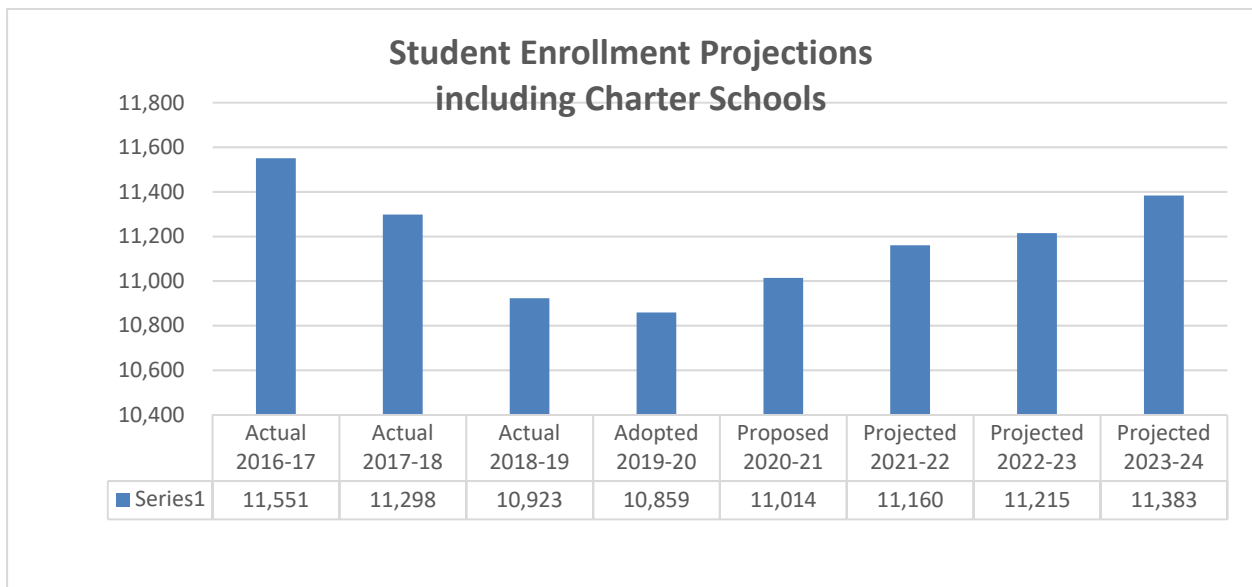
(Funding Per Student)

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.

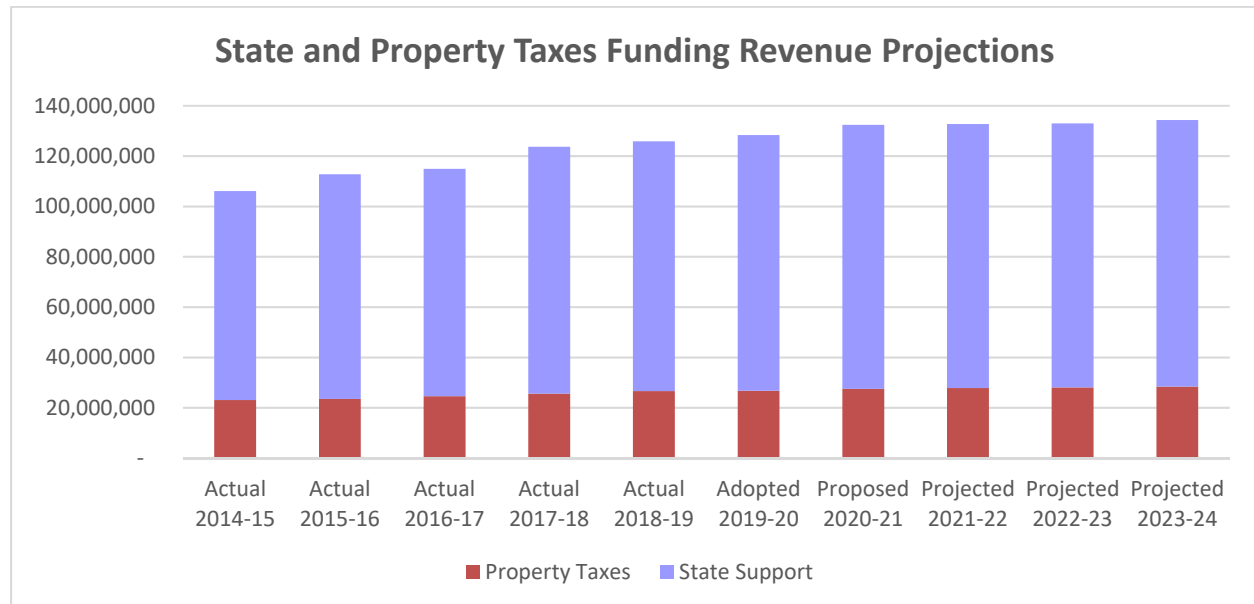


REYNOLDS SCHOOL DISTRICT STATE SCHOOL FUNDING FORMULA

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.

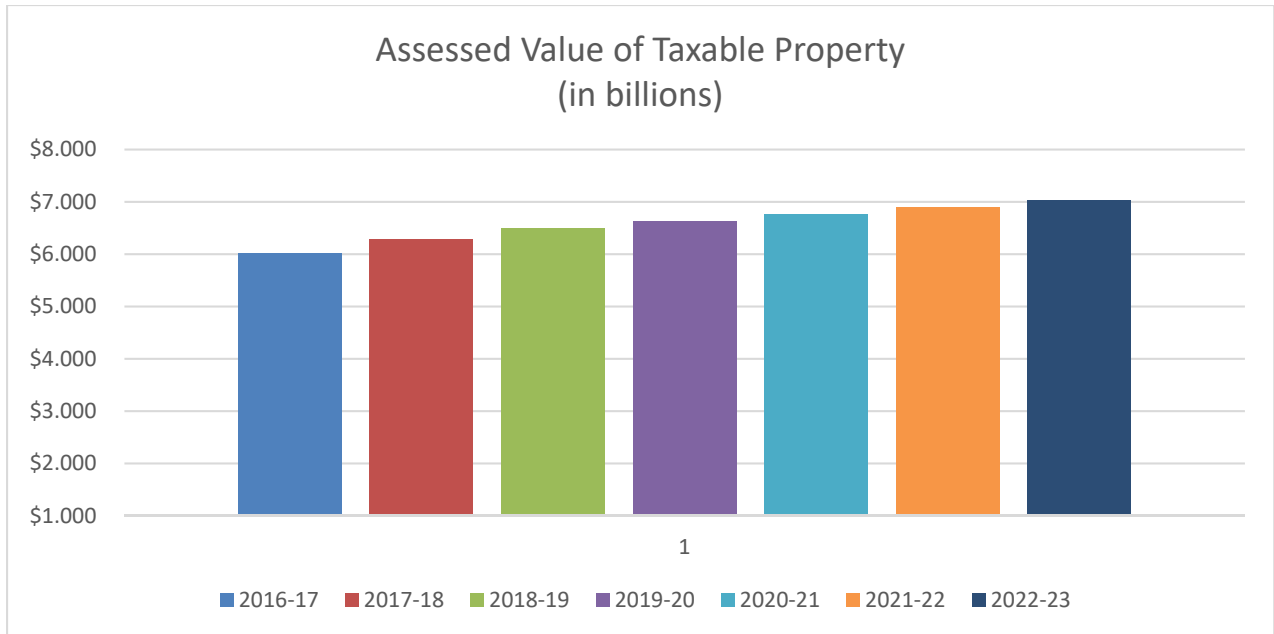


Property owners are taxed on the combined rates of education and debt service to repay bonds exempt from Measure 5. The Permanent Property Tax Rate for Reynolds School District is \$4.4626 per \$1,000 per assessed value.

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

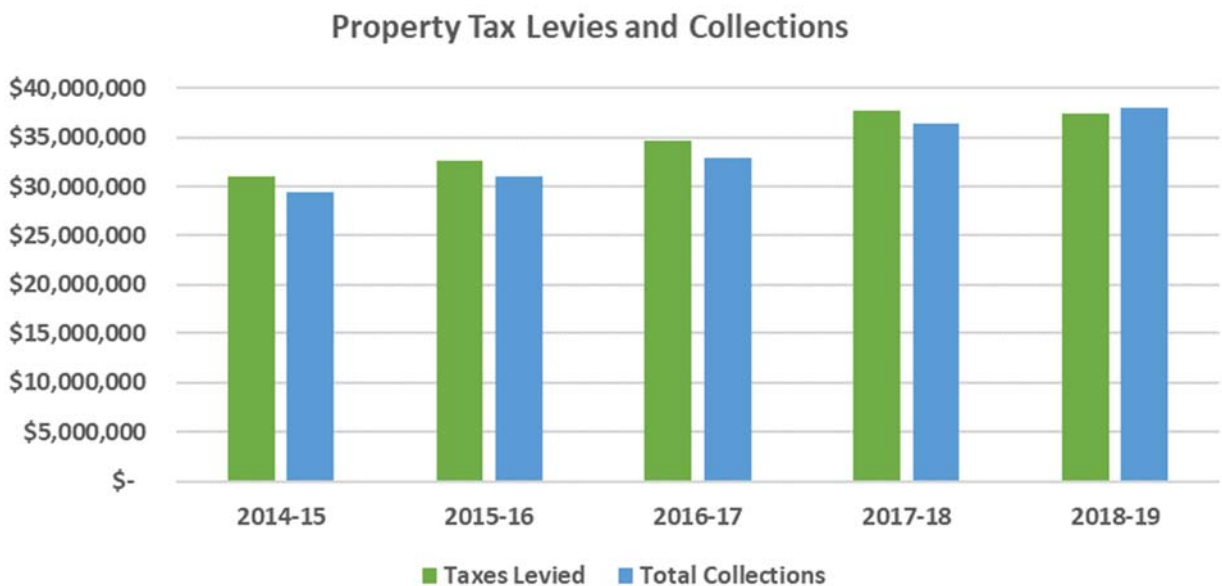
State to replace property tax revenue lost due to the measure's limitations. In 1997, Measure 50 separated assessed value from real market value. Assessed values are limited to 3% increases a year unless there is new construction. Even if the market value is reduced, the assessed value can still go up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

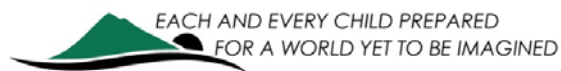
- School Health Services
- Special Education
- Alternative Education
- Technology
- Outdoor School
- School Improvement

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 | DIRECT |
|-------------|--------------------------------------|-------------------|-------------------------|---------------|------------------|-------------|--------|
| | REAL PROPERTY | PERSONAL PROPERTY | PUBLIC UTILITY PROPERTY | MANUFACTORY | TOTAL | TAX RATE(2) | |
| 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 |

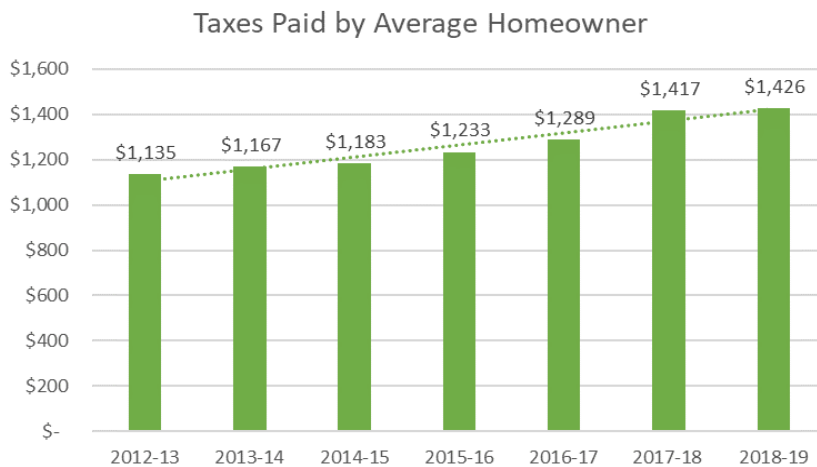
Measure 5, which introduced property tax rate limits, was passed in 1990 and became effective starting in the 1991-92 tax year. When fully implemented in 1995-96, Measure 5 cut property tax rates an average of 51 percent from their 1990-91 levels. Measure 50 was passed in 1997 and cut property taxes,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



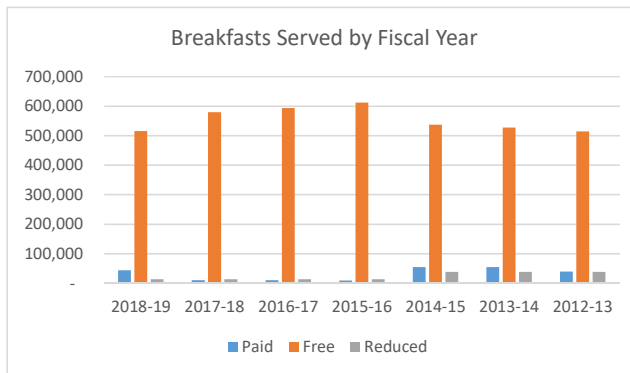
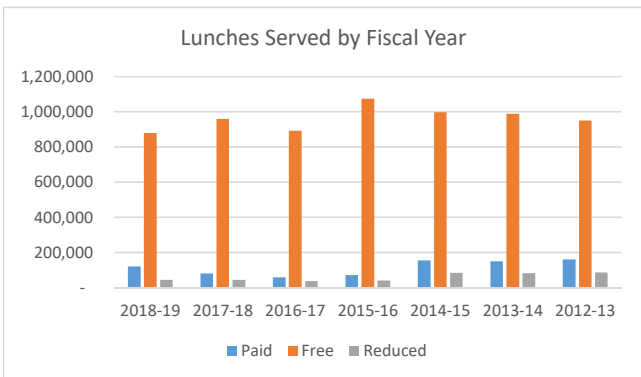
Source: Multnomah County Department of Assessment and Taxation

**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% |

**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**

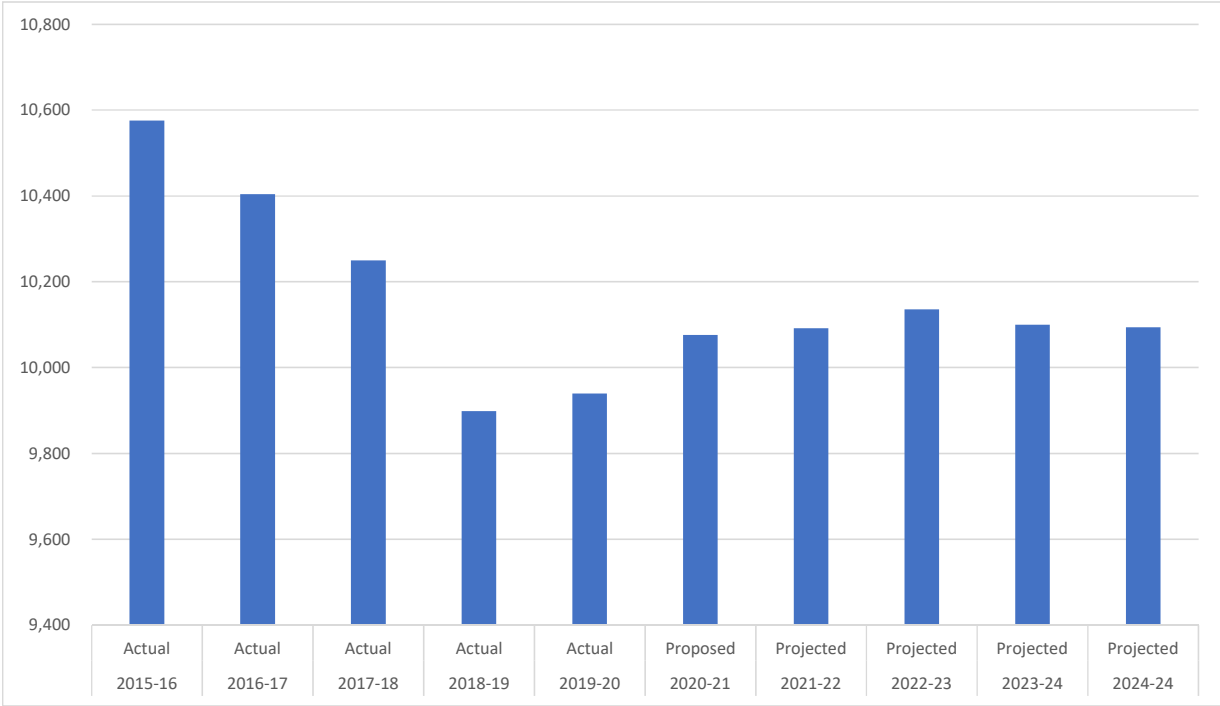
Student Enrollment - Historical and Projected
Enrollment Count at October 1 Annually & Excludes Charter Schools

| 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% |

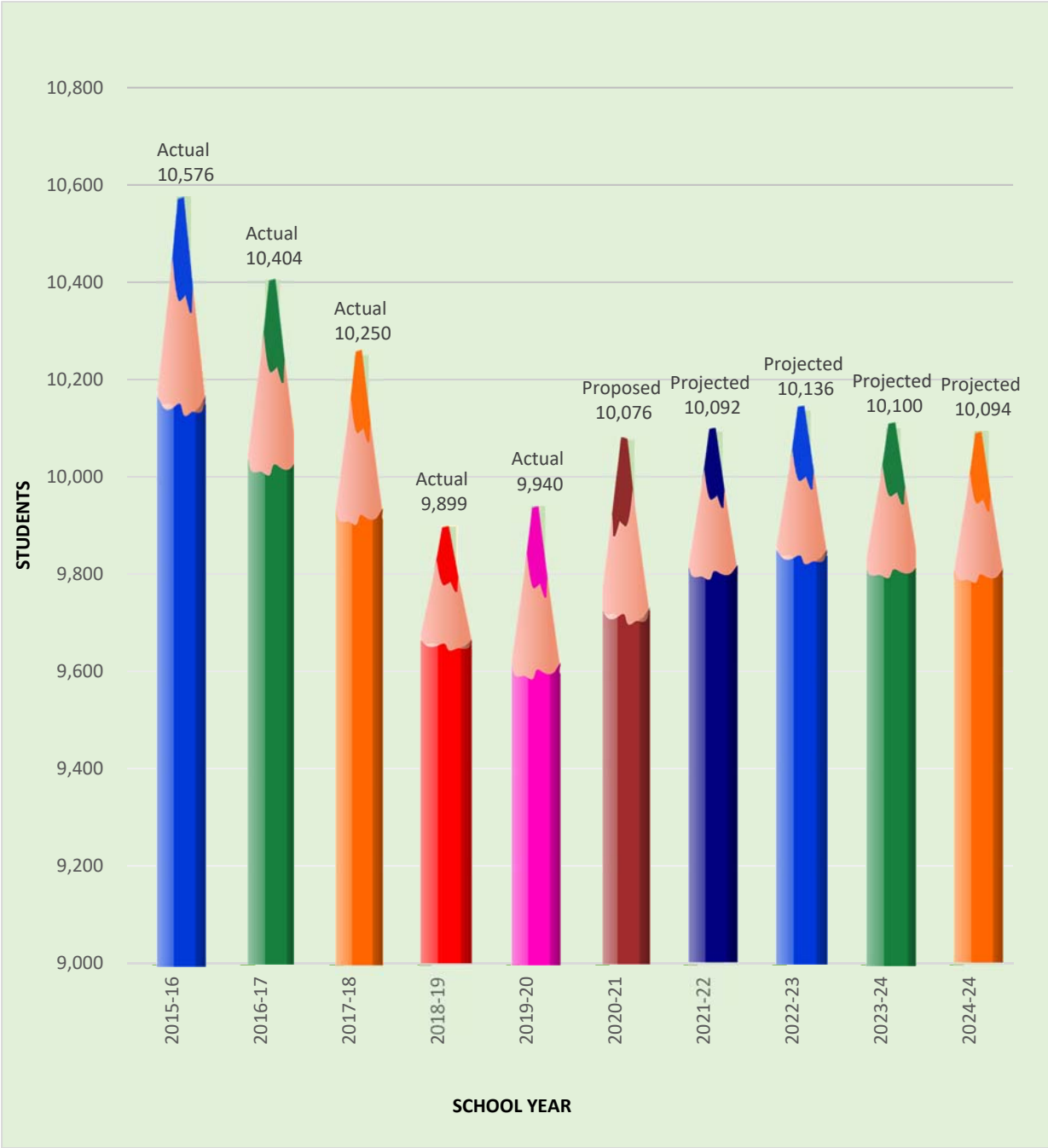
Enrollment in kindergarten declined significantly when the entire State moved to full day kindergarten. Reynolds schools implemented full day kindergarten ahead of the State mandated timeline and received an influx of kindergarten students from neighboring districts. When the requirement to offer full 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 | | |

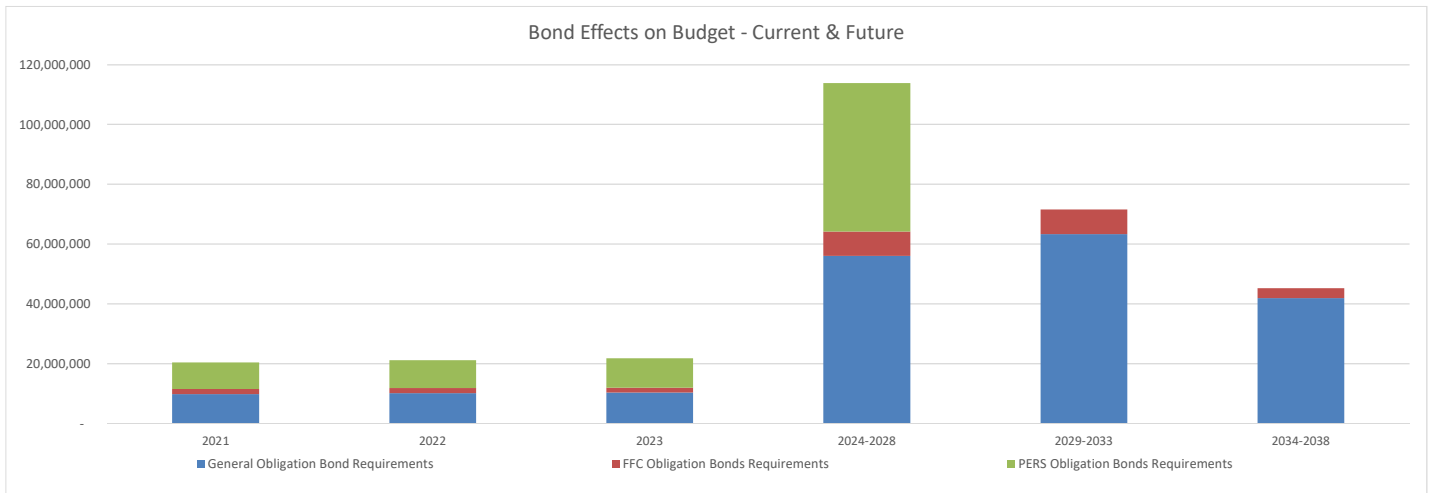
* Funded through a transfer from the General Fund for any amounts not covered by construction excise tax revenues and facility lease revenues.

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

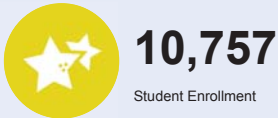


OREGON AT-A-GLANCE DISTRICT PROFILE Reynolds SD 7



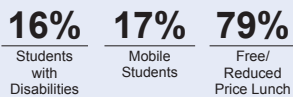
SUPERINTENDENT: Danna Diaz | 1204 NE 201st Ave, Fairview 97024 | 503-661-7200

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% |

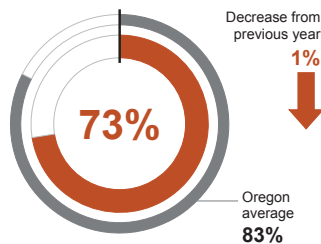


*<10 students or data unavailable

Start Strong

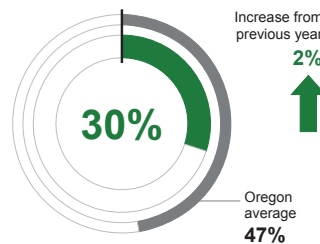
Grades K-2 REGULAR ATTENDERS

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



Grade 3 ENGLISH LANGUAGE ARTS

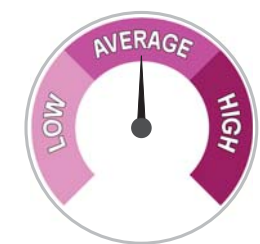
Students meeting state grade-level expectations.



Academic Progress

Grades 3-8 INDIVIDUAL STUDENT PROGRESS

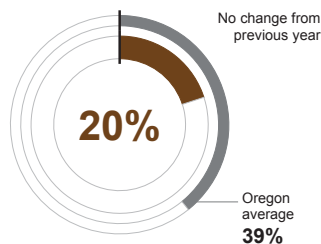
Year-to-year progress in English language arts and mathematics.



High School Success

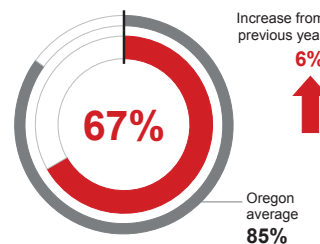
Grade 8 MATHEMATICS

Students meeting state grade-level expectations.



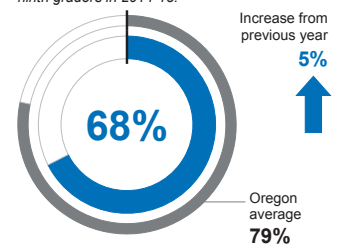
Grade 9 ON-TRACK TO GRADUATE

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

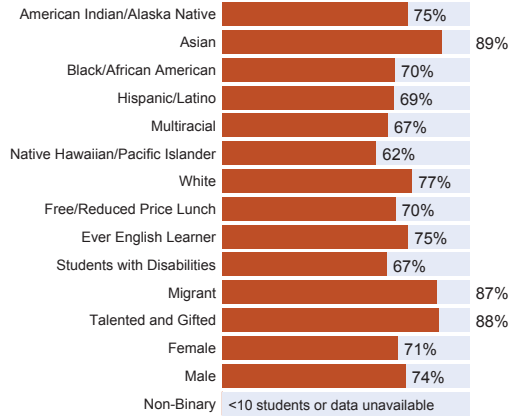


88%

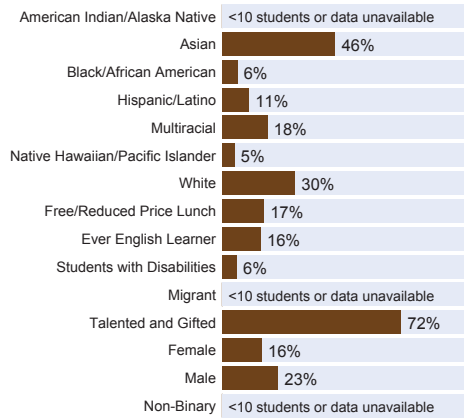
% of licensed teachers with more than 3 years of experience

Outcomes

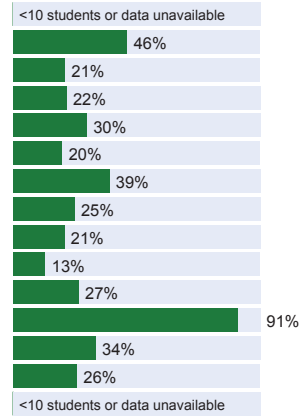
Grades K-2 REGULAR ATTENDERS



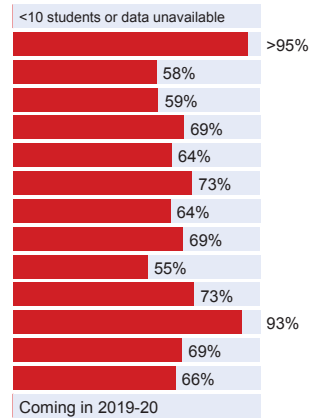
Grade 8 MATHEMATICS



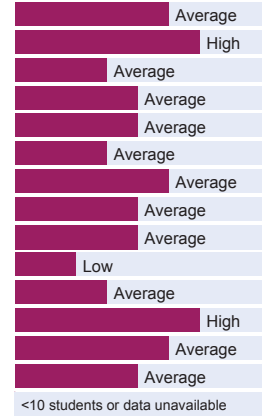
Grade 3 ENGLISH LANGUAGE ARTS



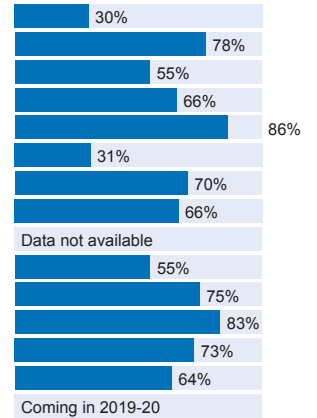
Grade 9 ON-TRACK TO GRADUATE



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

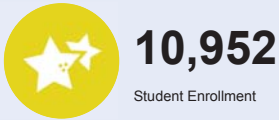


OREGON AT-A-GLANCE DISTRICT PROFILE Reynolds SD 7



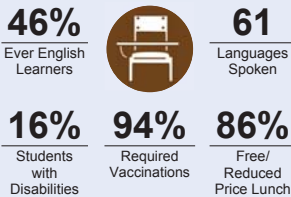
SUPERINTENDENT: Danna Diaz | 1204 NE 201st Ave, Fairview 97024 | 503-661-7200

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% |

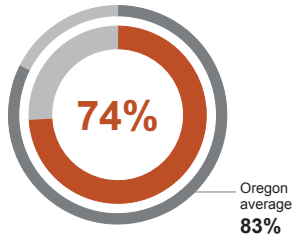


*Not enough students

Start Strong

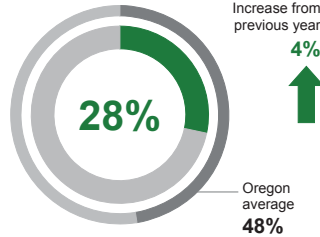
Grades K-2 REGULAR ATTENDERS

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

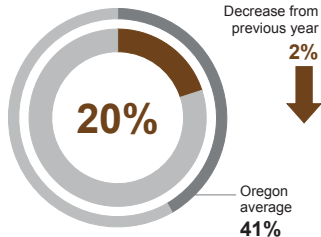
Year-to-year progress in English language arts and mathematics.



High School Success

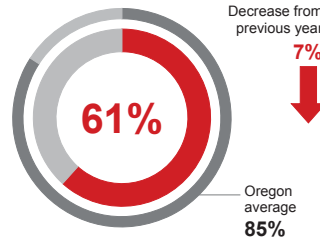
Grade 8 MATHEMATICS

Students meeting state grade-level expectations.



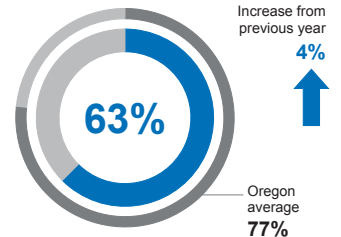
Grade 9 ON-TRACK TO GRADUATE

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.

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

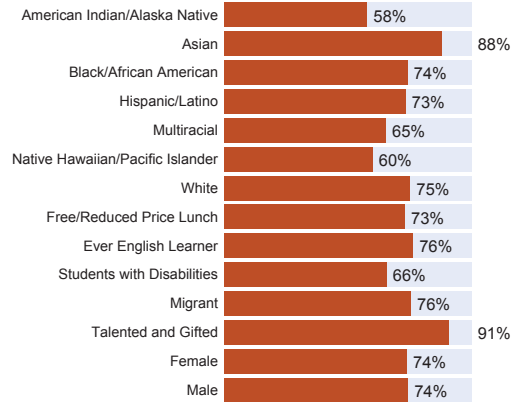


Teacher Experience

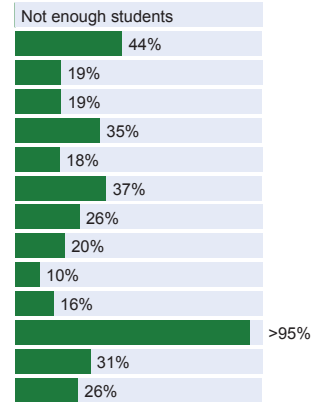
Coming in 2018-19

Outcomes

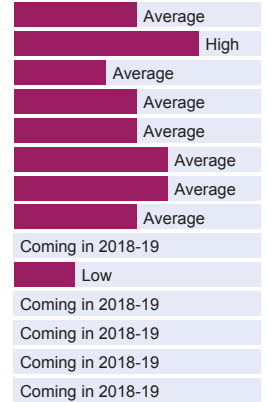
Grades K-2 REGULAR ATTENDERS



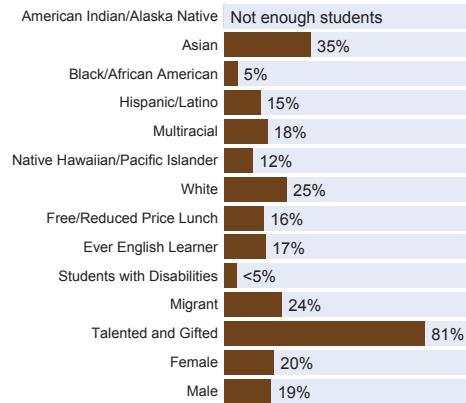
Grade 3 ENGLISH LANGUAGE ARTS



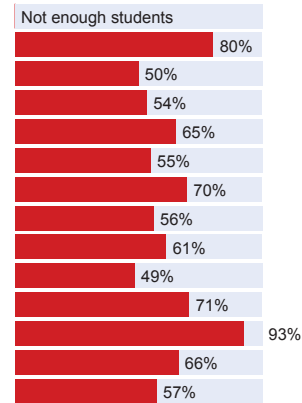
Grades 3-8 INDIVIDUAL STUDENT PROGRESS



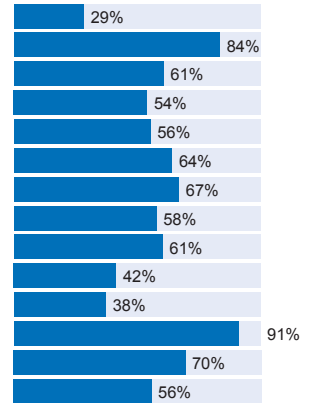
Grade 8 MATHEMATICS



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/E/FA%20D1.PDF> for the district's wellness policy. Schools are working to comply with the wellness policy for maximum student health and education time. Celebrations at school, including birthdays, holidays and fundraisers during the school day, should focus on non-edible treats, such as a pencil or sticker. Any food items provided must comply with the nutritional guidelines for healthy snacks. Due to food increasing food allergies, please consult with your child's school before you select food items intended for sharing.

RACIAL EQUITY IN HIRING

Reynolds School District is committed to eliminating the disparities in academic achievement, exclusionary discipline and hiring. In addition to making plans to recruit and hire a work-force that reflects the diversity of our students, we are training existing staff to be culturally responsive and to offer sheltered instruction to all students. Sheltering is a proven practice to support learning for all students. We are also partnering with Portland State University, our employee associations and the Reynolds Education Foundation to launch Senior Inquiry, a program to help high school students explore careers in education and earn 15 college credits while enrolled at Reynolds High School.

| ENROLLMENT AND DEMOGRAPHICS | Grades | Grades | Grades | Grades |
|-----------------------------|--------|--------|--------|--------|
| | K - 3 | 4 - 5 | 6 - 8 | 9 - 12 |
| Total Enrollment | 3,998 | 1,941 | 2,619 | 2,719 |
| Regular Attenders | 76.3% | 81.6% | 74.5% | 66.3% |
| Economically Disadvantaged | 84% | 85% | 83% | 57% |
| Students with Disabilities | 16% | 17% | 17% | 15% |
| Ever English Learners | 45% | 48% | 49% | 50% |
| Different Languages Spoken | 51 | 49 | 41 | 46 |
| Mobile Students | 18.3% | 15.7% | 16.0% | 21.9% |

| MEDIAN CLASS SIZE | Elementary | | Middle | | High | | Combined | |
|-------------------|------------|------|--------|------|-------|------|----------|------|
| | Dist. | OR | Dist. | OR | Dist. | OR | Dist. | OR |
| Self-Contained | 25.0 | 25.0 | 22.0 | 21.0 | -- | -- | -- | -- |
| Eng./Lang. Arts | 28.0 | 22.0 | 24.0 | 25.0 | 24.0 | 25.0 | 12.0 | 16.0 |
| Mathematics | 23.5 | 21.0 | 27.0 | 26.0 | 25.0 | 24.0 | 11.0 | 14.0 |
| Science | 22.0 | 24.0 | 27.0 | 28.0 | 25.0 | 25.0 | 20.0 | 17.0 |
| Social Studies | 29.0 | 23.0 | 26.0 | 27.0 | 27.0 | 27.0 | 16.5 | 17.0 |

Combined schools have grade configurations not falling within the elementary, middle, and high categories (e.g., K-12 schools).

When data are unavailable or to protect student confidentiality:

* refers to groups of less than 6 students.

<5 indicates that a percentage is less than 5%.

>95 indicates that a percentage is greater than 95%.

*** refers to a school that offers lunch at no charge to all students.

SEISMIC SAFETY RATING

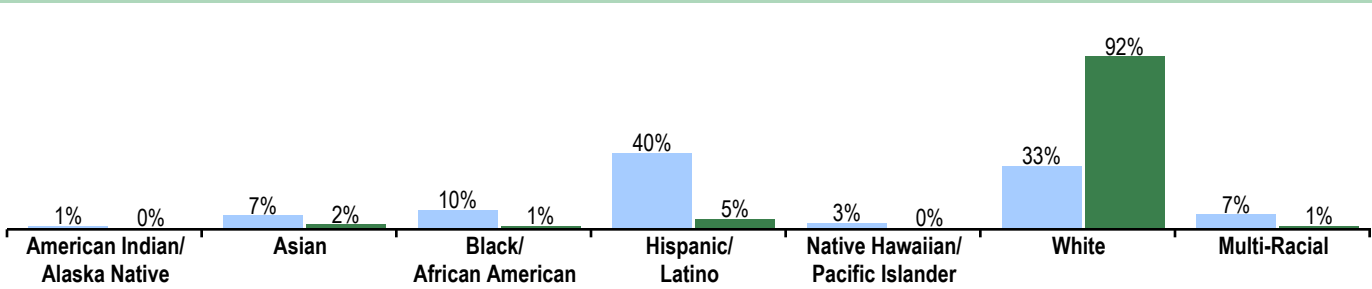
For a detailed report for each school, please visit:

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

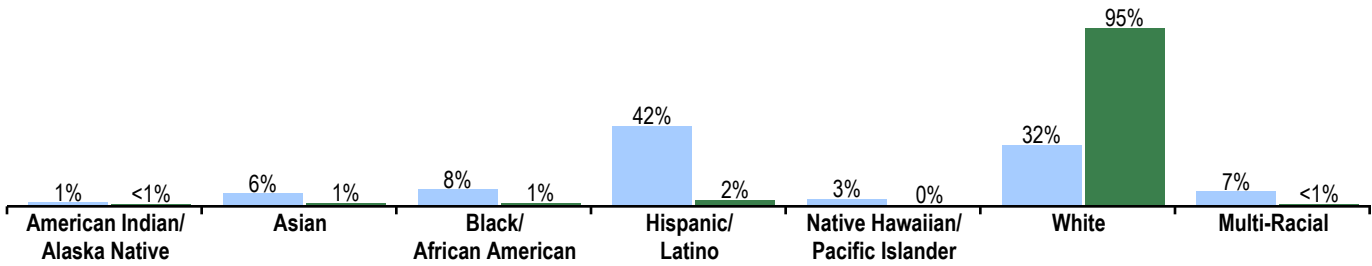
RACE/ETHNICITY OF STUDENTS AND STAFF 2016-17

Students Staff

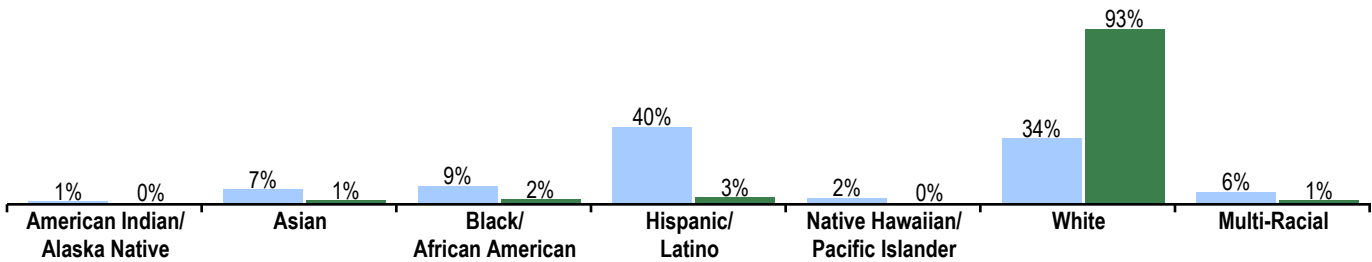
Grades K-3



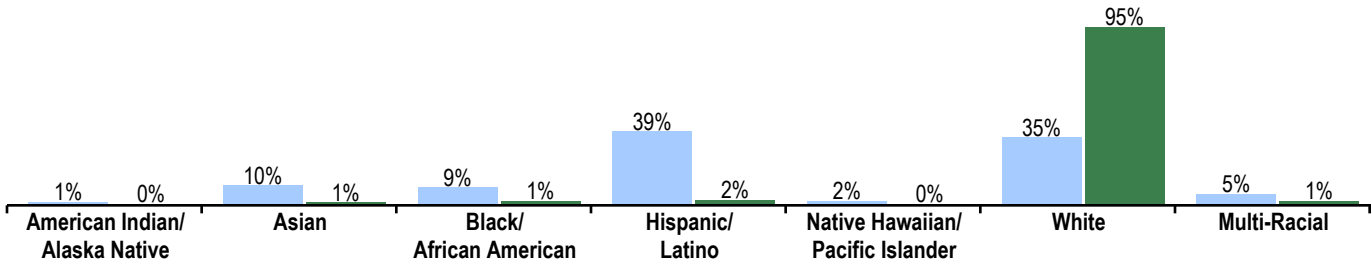
Grades 4-5



Grades 6-8



Grades 9-12



| PER PUPIL SPENDING | 2014-15 | 2015-16 | 2016-17 |
|--------------------|----------|----------|----------|
| District | \$10,775 | \$11,642 | \$12,640 |
| State | \$10,302 | \$10,692 | \$11,822 |

Oregon's quality education model (QEM) suggests adequate per pupil funding should be \$12,993 in 2016-17 (Statewide average). 2016-17 data reflect budgeted, not actual.

| FUNDING SOURCES | % of Total |
|----------------------|------------|
| Local taxes and fees | 23% |
| State funds | 66% |
| Federal funds | 11% |

| EXPULSIONS & SUSPENSIONS | Expulsions | Suspensions |
|----------------------------------|------------|-------------|
| Total Students | * | 985 |
| American Indian/Alaska Native | * | 14 |
| Asian | * | 21 |
| Black/African American | * | 165 |
| Hispanic/Latino | * | 381 |
| Multi-Racial | * | 72 |
| Native Hawaiian/Pacific Islander | * | 27 |
| White | * | 305 |

To protect student confidentiality:

* refers to groups of less than 6 students.

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 |
|---------------------|---|---|---|
| | <ul style="list-style-type: none"> Pre-Kindergarten programs provided through partnerships: <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) | <ul style="list-style-type: none"> WEB leaders for transition from elementary to middle | <ul style="list-style-type: none"> Link Crew Ninth Grade Counts Peer Court Teen Parenting Program at RLA West |
| ACADEMIC SUPPORT | Elementary Schools | Middle Schools | High Schools |
| | <ul style="list-style-type: none"> Content-integrated English Language Development Program Project GLAD training for First-Sixth Grade teachers Summer School programs Instructional Coaches All Day Kindergarten Bilingual Education/Dual Language Spanish/English Programs at Alder Elementary Schools | <ul style="list-style-type: none"> AVID Program Homework Club Instructional Coaches Honors Courses Tech Smart program to support math instruction | <ul style="list-style-type: none"> AVID Program College Possible Program Ninth Grade Counts Program Mt. Hood Cable Regulatory Commission program Credit Recovery offered, before and after school plus summer (online and in-person) JROTC Project Lead the Way (STEM) Services for high school completion, college credit attainment, and college readiness |
| 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 | <ul style="list-style-type: none"> REYNOLDS HIGH · 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 REYNOLDS LEARNING ACADEMY · 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 | OPSRP Police and Fire 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 |
| 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: October 2019
Public Hearing: November 12, 2019
Final Budget Meeting: December 10, 2019
Final Budget Meeting: January 14, 2020
Final Budget Meeting: February 11, 2020
Final Budget Meeting: March 11, 2020
Final Budget Meeting: April 15, 2020
Final Budget Meeting: May 19, 2020
Final Budget Meeting: June 15, 2020



Standardized Format

Budget staff prepares a proposed budget using budget detail worksheets.

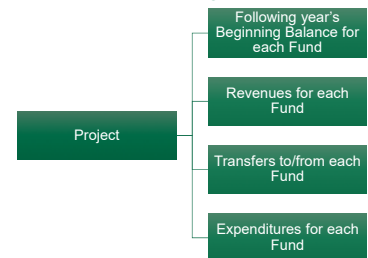
| Past | | Present | Description of Budget Items by Object | Future | | |
|-----------------------|-------------------|-------------------------------------|---------------------------------------|------------------------------|----------|---------|
| Two Years Ago 2017-18 | Last Year 2018-19 | Current Year Working Budget 2019-20 | | Budget for Next Year 2020-21 | | |
| | | | | Proposed | Approved | Adopted |
| | | | | | | |
| | | | | | | |



Superintendent and Board Goals



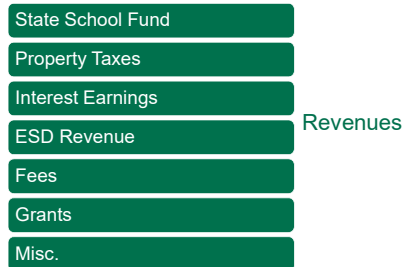
How to Prepare Your Budget



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



13

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)



16

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



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- 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



26

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



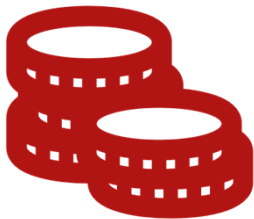
Appropriation: authority to spend money



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.)

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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

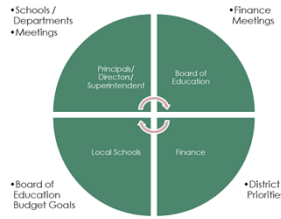



Why create a budget?

-  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



How the budget is prepared



Budget Calendar

| Reynolds Budget Calendar July 1, 2019 to June 30, 2020 | |
|---|---------------------------|
| Board of Education Meeting | July 26, 2019 |
| Board Approves Budget Calendar | July 26, 2019 |
| Board Approves 2019-2020 Budget Calendar for 2019-2021 Budget | October and November 2019 |
| Staff and Community Board Meetings | October and November 2019 |
| Budget Calendar Information | December 11, 2019 |
| Board of Education Meeting | January 17, 2020 |
| Board of Education Meeting | February 14, 2020 |
| Board of Education Meeting | March 11, 2020 |
| Board of Education Meeting | April 8, 2020 |
| Board of Education Meeting | May 5, 2020 |
| Board of Education Meeting | June 2, 2020 |



July

- School Board
- Approve Budget Calendar

July – December

- Budget Team
- Review current budget & Track Enrollment

December

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

January

- Superintendent
- Conducts School Board budget goals workshops
- School Board
- Adopt budget goals

The Budget Process



Student Achievement

Equity

Fiscal Responsibility

Communication

2020-21 Superintendent and Board Budget Goals



- January – March
 - Budget Team and Staff:
 - Meet to develop plans & further review enrollment
 - Finance:
 - Receive plans from principals and directors & finalize Revenue Estimates & Fixed Cost Impacts
- April
 - Finance:
 - Develop Proposed Budget and Budget Message
 - Review Proposed Budget
 - Conduct budget training workshops
- May
 - Superintendent and Finance:
 - Present at Budget Committee meetings
 - Budget Committee:
 - Approve the Proposed Budget as presented or amended
- June
 - School Board:
 - Conduct public hearing and adopt budget as approved or amended

The Budget Process (cont.)



2020-21 Board Six Areas of Focus



MENTAL HEALTH SUPPORTS



ART, MUSIC, PHYSICAL EDUCATION



SAFETY



LIBRARY MEDIA



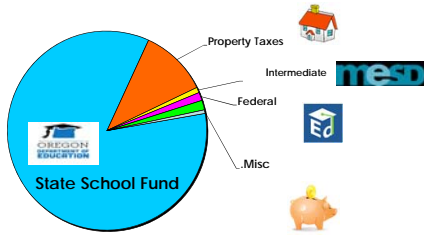
FAMILY & COMMUNITY ENGAGEMENT



RESTORATIVE JUSTICE & PRACTICES



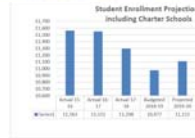
Where does your school budget revenue come from?



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 | 81 | 88 | 94 | 92 | 81 | 71 | 72 | 72 | 72 | 71 |
| 3 | 102 | 114 | 118 | 111 | 100 | 76 | 72 | 72 | 72 | 71 |
| 4 | 101 | 108 | 114 | 111 | 100 | 76 | 72 | 72 | 72 | 71 |
| 5 | 117 | 122 | 129 | 124 | 112 | 78 | 72 | 72 | 72 | 71 |
| 6 | 146 | 152 | 159 | 152 | 137 | 78 | 72 | 72 | 72 | 71 |
| 7 | 165 | 172 | 172 | 172 | 172 | 147 | 72 | 72 | 72 | 71 |
| 8 | 169 | 174 | 174 | 174 | 161 | 130 | 72 | 72 | 72 | 71 |
| 9 | 162 | 170 | 164 | 161 | 152 | 126 | 72 | 72 | 72 | 71 |
| 10 | 174 | 182 | 184 | 181 | 161 | 130 | 72 | 72 | 72 | 71 |
| 11 | 146 | 151 | 146 | 141 | 131 | 106 | 66 | 72 | 72 | 71 |
| 12 | 147 | 153 | 153 | 148 | 132 | 108 | 72 | 72 | 72 | 71 |
| SPED | 147 | 153 | 153 | 148 | 132 | 108 | 72 | 72 | 72 | 71 |
| Total | 15,188 | 16,179 | 16,511 | 16,444 | 15,268 | 13,997 | 879 | 881 | 881 | 881 |
| Annual Change | - | 7% | 2% | -1% | -8% | -9% | 7% | 0% | 0% | 0% |
| Annual Change | - | 6.1% | 1.6% | -1.4% | -7.4% | -8.4% | 8.7% | 0.0% | 0.0% | 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 | |
| Voted sources | \$27,536,391.00 |
| 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 | 2,681.14 |
| 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 | 1,762.86 |
| Students in Foster Care and Neglected/Abused: 56.00 X 0.25 + | 14.00 | 56.00 |
| 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 | 13,653.89 |
| Reynolds SD 7 Extended ADMw | 14,459.14 | |

State School Fund - ADMr to ADMw

- How the State Calculates ADMw:
 - The district receives extra weights for providing services for certain types of activities
 - These are added in to help create a weighted number, or ADMw, that is then used to help determine funding amount



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 2019-2020 ADMw 14,206.44 | Extended ADMw 14,459.14 |
|--------------------------|--|-------------------------|

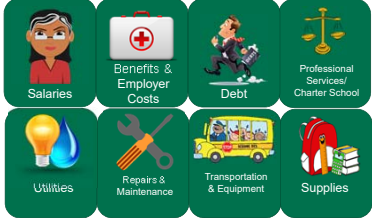
Higher of the 2 years




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.)



| |
|---|
| 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 |
| 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 |

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

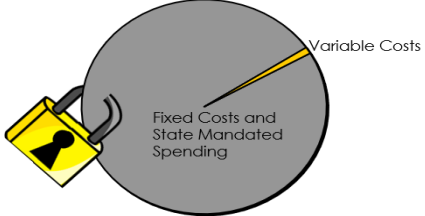

How the Budget is Built

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



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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

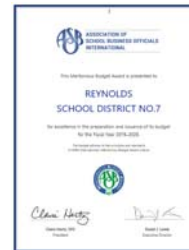
Budget Cap:

- Limitations on increase in assessed value
- Fixed maximum tax rate per \$1,000 assessed value by law



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How to read the Budget Document



- Organized according to Meritorious Budget Award requirements
- Association of School Business Officials International



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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.



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The 2020-21 Budget Document

- Four Sections
 - Executive Section
 - Organizational Section
 - Financial Section
 - Informational Section

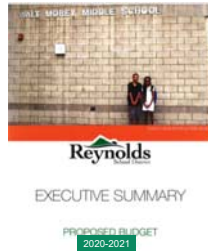


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The 2020-21 Budget Document

Executive Section

- Budget Message
- Presented by the Superintendent at first budget meeting
- It will be written in four languages:
 - English
 - Spanish
 - Russian
 - Vietnamese



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Standardized Format

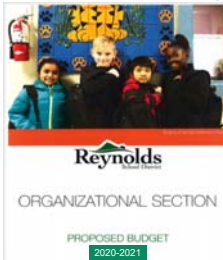
- Budget staff prepares a proposed budget using budget detail worksheets.

| 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 |
| | | | | | | |



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The 2020-21 Budget Document



- Organizational Section
 - Vision, goals & organizational structure of the District
 - Budget process and calendar
 - Budget assumptions



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The 2020-21 Budget Document



Informational Section

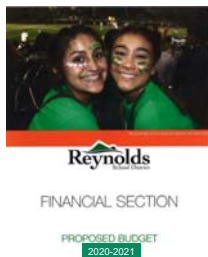
- Includes
 - Schedules
 - Comparisons
 - Appendices



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The 2020-21 Budget Document

- Financial Section
 - Summary and Details of Resources and Requirements



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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



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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



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- 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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Any Questions?

Christina Weinard

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

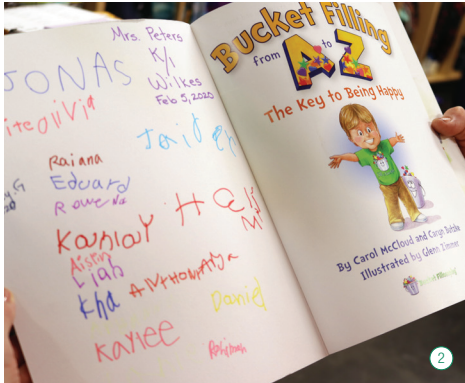


Reynolds

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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