



# PROPOSED BUDGET

## 2021-2022



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



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



**PROPOSED BUDGET  
2021-22**

Prepared by:

Danna Diaz, Ph.D.  
Superintendent

Christina Weinard  
Director of Financial Services

Regina Sampson  
Interim Director of Financial Services

Becky Nino  
Budget Specialist





ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

## REYNOLDS SCHOOL DISTRICT 7

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2020–2021.

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



A handwritten signature in black ink, reading 'W. Edward Chabal'.

**W. Edward Chabal**  
President

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

**David J. Lewis**  
Executive Director



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

**EXECUTIVE SUMMARY**

<b>Executive Summary.....</b>	<b>1</b>
Board of Directors & Budget Committee.....	2
Budget Message (English).....	3-6
Budget Message (Spanish).....	7-10
Budget Message (Russian).....	11-14
Budget Message (Vietnamese).....	15-18
Budget Message Summary.....	19-29
District Administration.....	30
Budget Document Format.....	31
Budget Calendar.....	32
Vision, Mission, Values and Goals.....	33
Board Goals.....	34
Budget Goals.....	35-36
State School Funding Formula.....	37-39
Budget Overview.....	40-47
Three Year Budget Forecast.....	48
All Funds Salaries & Benefits Five Year Comparison.....	49
Debt Summary.....	50-51
GASB #54 Fund Balance Reporting.....	52
Student Enrollment & Projections.....	53-54
State School Fund Resources.....	55

**ORGANIZATIONAL SECTION**

Financial Reporting and Budget Process.....	56-60
The Budget Process: Requirements of Oregon Budget Law.....	61
Vision, Mission, Values and Goals.....	62
Board Goals.....	63
Budget Goals.....	64-65
Budget Development and Management Process by Month.....	66-67
Measures and Levies.....	68-70
Board of Directors & Budget Committee.....	71
Organizational Chart.....	72
School Board Policies.....	73-78
Equity.....	79-82
School Based Community Partnerships.....	83-84
History of Reynolds School District.....	85-86

**FINANCIAL SECTION**

Financial Overview.....	87-88
Revenue Descriptions.....	89-91
All Funds Summary of Resources.....	92
All Funds Summary of Requirements by Major Function.....	93
All Funds Summary of Requirements by Major Object.....	94
All Funds Summary Revenue & Expenditures by Object.....	95-96



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

**Financial Section (Continued)**

Fund Balances, Governmental Funds .....	97-98
Capital Expenditure Budgets.....	99
English Language Learner Revenues and Expenditures.....	100
Student Services Revenues and Expenditures.....	101
Special Education Revenues and Expenditures.....	102
Schedule of Transfers.....	103
School Reports.....	104-119
<b>General Fund - 100</b> .....	120
General Fund Functions.....	121
General Fund Function Descriptions.....	122-128
General Fund Budget at a Glance.....	129-130
General Fund Summary - Resources by Source.....	131
General Fund - Resources.....	132
General Fund Summary - Requirements by Major Function.....	133
General Fund Summary - Requirements by Major Object.....	134
General Fund - Requirements.....	135-143
General Fund Summary Revenue & Expenditures by Object.....	144-145
Two Year Analysis by Function.....	146-147
Variance Analysis by Object.....	148
<b>Federal Programs</b> .....	149
Federal Programs Descriptions.....	150-151
Federal Programs Summary - Resources by Source.....	152
Federal Programs - Resources.....	153
Federal Programs Summary - Requirements by Major Function.....	154
Federal Programs Summary - Requirements by Major Object.....	155
Federal Programs - Requirements.....	156-160
<b>State &amp; Local Programs</b> .....	161
State & Local Programs Descriptions.....	162-164
State & Local Programs Summary - Resources by Source.....	165
State & Local Programs - Resources.....	166
State & Local Programs Summary - Requirements by Major Function.....	167
State & Local Programs Summary - Requirements by Major Object.....	168
State & Local Programs - Requirements.....	169-173
<b>Nutrition Services Fund - 297</b> .....	174
Nutrition Services Fund Summary - Resources by Source.....	175
Nutrition Services Fund - Resources.....	176
Nutrition Services Fund Summary - Requirements by Major Function.....	177
Nutrition Services Fund Summary - Requirements by Major Object.....	178
Nutrition Services Fund - Requirements.....	179

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

**Financial Section (Continued)**

<b>Early Retirement Fund - 298</b> .....	180
Early Retirement Fund Summary - Resources by Source.....	181
Early Retirement Fund - Resources.....	182
Early Retirement Fund Summary - Requirements by Major Function.....	183
Early Retirement Fund Summary - Requirements by Major Object.....	184
Early Retirement Fund - Requirements.....	185
Public Employees Retirement System and Post Employment Benefits.....	186-187
<b>Insurance Reserve Fund - 299</b> .....	188
Insurance Fund Summary - Resources by Source.....	189
Insurance Fund - Resources.....	190
Insurance Fund Summary - Requirements by Major Function.....	191
Insurance Fund Summary - Requirements by Major Object.....	192
Insurance Fund - Requirements.....	193
<b>Debt Service Funds</b> .....	194
Debt Summary.....	195-196
Debt Service Summary - Resources by Source.....	197
Debt Service Summary - Requirements by Major Function.....	198
Debt Service Summary - Requirements by Major Object.....	199
<b>Debt Service/2005 G.O. Bonds Fund - 300</b> .....	200
Debt Service/2005 G.O. Bonds Fund - 300 - Resources.....	201
Debt Service/2005 G.O. Bonds Fund - 300 - Requirements.....	202
<b>Debt Service/2015 G.O. Bonds Fund - 315</b> .....	203
Debt Service/2015 G.O. Bonds Fund - 315 - Resources.....	204
Debt Service/2015 G.O. Bonds Fund - 315 - Requirements.....	205
<b>Debt Service/PERS Bonds Fund - 350</b> .....	206
Debt Service/PERS Bonds Fund - 350 - Resources.....	207
Debt Service/PERS Bonds Fund - 350 - Requirements.....	208
Ratios of General Bonded Debt Outstanding and Legal Debt Margin.....	209
<b>Capital Projects Funds</b> .....	210
2015 Capital Bond Projects.....	211-213
Capital Projects Funds Summary - Resources by Source.....	214
Capital Projects Funds Summary - Requirements by Major Function.....	215
Capital Projects Funds Summary - Requirements by Major Object.....	216
<b>Capital Project Fund - 400</b> .....	217
Capital Project Fund - 400 - Resources.....	218
Capital Project Fund - 400 - Requirements.....	219
<b>2015 Capital Project Fund - 415</b> .....	220
2015 Capital Project Fund - 415 - Resources.....	221
2015 Capital Project Fund - 415 - Requirements.....	222
<b>School Improvement Projects Fund - 417</b> .....	223
School Improvement Projects Fund - 417 - Resources.....	224
School Improvement Projects Fund - 417 - Requirements.....	225

# REYNOLDS SCHOOL DISTRICT

## 2021-22 PROPOSED BUDGET DOCUMENT

### TABLE OF CONTENTS

#### Financial Section (Continued)

<b>Trust Funds</b> .....	226
Trust Funds - Resources.....	227
Trust Funds - Requirements.....	228

#### INFORMATIONAL SECTION

Special Education Continuum of Services.....	229-230
Comparability Report Title IA.....	231
State School Funding Formula.....	232-235
Multnomah Education Service District Service Plan.....	236-238
Student Enrollment History and Projections by School.....	239
Property Tax Levies and Collection.....	240
Assessed Value and Actual Value to Taxable Property.....	241
Principal Property Taxpayers.....	242
Budget's Effect on Taxpayers.....	243
Demographic & Economic Statistics.....	244
Operating Statistics Last Ten Fiscal Years.....	245
Student Enrollment by Grade Level & Projections.....	246-247
Debt Summary.....	248-249
Debt Schedules.....	250-254
State of Oregon Report Card - Oregon Department of Education Standardized Test Scores.....	255-260
PERS Rate Sheet.....	261
Reynolds Educational Association Salary Schedule.....	262
Oregon School Employees Association Salary Schedule.....	263
OSEA Job Classifications.....	264-265
Budget Workshop 101.....	266-272
Budget Workshop 201.....	273-278
Legal Notices.....	279-280
Glossary of Terms and Acronyms.....	281-286



Comprehensive Distance Learning



# EXECUTIVE SUMMARY

PROPOSED BUDGET  
2021-2022





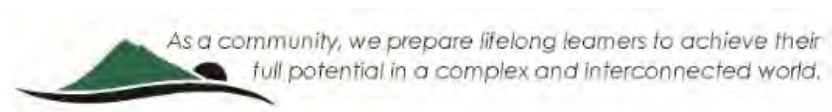
## **REYNOLDS SCHOOL DISTRICT EXECUTIVE SUMMARY**

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 2021-22 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 2021-22

### BOARD MEMBERS

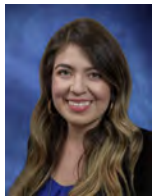
---



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



**Joseph Teeny**  
Position 4  
Term ends: June 30, 2021



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



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



**Vacant**  
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

---

<b>Marissa Clarke</b>	Position 8	Term ends: June 30, 2023
<b>Catherine Nicewood</b>	Position 9	Term ends: June 30, 2023
<b>Bill Peterson</b>	Position 10	Term ends: June 30, 2023
<b>Nicole Couture Dandrea</b>	Position 11	Term ends: June 30, 2021
<b><i>Vacant</i></b>	Position 12	Term ends: June 30, 2021
<b>Danielle Mayfield</b>	Position 13	Term ends: June 30, 2022
<b>April Curtis</b>	Position 14	Term ends: June 30, 2022

# 2021-2022 Budget Message

Dear Reynolds School District Budget Committee Members:

I would like to thank all staff, families, Board members, and community members who attended our budget priority input sessions in person or virtually last fall. Your participation provided valuable input and guidance for the School Board as they developed priorities for the 2021-2022 budget process. In December 2020, 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 2021-2022 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, Additional Academic Supports, and Culturally Responsive Curriculum**. 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.

Mental Health  
Supports

Additional Academic  
Supports

Culturally Responsive  
Curriculum

The District has also been engaged in developing a Strategic Plan which was approved by the Board in February of 2021. During the Strategic Planning process, the District gathered input from over 400 stakeholders through 18 focus groups, three community input sessions, six Strategic Planning Steering Committee meetings, and online feedback during the 2019-2020 and 2020-21 school years.

Throughout the process, stakeholders were asked to view the District through the lens of the Board of Education's Core Commitments and Beliefs: Equity, Safety, Instructional Practices, and Organizational Culture. This resulted in the Steering Committee and Cabinet identifying four major Goal Topic Areas vetted through the Board's Core Commitments and Beliefs and are now the Four Pillars of the Strategic Plan. The four major Goal Topic areas are:

Marginalized Students

Culturally Responsive Teaching

Student and Staff Wellness

Professional 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 newly updated mission and vision.

## Mission

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

## Vision

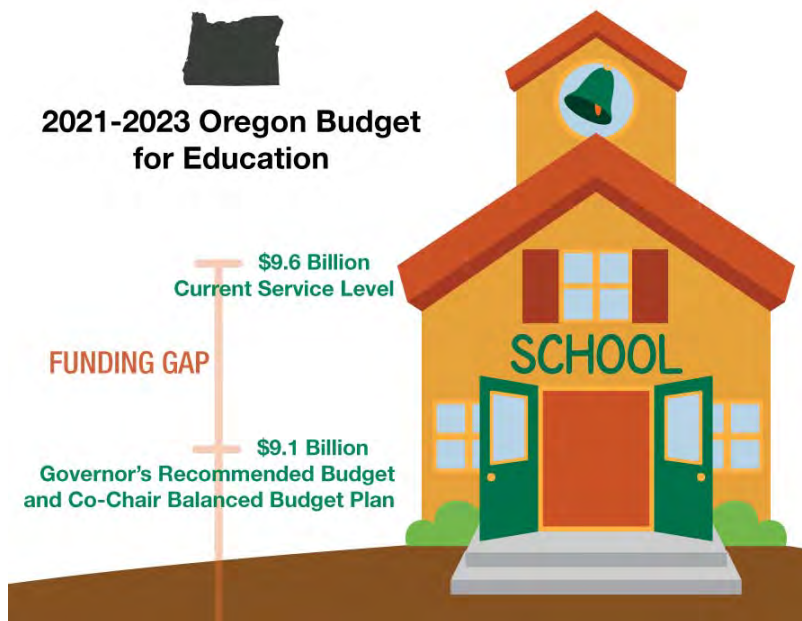
As a community, we prepare lifelong-learners to achieve their full potential in a complex and interconnected world.

I look forward to working with our Budget Committee to discuss and approve the proposed budget as submitted by the District Budget Officer or subsequently revised by the Committee. An approved budget allows for the Superintendent of Schools and the School Board to move forward with all personnel decisions. It is ultimately our duty to verify excellence in programs and services to ensure every student receives a quality foundation in their academic development.

As 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 realized and the long-term effects remain to be seen.

Oregon legislature is currently in session and the budgeted amount has not yet been confirmed as of the date of this message, meaning there are still questions as to what the final appropriations for education will be. Therefore, this budget is built on the official estimate issued by the Oregon Department of Education on February 26, 2021. The 2021-2023 biennial budget and State School Fund distributions are projected on a \$9.1 billion state appropriation with a 49/51 split; the State Legislature has not yet

amended this amount as of the date of this document



The Co-Chair Balanced Budget Plan has been proposed, was released in March, and was also projected to be \$9.1 billion. Both proposed budgets for K12 education are considerably less than the estimated level of funding needed for our Current Service Level (CSL), which is needed to maintain operating at our current level. As we cannot wait for the final approved level of funding by the Oregon legislature, the Reynolds School District 2021-2022 Proposed Budget has been developed with the Governor's Proposed State School Fund Budget.

**Our initial roll-up expenses for the 2021-2022 school year exceed the State School Fund Budget and District reserves by approximately \$4 million.** The Budget Team has spent countless hours reevaluating costs, verifying estimates, and collaborating with stakeholders to reduce costs in the roll-up budget to propose this balanced budget. To develop a balanced budget with the understanding that it creates a funding gap, we propose utilizing extra savings reflected in our ending fund balance for 2021-2022 as a one-time source of funds. While these funds could and should be used to expand services or complete one-time purchases or improvements, we find ourselves in a situation to use reserves while still implementing needed services that support student achievement in the coming budget year. The District is also using funding from the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act), providing an additional \$54.3 billion for the Elementary and Secondary School Emergency Relief Fund II (ESSER II), of which Oregon received \$499.1 million to help continue supporting students and families and to stabilize our General Fund as we attempt to recover from the pandemic.

These necessary supports and services were determined by utilizing the board-approved budget focus priorities for 2021-2022 and include:

- All Funds:
  - Status Quo
  - Increase Utility costs by 3%
  - Increase Property Casualty Insurance by 15%
  - Decreased PERS Rate of approximately 5%
- Students Investment Account (SIA)
  - Class Load Relief Teachers (moved from 2019-20 General Fund)
  - MTSS TOSAs (Multi-Tier Systems of Support Teachers on Special Assignment)
  - Culturally Responsive Curriculum
  - Elementary Media Specialists
  - Professional Development
  - Assistant Principals
- ESSER II (HEROES)
  - 2020-21 Balance of the Year Teachers (Middle School and High School)
  - 2020-21 Balance of the Year Technology
  - Move Licensed Subs from General Fund
  - Move Classified Subs from General Fund
  - Move Capital Projects from General Fund
  - Move General Education Teachers from Title
  - 2021-22 Online Program
  - Summer School Programming
  - Add Special Education Contracted Services
  - Add 1 FTE Resource Teacher
  - Student Technology Replacement
  - Staff Technology
  - Classroom Technology
  - Hybrid Learning Expense
  - Classroom Software



As we move forward now and with future fiscal development, we strive to maintain quality and excellence within our programs and services to ensure students graduating from Reynolds School District are prepared for a complex and interconnected world. I am continually appreciative of the support, participation, and viable solutions provided by the community, families, district staff, and school board members as we all share this common vision. The proposed budget is both educationally sound and fiscally responsible, and I invite you to review, discuss, and approve this budget for the 2021-2022 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, reading "Danna Diaz". The signature is fluid and cursive, with the first name "Danna" written in a larger, more prominent script than the last name "Diaz".

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

## 2021-2022 Mensaje sobre el presupuesto

Estimados miembros del Comité de Presupuesto de Reynolds School District:

Deseo agradecer a todo el personal, las familias, los miembros de la Junta y los miembros de la comunidad que asistieron el otoño pasado, ya fuese en persona o virtualmente, a nuestras sesiones de información prioritaria sobre el presupuesto. Su participación brindó valiosos aportes y guía para la Junta Directiva Escolar en el desarrollo de prioridades para el proceso presupuestario 2021-2022. En diciembre de 2020, la Junta deliberó sobre los resultados de esas sesiones para desarrollar y aprobar las prioridades del enfoque presupuestario para el año escolar venidero.

Este proceso condujo a un Presupuesto del Distrito 2021-2022 diseñado para satisfacer las necesidades generales de los estudiantes de Reynold School District enfocándose en las siguientes áreas de prioridad: **Apoyo en salud mental, Apoyo académico adicional y Plan de estudios sensible a la cultura.**

Deseo agradecer a la Junta Directiva de Reynolds School District por proporcionar al personal administrativo orientación sobre estas prioridades, que se utilizan para alcanzar las metas de equidad y rendimiento estudiantil.

El Distrito también ha estado trabajando en el desarrollo de un Plan Estratégico el cual fue aprobado por la Junta en febrero de 2021. Durante el proceso de Planificación Estratégica, el Distrito recopiló aportes de más de 400 interesados a través de 18 grupos de enfoque, tres sesiones de comentarios de la comunidad, seis reuniones del comité de Dirección de Planificación Estratégica y comentarios en línea durante los años escolares 2019-2020 y 2020-21.

A lo largo del proceso, se pidió a las partes interesadas que vieran el Distrito a través del lente de los Compromisos y Creencias fundamentales de la Junta de Educación: Equidad, Seguridad, Prácticas de Instrucción y Cultura Organizacional. Esto dio como resultado que el Comité de planificación y el Gabinete identificaran cuatro áreas temáticas de objetivos principales que fueron examinados a través de los Compromisos y Creencias fundamentales de la Junta de Educación y ahora son los Cuatro Pilares del Plan Estratégico. Estas cuatro áreas son las siguientes:

Apoyo en Salud  
Mental

Apoyo académico  
adicional

Plan de estudios  
Sensible a la cultura

Estudiantes marginados

Enseñanza sensible a la cultura

Bienestar de los estudiantes y el personal

Capacitación profesional

La intención del mensaje sobre el presupuesto de Reynolds School District es proporcionar un resumen del presupuesto propuesto y mostrar cómo este presupuesto difiere del año anterior. Al desarrollar este presupuesto, nuestro enfoque sigue siendo la misión y visión del distrito, recientemente actualizadas.

Misión	Visión
Lideramos con equidad para educar y apoyar a todos los estudiantes para que se gradúen con las habilidades y confianza necesarias para prosperar	Como comunidad, preparamos a los estudiantes de por vida para que alcancen su máximo potencial en un mundo complejo e interconectado

Espero trabajar con nuestro Comité de Presupuesto para discutir y aprobar el presupuesto propuesto presentado por el Oficial de Presupuesto del Distrito o revisado posteriormente por el Comité. Un presupuesto aprobado permite que la Superintendente de Escuelas y la Junta Directiva sigan adelante con todas las decisiones de personal. En última instancia, es nuestro deber verificar la excelencia en los programas y servicios para garantizar que el desarrollo académico de cada estudiante tenga un fundamento de calidad.

A partir de la publicación de este documento, enfrentamos desafíos sin precedentes a nivel local, estatal, nacional y global. Los factores económicos son más inciertos y complejos que posiblemente nunca antes. Apenas estamos empezando a darnos cuenta del impacto de la crisis de salud debido a COVID-19 y los efectos a largo plazo aún están por verse.

La asamblea legislativa de Oregon se encuentra actualmente en sesión y la cantidad presupuestada aún no ha sido confirmada a la fecha de este mensaje, lo que significa que todavía hay preguntas sobre cuáles serán las asignaciones finales para educación. Por lo tanto, este presupuesto se basa en la estimación oficial emitida por el Departamento de Educación de Oregon el 26 de febrero de 2021. El presupuesto bienal 2021-2023 y las distribuciones del Fondo Escolar del Estado se proyectan sobre una asignación estatal de \$9.1 mil millones con una división de 49/51. A la fecha de este documento la asamblea legislativa aún no ha enmendado esta cantidad.

El Plan del Presupuesto Equilibrado del Copresidente (*Co-Chair Balanced Budget Plan*), fue propuesto y publicado en marzo. La proyección de este presupuesto también es \$9.1 mil millones. Ambos presupuestos propuestos para la educación K-12 son considerablemente menores que el nivel estimado de financiamiento necesario para nuestro Nivel de Servicio Actual (CSL por sus siglas en inglés), y que es necesario para continuar operando a nuestro nivel actual. Como no podemos esperar a la aprobación final de la Asamblea Legislativa de Oregon, el Presupuesto propuesto del Distrito Escolar de Reynolds 2021-2022 se ha desarrollado con el Presupuesto del Fondo Escolar del Estado, propuesto por la gobernadora.

**Nuestros gastos iniciales acumulados para el año escolar 2021-2022 superan el presupuesto del fondo escolar estatal y las reservas del distrito en una cantidad aproximada de \$4 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 para proponer este presupuesto equilibrado. Para desarrollar un presupuesto equilibrado -con el entendimiento de que crea un déficit de financiamiento- proponemos utilizar los ahorros adicionales reflejados en el saldo de fondos final para el 2021-2022 como una fuente de fondos única. Si bien estos fondos podrían y deberían usarse para expandir servicios o completar compras o mejoras únicas, nos encontramos en una situación en la que podemos usar reservas a la vez que implementamos los servicios



necesarios que apoyan el rendimiento estudiantil en el próximo año presupuestario. El Distrito también está utilizando fondos de la *Ley Coronavirus Response and Relief Supplemental Appropriations Act, 2021* que proporciona \$54.3 mil millones adicionales para *Elementary and Secondary School Emergency Relief Fund II (ESSER II)*, de los cuales Oregon recibió \$499.1 millones para continuar brindando apoyo a los estudiantes y las familias y estabilizar nuestro Fondo General mientras intentamos recuperarnos de la pandemia.

Estos apoyos y servicios fueron determinados utilizando las prioridades de enfoque presupuestario aprobadas por la junta para 2021-2022 e incluyen

- Todos los fondos:
  - Statu Quo
  - Aumentar los costos de servicios públicos en un 3%
  - Aumentar el seguro de accidentes de propiedad en un 15%
  - Disminuir la tasa PERS aproximadamente un 5%
- Cuenta de Inversión para Estudiantes (SIA)
  - Maestros para aliviar la carga de clases( *Class Load Relief Teachers*). Se movió del fondo general 2019-20
  - Multi-Tier Systems of Support Teachers on Special Assignment (MTSS TOSAs) (Maestros en Asignación Especial -Sistema de Múltiples Niveles de Apoyo)
  - Currículo sensible a la cultura
  - Especialista en Medios de comunicación – Escuelas primarias
  - Capacitación profesional
  - Subdirectores

- ESSER II (HEROES)
  - 2020-21 Maestros – balance del año (Escuelas Intermedias y Preparatoria)
  - 2020-21 Tecnología - balance del año
  - Substitutos con licencia – mover del Fondo General
  - Substitutos *Classified* - mover del Fondo General
  - Mover Proyectos de Capital del Fondo General
  - Mover a los maestros de Educación General de Título (*Title*)
  - Programa en línea 2021-22
  - Programas de escuela de verano
  - Agregar contratación de servicios de Educación Especial
  - Agregar 1 maestro de recursos - Tiempo completo
  - Remplazo de tecnología para los estudiantes
  - Tecnología para el personal
  - Tecnología para las aulas
  - Gastos de Aprendizaje Híbrido
  - Software para el aula

A medida que avanzamos ahora y con el desarrollo fiscal futuro, nos esforzamos por mantener la calidad y la excelencia dentro de nuestros programas y servicios para garantizar que los estudiantes que se gradúan del Reynolds School District estén preparados para un mundo complejo e interconectado. Estoy continuamente agradecida por el apoyo, la participación y las soluciones viables que brindan la comunidad, las familias, el personal del distrito y los miembros de la junta directiva escolar, ya que todos compartimos esta visión común. El presupuesto propuesto es educativa y fiscalmente responsable y los invito a revisar, discutir y aprobar este presupuesto para el año escolar 2021-2022.

Si tiene alguna pregunta, puede comunicarse conmigo a través del correo electrónico o por teléfono. Muchas gracias por su continuo apoyo.

Respetuosamente,



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



# 2021-2022 Сообщение о Бюджете

Уважаемые члены бюджетного комитета школьного округа Reynolds:

Я хотел бы поблагодарить всех сотрудников, семей, членов Правления и членов сообщества, которые присутствовали на наших сессиях по внесению приоритетных бюджетных средств лично или практически прошлой осенью. Ваше участие стало ценным вкладом и руководством для школьного совета в разработке приоритетов бюджетного процесса на 2021–2022 годы. В декабре 2020 года Правление обсудило результаты этих заседаний, чтобы разработать и утвердить приоритеты своей бюджетной направленности на предстоящий учебный год. Этот процесс привел к составлению районного бюджета на 2021–2022 годы, предназначенного для удовлетворения общих потребностей учащихся школьного округа Reynolds, сосредоточив внимание на следующих приоритетных областях: **поддержка психического здоровья, дополнительная академическая поддержка и учебная программа с учетом культурных особенностей**. Я хотел бы поблагодарить совет директоров школьного округа Reynolds за предоставление административному персоналу указаний по этим приоритетам бюджетной ориентации, которые используются для достижения наших целей в области успеваемости и справедливости учащихся.

Поддержка  
Психологического  
Здоровья

Дополнительная  
Академическая Помощь

Учебная Программа с  
Учетом Культурных  
Особенностей

Округ также участвовал в разработке Стратегического плана, который был одобрен Правлением в феврале 2021 года. В ходе процесса стратегического планирования округ собрал мнения более 400 заинтересованных сторон через 18 фокус-групп, три заседания сообщества и шесть руководящих указаний по стратегическому планированию. Заседания комитетов и онлайн-обратная связь в течение 2019-2020 и 2020-21 учебного года.

На протяжении всего процесса заинтересованным сторонам предлагалось взглянуть на округ через призму основных обязательств и убеждений Совета по образованию: справедливость, безопасность, методы обучения и организационная культура. Это привело к тому, что Руководящий комитет и Кабинет министров определили четыре основные тематические области целей, проверенные в рамках основных обязательств и убеждений Правления, и теперь они являются четырьмя столбами Стратегического плана. Четыре основные области Главной Темы:

Маргинализированные студенты

Обучение Ориентированное на культурные ценности

Здоровье студентов и сотрудников

Профессиональное развитие

Цель сообщения о бюджете школьного округа Reynolds - предоставить краткое изложение предлагаемого бюджета и его отличий от бюджета предыдущего года. При разработке этого бюджета мы по-прежнему уделяем внимание обновленной миссии и видению округа.

### Миссия

Мы руководствуемся принципом справедливости в обучении и поддерживаем всех студентов, которые получают высшее образование, обладая навыками и уверенностью в успехе.

### Видение

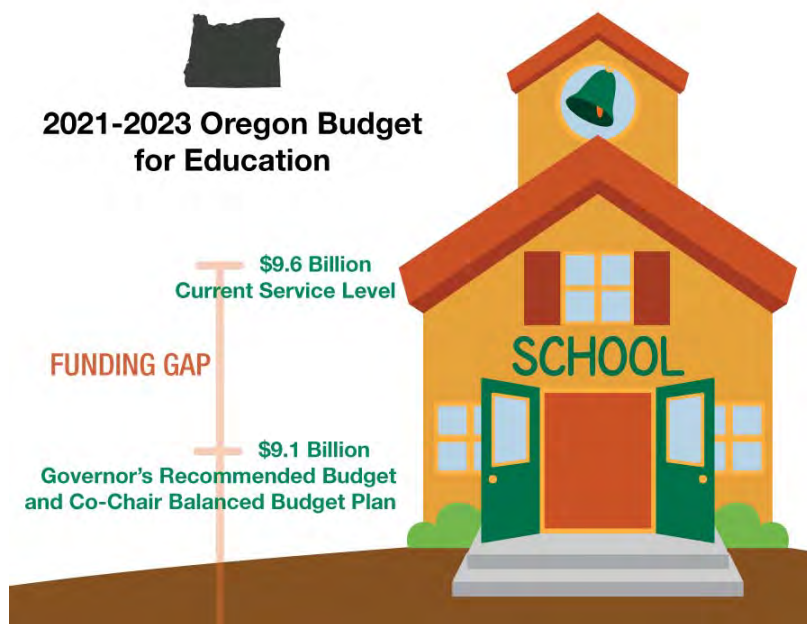
Как сообщество, мы готовим учащихся на протяжении всей жизни к раскрытию своего потенциала в сложном и взаимосвязанном мире.

Я с нетерпением жду чтобы начать работать с нашим бюджетным комитетом для обсуждения и утверждения предлагаемого бюджета, представленного районным сотрудником по бюджетным вопросам или впоследствии пересмотренного комитетом. Утвержденный бюджет позволяет суперинтенданту школ и школьному совету принимать все кадровые решения. В конечном итоге наша обязанность - проверять качество программ и услуг, чтобы каждый студент получил качественную основу для своего академического развития.

На момент публикации этого документа мы столкнулись с беспрецедентными проблемами на местном, государственном, национальном и глобальном уровнях. Экономические факторы более неопределенны и сложны, чем, возможно, когда-либо прежде. Последствия кризиса в области здравоохранения, вызванного COVID-19, только начинают осознаваться, и долгосрочные последствия еще предстоит увидеть.

Законодательный орган штата Орегон в настоящее время заседает, и на дату этого сообщения сумма бюджета еще не утверждена, а это означает, что все еще остаются вопросы относительно того, каковы будут окончательные ассигнования на образование. Таким образом, этот бюджет основан на официальной оценке, опубликованной Департаментом образования штата Орегон 26 февраля 2021 года. Двухлетний бюджет на 2021-2023 годы и распределение государственного школьного фонда спроектированы на основе государственных ассигнований в размере 9,1 миллиарда долларов с разделением 49/51; Законодательное собрание штата еще не изменило эту сумму на дату настоящего документа.

Был предложен сбалансированный бюджетный план сопредседателя, который был опубликован в марте, и также прогнозировалось, что он составит 9,1 миллиарда долларов. Оба предлагаемых бюджета для образования K12 значительно меньше предполагаемого уровня финансирования,



необходимого для нашего текущего уровня обслуживания (CSL), который необходим для поддержания работы на нашем текущем уровне. Поскольку мы не можем дожидаться окончательного утвержденного уровня финансирования законодательным собранием штата Орегон, предлагаемый бюджет школьного округа Рейнольдса на 2021–2022 годы был разработан с учетом предлагаемого губернатором бюджета школьного фонда штата.

#### **Наши первоначальные совокупные расходы на 2021-**

**2022 учебный год превышают бюджет государственного школьного фонда и резервы округа примерно на 4 миллиона долларов.** Бюджетная группа потратила бесчисленное количество часов 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 он создает дефицит финансирования, мы предлагаем использовать дополнительную экономию, отраженную в нашем конечном остатке средств на 2021–2022 годы, в качестве единовременного источника средств. Хотя эти средства можно и нужно использовать для расширения услуг или завершения разовых покупок или улучшений, мы оказываемся в ситуации, когда используем резервы, продолжая внедрять необходимые услуги, поддерживающие успеваемость учащихся в предстоящем бюджетном году. Округ также использует финансирование из Закона о дополнительных ассигнованиях на борьбу с коронавирусом и чрезвычайной помощи от 2021 года (Закон CRRSA), предоставляя дополнительные 54,3 миллиарда долларов для Фонда экстренной помощи начальным и средним школам II (ESSER II), из которых Орегон получил 499,1 миллиона долларов на помощь. продолжать поддерживать студентов и их семьи и стабилизировать наш Общий фонд, пока мы пытаемся оправиться от пандемии.

Эти необходимые виды поддержки и услуг были определены с использованием утвержденных Советом директоров приоритетов бюджетной ориентации на 2021-2022 годы и включают:

- Все фонды:
  - Статус Quo
  - Увеличение затрат на коммунальные услуги на 3%

- Увеличить страхование от несчастных случаев на имущество на 15%
- Пониженная ставка PERS примерно на 5%
- Инвестиционный счет студента (SIA)
  - Разгрузить учителей, переполненные классы (перешел в 2019-20 от Общего Фонда)
  - MTSS TOSAs (Многоуровневые системы поддержки учителей с особыми назначениями)
  - Учебная программа с учетом культурных особенностей
  - Специалисты начальной школы СМИ
  - Профессиональное развитие
  - Заучи школ
- ESSER II (ГЕРОИ)
  - 2020-21 Баланс учителей на 2020-2021 год (средняя и старшая школа)
  - 2020-21 Баланс года Технологии
  - Переместить лицензированных подменных учителей из общего фонда
  - Переместить квалифицированных подменных учителей из общего фонда
  - Переместить Капитальные проекты из общего фонда
  - Переместить учителей общего образования с программы Title
  - 2021-22 Программы онлайн
  - Программы летней школы
  - Добавить программы специального образования
  - Добавить 1 FTE Ресурсного учителя на полную ставку
  - Заменить технологию у студентов
  - Персональная Технология
  - Технология в классе
  - Расходы на гибридное обучение
  - Программное Обеспечение в классе

По мере того, как мы продвигаемся вперед сейчас и с учетом будущего финансового развития, мы стремимся поддерживать качество и превосходство наших программ и услуг, чтобы гарантировать, что учащиеся, окончившие школьный округ Reynolds, готовы к жизни в сложном и взаимосвязанном мире. Я искренне благодарна за поддержку, участие и жизнеспособные решения, предоставляемые сообществом, семьями, сотрудниками округа и членами школьного совета, поскольку все мы разделяем это общее видение. Предлагаемый бюджет является обоснованным с точки зрения образования и финансовой ответственности, и я приглашаю вас рассмотреть, обсудить и утвердить этот бюджет на 2021-2022 учебный год.

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



С уважением,

Dr. Danna Diaz, Superintendent of Schools  
Школьный Округ Reynolds #7

# Thông báo ngân sách 2021-2022

Kính chào các thành viên của Ủy Ban Ngân Sách thuộc Học Khu Reynolds:

Chúng tôi muốn chân thành cảm ơn tất cả nhân viên, các gia đình, thành viên Hội Đồng Quản Trị, và thành viên cộng đồng vì đã tham dự trực tiếp và từ xa buổi hội nghị về ưu tiên ngân sách vào mùa Thu vừa rồi. Sự tham gia của quý vị đã cung cấp các ý kiến và hướng dẫn quý giá cho Ban Giám Hiệu trong quá trình phát triển các ưu tiên cho ngân sách năm 2021-2022. Vào tháng 12 năm 2020, Ban Giám Hiệu đã cân nhắc các ý kiến từ các buổi hội ý cho ngân sách để phát triển và phê duyệt ngân sách ưu tiên cho năm học tới. Quá trình này dẫn đến Ngân sách Học khu Reynold bằng cách tập trung vào các lĩnh vực ưu tiên như sau: **Hỗ trợ Sức khỏe Tâm thần, Hỗ trợ Học tập Bổ sung và Chương trình giảng dạy Có trách nhiệm về Văn hóa**. Chúng tôi muốn chân thành cảm ơn Hội Đồng Quản Trị Học Khu Reynolds vì đã cung cấp nhân viên hành chính các hướng dẫn cho việc tập trung vào các ưu tiên trong ngân sách này, để đạt được các mục tiêu về thành tích và công bằng cho học sinh.

Hỗ trợ Sức khỏe Tâm thần

Hỗ trợ Học tập Bổ sung

Chương trình giảng dạy có trách nhiệm về Văn hóa

Học Khu cũng đã tham gia vào việc xây dựng Kế Hoạch Chiến Lược đã được Hội Đồng phê duyệt vào tháng 2 năm 2021. Trong quá trình Lập kế Hoạch Chiến Lược, Học Khu đã thu thập ý kiến đóng góp từ hơn 400 các bên liên quan thông qua 18 nhóm trọng tâm, 3 phiên đóng góp ý kiến từ cộng đồng, 6 buổi họp Ủy Ban Chỉ đạo Kế Hoạch Chiến Lược và các phản hồi trực tuyến trong các năm học 2019-2020 và 2020-21.

Trong suốt quá trình, các bên liên quan được yêu cầu nhìn Học Khu qua lăng kính của các cam kết và niềm tin cốt lõi của Hội Đồng Giáo Dục: Công bằng, An Ninh, Giảng Dạy Thực Hành và Tổ Chức Văn Hoá. Điều này dẫn đến việc Ủy Ban và Nội Các Chỉ Đạo xác định 4 lĩnh vực Mục Tiêu chính được xem xét thông qua các cam kết và niềm tin cốt lõi của Hội Đồng trở thành 5 Trụ Cột của Kế hoạch Chiến lược. Bốn lĩnh vực Mục tiêu chính là:

Học sinh bị thiệt thòi

Giảng dạy đáp ứng với văn hoá

Sức khỏe của học sinh và nhân viên

Phát triển chuyên nghiệp

Mục đích của thông báo ngân sách của Học Khu Reynolds là để cung cấp một bản tóm tắt về ngân sách được đề xuất và các khác biệt so với năm trước. Trong việc phát triển ngân sách này, chúng tôi tiếp tục tập trung vào sứ mệnh và tầm nhìn mới được cập nhật của Học Khu.

### Sứ mệnh

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

### Tầm nhìn

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

Tôi mong muốn sẽ có thể làm việc với Ủy Ban Ngân Sách để thảo luận và thông qua ngân sách đề xuất đệ trình từ thủ quỹ của Ngân Sách Học Khu hoặc bản sửa đổi từ Ủy Ban. Bản ngân sách được thông qua sẽ cho phép Giám Đốc trường và Ban Giám Hiệu ra quyết định về tất cả vấn đề nhân sự. Nhiệm vụ của chúng tôi là xác nhận sự xuất sắc trong dịch vụ và quá trình đào tạo để đảm bảo tất cả các học sinh sẽ nhận được một nền tảng giáo dục chất lượng trong quá trình phát triển học tập của các em.

Từ lúc xuất bản tài liệu này, chúng tôi đã phải đối mặt với những khó khăn chưa từng có ở cấp độ địa phương, tiểu bang, quốc gia, và toàn cầu. Các yếu tố kinh tế hiện giờ vô cùng phức tạp và bất ổn. Các tác động tiêu cực của khủng hoảng sức khỏe từ COVID-19 chỉ mới là sự bắt đầu, và các tác động lâu dài vẫn là một ẩn số.

Cơ quan lập pháp của Oregon hiện vẫn đang trong phiên họp ngân sách, và con số cuối cùng vẫn chưa được xác nhận kể từ ngày gửi thông điệp này, nghĩa là vẫn còn các câu hỏi về khoản ngân sách cuối cùng cho giáo dục. Do đó, ngân sách hiện giờ được xây dựng trên các dự toán chính thức ban hành từ Bộ Giáo Dục Oregon vào ngày 26 tháng 2 năm 2021. Ngân sách 2 năm 1 lần của năm 2021-2023 và phân phối ngân sách cho Quỹ Trường Học Tiểu Bang dự kiến sẽ là \$9.1 tỷ đôla, phân chia với tỷ lệ 49/51; Cơ Quan

Lập Pháp Tiểu Bang vẫn chưa sửa đổi số tiền này từ ngày viết văn bản này.



Bản kế hoạch Cân Bằng Ngân Sách của Đồng Chủ Tịch cũng đã được đề xuất, và dự kiến vẫn là \$9,1 tỷ đôla. Cả 2 bản kế hoạch đề xuất ngân sách cho giáo dục cấp K-12 đều ít hơn một cách đáng kể so với ước tính về các chi phí cần thiết để duy trì hoạt động ở mức độ cung cấp dịch vụ hiện giờ(CSL). Vì chúng tôi không thể chờ bản phê duyệt cuối cùng về chi tiêu ngân sách từ cơ quan lập pháp của Oregon, bản đề xuất ngân sách của Học Khu Reynolds 2021-2022 sẽ được phát triển dựa trên Bản Đề Xuất Ngân Sách Nhà Trường Tiểu Bang của Thống Đốc.

**Chi phí tổng hợp ban đầu của chúng tôi cho năm học 2021-2022 vượt quá Ngân sách Quỹ Trường Học Tiểu Bang và quỹ dự trữ của Học Khu khoảng \$ 4 triệu đôla.** Nhóm Ngân sách đã dành vô số thời giờ để đánh giá lại các chi phí, xác minh các ước tính và hợp tác với các bên liên quan để giảm chi phí trong ngân sách tổng hợp để đề xuất ngân sách cân bằng này. Để phát triển một ngân sách cân bằng với nhận thức rằng nó sẽ tạo ra một khoảng trống trong ngân quỹ, chúng tôi đề xuất sử dụng các phần đã tiết kiệm được trong bản ngân sách năm 2021-2022 như một quỹ sử dụng 1 lần. Mặc dù rằng mục đích của quỹ tiết kiệm này là để mở rộng dịch vụ hoặc mua sắm hoặc cải thiện, chúng tôi phải sử dụng số tiền tiết kiệm này chỉ để duy trì các dịch vụ cần thiết để hỗ trợ học sinh trong năm tới. Học Khu cũng đang sử dụng vốn từ Đạo Luật Cứu Trợ Bổ Sung và Ứng Phó Coronavirus, năm 2021 (CRRSA), cung cấp tổng cộng \$54,3 tỷ đôla cho Quỹ Cứu Trợ Khẩn Cấp cho Trường Cấp Tiểu Học và Trung Học Cơ Sở lần 2, và tiểu bang Oregon nhận được \$499,1 triệu đôla để tiếp tục trợ giúp học sinh và các gia đình và để ổn định Quỹ Chung của chúng tôi trong quá trình hồi phục sau đại dịch.

Các hỗ trợ và dịch vụ cần thiết được xác định bằng cách sử dụng danh sách các ưu tiên cần tập trung từ ngân sách của Ban Giám Hiệu năm 2021-2022 và bao gồm:

- Tất cả các quỹ:
  - Hiện trạng
  - Tăng chi phí tiện ích lên 3%
  - Tăng Bảo Hiểm Tài Sản và Tai Nạn lên 15%
  - Giảm tỷ lệ PERS xuống khoảng 5%
- Tài Khoản Đầu Tư cho Học Sinh (SIA)
  - Giáo viên giảm tải cho lớp học (chuyển qua từ quỹ chung năm 2019-20)
  - MTSS TOSAs (Hệ Thống Hỗ Trợ Đa Cấp của Giáo Viên trong Nhiệm Vụ Đặc Biệt)
  - Chương trình giảng dạy Có trách nhiệm về Văn hóa
  - Chuyên Gia Truyền Thông cho Tiểu Học
  - Phát triển chuyên môn
  - Phó Hiệu Trưởng
- ESSER II (HEROES)
  - Bản quyết toán của giáo viên năm 2020-21 (Trung học cơ sở và phổ thông)
  - Bản quyết toán công nghệ năm 2020-21
  - Chuyển giáo viên dạy thay được cấp phép từ Quỹ Chung
  - Chuyển giáo viên dạy thay được xếp loại từ Quỹ Chung
  - Chuyển các dự án vốn từ Quỹ Chung
  - Move General Education Teachers from Title
  - Chương trình online năm 2021-22
  - Chương trình trường Hè
  - Thêm dịch vụ hợp đồng cho Giáo Dục Đặc Biệt
  - Thêm 1 giáo viên tài nguyên FTE
  - Thay đổi công nghệ cho học sinh
  - Công nghệ cho nhân viên
  - Công nghệ cho lớp học
  - Chi phí học tập Kết Hợp
  - Phần mềm cho lớp học

Trong quá trình tiến về phía trước và các phát triển trong tương lai, chúng tôi vẫn sẽ cố gắng duy trì tính xuất sắc và chất lượng cao của các chương trình và dịch vụ cung cấp để đảm bảo các học sinh tốt nghiệp từ Học Khu Reynolds sẵn sàng cho một thế giới phức tạp và liên kết. Tôi sẽ tiếp tục đánh giá cao sự hỗ trợ, tham gia, và các giải pháp mang tính khả thi từ cộng đồng, quý phụ huynh, nhân viên của học khu và các thành viên hội đồng khi chúng ta cùng chia sẻ một tầm nhìn chung. Bản ngân sách được đề xuất vừa phù hợp về mặt giáo dục vừa có trách nhiệm về mặt tài chính, và tôi mời quý vị xem xét, và thảo luận ngân sách này cho năm học 2021-2022.

Nếu quý vị có bất kỳ câu hỏi nào, xin liên hệ với tôi qua email hoặc điện thoại. Xin chân thành cảm ơn quý vị đã tiếp tục ủng hộ chúng tôi.

Trân trọng,

A handwritten signature in black ink, reading "Danna Diaz". The signature is fluid and cursive, with the first name "Danna" and the last name "Diaz" clearly distinguishable.

Tiến sĩ Danna Diaz, Giám Đốc các Trường Học  
Học Khu Reynolds #7





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

## 2021-2022 Budget Summary

The Proposed Budget for the Reynolds School District for fiscal year 2021-2022 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 \$269,216,620.

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 2021-2022**

The Proposed Budget is based on the \$9.1 Billion Biennial State School Fund Proposed Budget as submitted by the Governor for 2021-2023.

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

### **2021-2022 Budget Outlook**

Oregon K-12 funding is far from stable going into the 2021-2022 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 2021 therefore this budget is built on the official estimate issued by Oregon Department of Education on February 26, 2021. The 2021-2023

biennial budget and State School Fund distributions are projected on a \$9.1 billion State appropriation; this amount has not yet been amended by the legislature as of the date of this document. There are certainly reasons to believe this funding level may change based upon the current economic factors as a result of the health crisis.

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

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 2021-2022 school year due to insufficient Corporate Activity Tax (CAT) collections as a result of the economic crisis caused by the COVID-19 pandemic. However, The CAT collections did have some success and we are projected to have our SIA plan 70% funded. Staff surveyed our families and staff to determine how to prioritize the items that were still needing implemented.

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

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

Maintaining the contingency and unappropriated ending fund balance of \$6.73 Million and realizing savings and leveraged resources throughout the coming year will be a critical step for the District when entering the 2021-2022 budget process.

### **Student Investment Account**

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

accounts:

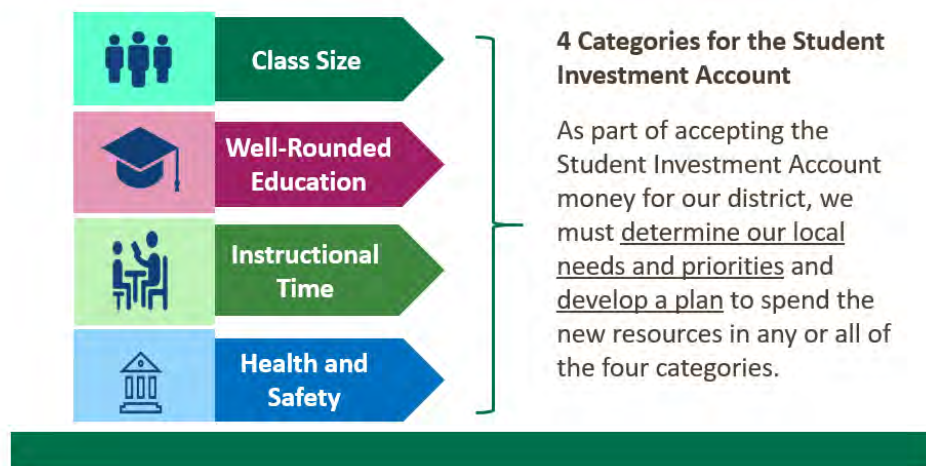
- The Early Learning Account (at least 20 percent)
- Student Investment Account (at least 50 percent)
- Statewide Education Initiatives (up to 30 percent)

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

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

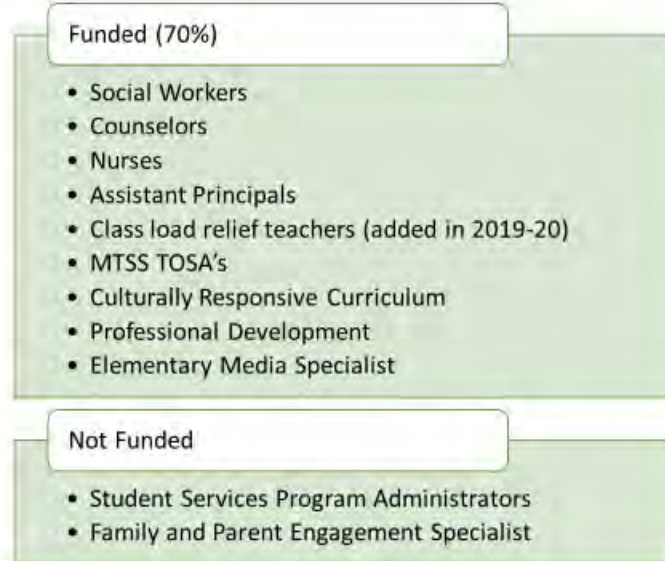
The SIA spending plan had to be focused on any, some, or all of the allowable uses that were detailed in HB 3427. Reynolds explained the allowable uses as they engaged with their students and families from the priority populations and staff to discuss, inform and develop their SIA plan and application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

## How can we spend new money?



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:

## 2021-22 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 9<sup>th</sup> 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 2021-2022 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 sessions to gather staff and public input while considering the 2021-2022 budget goals and priorities. There were two virtual sessions held in Fall of 2020 as well as an online survey for gathering input and feedback.

During December 2020, the Board met and discussed the District's goals and priorities for the 2021-2022 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 2021-2022 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 2021-22 Budget

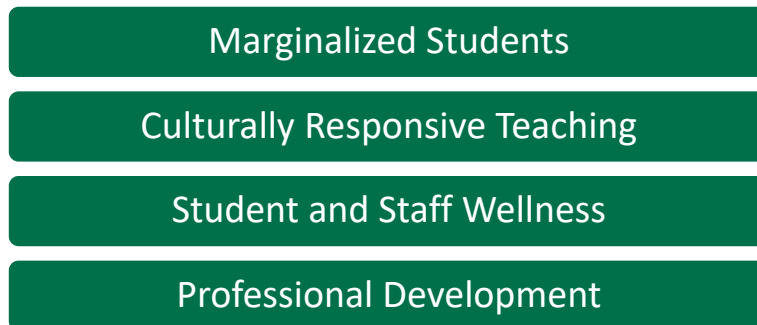
Mental Health Supports

Additional Academic Supports

Culturally Responsive Curriculum

The District has also been engaged in developing a Strategic Plan which was approved by the Board in February of 2021. During the Strategic Planning process, the District gathered input from over 400 stakeholders through 18 focus groups, three community input sessions, six Strategic Planning Steering

Committee meetings, and online feedback during the 2019-2020 and 2020-21 school years. Throughout the process, stakeholders were asked to view the District through the lens of the Board of Education's Core Commitments and Beliefs: Equity, Safety, Instructional Practices, and Organizational Culture. This resulted in the Steering Committee and Cabinet identifying four major Goal Topic Areas vetted through the Board's Core Commitments and Beliefs and are now the Four Pillars of the Strategic Plan. The four major Goal Topic areas are:



## **BUDGET DEVELOPMENT**

### **General Fund Resources**

The District's 2021-2022 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.

Oregon legislature is currently in session and the budgeted amount has not yet been confirmed as of the date of this message, meaning there are still questions as to what the final appropriations for education will be. The District's estimate of revenue and resources that will be available for District use in 2021-2022 is based upon the following revenue assumptions:

- State School Fund of \$9.1 Billion at 49/51 funding for 2021-23 biennium using the revenue estimate that was issued by Oregon Department of Education that was issued February 26, 2021.
- Increased federal poverty estimates leading to a increase in State School Fund poverty weight funding despite high rates of students experiencing poverty and homelessness.
- A decrease to non-charter school enrollment leading to a decrease in State School Fund per student weight funding due to the most recent funding being based on lower enrollment in 2020-2021 and projected for 2021-2022 due to COVID-19.
- 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

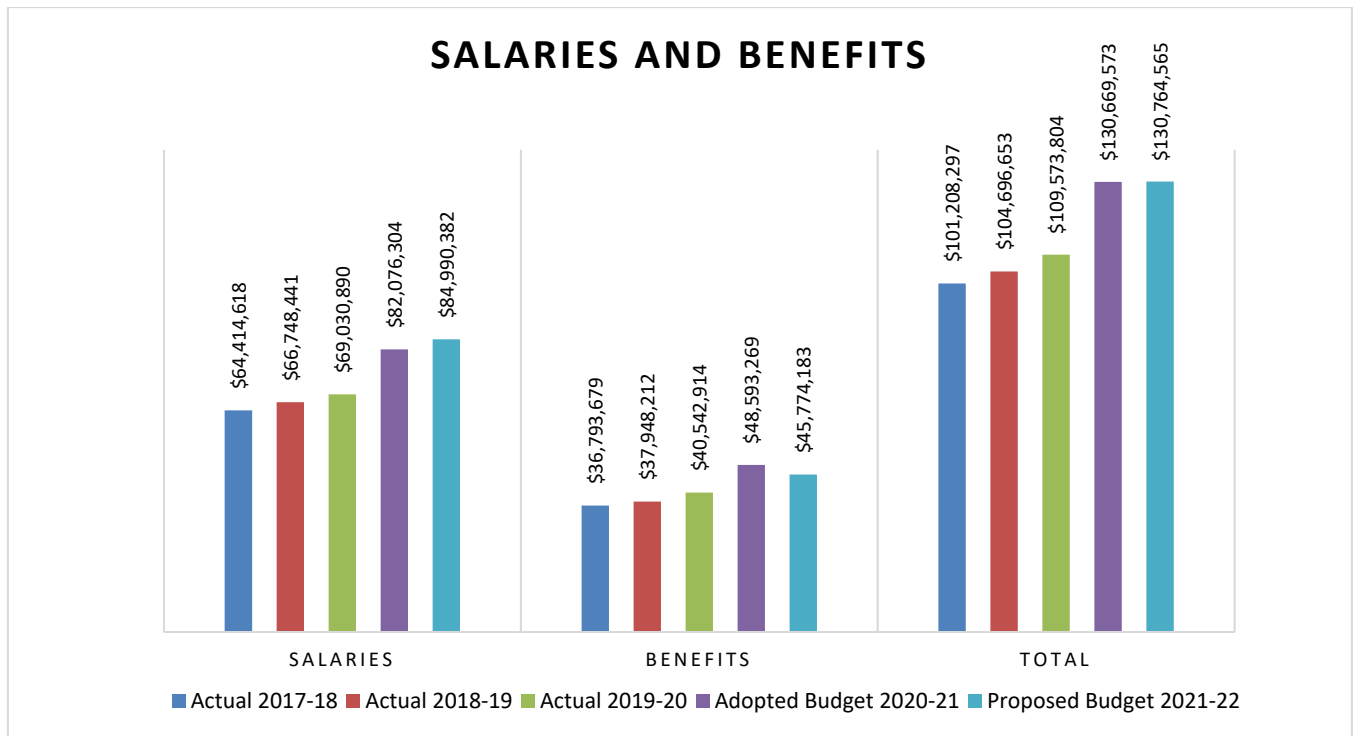
### **General Fund Expenditures & Requirements**

The District's 2021-2022 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 2021-2022 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 2021-2022 Proposed Budget roll-up costs include adjustments according to labor agreements with REA in a negotiating year for Licensed staff, OSEA Classified staff in negotiating year, and RAA Administrative staff in negotiating year. Budget assumptions for labor costs are as follows:

- Status Quo COLA for Employee Groups
  - REA: 2%
  - OSEA: 1%
  - RAA: 1%
- Decrease in PERS rates



The District's proposed expenditures will exceed the projected 2021-2022 annual revenues and require a spend down of District resources.

General Fund									
Ending Fund Balance Activity									
	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Projected	2021-22 Budgeted
Beginning Fund Balance	11,550,046	12,238,786	8,738,268	8,007,597	9,493,696	13,620,764	17,832,461	18,958,789	11,099,637
Budgeted Contingency									1,683,476
Budgeted Ending Fund Balance									5,050,428
Ending Fund Balance	12,238,786	8,738,268	8,007,597	9,493,696	13,620,764	17,832,461	18,651,520	11,099,637	6,733,904
(Spend Down)/ Add Back	688,740	(3,500,518)	(730,671)	1,486,099	4,127,068	4,211,697	819,059	(7,859,152)	(4,365,733)

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 fourth year of District self-operation for management and food procurement. Budget estimates are based on three years of service and take into account the



impacts of State requirements related to student meal charges. Capital improvements and equipment replacement budgets represent equipment and infrastructure installation from the replacement elementary schools to other school sites in the District.

### **Federal Programs**

The 2021-2022 Proposed budget for Federal funds, particularly Title I and II funds, and IDEA funds for students identified with disabilities will likely be impacted as well from the COVID-19 pandemic. For the Proposed budget, we are assuming flat funding in federal funds and will make the necessary adjustments if we don't realize that level of funding. The district also has added ESSER II to the proposed budget to help continue supporting students and families and to stabilize our General Fund as we attempt to recover from the pandemic.

### **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 \$6.7 Million and does conform to the 5% Board Policy.

<b>General Fund Ending Fund Balance Policy</b>	
	<b>2021-22 Budgeted</b>
<b>Beginning Fund Balance</b>	<i>11,099,637</i>
<b>Budgeted Contingency</b>	<i>1,683,476</i>
<b>Budgeted Ending Fund Balance</b>	<i>5,050,428</i>
<b>Ending Fund Balance</b>	<i>6,733,904</i>
<b>Spend Down/ (Add Back)</b>	<i>(4,365,733)</i>
<b>Annual Revenue Budget (Excludes Beginning Balance)</b>	<i>133,358,099</i>
<b>Policy 5%</b>	<i>6,667,905</i>

## **BUDGET CHANGES**

The 2021-2022 Proposed Budget totals \$269,216,620 across multiple funds. This represents an \$48.63 million increase from the 2020-2021 budget due largely in part to the addition of the ESSER II Budget and Summer School Budget. Also, there is an increase budget for Student Investment Account and Measure 98 budget.

Staffing changes within the proposed budget are as follows:

- Classroom Teachers
  - .8 FTE Music or PE at Elementary for schedule relief
    - Eliminates School Counselors covering Teacher Preparation Periods
    - PEEK Grant Funded
  - 9 FTE at Middle Schools to address class size and schedules
    - ESSER II Funded
  - 7.0 FTE at Reynolds High School for class load relief
  - -2.0 at Reynolds Learning Academy because of lower enrollment
- Support Teachers
  - -.75 FTE ELD at Reynolds High School to lower student teacher ratios
    - Federal Grant funded
  - 2.5 FTE Special Education Teachers
    - General Fund and ESSER II funded

- -30.3 FTE Title I General Education Teachers Moved to SIA and ESSER II.
  - Title I funded
- Other Licensed Staff
  - 1 FTE Speech Pathologist
    - General Fund
  - .5 FTE Instructional Coach
    - Expired School Improvement Grant
- Administrator
  - -3 FTE Student and Family Services and SPED TOSA's
    - Not funded by SIA
  - -1 FTE Interpretation & Translation
    - Not funded by SIA
  - -1 FTE Assistant Principal
    - Moved from District Improvement to SIA

Changes anticipated for non-charter enrollment and proposed staffing for 2021-2022 as compared to the 2020-2021 adopted budget are summarized below.

<b>All Funds</b>	<b>2020-2021 Estimated</b>	<b>2021-2022 Budget</b>	<b>Change</b>
<b>ODE Enrollment as of 12/03/XX</b>	<b>9,640</b>	<b>9,620</b>	<b>(20)</b>
<b>Classroom Teacher FTE</b>	<b>415.00</b>	<b>429.80</b>	<b>14.80</b>
<b>Support Teacher FTE</b>	<b>148.00</b>	<b>119.45</b>	<b>(28.55)</b>
<b>Other Licensed Staff FTE</b>	<b>129.70</b>	<b>128.20</b>	<b>(1.50)</b>
<b>Classified Staff FTE</b>	<b>499.81</b>	<b>493.54</b>	<b>(6.28)</b>
<b>Supervisor/Admin Prof/Specialist FTE</b>	<b>26.00</b>	<b>22.00</b>	<b>(4.00)</b>
<b>Administrator FTE</b>	<b>63.00</b>	<b>57.00</b>	<b>(6.00)</b>
<b>Total Staff</b>	<b>1,281.51</b>	<b>1,249.99</b>	<b>(31.53)</b>

# REYNOLDS SCHOOL DISTRICT

## ADMINISTRATIVE & BUDGET TEAM

### Administrative Team

Dr. Danna Diaz, Superintendent

Dr. Nicole MacTavish, Chief Academic Officer

Dr. Angela Freeman, Assistant Superintendent of Human Capital Management

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

Vacant, Executive Director of Schools

Christina Weinard, Director of Financial Services

Regina Sampson, Interim 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

Joel Rendon, Director of Technology Services

Rehana Nelson, Transportation Services Coordinator

Christy Foote, Nutrition Services Coordinator

Steve Padilla, Assistant Director of Public Relations & Partnerships

Deb Nicolai, Director of Curriculum, Instruction & Innovation

Jennifer Hernandez, Director of Multilingual Education

April Olson, Director of Federal Programs

Lavell Wood, Alder Elementary Principal

Ashley Davis, Davis Elementary Principal

Jonathan Steinhoff, Fairview Elementary Principal

Lisa McDonald, Glenfair Elementary Principal

Julie Evans, Hartley Elementary Principal

Natasha Jackson, 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

Shaunice Silas, 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

Dr. Angela Freeman, Assistant Superintendent of Human Capital Management

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

Vacant, Executive Director of Schools

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

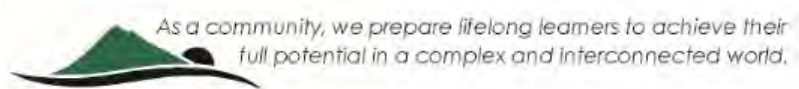
Alejandra Barragon, Reynolds Education Association

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 2021-2022 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 2021-2022 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 2021-2022 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 2021-2022 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.



<b>Reynolds School District</b> <b>Budget Planning / Budget Calendar for 2021-22 Budget</b>			
<b>Internal Budget Planning</b>	<b>July 22, 2020 Wednesday</b>	<b><i>School Board Meeting 7:00 PM</i></b> Budget Committee openings & application process	Virtual Zoom Meeting
	<b>October 15 – November 5, 2020</b>	<b><i>School Board Budget Community Listening Sessions</i></b> 2 Staff Sessions & 1 Online Session to gather input on 2021-22 Board Budget Goals and Priority Setting	Virtual Zoom Meeting
	<b>November 9, 2020 Monday</b>	<b><i>Capital Equipment &amp; Improvement Needs Assessed</i></b> Operations Managers & Project Teams Commence Review & Cost Estimates	Ongoing Internal Process
	<b>December 9, 2020 Wednesday</b>	<b><i>School Board Work Session 7:00 PM</i></b> Board discusses 2021-22 Budget Priorities	Virtual Zoom Meeting
	<b>January 22, 2021 Wednesday</b>	<b><i>School Board Meeting 7:00 PM</i></b> Board adopts 2021-22 Budget Priorities	Virtual Zoom Meeting
	<b>January 2021</b>	<b><i>Budget Team Collaboration Meeting</i></b> Representatives from Internal Budget Team, REA and OSEA Leadership meet to review budget updates and estimates	Virtual Zoom Meeting
	<b>January 25 – February 12, 2021</b>	<b><i>Budget Meetings with Principals and Department Leaders</i></b> Cabinet meets with principals and department leaders to verify FTE and discuss priorities and needs for the 2021-22 Budget	Virtual Zoom Meeting
	<b>March 31, 2021 Wednesday</b>	<b><i>Reynolds Transformational Team 8:30 AM</i></b> Leadership Team receives Board 2021-22 Budget Priorities & Budget Update	Virtual Zoom Meeting
	<b>March 31, 2021 Wednesday</b>	<b><i>School Board Meeting 7:00 PM</i></b> Board reviews applications for Budget Committee appointments & reappointments	Virtual Zoom Meeting
	<b>March 2021</b>	<b><i>Budget Team Collaboration Meeting</i></b> Representatives from Internal Budget Team, REA and OSEA Leadership meet to review budget updates and estimates	Virtual Zoom Meeting
	<b>April 2021</b>	<b><i>Budget Team Collaboration Meeting</i></b> Representatives from Internal Budget Team, REA and OSEA Leadership meet to review budget updates and estimates	Virtual Zoom Meeting
	<b>April 08, 2021 Thursday</b>	<b><i>Budget 101 Training Workshop 6:00 PM</i></b> Training for Board and Budget Committee Members, all new District Administrators and Department Management – open to all staff	Virtual Zoom Meeting
<b>Budget</b>	<b>April 15, 2021 Thursday</b>	<b><i>Budget 201 Training Workshop 6:00 PM</i></b> Training for Board and Budget Committee Members, all new District Administrators and Department Management – open to all staff	Virtual Zoom Meeting
	<b>April 29, 2021 Thursday</b>	<b><i>Budget Document Published</i></b> Budget Document Published to Budget Committee/Staff and Public	District Website
	<b>May 6, 2021 Thursday</b>	<b><i>Budget Committee Meeting 6:00 PM</i></b> Elect officers, receive budget message, public comment & presentation of budget overview	Virtual Zoom Meeting
	<b>May 13, 2021 Thursday</b>	<b><i>Budget Committee Meeting 6:00 PM</i></b> Receive responses to questions, public testimony, and discuss, deliberate and approve budget & taxes	Virtual Zoom Meeting
	<b>May 20, 2021 Thursday</b>	<b><i>Budget Committee Meeting 6:00 PM (if needed)</i></b> Receive responses to questions, public testimony, and discuss, deliberate and approve budget & taxes	Virtual Zoom Meeting
	<b>Jun 23, 2021 Wednesday</b>	<b><i>School Board Meeting 7:00 PM</i></b> Budget Public Hearing, Board approves appropriations, adopts budget and tax rates	Virtual Zoom Meeting

# MISSION AND VISION STATEMENTS

---

## **MISSION:**

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

---

## **VISION:**

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

## GOAL TOPIC 1: Marginalized Students



### DESCRIPTION:

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

### ACTION STEPS:



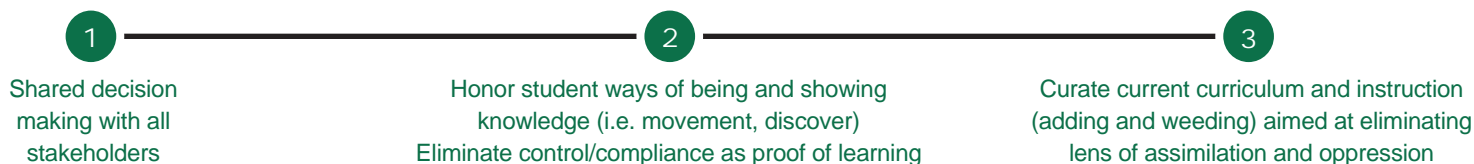
## GOAL TOPIC 2: Culturally Responsive Teaching



### DESCRIPTION:

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

### ACTION STEPS:



## GOAL TOPIC 3: Student and Staff Wellness



### DESCRIPTION:

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

### ACTION STEPS:



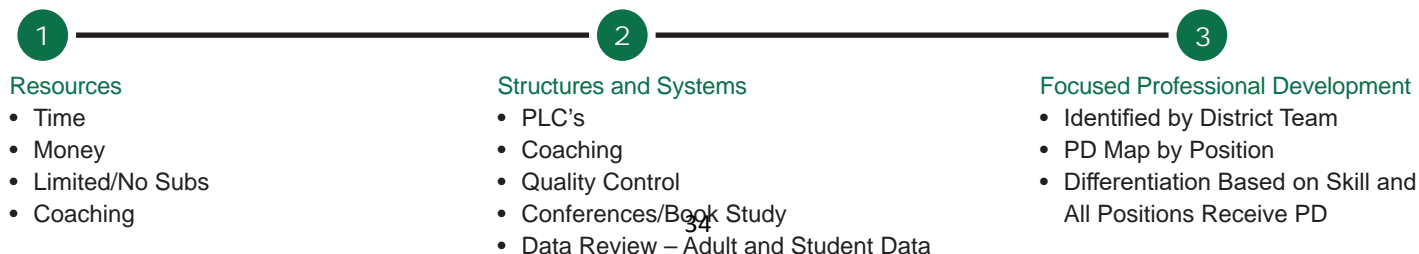
## GOAL TOPIC 4: Professional Development



### DESCRIPTION:

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

### ACTION STEPS:





# School Board Work Session

## Budget Priorities Discussion Summary

December 9, 2020 • 7:00pm



### BOARD PILLARS

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

Reynolds School Board met for the regular work session on December 9, 2020 through a public virtual meeting. The agenda included a presentation from the Superintendent of Schools and the Director of Financial Services to review the results from various community input sessions for Board discussion of budget priorities for the 2021-22 school year.

Summary results were presented to the Board and key themes from that input were determined. The Board deliberated all community and staff input themes and then prioritized the themes to give the administration guidance for development of the 2021-22 budget.

### Presentation of Budget Theme Summaries:

#### Budget Goals & Priorities Input Sessions

2 Live Virtual Sessions (10/15/2020, 11/05/2020)

Online Virtual Session (10/15/2020-11/15/2020)

109 Total Participation

#### Summarized Themes from Staff and Community Input:

Class Size	Salaries and Wages
Art, Music, Physical Education	Library Media
Retain Current Staff Levels	Assistant Principals
Safety	Curriculum
Mental Health Supports	Technology

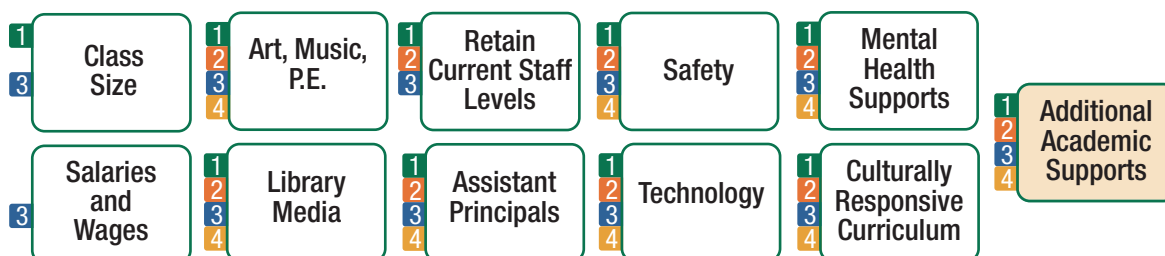
### Discussion:

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

During this discussion, key considerations for budget priorities based on community and staff input were evaluated. After careful discussion, the Board voted to add one category, Additional Academic Supports, to reflect the need to budget for supports focused on learning loss during closures, specifically for our most impacted students.

#### Strategic Plan Goal Topics

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



### Prioritization of Budget Themes:

Board members were advised by the Director of Financial Services that the 2021-2022 was expected to be a constraint budget due to anticipated level funding from the previous year, while accounting for increased overhead and staffing costs. Understanding that all the identified budget themes hold priority, the board was advised that it was important to identify the highest priority themes while in a constraint budget to give guidance in developing the budget.

Individual board members were asked to identify their top three priorities for funding for the 2021-2022 school year while in a constraint budget. Results were tabulated to determine which themes were identified the most. After careful review and discussion, the Board determined the following budget themes should be used by administration in developing the 2021-22 Reynolds School District budget. 35

### Prioritized Themes: (in order of Board priority)

- 1  
2  
3  
4  
Mental Health Supports
- 1  
2  
3  
4  
Additional Academic Supports
- 1  
2  
3  
4  
Culturally Responsive Curriculum

The Superintendent of Schools and administration will use the Board's prioritized themes as guidance to make recommendations to the Budget Committee and Board when developing the proposed 2021-22 budget.

(continued)

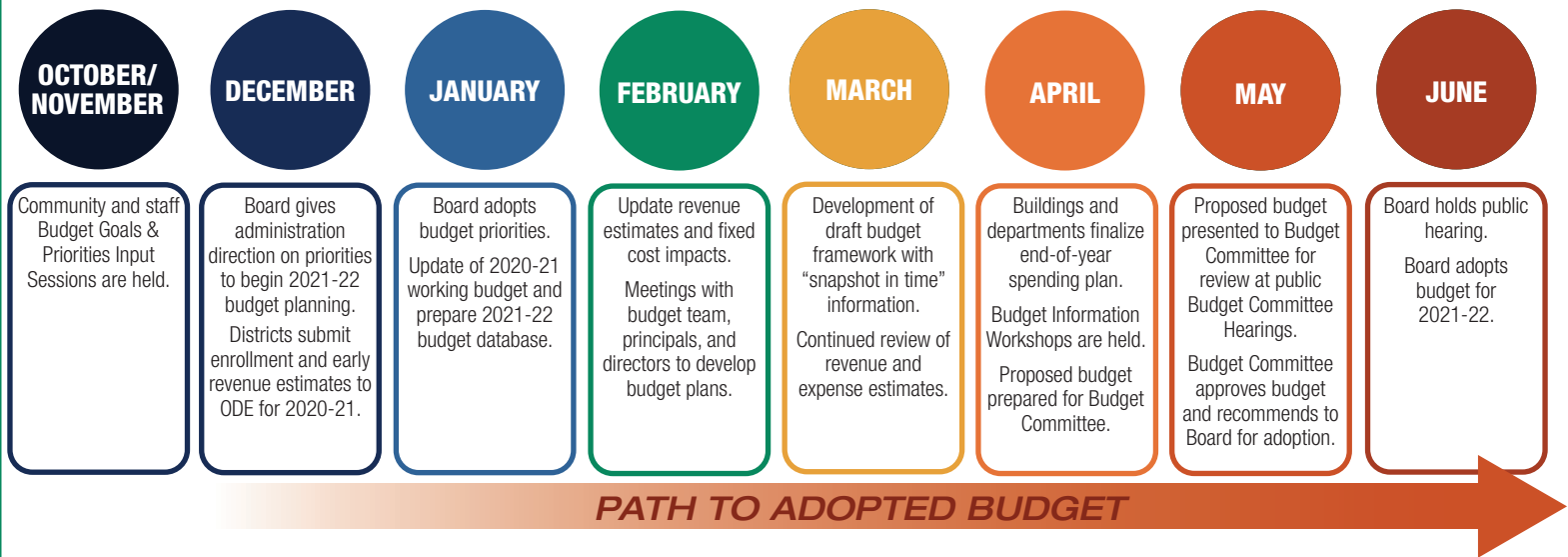
## Internal/External Input Sessions

(live) October 15, 2020  
November 5, 2020  
(online) Oct. 15-Nov. 15, 2020  
April 8, 2021  
April 15, 2021  
April 29, 2021

Budget Workshop Information Session #1  
Budget Workshop Information Session #2  
Proposed Budget Published

1st Budget Committee Meeting  
2nd Budget Committee Meeting  
3rd Budget Committee Meeting (if needed)  
Board of Directors Meeting  
Conduct Budget Hearing  
Enact Resolutions: Adopt Budget  
Impose and Categorize Taxes

May 6, 2021  
May 13, 2021  
May 20, 2021  
June 23, 2021



## Budget Workshops

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

Public welcome.

**April 8, 2021 -or- April 15, 2021**  
**6:00pm**

For virtual meeting information, please visit:  
[www.reynolds.k12.or.us/district/2021-22-budget](http://www.reynolds.k12.or.us/district/2021-22-budget)



# REYNOLDS SCHOOL DISTRICT STATE SCHOOL FUNDING FORMULA

## State School Fund Grants and Property Tax Revenues

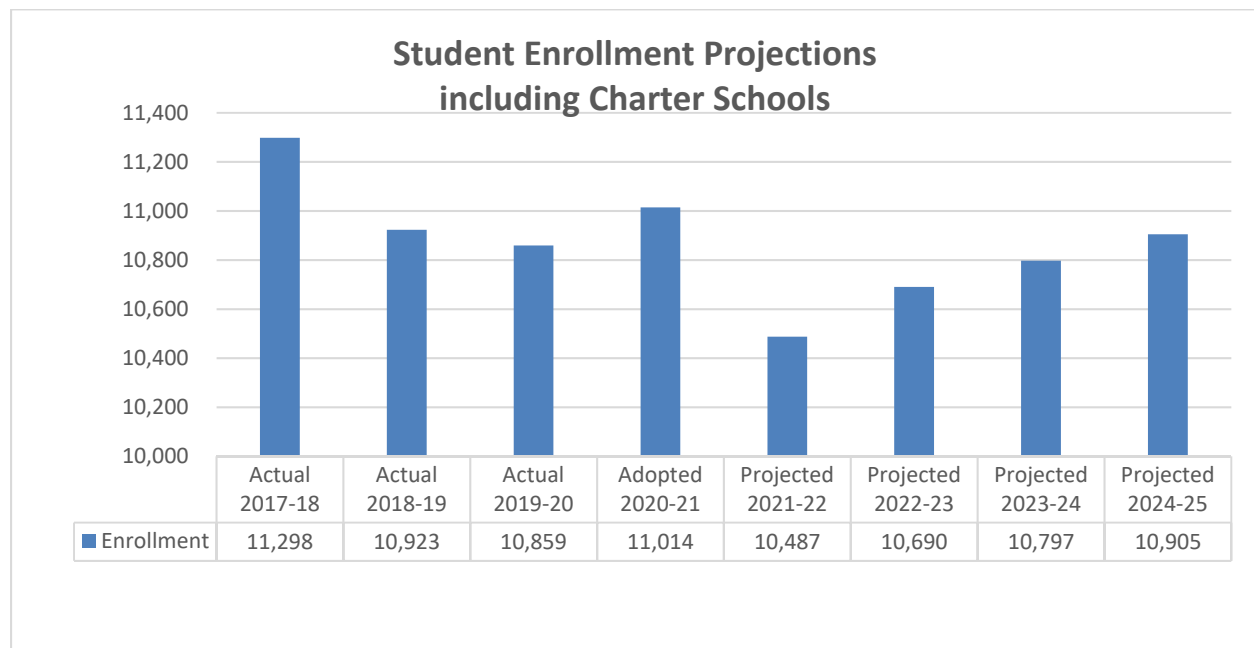
### (Funding Per Student)

State School Fund and Property taxes are primary sources of Reynolds School District's Operating Fund, General Fund. The Legislature determines how much money is available from both State sources such as income taxes, and local sources, primarily property taxes.

#### State School Fund (SSF)

State School Fund is calculated based on enrollment. A per-student amount consists of two different enrollment numbers: average

daily membership, resident (ADMr) and average daily membership, weighted (ADMw). The ADMr number represents the average number of students enrolled in at Reynolds School District on a daily basis. The ADMw is an adjusted number to compensate for the high costs of educating certain groups of students, such as English as Second Language, special education, pregnant or parenting, income at or below poverty and students in foster care.

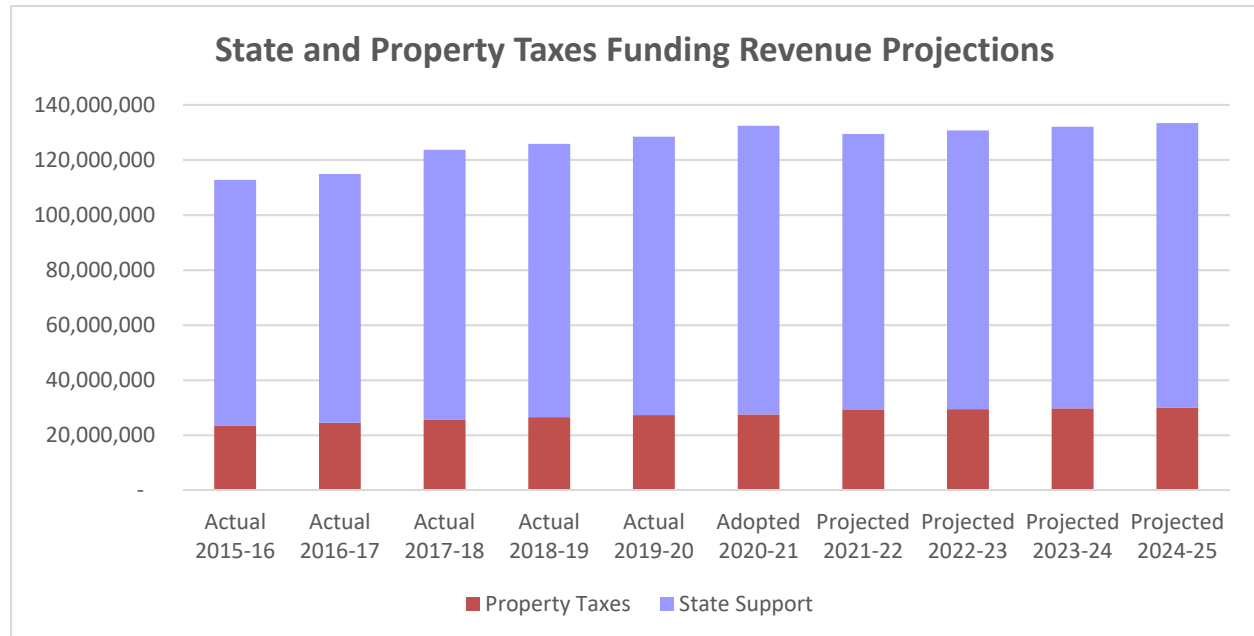


# REYNOLDS SCHOOL DISTRICT STATE SCHOOL FUNDING FORMULA

## Property Taxes

Property taxes from each school district's permanent rate are deducted from the General Purpose Grant to determine the amount the

school district will receive from the State School Fund Grant.

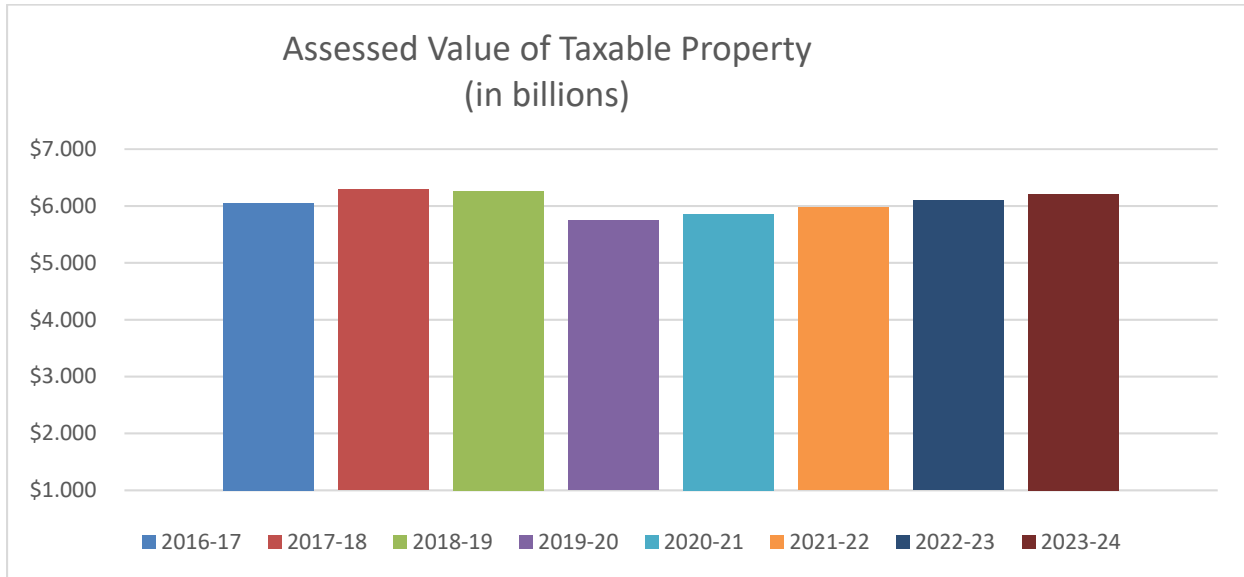


Property owners are taxed on the combined rates of education and debt service to repay bonds exempt from Measure 5. The Permanent Property Tax Rate for Reynolds School District is \$4.4626 per \$1,000 per assessed value.

In 1990, when Measure 5 passed, which limits the amount of property taxes education districts could collect to \$5 per \$1,000 of real market value. At the same time, Measure 5 requires the

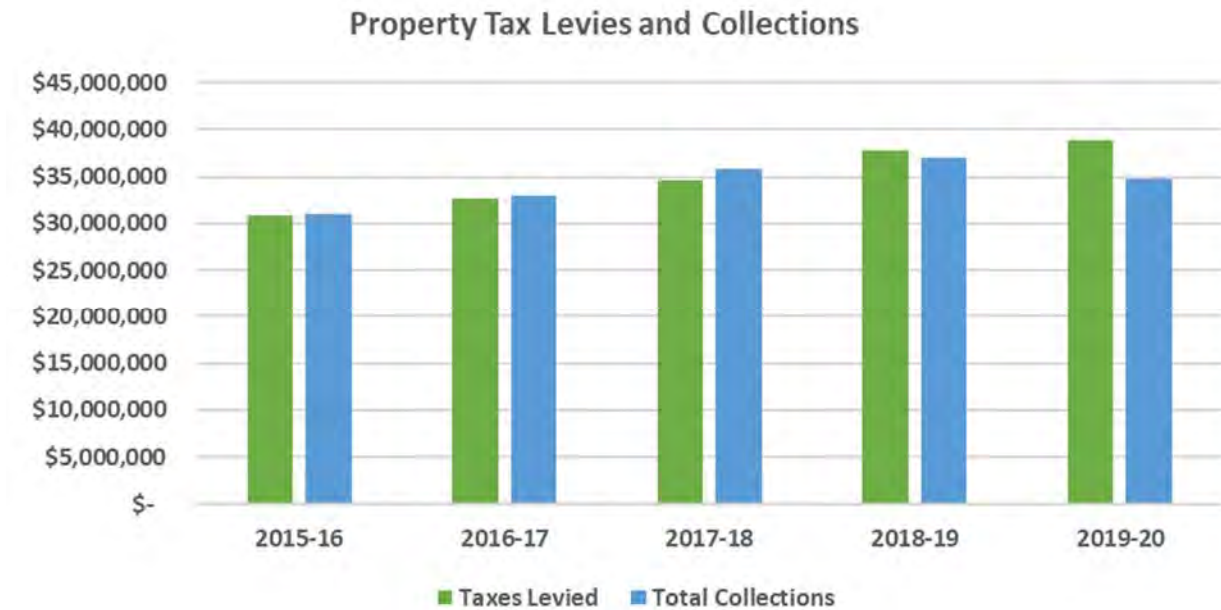
State to replace property tax revenue lost due to the measure's limitations. In 1997, Measure 50 separated assessed value from real market value. Assessed values are limited to 3% increases a year unless there is new construction. Even if the market value is reduced, the assessed value can still go up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

## REYNOLDS SCHOOL DISTRICT STATE SCHOOL FUNDING FORMULA



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

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



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

# REYNOLDS SCHOOL DISTRICT 2021-2022 BUDGET OVERVIEW

## General Historical Information:

	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Assessed Value in Billions</b>	5.73	6.01	6.29	6.5	5.74
<b>Real Market Value (M-5) in Billions</b>	8.981	9.992	11.309	12.602	11.293
<b>Property Tax Rate Extended:</b>					
Operations	4.4626	4.4626	4.4626	4.4626	4.4626
Debt Service	1.5075	1.5891	1.8281	1.8004	1.27
<b>Total Property Tax Rate</b>	5.97	6.05	6.29	6.26	5.74
<b>Total Taxes Imposed</b>	32,650,821	34,690,191	37,767,012	38,655,057	36,540,466
<b>Measure 5 Loss</b>	(139,372)	(144,692)	(145,377)	(139,473)	(124,253)
<b>Enrollment</b>					
Number of Employees (FTEs) Annual Position Cntrl Rpt	1,210.99	1,194.87	1,147.26	1,151.58	1,179.16
<i>Change</i>		-16.12	-47.61	4.32	27.58
Average Daily Enrollment - ADMr (incl. charters)	11,443.03	11,382.38	11,113.85	10,919.50	10,859.00
<i>Change</i>		-60.65	-268.53	-194.35	-60.50
Weighted Enrollment ADMw (incl. charters)	15,239.52	15,224.39	14,884.07	14,396.37	14,397.38
<i>Change</i>		-15.13	-340.32	-487.70	1.01
<b>District Buses</b>	115	115	112	112	115
# of Daily Route Buses	89	92	82	85	80
Miles Driven	850,000	845,000	794,773	845,000	572,411
Students Transported	6,200	6,200	6,200	6,248	6,104
<b>Meals Served</b>	2,012,579	1,915,712	1,693,470	1,708,409	1,393,149
# of Scheduled School Days	168	168	163	168	210

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



# REYNOLDS SCHOOL DISTRICT

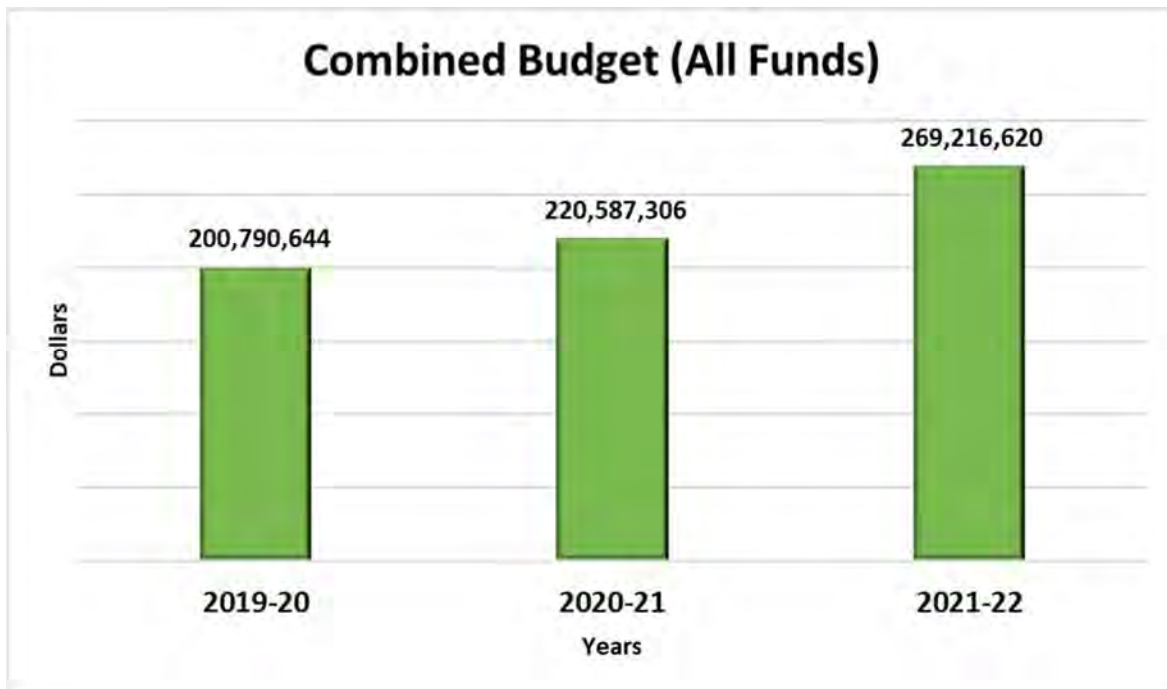
## 2021-2022 BUDGET OVERVIEW

### Highlights of the 2021-22 Budget:

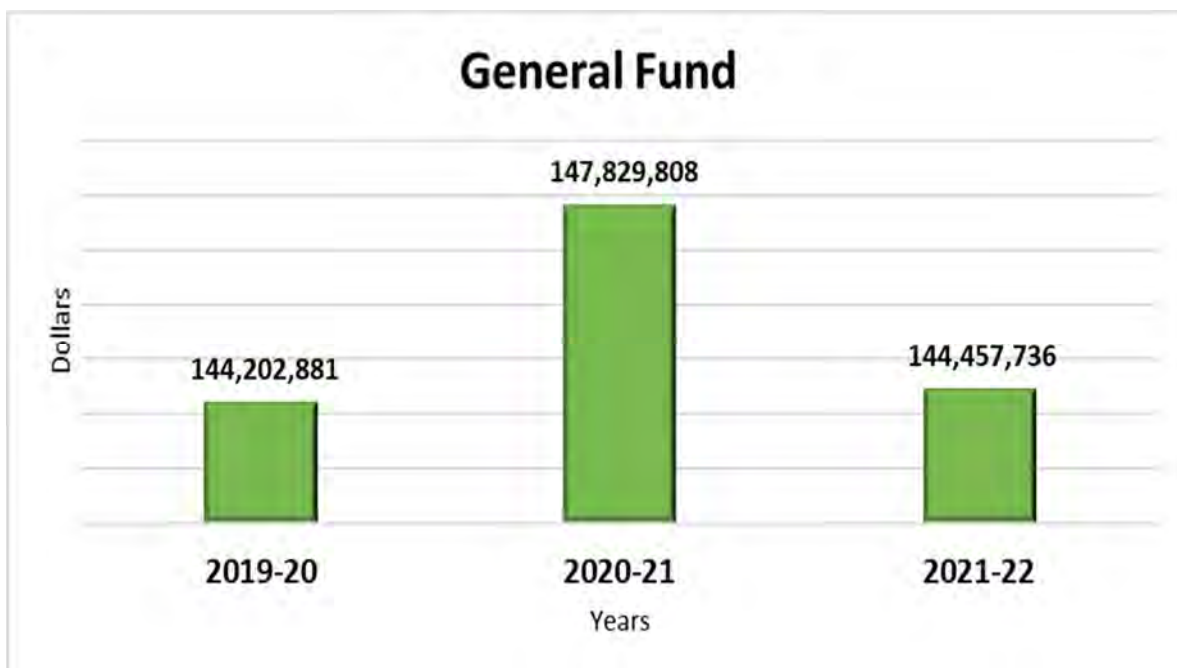
- **The Internal Budget Process**
  - All budgetary allocations for each school and department for the budget were established from a roll-up base that included class load relief staff additions from the 2021-22 budget year. Schools and departments then adjusted services within the budget allocations based on the annual site or department goals and priorities in order to improve student achievement, equity and customer service. Every school and department must adjust their annual budget based on their plan for service delivery for the upcoming year.
  - Careful consideration was given to the needs of the individual schools, including their demographics, poverty and mobility levels.
  - Teacher per student ratio were also measured during this process.
  - District internal budget team members worked with buildings and departments to allocate their roll-up budget to deliver quality service for 2021-22.
  - Work to balance resources and requirements was ongoing throughout the budget preparation process and adjustments and cuts were made in some areas to provide for higher priority needs.
  - Collaboration with leadership teams from administration, REA, OSEA and RAA was ongoing throughout the budget preparation process to gather input, gain insight and provide review of assumptions and priorities for the adopted budget.
  - The financial plan aligns with District policies, Board adopted budget goals and the Strategic Plan.
  - Everything throughout the entire budget process was reviewed with a fresh perspective and priorities were measured according to the established budget goals.
  - All budgetary requirements are comprehensive, justified and complete based on what was known at a given point in time.
- The budget follows **the Oregon Department of Education Chart of Accounts**.
  - The District's account codes align with the state's required chart of accounts with respect to expenditure functions, objects and areas.
  - The District is able to account for all direct and indirect costs by subject, grade level, organization and by school or location.
  - Financial information resulting from this expense structure is reported to the Oregon Department of Education annually.
- The budget follows **the Meritorious Budget Award Criteria Checklist** to provide a reader-friendly budget document that:
  - Presents clear budget guidelines
  - Promotes communication between departments and the schools
  - Encourages short-and long-range budget goals
  - Supports effective use of educational resources
- The 2021-22 school year is the first year of the 2021-23 State of Oregon funding biennium.
- District's **Fund Balance** policy has been key to the District's fiscal stability. Board Policy DBDB, readopted in 2017 calls for management of the annual budget in such a way to ensure an ending fund cash balance of at least 5% of the General Fund total adopted revenues. This amount is made up of a combination of contingency appropriation to be used in an emergency and unappropriated ending fund balance which cannot be used until the following year's budget. The ending fund cash balance provides money to operate at the beginning of the following fiscal year before property tax revenues become available in November.

## REYNOLDS SCHOOL DISTRICT 2021-2022 BUDGET OVERVIEW

The **total combined budget, all funds**, increased by 22.05%, or \$48,629,314, from \$220,587,306 in 2020-21 to \$269,216,620 in 2021-22 and is largely due to the budget for the Student Investment Account. The adopted combined budget including contingency budgets of \$1,998,103 and an Unappropriated Ending Fund Balance budgets of \$12,766,859.



**General Fund** decreased by 2.28%, or \$3,372,072, from \$147,829,808 in 2020-21 to \$144,457,736 in 2021-22, including a contingency of \$1,683,476 and an Unappropriated Ending Fund Balance of \$5,050,428.





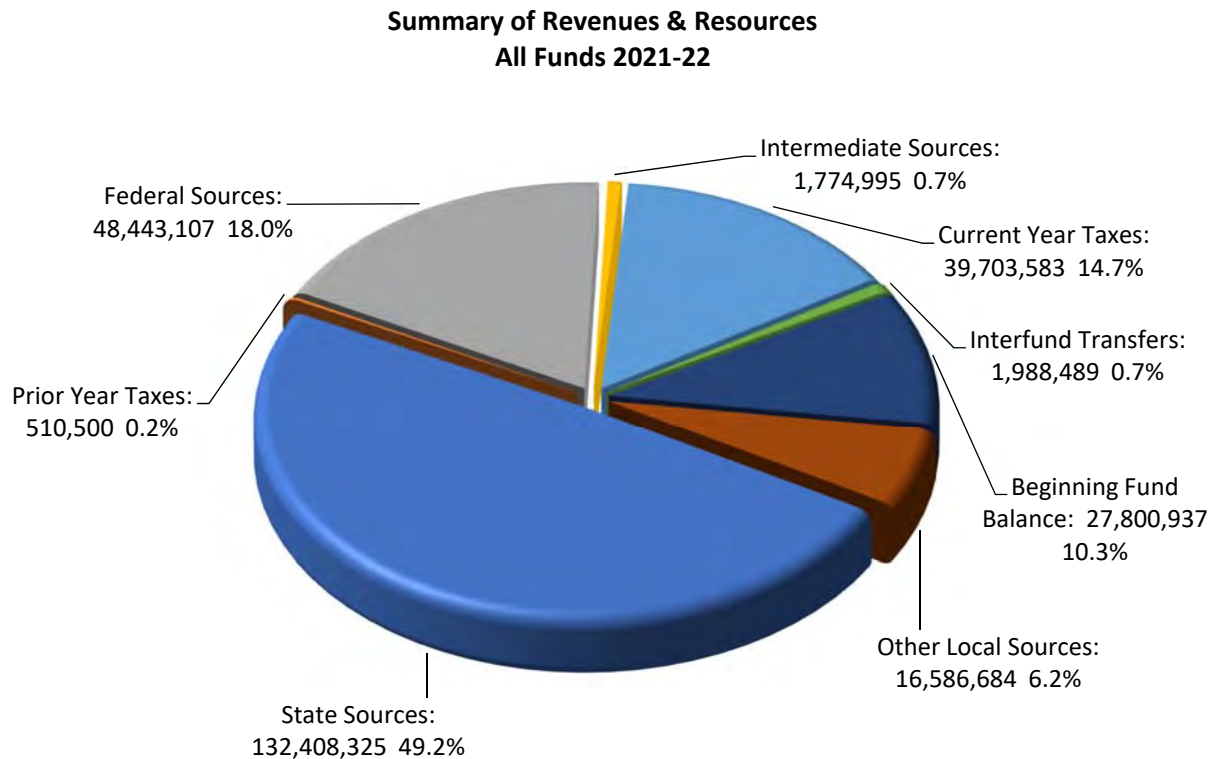
## REYNOLDS SCHOOL DISTRICT 2021-2022 BUDGET OVERVIEW

### Revenues & Resources

The 2021-22 proposed revenue for all funds totals \$269,216,620, an increase of \$48.6 million, or 22.05%, compared to the 2020-21 adopted budget.

The 2021-22 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 \$132.4 million or 49.18% of all sources. Additional major sources of funding for the District are Local Sources (including property taxes) totaling \$56.8 million or 21.1% of overall 2021-22 funding, and Federal Sources of \$44.4 million or 17.99% of overall 2021-22 funding. Beginning fund balance is that portion of the budget carried forward from reserves and prior year savings and is projected to be \$27.8 million or 10.3% of the overall 2021-22 adopted resources.



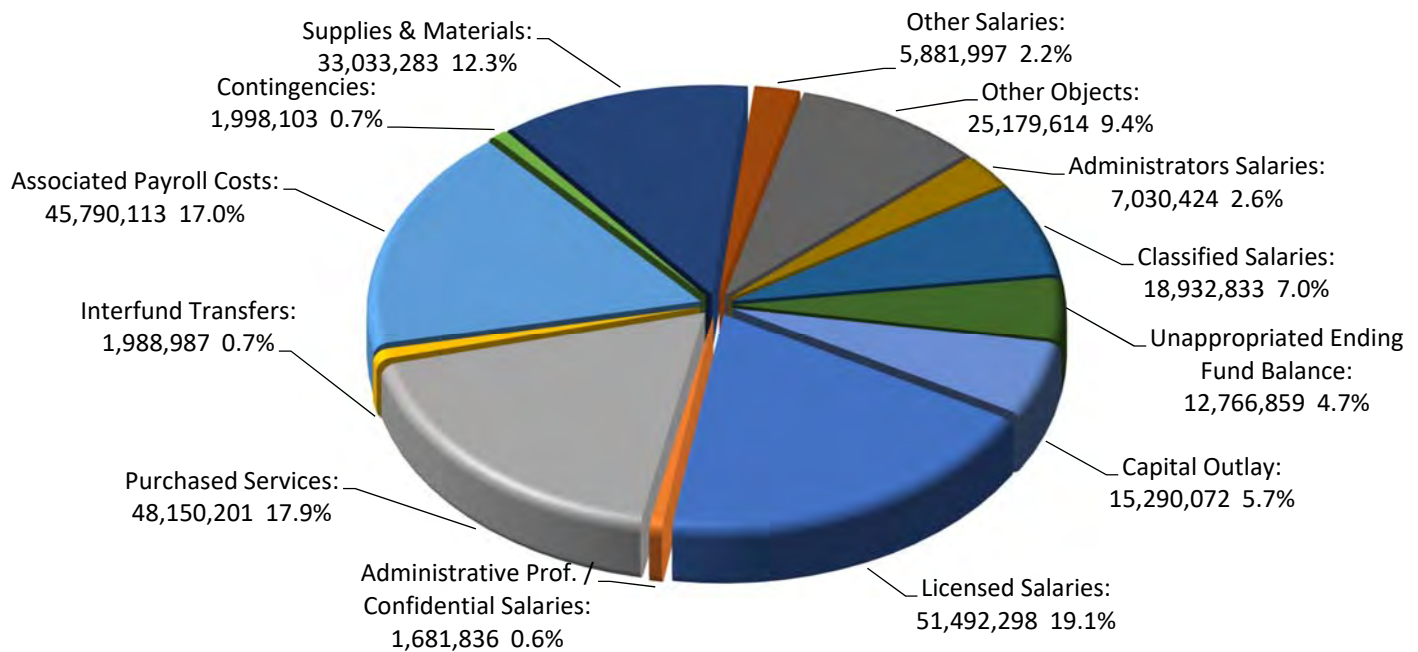
### Expenditures

The 2021-22 adopted budget expenditures for all funds have an increase of \$48.6 million, or 22.05%, compared to the 2020-21 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 \$130.8 million or 48.59% of all funds.

# REYNOLDS SCHOOL DISTRICT 2021-2022 BUDGET OVERVIEW

**Summary of Expenditures  
All Funds 2021-22**



**Other Funds:** Federal Programs increased by 293.9%; State & Other Programs increased by 76.3%; Nutrition Services decreased by 13.4%; Early Retirement Program decreased by 8.3%; and Insurance Reserve Program increased by 15.4%.

	2020-21	Change	2021-22
<b>Federal Programs</b>	\$ 10,765,202	\$ 31,633,857	\$ 42,399,059
Increased Carry Forward, ESSER Grants, reclassifying grants			
<b>State &amp; Other Programs</b>	\$ 21,926,105	\$ 16,737,778	\$ 38,663,883
Student Investment Account (SIA) grant and Summer Grants			
<b>Nutrition Services</b>	\$ 8,315,050	\$ 1,113,907	\$ 9,428,957
Roll up budget			
<b>Early Retirement Program</b>	\$ 300,000	\$ 25,000	\$ 325,000
Retirees Utilizing Benefit - Eligible for Medicare			
<b>Insurance Reserve Program</b>	\$ 650,000	\$ 100,000	\$ 750,000
COVID-19 budget			

**REYNOLDS SCHOOL DISTRICT**  
**2021-2022 BUDGET OVERVIEW**

**Debt Service Funds** increased by \$3.0 Million from \$24,868,166 in 2020-21 to \$27,883,689 in 2021-22.

	2020-21	Change	2021-22
<b>Fund 300 - 2005 Refunding of G.O. Bonds for school facilities completion</b>			
	\$ 1,500,000	\$ (1,500,000)	\$ -
<b>Fund 315 - 2015 G.O. Bonds for school facilities</b>			
	\$ 13,861,230	\$ 3,743,969	\$ 17,605,199
<b>Fund 350 - 2003 PERS UAL Bonds for unfunded actuarial liability</b>			
	\$ 9,506,936	\$ 771,554	\$ 10,278,490
<b>Total</b>	\$ 24,868,166	\$ 3,015,523	\$ 27,883,689

**Capital Projects Fund** decreased by 10.5%. The decrease is a result of decreases in the 2015 Bond Capital Projects Fund as projects move to completion.

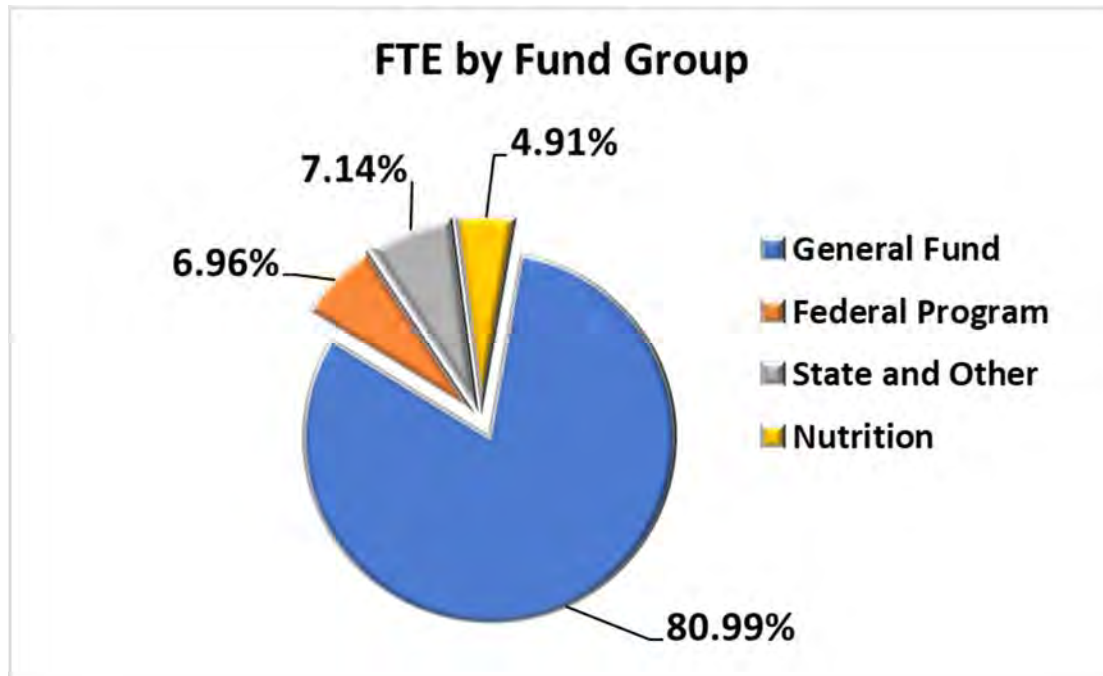
	2020-21	Change	2021-22
<b>Fund 400 - Provides for the payment of interest on the 2010 FFCRO Series</b>			
	\$ 2,862,775	\$ 912,727	\$ 3,775,502
Based on Required Debt Service for the Year and sale proceeds of the Natural Resource Academy and facility lease revenues.			
<b>Fund 415 - Successful May 19, 2015 bond election. Replace Fairview, Troutdale and Wilkes Elementary Schools, remodel Reynolds High School and provide safety &amp; security upgrades to all schools</b>			
	\$ 2,895,200	\$ (1,595,200)	\$ 1,300,000
Completion of final Capital Projects in 2021-22			
<b>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</b>			
	\$ 175,000	\$ 57,844	\$ 232,844
Appropriating Available Balance for abatement projects in 2021-22			
<b>Total</b>	\$ 5,932,975	\$ (624,629)	\$ 5,308,346

## REYNOLDS SCHOOL DISTRICT 2021-2022 BUDGET OVERVIEW

### Staffing Full Time Equivalents (FTE):

A full time equivalent (FTE) for school district purposes is defined as an employee who works 8 hours a day or 40 hours a week. Employee contract 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 1,249.99 FTE, a 3.8% increase from the 2020-21 adopted budget.

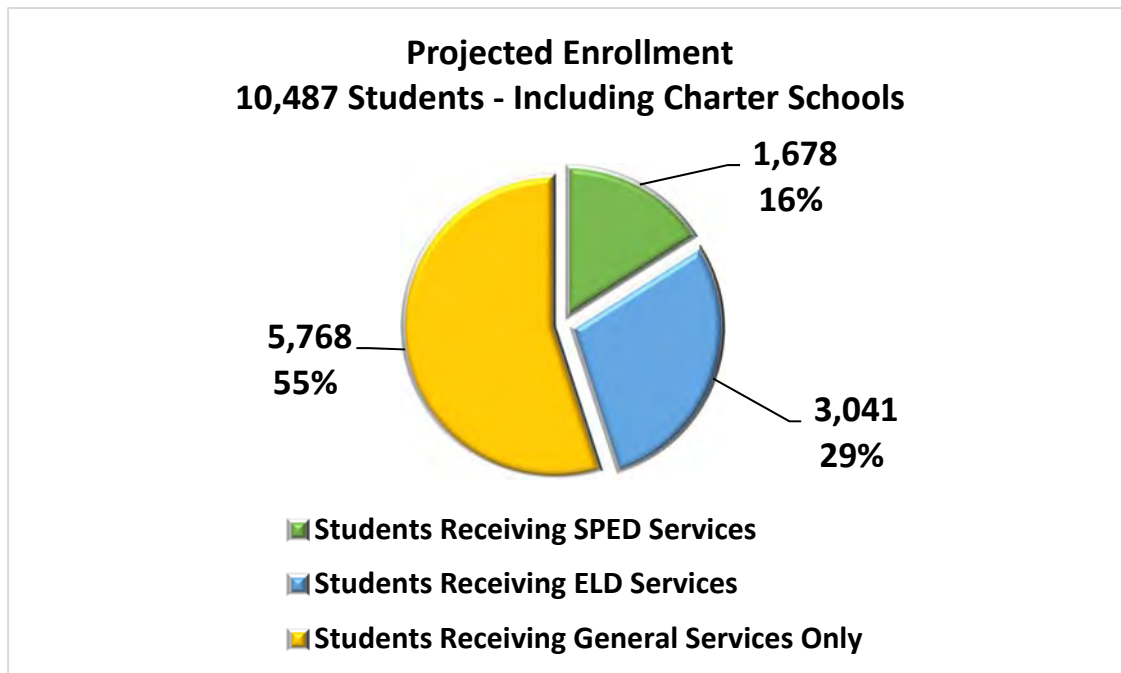
Summary of FTE  
All Funds 2021-22



### 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 2021-2022 BUDGET OVERVIEW

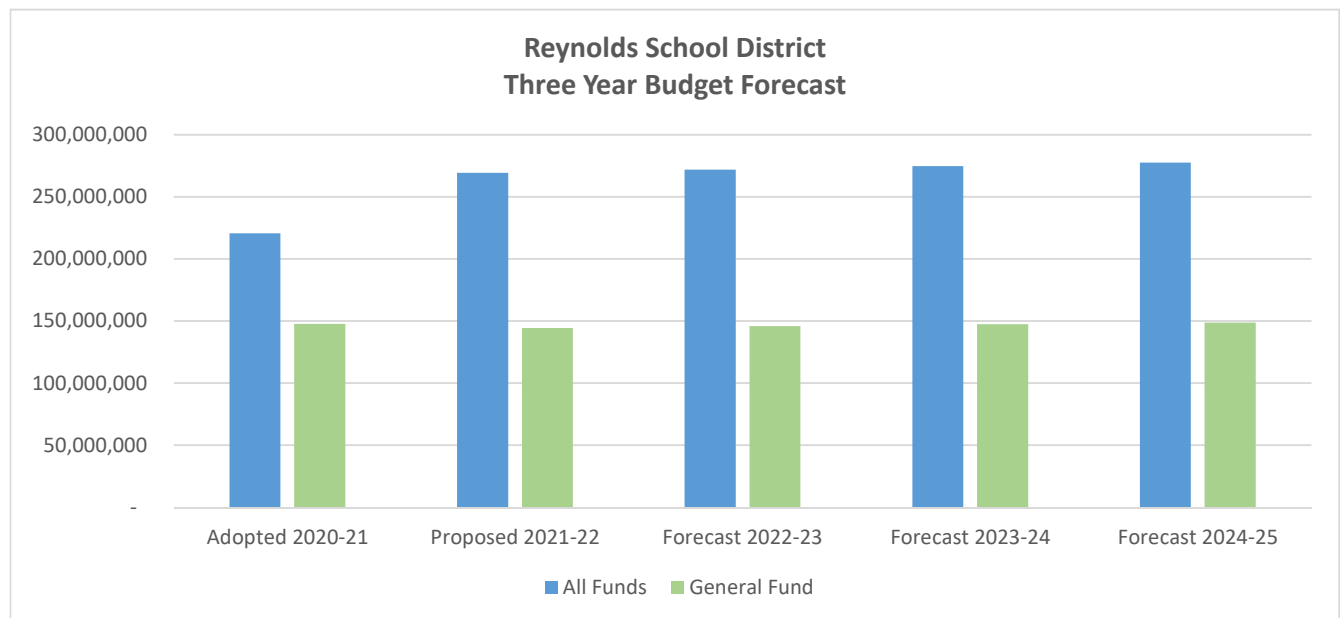


## Fund Balances Governmental Funds - Last Five Fiscal Years:

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016
<b>General Fund (1)</b>					
Non spendable	\$ 228,351	\$ 4,552	\$ 21,191	\$ 16,880	\$ 26,816
Unassigned	18,730,438	17,827,909	13,599,572	9,476,816	7,980,779
Unreserved	-	-	-	-	-
Committed-Early retirement	131,981	168,186	175,072	-	263,428
<b>Total general fund</b>	<b>19,090,770</b>	<b>18,000,647</b>	<b>13,795,835</b>	<b>9,493,696</b>	<b>8,271,023</b>
<b>All Other Government Funds (1)</b>					
Nonspendable	373,320	319,504	174,569	0	245,974
Restricted for:					
Debt service	6,091,874	7,149,466	4,631,352	3,861,213	3,045,881
Pers bond	-	-	-	-	-
State & local programs	485,654	485,653	85,860	426,170	347,971
Food service	896,806	1,673,766	3,211,005	2,996,717	2,451,452
Committed:					
Self insurance	410,005	536,264	157,908	170,959	(1,122,766)
State & local programs	619,788	-	-	-	-
Assigned:					
Capital projects(2)	4,265,247	5,674,517	33,426,372	123,027,533	135,181,703
Planning activities	-	-	-	-	1,913,748
State & local programs	-	3,057,131	-	-	-
Reserved, Reported in:					
Debt service	-	-	-	-	-
Capital projects(2)	-	-	-	-	-
Unassigned	-	-	-	-	-
Unreserved, reported in:					
Special revenue funds	-	-	-	-	-
<b>Total all other governmental funds</b>	<b>13,142,694</b>	<b>18,896,301</b>	<b>41,687,066</b>	<b>130,482,592</b>	<b>142,063,963</b>
<b>Total Fund Balance (Deficit)</b>	<b>\$ 32,233,464</b>	<b>\$ 36,896,948</b>	<b>\$ 55,482,901</b>	<b>\$ 139,976,288</b>	<b>\$ 150,334,986</b>

## REYNOLDS SCHOOL DISTRICT THREE YEAR BUDGET FORECAST

	Adopted 2020-21	Proposed 2021-22	Forecast 2022-23	Forecast 2023-24	Forecast 2024-25
<b>All Funds</b>	220,587,306	269,216,620	271,908,786	274,627,874	277,374,153
<b>General Fund</b>	147,829,808	144,457,736	145,902,313	147,361,336	148,834,949



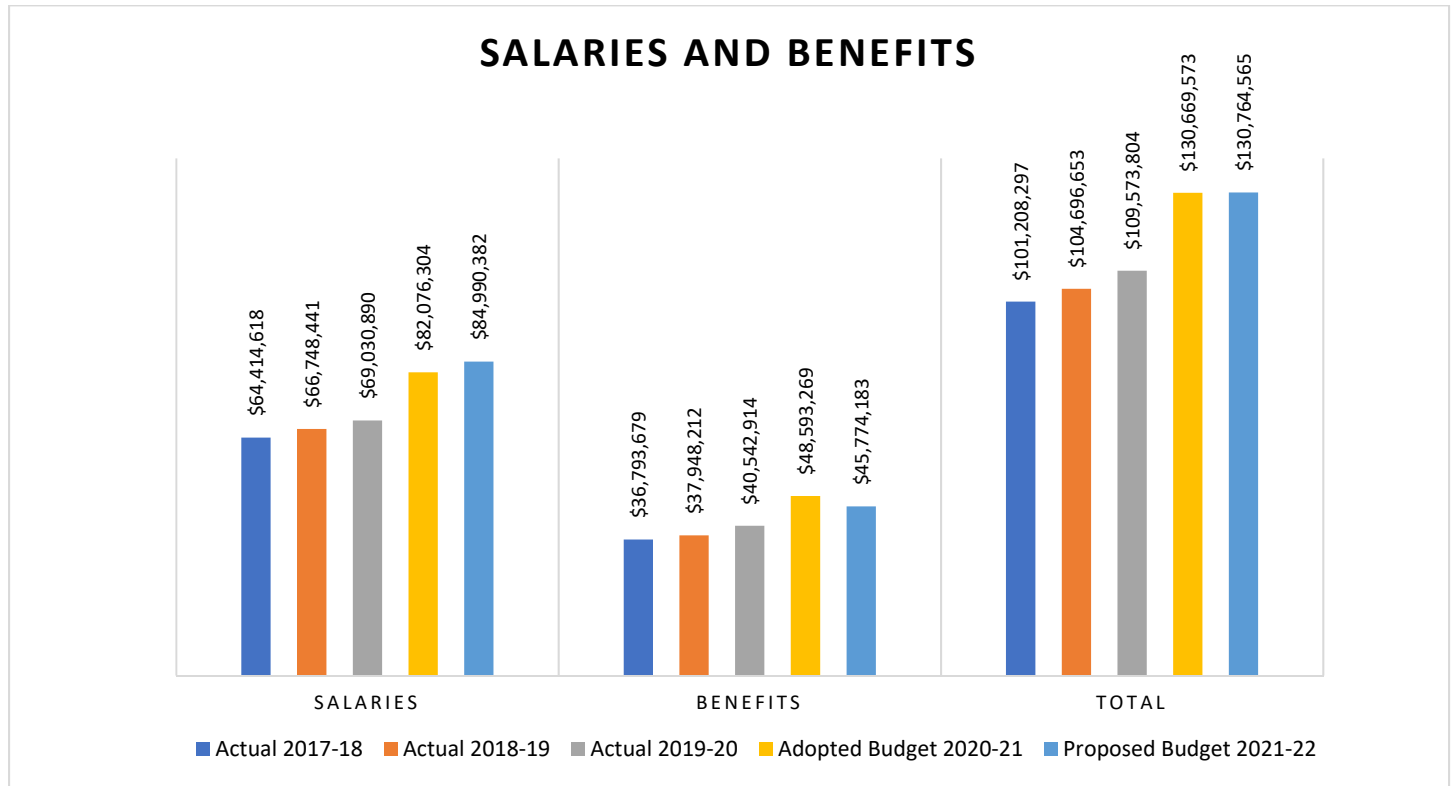
The impact of COVID- 19 on economic outlook in Oregon is unknown. The district has received additional Federal and state Revenue to address the needs of our students due to COVID-19. The costs continue to increase, especially in the area of employee salaries, benefits and contracted services.

# REYNOLDS SCHOOL DISTRICT

## ALL FUNDS SALARIES AND BENEFITS

### 5-YEAR COMPARISON

Salaries increased by \$2,914,078 between 2020-2021 and 2021-2022, with a 2% Cost of Living Adjustment (COLA) given to Reynolds Education Association (REA) and 1% COLA for the other employee groups. Benefits also decreased by \$2,819,086 for the same period, with a decreased allotment given for District PERS costs for Tiers 1 and 2, and for OPSRP employees. This resulted in a net salaries and benefits increase of \$94,992 for all funds.



**REYNOLDS SCHOOL DISTRICT  
DEBT SUMMARY  
2021-22**

**Reynolds School District Debt Service Overview**

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

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

The District also has debt service for Full Faith and Credit Obligations (FFCO). In 2010, the District refunded the FFCO with a maturity date of 2035. Funding from this financing was utilized for the purchase of land and for building and site improvements in the District. The District refunded the FFCO again in 2020 with a maturity date of 2035. The District was also able to purchase buses with the financing.

**Debt Service Summary  
2021-22**

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

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

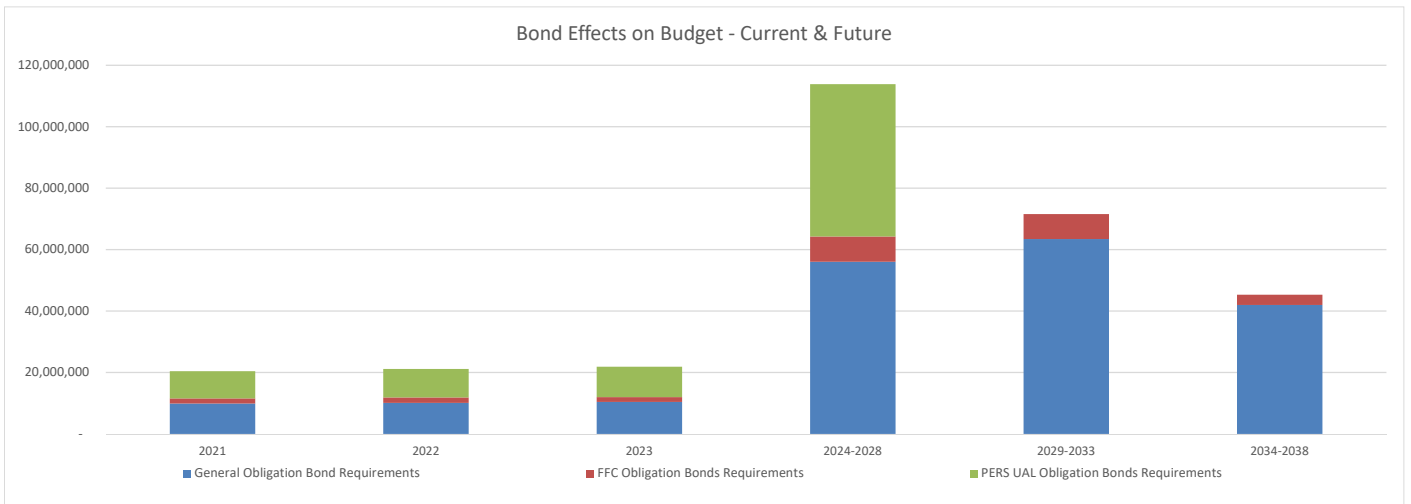
Payments of General Obligation Bonds are made from the Debt Service Fund from property taxes and earnings on investments. Payments of PERS UAL Obligation Bonds are made from the Debt Service Fund from revenue charged as a payroll cost to all funds with payroll expenses. Payments for Full Faith and Credit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



**Reynolds School District  
Debt Service Summary  
2021-22**

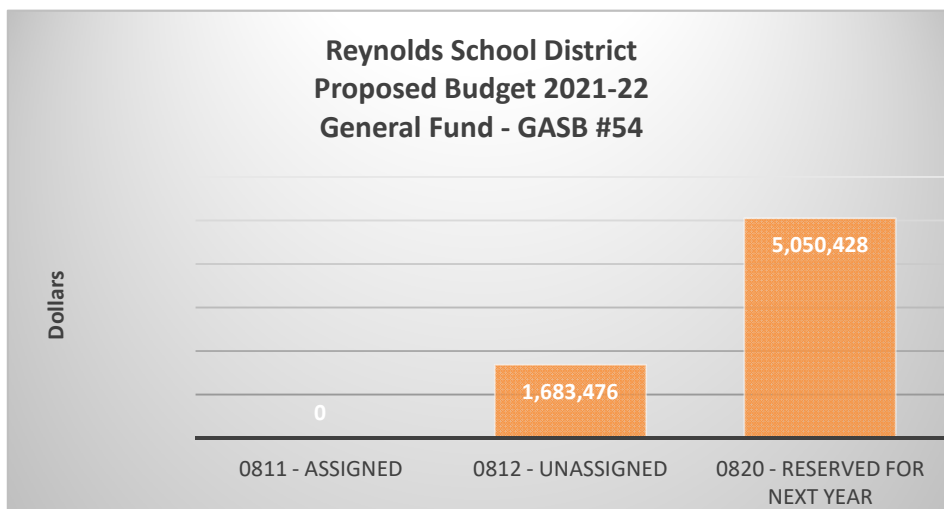
**Bond Effects on Budget - Current and Future**

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



PERS UAL Obligation Bonds Debt matures in 2028.

**REYNOLDS SCHOOL DISTRICT  
2021-22 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*

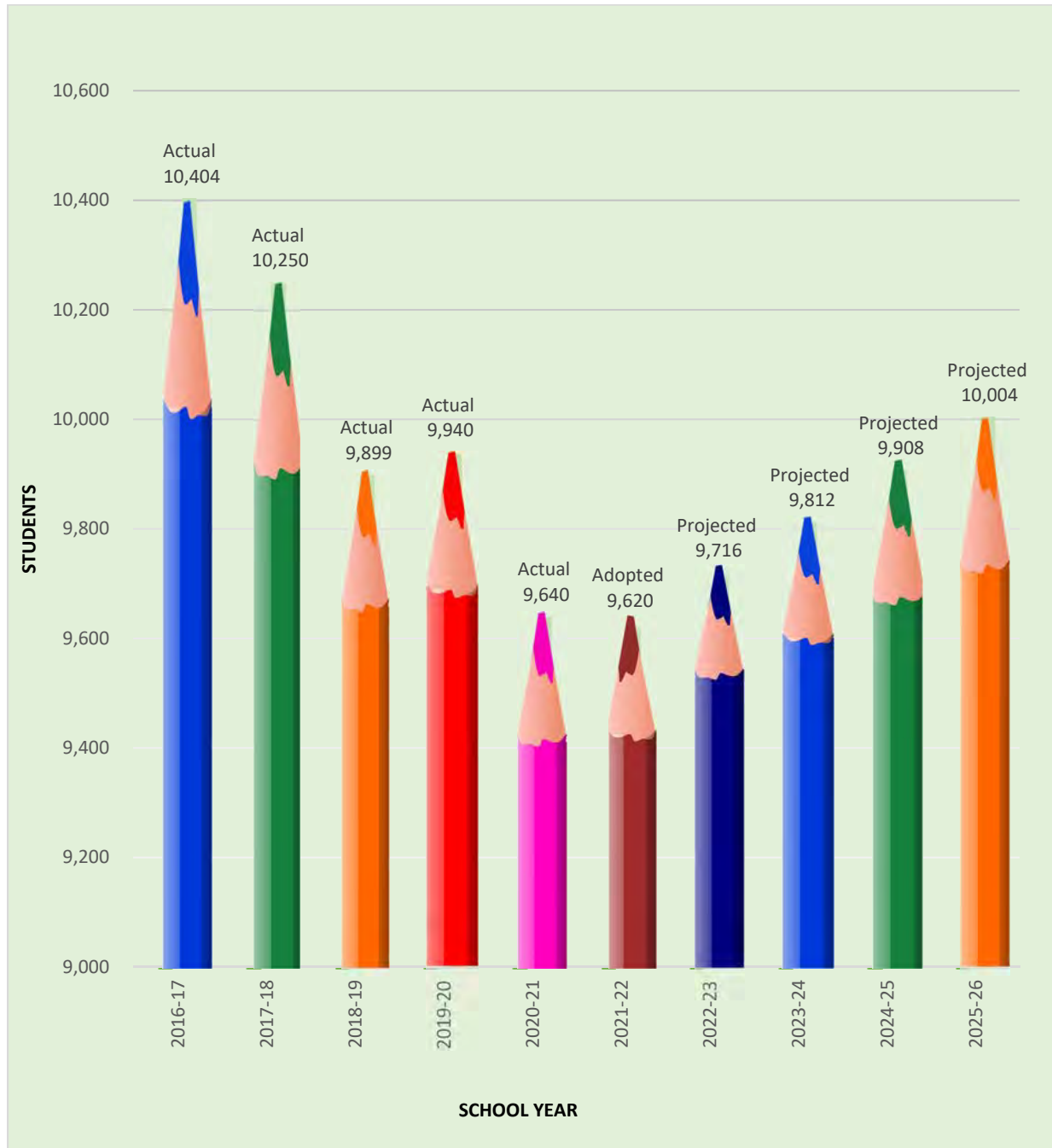
Grade	History					Projected				
	2016-17	2017-18	2018-19	2019-20	2020-21*	2021-22	2022-23	2023-24	2024-25	2025-26
Kindergarten	779	774	739	760	605	605	611	617	623	629
1	860	765	757	729	712	605	611	617	623	629
2	848	824	733	736	699	712	719	726	733	740
3	919	825	788	751	700	699	706	713	720	727
4	808	900	782	795	717	700	707	714	721	728
5	829	804	876	798	783	717	724	731	738	745
6	793	773	742	839	769	783	791	799	807	815
7	705	774	794	746	809	769	777	785	793	801
8	789	670	717	783	712	809	817	825	833	841
9	733	801	651	748	795	712	719	726	733	740
10	750	725	746	651	724	806	814	822	830	838
11	690	682	672	717	654	786	794	802	810	818
12	715	771	712	718	750	713	720	727	734	741
SPED SC	186	162	190	169	211	204	206	208	210	212
Total K-12	10,404	10,250	9,899	9,940	9,640	9,620	9,716	9,812	9,908	10,004
Annual Change		(154)	(351)	41	(300)	(20)	96	96	96	96
Annual Change %		-1.5%	-3.4%	0.4%	-3.0%	-0.2%	1.0%	1.0%	1.0%	1.0%

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.

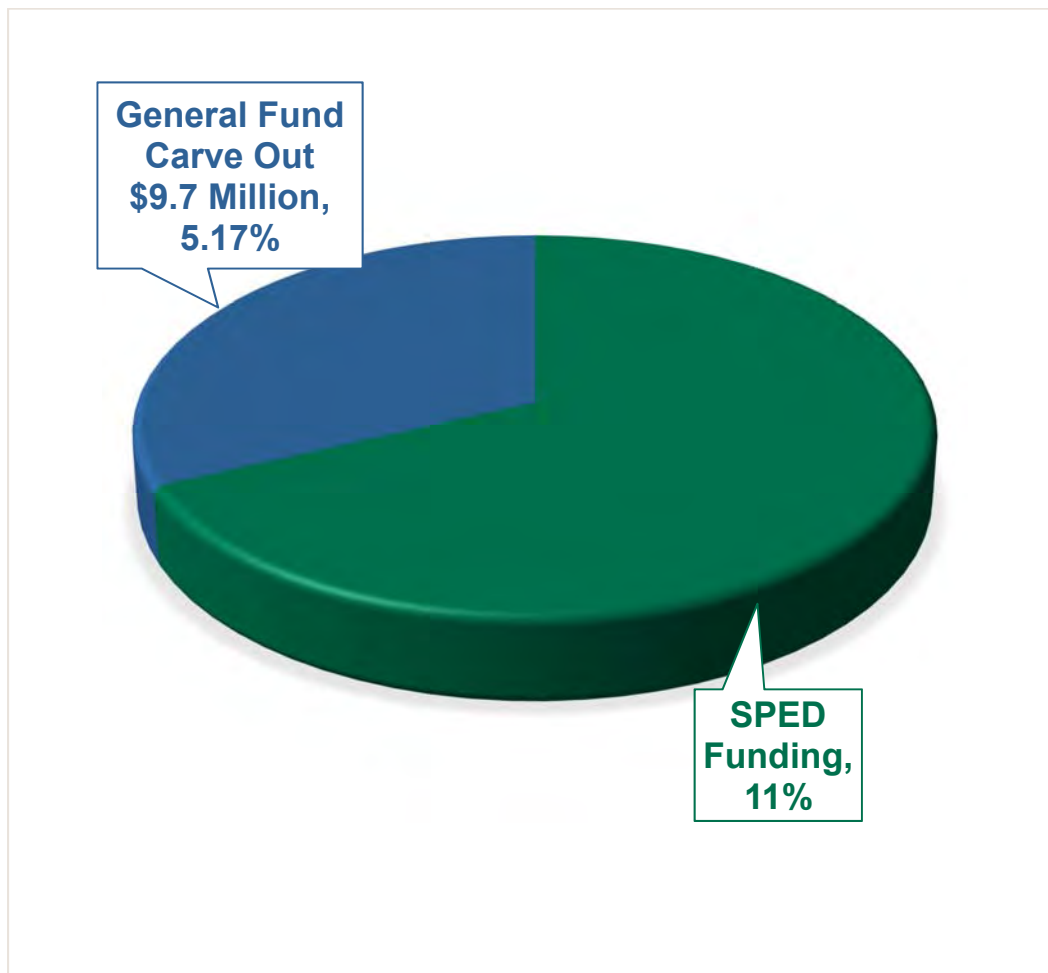
Despite high levels of residential development within the District, flexible student transfer regulations established by the State have made it very difficult to predict increased enrollment based on additional residential housing units. The decline began to slow during 2019-20 and projections for the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

\*2020-2021 had a late school start due to COVID-19 and Oregon Fires. Enrollment data is from 12/2020

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



## REYNOLDS SCHOOL DISTRICT STATE SCHOOL FUND



- The formula provides 100% extra funding for students receiving Special Education (SPED) services, however caps the funding for SPED services at 11% of the total regular enrollment.
- Reynolds students receiving SPED services who make up 16.17% of the total regular enrollment, leaving 5.17% 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 2021-22 Proposed Budget includes \$9.7 Million of the general education funding being carved out due to lack of funding for SPED services from the State. This leaves \$87.7 Million available for district-wide general education services and operations if reserves are not utilized to help fill this gap. The funding gap grows when enrollment declines and our students receiving SPED services either remains constant or grows slightly.





Freshman Device Pickup at Reynolds High School



# ORGANIZATIONAL SECTION

PROPOSED BUDGET  
2021-2022





# **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 2020-21 and 2021-22 budgets.

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

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

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

### **FEDERAL FUNDS**

Accounts for revenues and expenditures of grants restricted for a specific purpose, from the federal government i.e. Title IA, IDEA, HEROES, PPS/Columbia Regional Autism Program and School Improvement.

### **STATE AND OTHER FUNDS**

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

### **NUTRITION SERVICES FUND**

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

### **EARLY RETIREMENT FUND**

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

### **INSURANCE RESERVE FUND**

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

# **REYNOLDS SCHOOL DISTRICT**

## **FINANCIAL REPORTING AND BUDGET PROCESS**

### **DEBT SERVICE FUNDS**

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

### **CAPITAL PROJECTS FUNDS**

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

Capital Projects Fund provides for the payment of interest on the 2020 (FFCRO) Series. Accounts for activities related to the acquisition, construction and equipping of facilities. Revenue sources are the excise tax, interest earnings and the capital projects fund.

2015 Capital Project Fund is funded by the passage of Measure 26-164, General Obligation Bond Levy from the May 19, 2015 bond election. The GO Bonds have provided three new elementary schools, additional new classrooms at the high school and upgraded security at several schools by adding secure vestibules. This fund manages the capital expenditures for specifically authorized projects funded 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. Marginalized Students
2. Culturally Responsive Teaching
3. Student and Staff Wellness
4. Professional Development

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

#### KEY FACTORS IN BUDGET DEVELOPMENT

The overarching factors affecting development of the 2021-22 budget are the Oregon economic outlook, State School Fund funding, enrollment, contractual obligations and the COVID 19 pandemic.

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

**Revenues:** Based upon the Governor's proposed budget of \$9.1 billion statewide for the biennium, with a 49/51 split between the two fiscal years. The District's portion based on projected enrollment for 2021-22 is estimated to be \$97,453,400. 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 \$1,278,325.

Estimated property tax revenue of \$29,170,394 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 10,487.

General Fund revenues and resources are projected to be \$144,457,736, with \$133,358,099 in revenues and \$11,099,637 in reserves or beginning fund balance.

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

- PERS Employer Rate – 8.97% for Tier 1 and Tier 2 Employees and 5.86% for OPSRP Employees.
- PERS UAL Bonds – maintained the same 12.0% for all PERS eligible employees
- FICA – 7.65% employer match
- Workers Compensation – ranging from 1.7% to 6.8%
- Unemployment – 0.4%
- Insurance – cap based upon negotiated amounts

District PERS costs decreased due to new rates for the new biennium.

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

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

The General Fund expenditures are projected to be \$144,457,736. The budget is balanced with a contingency and Unappropriated Ending Fund Balance amount that together comply with the Board Policy of ending each year with a 5% ending cash balance in the General Fund.

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

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

### **THE BUDGET PROCESS**

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

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

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

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

### **HOW THE BUDGET IS ADOPTED**

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

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

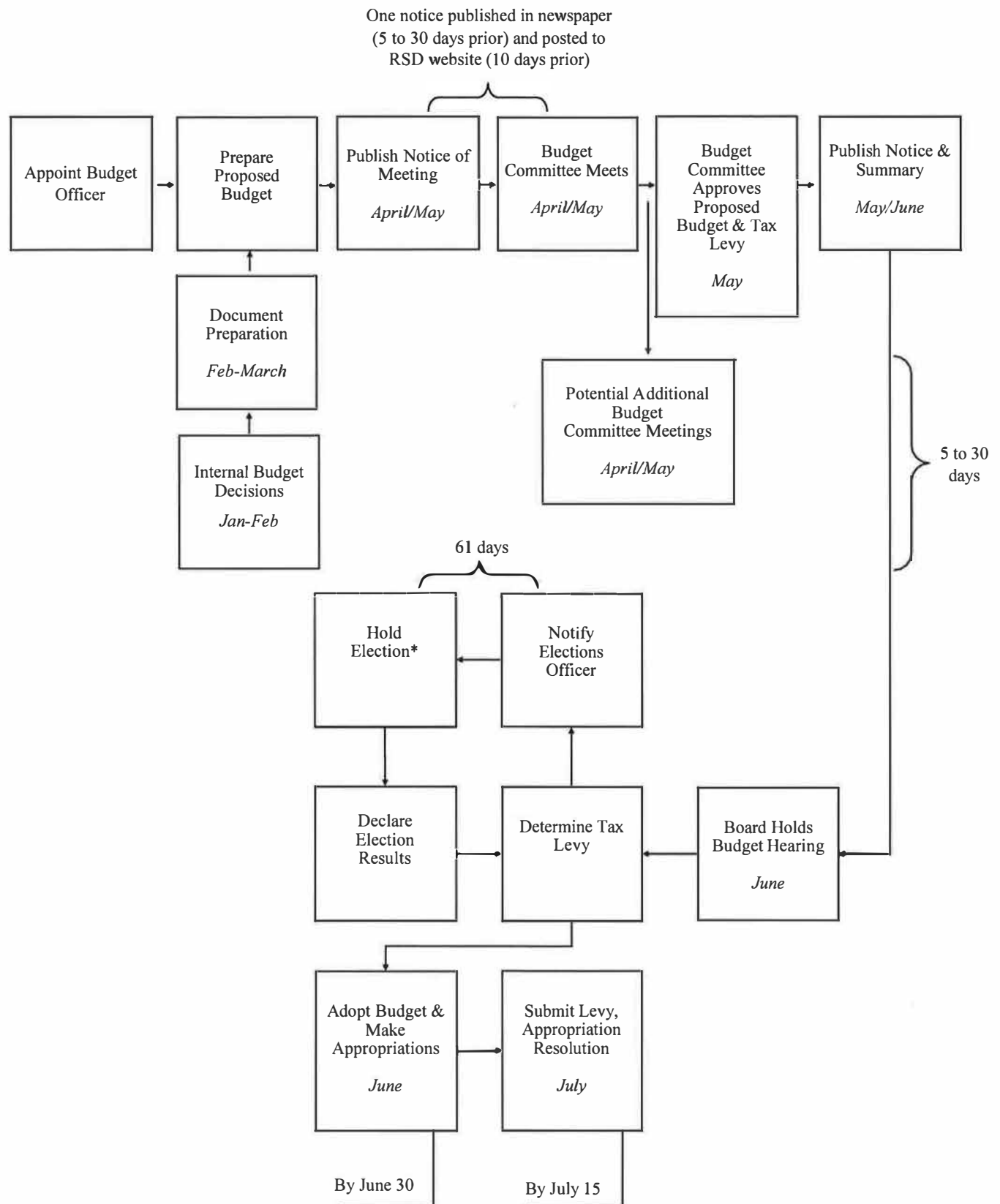
### **SUPPLEMENTAL BUDGETS**

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

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

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

**REYNOLDS SCHOOL DISTRICT**  
**THE BUDGET PROCESS:**  
**REQUIREMENTS OF OREGON BUDGET LAW**  
*Reynolds School District Activity or Dates in Italics*



\* Elections may be held earlier

# MISSION AND VISION STATEMENTS

---

## **MISSION:**

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

---

## **VISION:**

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

## GOAL TOPIC 1: Marginalized Students



### DESCRIPTION:

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

### ACTION STEPS:



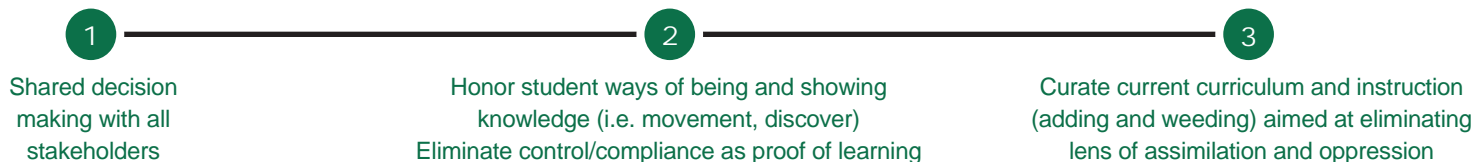
## GOAL TOPIC 2: Culturally Responsive Teaching



### DESCRIPTION:

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

### ACTION STEPS:



## GOAL TOPIC 3: Student and Staff Wellness



### DESCRIPTION:

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

### ACTION STEPS:



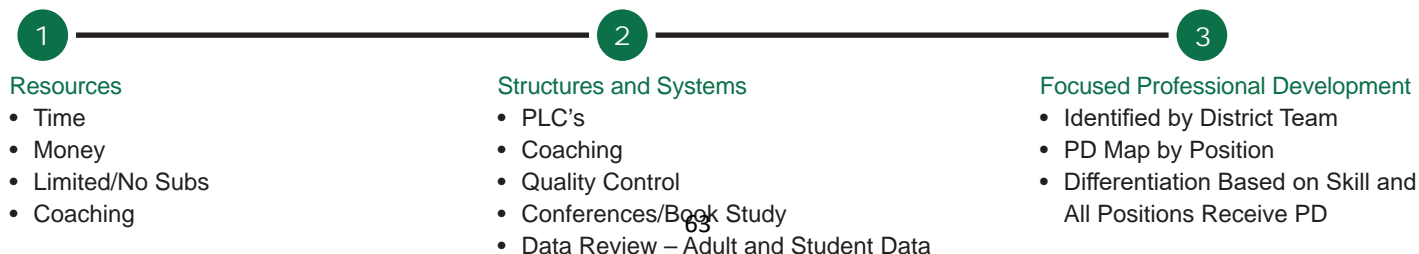
## GOAL TOPIC 4: Professional Development



### DESCRIPTION:

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

### ACTION STEPS:





# School Board Work Session

## Budget Priorities Discussion Summary

December 9, 2020 • 7:00pm



### BOARD PILLARS

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

Reynolds School Board met for the regular work session on December 9, 2020 through a public virtual meeting. The agenda included a presentation from the Superintendent of Schools and the Director of Financial Services to review the results from various community input sessions for Board discussion of budget priorities for the 2021-22 school year.

Summary results were presented to the Board and key themes from that input were determined. The Board deliberated all community and staff input themes and then prioritized the themes to give the administration guidance for development of the 2021-22 budget.

### Presentation of Budget Theme Summaries:

#### Budget Goals & Priorities Input Sessions

2 Live Virtual Sessions (10/15/2020, 11/05/2020)

Online Virtual Session (10/15/2020-11/15/2020)

109 Total Participation

#### Summarized Themes from Staff and Community Input:

Class Size	Salaries and Wages
Art, Music, Physical Education	Library Media
Retain Current Staff Levels	Assistant Principals
Safety	Curriculum
Mental Health Supports	Technology

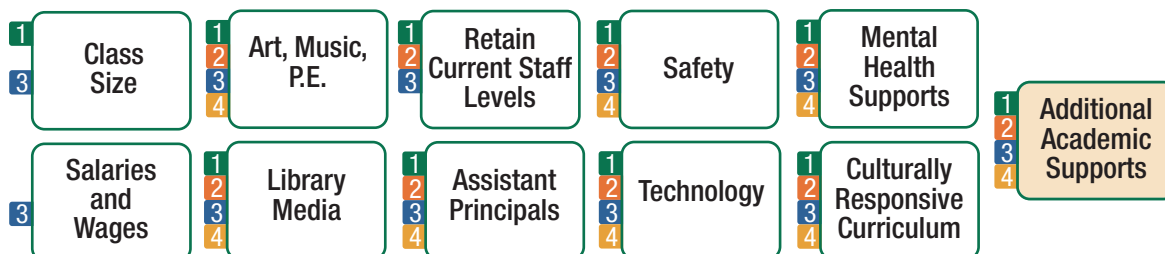
### Discussion:

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

During this discussion, key considerations for budget priorities based on community and staff input were evaluated. After careful discussion, the Board voted to add one category, Additional Academic Supports, to reflect the need to budget for supports focused on learning loss during closures, specifically for our most impacted students.

#### Strategic Plan Goal Topics

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



### Prioritization of Budget Themes:

Board members were advised by the Director of Financial Services that the 2021-2022 was expected to be a constraint budget due to anticipated level funding from the previous year, while accounting for increased overhead and staffing costs. Understanding that all the identified budget themes hold priority, the board was advised that it was important to identify the highest priority themes while in a constraint budget to give guidance in developing the budget.

Individual board members were asked to identify their top three priorities for funding for the 2021-2022 school year while in a constraint budget. Results were tabulated to determine which themes were identified the most. After careful review and discussion, the Board determined the following budget themes should be used by administration in developing the 2021-22 Reynolds School District budget. <sup>64</sup>

### Prioritized Themes: (in order of Board priority)

- 1  
2  
3  
4  
Mental Health Supports
- 1  
2  
3  
4  
Additional Academic Supports
- 1  
2  
3  
4  
Culturally Responsive Curriculum

The Superintendent of Schools and administration will use the Board's prioritized themes as guidance to make recommendations to the Budget Committee and Board when developing the proposed 2021-22 budget.

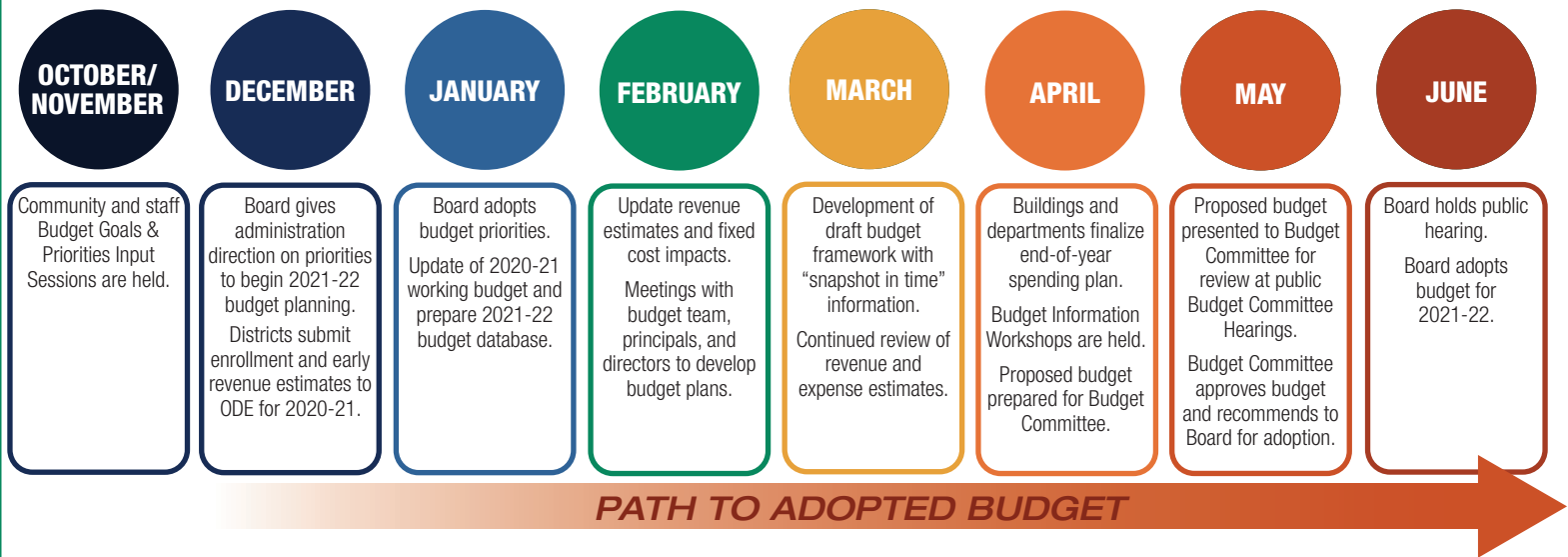
## Internal/External Input Sessions

(live) October 15, 2020  
November 5, 2020  
(online) Oct. 15-Nov. 15, 2020  
April 8, 2021  
April 15, 2021  
April 29, 2021

Budget Workshop Information Session #1  
Budget Workshop Information Session #2  
Proposed Budget Published

1st Budget Committee Meeting  
2nd Budget Committee Meeting  
3rd Budget Committee Meeting (if needed)  
Board of Directors Meeting  
Conduct Budget Hearing  
Enact Resolutions: Adopt Budget  
Impose and Categorize Taxes

May 6, 2021  
May 13, 2021  
May 20, 2021  
June 23, 2021



## Budget Workshops

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

Public welcome.

**April 8, 2021 -or- April 15, 2021**  
**6:00pm**

For virtual meeting information, please visit:  
[www.reynolds.k12.or.us/district/2021-22-budget](http://www.reynolds.k12.or.us/district/2021-22-budget)



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



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



## **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 2021-22

### BOARD MEMBERS

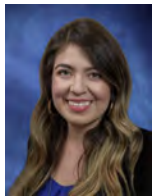
---



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



**Joseph Teeny**  
Position 4  
Term ends: June 30, 2021



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



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



**Vacant**  
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

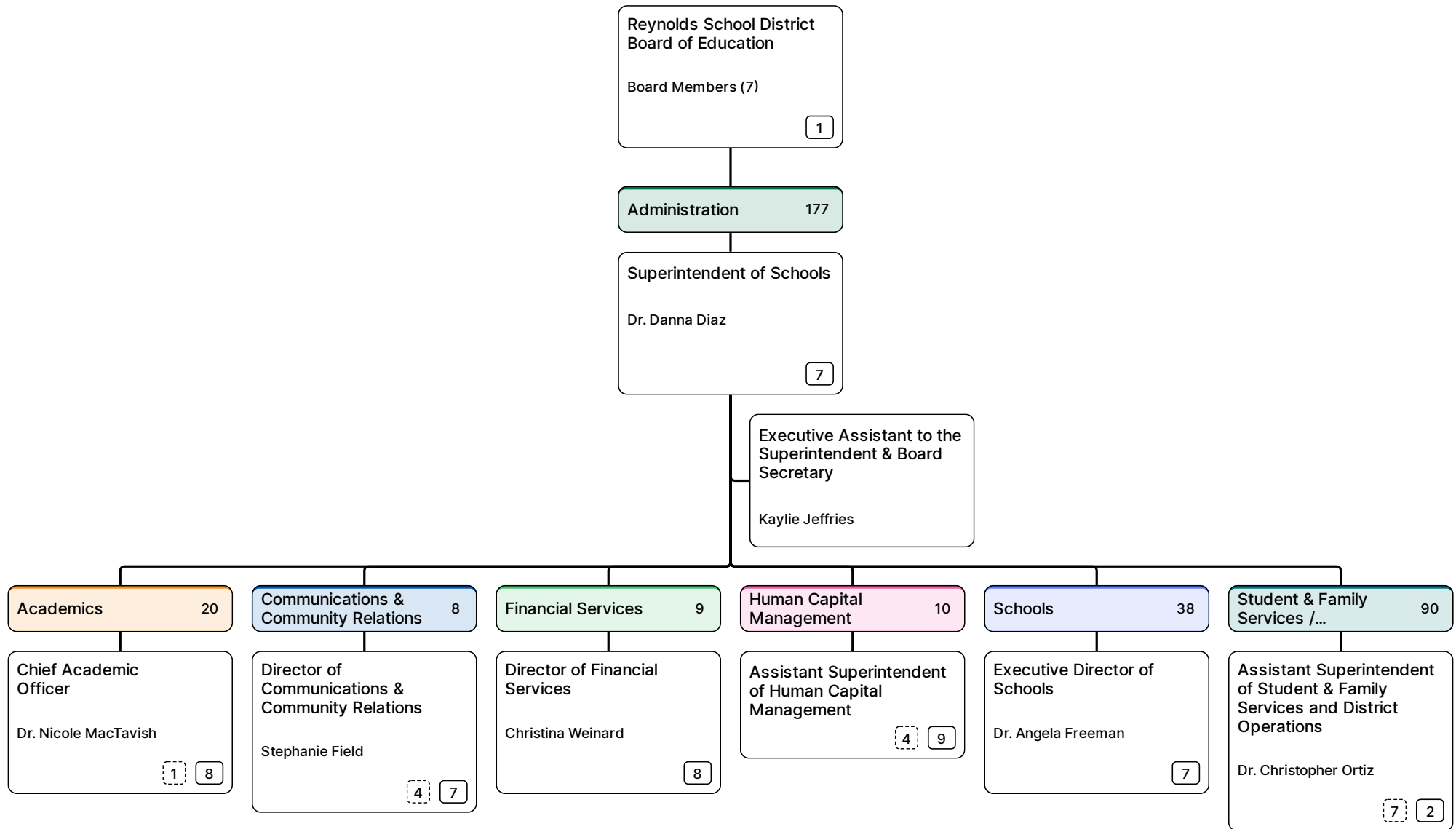
### COMMUNITY MEMBERS

---

<b>Marissa Clarke</b>	Position 8	Term ends: June 30, 2023
<b>Catherine Nicewood</b>	Position 9	Term ends: June 30, 2023
<b>Bill Peterson</b>	Position 10	Term ends: June 30, 2023
<b>Nicole Couture Dandrea</b>	Position 11	Term ends: June 30, 2021
<b><i>Vacant</i></b>	Position 12	Term ends: June 30, 2021
<b>Danielle Mayfield</b>	Position 13	Term ends: June 30, 2022
<b>April Curtis</b>	Position 14	Term ends: June 30, 2022



# REYNOLDS SCHOOL DISTRICT ORGANIZATIONAL CHART 2021-22



# REYNOLDS SCHOOL DISTRICT

## SCHOOL BOARD POLICIES

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

### 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

---

Code: DBD  
Adopted: 7/15/10

### 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

### 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

---

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

### 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 accessor for the ensuing year or for each of the years of the ensuing budget period, and itemize and categorize the ad valorem property tax amount or rate, as provided in ORS 310.060.

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

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

---

Code: DBJ  
Adopted: 7/15/10

### BUDGET IMPLEMENTATION

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

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

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

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

---

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

### BUDGET TRANSFER AUTHORITY

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

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

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

Legal Reference(s):  
ORS 294.450

---

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

### REVENUES FROM PRIVATE, STATE AND FEDERAL SOURCES

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

## REYNOLDS SCHOOL DISTRICT SCHOOL BOARD POLICIES

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

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

---

Code: DI  
Adopted: 7/15/10

### FISCAL ACCOUNTING AND REPORTING

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

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

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

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

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

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

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

---

Code: DIC  
Adopted: 7/15/10

### FINANCIAL REPORTS AND STATEMENTS

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

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

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

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

---

# REYNOLDS SCHOOL DISTRICT

## SCHOOL BOARD POLICIES

Code: DID  
Adopted: 7/15/10

### PROPERTY INVENTORIES

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

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

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

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

Legal Reference(s):  
ORS 332.155

---

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

### AUDITS

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

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

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

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

---

## REYNOLDS SCHOOL DISTRICT EQUITY FOR ALL

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

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

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

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

diverse local, national and global communities

The Reynolds School District focuses on key areas of value:

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



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

### Language Development

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

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

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



## REYNOLDS SCHOOL DISTRICT EQUITY FOR ALL

language learning experience.

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

### Continuous Improvement for an Equitable Future

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

### Policy, Self-Evaluation Community Outreach

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

Compliance with federal mandates provides a base upon which continuous improvement

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



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

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

# REYNOLDS SCHOOL DISTRICT

## EQUITY FOR ALL

Code: IKAAA/GCCB/GDCB

Adopted: 6/12/13

Revised/Readopted: 10/11/17

### DISTRICT EQUITY POLICY

Reynolds School District is dedicated to closing the opportunity gap and creating learning communities that provide support and academic enrichment programs for all students. Additionally, the district believes that it is the right of every student to have an equitable educational experience within the Reynolds School District.

The concept of educational equity goes beyond formal equality where all students are treated the same. Educational equity fosters a barrier-free environment in which all students, regardless of race, class, or other personal characteristics such as creed, color, religion, ancestry, national origin, age, economic status, sex, sexual orientation, including but not limited to gender expression or identity, pregnancy status, marital status, physical appearance, the presence of any sensory, mental or physical disability, or the use of a service animal by a person with a disability, have the opportunity to benefit equally.

Equity requires differentiating resource allocation, within budgetary limitations, to meet the needs of students who need additional supports and opportunities to succeed academically.

A student whose history and heritage are appreciated and celebrated, may enjoy higher levels of learning and success, than a student who is forced to overcome cultural barriers.

The Reynolds School District will work toward:

1. Raising the achievement of all students while narrowing the gap between the lowest and highest performing students;

2. Eliminating the racial predictability and disproportionality in all aspects of education and its administration (e.g., the disproportionate over-application of discipline to students of color, their over-representation in special education and their under-representation in various advanced learning programs);
3. Supporting students, regardless of race or class, to graduate from Reynolds School District ready to succeed in a racially and culturally diverse local, national, and global community.

In order to achieve educational equity for each and every student, the district shall embrace the following:

1. Equitable Access-The district shall provide every student with equitable access to a high-quality curriculum, support, facilities and other educational resources, even when this means differentiating resource allocation;
2. Racial Equity Analysis-The district shall review existing policies, programs, professional development and procedures to ensure the promotion of racial equity, and all applicable new policies, programs and procedures will be developed using a racial equity analysis tool;
3. Workforce Equity-The district shall actively work to have the teacher and administrator workforce be balanced and reflect the diversity of the student body. The district shall recruit, employ, support and retain a workforce that includes racial, gender, and linguistic diversity, as well as culturally competent administrative, instructional and support personnel;

## REYNOLDS SCHOOL DISTRICT

### EQUITY FOR ALL

4. Professional Development-The district shall provide professional development to strengthen employees' knowledge and skills for eliminating opportunity gaps and other disparities in achievement;
5. Welcoming School Environments-The district shall ensure that each school creates a welcoming culture and inclusive environment that reflects and supports the diversity of the district's student population, their families, and communities;
6. Partnerships-The district will include other partners who have demonstrated culturally specific expertise – including families, government agencies, institutes of higher learning, early childhood education organizations, community-based organizations, businesses, and the community in general – in meeting our high goals for educational outcomes;
7. Multiple Pathways to Success-The District shall provide multiple pathways to success in order to meet the needs of the diverse student body, and shall actively encourage, support and expect high academic achievement for all students;
8. Recognizing Diversity-Consistent with state regulations and district policy and within budgetary considerations, the district shall provide materials and assessments that reflect the diversity of students and staff, and which are geared towards the understanding and appreciation of culture, class, language, ethnicity and other differences that contribute to the uniqueness of each student and staff member.

The superintendent is authorized to develop procedures to implement this policy, including an action plan with clear accountability and metrics. At least annually the superintendent shall report to the Board on the progress toward achieving the goals outlined in this policy. The report shall be based on the annual goals of the district's Equity Leadership Team, which are set in partnership with the superintendent and the Board.

Legal Reference(s):

ORS 332.107

ORS 342.437 – 342.449

# Community Partners



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

## All Hands Raised

*Convene and disseminate collaborative initiatives*

## Alliance for Equity in Montessori Education

*Pre-K provider at Alder Elementary School*

## AmeriCorps

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

## AVID

*Middle/high school college preparation and leadership*

## Boys and Girls Club

*SUN partner for elementary-level academic support and enrichment*

## CAIRO

*Somali and East African student and family advocates*

## Caldera

*Arts integration and therapy*

## Campfire Portland

*Middle school enrichment and academic support*

## Chess for Success

*After school chess instruction and competition*

## City of Gresham

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

## College Possible

*Post-secondary readiness, application, and support*

## El Programa Hispano Catolico

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

## ExperienceCorps

*Professional tutoring and academic support*

## Friends of the Children

*One-on-one youth mentorship*

## Girls, Inc.

*Leadership and STEM activities for female secondary students*

## Greater Than

*Vertical integration of partner and wraparound supports*

## Grow Portland

*Community garden management and food distribution*

## Head Start

*Pre-K Instruction family wraparounds at RLA and Davis*

## Holla Mentors

*Culturally-specific mentorship*

## Home Forward

*Housing assistance and student mobility reduction*

## Human Solutions

*Case management and support for students experiencing home insecurity*

## ImpactNW

*Culturally-specific case management and job readiness training*

## IRCO

*SUN partner; immigrant and refugee student and family engagement*

## Jackson & Associates

*Culturally-specific mentorship for middle school students*

## Latino Network

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

## Lewis and Clark College

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

## Lifeworks

*Student mental and behavior health support*

## Metropolitan Family Service

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

## MESA

*STEM leadership and enrichment for secondary students*

## Mt. Hood Cable Regulatory Commission

*TechSmart technology and professional development investment*

## Mt. Hood Community College

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

## Morrison Family Services

*Clinical mental health assistance at elementary schools*

## Multnomah County

*SUN management; mental and general health assistance*

## Native American Youth and Family Center

*Culturally-specific case management, family support, mentoring*

## New Avenues for Youth

*Job training and placement; postsecondary readiness*

## Northwest Family Services

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

## Northwest Outward Bound School

*Secondary experiential and service learning, AVID support*

## Open School

*Alternative secondary outside placement*

## Opportunities Kitchen

*Pre-apprenticeship training and job placement*

## Oregon Leadership Network

*Culturally-responsive professional development and evaluation*

## Oregon Sheet Metal Institute

**83** HVAC pre-apprenticeship consult and training for CTE students

**Pathfinders of Oregon**

*Secondary attendance support, Latino family engagement*

**PlayEast**

*Supplemental SUN recreation and enrichment at elementary and middle schools*

**POIC/Rosemary Anderson**

*Alternative secondary outside placement*

**Portland State University**

*Dual credit for RHS and School of Social Work interns*

**Portland Youth Builders**

*Alternative high school completion and trades preparation*

**Playworks**

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

**RACC/RBI**

*Regional arts staffing and professional development provider*

**Reading Results**

*Elementary reading intervention and professional development*

**Resolutions Northwest**

*Restorative justice professional development, implementation, and evaluation*

**Rockwood CDC**

*English language lessons for parents*

**Rosewood Initiative**

*Community organizing, housing, and employment training*

**Self Enhancement Inc**

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

**SF2020**

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

**United Way of Columbia-Willamette**

*Lead SF2020 research, Promise Neighborhood Initiative surveying and evaluation*

**SMART**

*Elementary literacy promotion and volunteerism*

**Stand for Children**

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

**Trillium Family Services**

*Mental, emotional, and behavioral health support*

**TYE**

*Training and mentorship for young entrepreneurs*

**Verizon Corporation**

*Verizon Innovation Learning – technology and professional development investment*

**Worksystems Inc**

*Job readiness training and SummerWorks student internships*

**1MillionProject**

*Student home internet and data access provider*

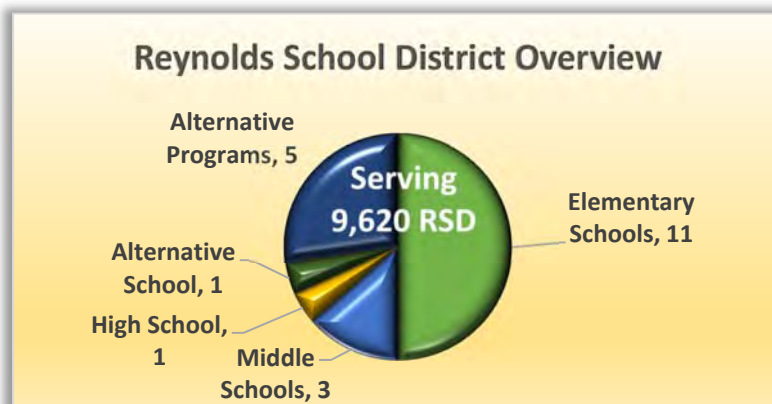
## REYNOLDS SCHOOL DISTRICT HISTORY OF THE DISTRICT

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

The District has 11 elementary schools, three middle schools, one high school, one alternative school and five alternative programs, serving 9,620 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 9.69 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, McMenemy's 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 141<sup>st</sup> Avenue to the Sandy River and from the Columbia River on the North to SE Market Street and SE Stark Street to the South. An estimated population of 70,309 is served by the district.









Sweetbriar Elementary School



# FINANCIAL SECTION

PROPOSED BUDGET  
2021-2022

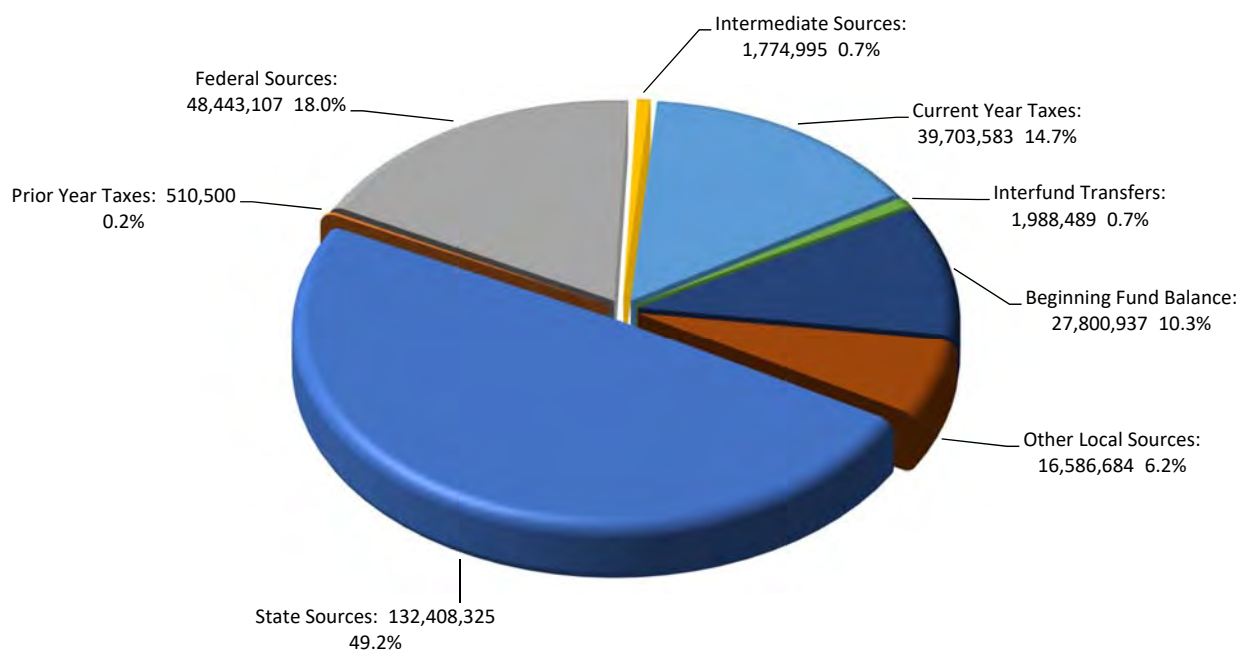


## REYNOLDS SCHOOL DISTRICT FINANCIAL OVERVIEW

The Financial section contains detailed information on Reynolds School District revenues and expenditures in the 2021-22 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 adopted 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.

**Summary of Revenues & Resources  
All Funds 2021-22**



### Revenues & Resources

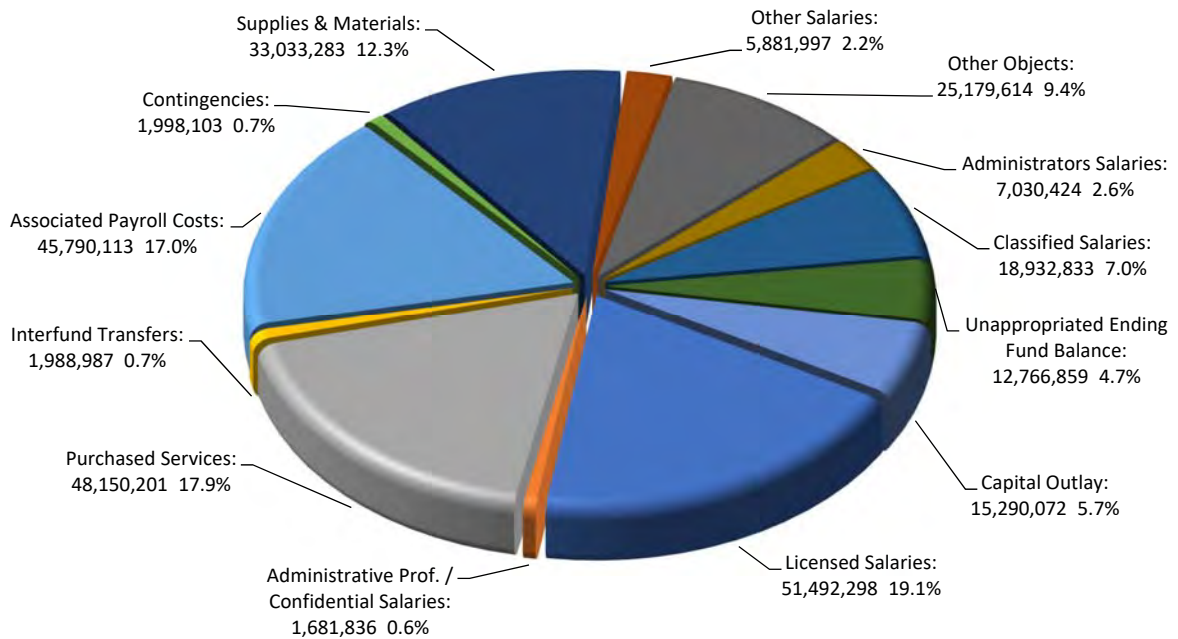
The 2021-22 proposed revenue for all funds totals \$269,216,620, an increase of \$48.6 million, or 22.05%, compared to the 2020-21 adopted budget.

The 2021-22 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 \$132.4 million or 49.2% of all sources. Additional major sources of funding for the District are Local Sources (including property taxes) totaling \$56.8 million or 21.1% of overall 2021-22 funding, and Federal Sources of \$48.4 million or 18% of overall 2021-22 funding. Beginning fund balance is that portion of the budget carried forward from reserves and prior year savings and is projected to be \$27.8 million or 10.3% of the overall 2021-22 proposed resources.

# REYNOLDS SCHOOL DISTRICT FINANCIAL OVERVIEW

**Summary of Expenditures  
All Funds 2021-22**



## Expenditures

The 2021-22 proposed budget expenditures for all funds have an increase of \$48.6 million, or 22.05%, compared to the 2020-21 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 \$130.8 million or 48.59% of all funds.

## REYNOLDS SCHOOL DISTRICT REVENUE DESCRIPTIONS

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

### **LOCAL REVENUE – 1000**

#### **1111 Current Year's Taxes**

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

#### **1112 Prior Year's Taxes**

Taxes collected for fiscal periods preceding the current year.

#### **1190 Penalties and Interest on Taxes**

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

#### **1319 Tuition Placement Testing Fees**

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

#### **1400 Transportation Fees**

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

#### **1412 Fuel Fees**

Transportation fees from other districts within the state.

#### **1414 Transportation – Foster Children**

Transportation fees for foster children.

#### **1415 EPA Grant**

Money received from EPA grant.

#### **1416 Transportation – DHS**

Transportation fees received from DHS for transporting students.

#### **1510 Interest on Investments**

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

#### **1530 Gains or Loss on Sale of Investments**

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

#### **1531 Un-Realized Gain or Loss of Investment**

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

#### **1610 Food Service Meal Sales - Daily Sales – Reimbursable Programs**

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

#### **1690 Food Services – Other Sales**

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

#### **1715 Admissions – Athletic Events**

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

## REYNOLDS SCHOOL DISTRICT REVENUE DESCRIPTIONS

- 1740 Fees**  
Revenue from students for fees such as locker fees, towel fees, and equipment fees.
- 1910 Rentals**  
Revenue from the rental of either real or personal property owned by the school.
- 1913 Music Rentals**  
Revenue from students for the rental of musical instruments.
- 1914 Donations**  
Revenue received as a donation to a school or district.
- 1915 Building Lease Payments**  
Revenue received from the rental of either real or personal property owned by the school.
- 1920 Contributions and Donations from Private Sources**  
Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.
- 1970 Services Provided Other Funds**  
Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds.
- 1980 Fees Charged to Grants**  
Indirect administrative charges assessed to grants.
- 1990 Miscellaneous**  
Revenue from local sources not provided for elsewhere.
- 1991 Medicaid Administrative Claiming (MAC)**  
Revenue from participation in the Medicaid Administrative Claiming program.
- 1992 Medicaid**  
Revenue received from Medicaid.

- 1993 Senate Bill 1149**  
Revenue received for the SB1149 program.

### INTERMEDIATE REVENUE – 2000

- 2101 County School Funds**  
Revenue from the apportionment of the resources of the County School Fund.
- 2102 General Education Service District Funds – ESD Apportionment**  
Revenue received by the district that is not referred to in other specific intermediate or other sources from an intermediate agency.
- 2110 Intermediate – City/County Revenue**  
Revenue received from city and county income taxes.
- 2199 Other Intermediate Sources**  
All other intermediate revenue sources not specified above.
- 2200 Restricted Revenue**  
Revenue received as grants by the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it must be returned, usually, to the intermediate governmental unit. Separate accounts may be maintained for general source grants-in-aid which are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate.

### STATE REVENUE – 3000

- 3101 State School Fund – General Purpose**  
Revenue recorded as grants by the District from state funds which can be used for any legal purpose desired by the district without restriction.
- 3103 Common School Fund**  
Revenue recorded as grants by the District from state funds which can be used for any



## REYNOLDS SCHOOL DISTRICT REVENUE DESCRIPTIONS

legal purpose desired by the district without restriction.

- 3199 Other Unrestricted Grants-in-aid**  
All other unrestricted grants-in-aid revenue sources not listed above.
- 3204 Drivers Education**  
Revenue recorded as grants by the district from state funds which must be used for Drivers Education.
- 3299 Other Restricted Grants-in-aid**  
Revenue recorded as grants by the District from state funds which must be used for a categorical or specific purpose.

### **FEDERAL REVENUE – 4000**

- 4100 Unrestricted Revenue Direct from the Federal Government**  
Revenue direct from the federal government as grants to the district which can be used for any legal purpose desired by the district without restriction.
- 4300 Restricted Revenue Direct from the Federal Government**  
Revenues direct from the federal government as grants to the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit.
- 4500 Restricted Revenue from the Federal Government Through the State**  
Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit.
- 4502 Summer Program Waiver**  
Revenue from the federal government through the state as grants to the district for

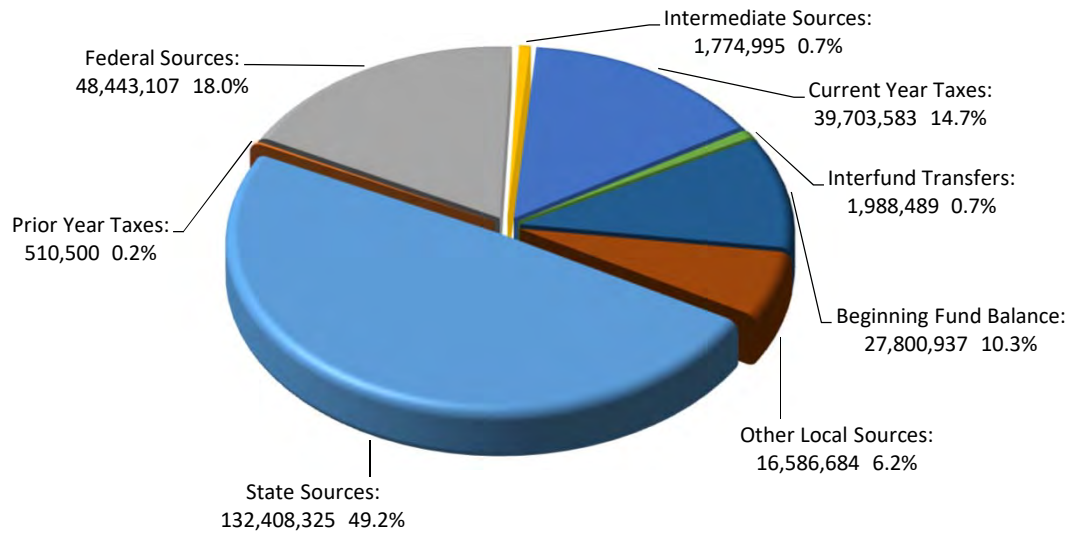
Nutrition Services Summer Seamless Waiver Program.

- 4503 National Breakfast Program**  
Revenue from the federal government through the state as grants to the district for Nutrition Services Breakfast Program.
- 4505 National Lunch Program**  
Revenue from the federal government through the state as grants to the district for Nutrition Services Program.
- 4580 Restricted Federal Revenue Through the State**  
Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit.

### **OTHER REVENUE – 5000**

- 5110 Bond Proceeds**  
Receipts of proceeds from the sale of bonds.
- 5200 Interfund Transfers**  
Revenue earned or received from another fund which will not be repaid.
- 5300 Sale of or Compensation for Loss of Fixed Assets**  
Revenue from the sale of school property or compensation for the sale loss of fixed assets.
- 5400 Resources - Beginning Fund Balance**

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

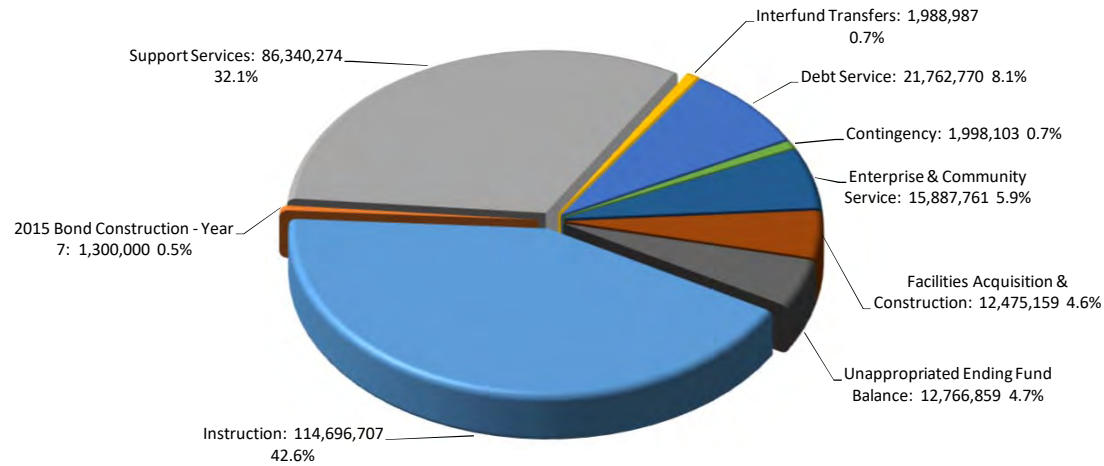


2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	ALL FUNDS SUMMARY RESOURCES BY MAJOR SOURCE	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
12,575,390	14,343,075	13,515,770	22,529,589	1000 - Other Local Sources	16,586,684		
35,831,776	38,011,769	34,804,867	36,685,593	1111 - Current Year Taxes	39,703,583		
516,176	485,553	519,179	442,487	1112 - Prior Year Taxes	510,500		
3,461,631	2,111,829	3,382,952	2,027,973	2000 - Intermediate Sources	1,774,995		
98,828,418	103,417,650	103,726,926	115,225,458	3000 - State Sources	132,408,325		
14,138,691	13,806,372	13,392,303	16,559,864	4000 - Federal Sources	48,443,107		
-	-	2,054,952	2,000,000	5100 - Debt Financing Source	-		
2,042,470	1,634,267	1,405,852	3,535,913	5200 - Interfund Transfers	1,988,489		
-	-	500,000	250,000	5300 - Sale of Asset	-		
139,988,303	55,482,903	36,896,945	26,359,943	5400 - Beginning Fund Balance	27,800,937		
<b>307,382,856</b>	<b>229,293,418</b>	<b>210,199,748</b>	<b>225,616,821</b>	<b>Total:</b>	<b>269,216,620</b>		

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



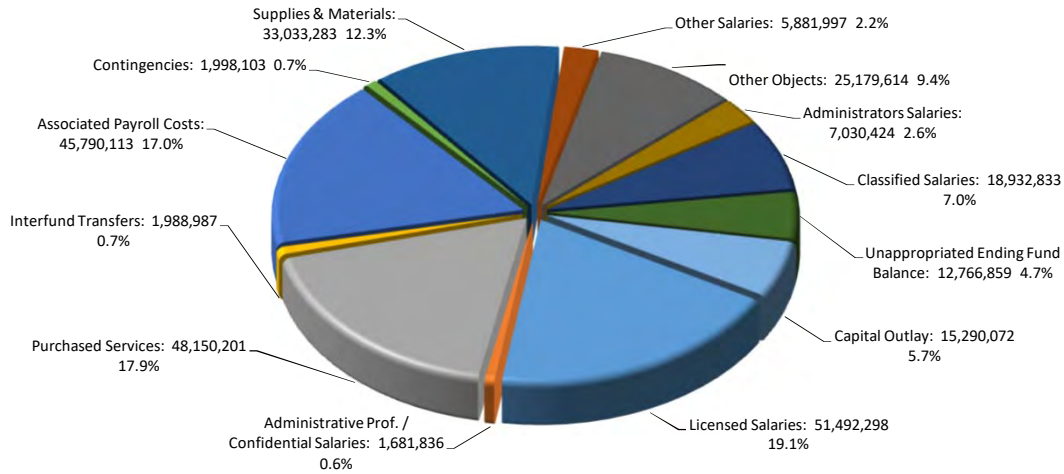
**REYNOLDS SCHOOL DISTRICT  
ALL FUNDS SUMMARY  
REQUIREMENTS BY MAJOR FUNCTION**



2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	ALL FUNDS SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
81,855,402	84,824,634	87,933,545	95,931,285	692.22	1000 - Instruction	114,696,707	695.97		
50,625,672	53,348,520	56,646,077	75,929,651	443.36	2000 - Support Services	86,340,274	485.20		
6,308,832	7,904,524	6,522,844	9,795,254	68.81	3000 - Enterprise & Community Service	15,887,761	68.81		
276	-	2,256,443	3,724,377		4000 - Facilities Acquisition & Construction	12,475,159			
92,423,628	-	-	-		4153 - 2015 Bond Construction - Year 3	-			
-	25,460,791	-	-		4154 - 2015 Bond Construction - Year 4	-			
-	-	4,661,797	-		4155 - 2015 Bond Construction - Year 5	-			
-	-	-	2,895,200		4156 - 2015 Bond Construction - Year 6	-			
-	-	-	-		4157 - 2015 Bond Construction - Year 7	1,300,000			
18,641,324	19,223,737	19,752,377	22,282,393		5100 - Debt Service	21,762,770			
2,042,470	1,634,267	1,405,852	3,535,913		5200 - Interfund Transfers	1,988,987			
-	-	-	1,882,246		6000 - Contingency	1,998,103			
55,485,253	36,896,946	31,020,812	9,640,502		7000 - Unappropriated Ending Fund Balance	12,766,859			
<b>307,382,856</b>	<b>229,293,418</b>	<b>210,199,748</b>	<b>225,616,821</b>	<b>1,204.40</b>	<b>Total:</b>	<b>269,216,620</b>	<b>1,249.99</b>		

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

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



2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	ALL FUNDS SUMMARY REQUIREMENTS BY MAJOR OBJECT	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
40,530,018	41,251,428	42,852,582	50,161,626	649.95	0111 - Licensed Salaries	51,492,298	675.45		
13,171,338	14,465,464	15,132,937	22,420,368	475.45	0112 - Classified Salaries	18,932,833	493.54		
5,395,584	5,586,801	5,895,399	6,686,112	54.00	0113 - Administrators Salaries	7,030,424	57.00		
1,100,021	1,282,995	1,368,285	1,789,113	23.00	0114 - Administrative Prof. / Confidential Salaries	1,681,836	22.00		
4,217,658	4,161,753	3,781,687	4,714,426	2.00	01XX - Other Salaries	5,881,997	2.00		
36,793,679	37,948,212	40,542,914	45,732,855		02XX - Associated Payroll Costs	45,790,113			
28,668,163	27,420,688	29,141,719	30,533,372		03XX - Purchased Services	48,150,201			
8,347,740	11,529,193	9,247,781	11,693,159		04XX - Supplies & Materials	33,033,283			
90,951,941	26,223,517	8,334,273	12,315,382		05XX - Capital Outlay	15,290,072			
20,678,994	20,892,154	21,475,507	24,511,748		06XX - Other Objects	25,179,614			
2,042,470	1,634,267	1,405,852	3,535,913		07XX - Interfund Transfers	1,988,987			
-	-	-	1,882,246		08XX - Contingencies	1,998,103			
55,485,253	36,896,946	31,020,812	9,640,502		09XX - Unappropriated Ending Fund Balance	12,766,859			
<b>307,382,856</b>	<b>229,293,418</b>	<b>210,199,748</b>	<b>225,616,821</b>	<b>1,204.40</b>	<b>Total:</b>	<b>269,216,620</b>	<b>1,249.99</b>		

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



**REYNOLDS SCHOOL DISTRICT**

**SUMMARY OF REVENUES & EXPENDITURES BY OBJECT - EIGHT YEARS**

**ALL FUNDS**

		<b>Actual 2014-15</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>
<b>1000</b>	<b>Revenue From Local Sources</b>	\$ 40,597,706	\$ 43,631,746	\$ 46,623,622
<b>2000</b>	<b>Revenue From Intermediate Sources</b>	\$ 2,533,488	\$ 3,327,941	\$ 4,217,842
<b>3000</b>	<b>Revenue From State Sources</b>	\$ 83,521,908	\$ 89,501,957	\$ 90,498,980
<b>4000</b>	<b>Revenue from Federal Sources</b>	\$ 14,460,074	\$ 14,940,163	\$ 13,496,388
<b>5000</b>	<b>Other Sources</b>	\$ 21,775,634	\$ 139,666,870	\$ 7,646,057
<b>Total Revenues</b>		<b>\$ 162,888,810</b>	<b>\$ 291,068,677</b>	<b>\$ 162,482,889</b>
<b>0100</b>	<b>Salaries</b>	\$ 64,977,280	\$ 68,370,090	\$ 66,378,761
<b>0200</b>	<b>Associated Payroll Costs</b>	\$ 33,850,986	\$ 33,120,195	\$ 33,197,934
<b>0300</b>	<b>Purchased Services</b>	\$ 20,530,855	\$ 26,433,856	\$ 31,269,485
<b>0400</b>	<b>Supplies and Materials</b>	\$ 8,057,789	\$ 6,576,975	\$ 6,482,498
<b>0500</b>	<b>Capital Outlay</b>	\$ 3,348,540	\$ 3,422,236	\$ 13,979,135
<b>0600</b>	<b>Other Objects</b>	\$ 16,536,067	\$ 19,148,932	\$ 19,899,747
<b>0700</b>	<b>Transfers</b>	\$ 2,104,038	\$ 1,785,538	\$ 1,640,038
<b>0800</b>	<b>Other Uses</b>	\$ -	\$ -	\$ -
<b>Total Expenditures</b>		<b>\$ 149,405,555</b>	<b>\$ 158,857,822</b>	<b>\$ 172,847,598</b>
<b>Ending Fund Balance</b>		<b>\$ 13,483,255</b>	<b>\$ 132,210,855</b>	<b>\$ 139,988,340</b>
	<b>Beginning Fund Balance</b>	\$ 19,137,405	\$ 13,483,255	\$ 132,210,855
	<b>Change in Fund Balance</b>	\$ (5,654,150)	\$ 118,727,600	\$ 7,777,485
	<b>Ending Fund Balance</b>	<b>\$ 13,483,255</b>	<b>\$ 132,210,855</b>	<b>\$ 139,988,340</b>

<b>Actual 2017-18</b>	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Adopted Budget 2020-21</b>	<b>Proposed Budget 2021-22</b>
\$ 48,923,343	\$ 52,840,398	\$ 48,839,815	\$ 52,506,786	\$ 56,800,767
\$ 3,459,282	\$ 2,111,830	\$ 3,382,952	\$ 2,312,647	\$ 1,774,995
\$ 98,828,418	\$ 103,417,651	\$ 103,726,925	\$ 120,180,199	\$ 132,408,325
\$ 14,138,691	\$ 13,806,372	\$ 13,392,304	\$ 15,957,337	\$ 48,443,107
\$ 142,030,773	\$ 57,117,170	\$ 40,857,749	\$ 29,630,337	\$ 29,789,426
\$ 307,380,507	\$ 229,293,421	\$ 210,199,745	\$ 220,587,306	\$ 269,216,620
\$ 64,414,618	\$ 66,748,440	\$ 69,030,890	\$ 82,076,304	\$ 85,019,388
\$ 36,793,679	\$ 37,948,212	\$ 40,542,914	\$ 48,593,269	\$ 45,790,113
\$ 28,668,163	\$ 27,420,689	\$ 29,141,721	\$ 30,930,456	\$ 48,150,201
\$ 8,347,740	\$ 11,529,192	\$ 9,247,780	\$ 11,991,190	\$ 33,033,283
\$ 90,951,941	\$ 26,223,516	\$ 8,334,273	\$ 9,262,450	\$ 15,290,072
\$ 20,678,994	\$ 20,892,155	\$ 21,475,507	\$ 23,412,491	\$ 25,179,614
\$ 2,042,470	\$ 1,634,267	\$ 1,405,852	\$ 1,298,398	\$ 1,988,987
\$ -	\$ -	\$ -	\$ 1,882,246	\$ 1,998,103
\$ 251,897,605	\$ 192,396,471	\$ 179,178,937	\$ 209,446,804	\$ 256,449,761
\$ 55,482,902	\$ 36,896,950	\$ 31,020,808	\$ 11,140,502	\$ 12,766,859
\$ 139,988,340	\$ 55,482,902	\$ 36,896,950	\$ 26,081,939	\$ 27,800,937
\$ (84,505,438)	\$ (18,585,952)	\$ (5,876,142)	\$ (14,941,437)	\$ (15,034,078)
\$ 55,482,902	\$ 36,896,950	\$ 31,020,808	\$ 11,140,502	\$ 12,766,859

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

	<b>2019-20</b>	<b>2018-2019</b>	<b>2017-2018</b>
<b>General Fund (1)</b>			
Non spendable	228,351	4,552	21,191
Unassigned	18,730,438	17,827,909	13,599,572
Unreserved			-
Committed-Early retirement	131,981	168,186	175,072
<b>Total General Fund</b>	<b>19,090,770</b>	<b>18,000,647</b>	<b>13,795,835</b>
<b>All Other Government Funds (1)</b>			
Nonspendable	373,320	319,504	174,569
Restricted for:			
Debt service	6,091,874	7,149,466	4,631,352
Pers bond	-	-	-
State & local programs	485,654	485,653	85,860
Food service	896,806	1,673,766	3,211,005
Committed:			
Self insurance	410,005	536,264	157,908
State & local programs	619,788		
Assigned:			
Capital projects(2)	4,265,247	8,731,648	33,426,372
Planning activities			-
State & local programs			-
Reserved, Reported in:			
Debt service			-
Capital projects(2)			-
Unassigned			-
Unreserved, reported in:			-
Special revenue funds			-
<b>Total All Other Governmental Funds</b>	<b>13,142,694</b>	<b>18,896,301</b>	<b>41,687,066</b>
<b>Total Fund Balance (Deficit)</b>	<b>\$ 32,233,464</b>	<b>\$ 36,896,948</b>	<b>55,482,901</b>

Note: modified accrual basis of accounting

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

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

<b>2015-2016</b>	<b>2014-2015</b>	<b>2013-2014</b>	<b>2012-2013 (1)</b>	<b>2011-2012 (1)</b>
26,816	39,915	86,957	323,733	16,603
7,980,779	8,698,353	12,151,829	11,226,313	17,969,505
-	-	-	-	-
263,428	282,662	665,660	962,023	894,447
<b>8,271,023</b>	<b>9,020,930</b>	<b>12,904,446</b>	<b>12,512,069</b>	<b>18,880,555</b>
245,974	242,871	240,372	237,464	222,567
3,045,881	2,295,228	1,930,050	872,242	19,060
-	96,643	96,657	96,676	94,593
347,971	481,133	105,573	70,183	76,372
2,451,452	1,865,109	1,540,058	1,225,142	1,110,439
(1,122,766)	61,189	797,443	765,670	388,914
135,181,703	686,060	534,346	1,076,289	1,708,440
1,913,748	1,005,263	1,413,919	1,045,559	786,104
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	(240,371)	(115,244)	(206,702)
-	-	-	-	-
-	-	-	-	-
<b>142,063,963</b>	<b>6,733,496</b>	<b>6,418,047</b>	<b>5,273,981</b>	<b>4,199,787</b>
<b>150,334,986</b>	<b>15,754,426</b>	<b>19,322,493</b>	<b>17,786,050</b>	<b>23,080,342</b>

**REYNOLDS SCHOOL DISTRICT**  
**2021-22 CAPITAL EXPENDITURE BUDGETS**  
**ALL FUNDS**

2021-22 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	Districtwide Track Renovations	Renovate track	250,000
100 - General Fund	Districtwide HVAC	Maintenace repairs or replace at the end of useful life	100,000
100 - General Fund	Site Safety Repairs	RHS Multiple Safety Improvements/Repairs of Athletics fields	75,000
100 - General Fund	Custodial Equipment Replacement	Equipment Replacement	30,000
100 - General Fund	Maintenance Equipment Replacement	Equipment Replacement	30,000
100 - General Fund	Facility Equipment Replacement	Small Phase - Replace Boilers & Generators at End of Useful Life	100,000
100 - General Fund	Facility Safety Improvements	Hazard Abatement & Flooring Replacement	100,000
100 - General Fund	Site Safety Repairs	Parking lot, Sidewalk & Drive Lane Safety Repairs	86,018
100 - General Fund	Security Updgrades Districtwide	Intercom locksets, fencing, etc.	100,000
100 - General Fund	Districtwide Playground Replacement & Repair	Districtwide Playground Replacement & Repair	75,000
100 - General Fund	Bus Replacement	Bus replacement per schedule	1,200,000
222 - Other Federal Grants	Technology Improvements	Technology Improvements	607,482
251 - Driver's Education	Equipment Replacement	Driver's Ed car replacement allowance per replacement schedule	13,632
253 - Energy Efficient Schools	System Technology Upgrades & System Improvements	SB1149 Energy Efficient Projects per 2019/20 Audit & State Grant Approval	1,500,000
256 - Other Contracts & Grants	Bus Replacement	PGE Bus Grant bus replacement	500,000
266 - Seismic Rehab Grant	Seismic Upgrades	Seismic upgrades at Hartley, Reynolds Middle and Reynolds High School	6,000,000
274 - Career Education (M98)	Completion of CTE Facility Improvements & Equipment	Replacement equipment and facility improvements	1,600,000
297 - Nutrition Services	Kitchen Equipment Replacement and Improvements	Equipment Replacement	482,196
400 - Capital Projects Funds	Edgefield Campus Improvements	Abatement and Demolition of Unoccupied Buildings, Fiber Improvements, Fire Life Safety Improvements	1,137,900
415 - 2015 Bond Capital Projects	Bond Year 6 Final Project Work	Improvements per GO Bond funds	995,000
417 - QZAB School Improvement Projects	Final Year of QZAB Project Work	Abatement Projects	232,844
<b>Total Budget</b>			<b>15,290,072</b>



**REYNOLDS SCHOOL DISTRICT  
PROPOSED BUDGET 2021-22  
ELL REVENUES AND EXPENDITURES**

		General Fund	Title III Grant	TOTAL
<b>REVENUES</b>				
3085 ELL Students :	3085 x 0.50	\$ 1,542.50		
General Purpose Grant per Extended ADMw		\$ 8,656.00		
Total SSF Revenue for ELL by Fund		\$ 13,351,880	1,000,000	
<b>Grand Total Revenues - All Funds</b>				<b>14,351,880</b>
<b>EXPENDITURES</b>				
Function	1111 English Language Learners Instruction	-	-	
	1291 English Language Learners Supports	5,882,823	358,781	
	2210 Improvement of Instructional Services		217,749	
	2240 Instructional Staff Development		83,533	
	2490 Other School Supports		42,000	
	2550 Transportation			
	2680 Interpretation & Translation Services	492,819	20,000	
	3390 Other Community Services		277,937	
Total Expenditures by Fund		6,375,642	1,000,000	
<b>Grand Total Expenditures - All Funds</b>				<b>7,375,642</b>
<b>Difference</b>		<b>6,976,238</b>	-	51.39%
<b>FTEs:</b>				
Total FTEs by Fund		55.3875	4.500	
<b>Grand Total FTEs - All Funds</b>				<b>59.888</b>

**REYNOLDS SCHOOL DISTRICT  
PROPOSED BUDGET 2021-22  
STUDENT SERVICES REVENUES AND EXPENDITURES**

		General Fund Area 290	Student Investment Account (SIA)	TOTAL
<b>REVENUES</b>				
	\$	-		
	\$	-		
	\$	-		
General Purpose Grant per Extended ADMw - <b>Includes Property Tax Revenues</b>		\$ 8,656.00		
<u>Total Formula Revenue for Special Ed by Fund</u>		\$ -	2,417,215	
<b>Grand Total Revenues - All Funds</b>				<b>2,417,215</b>
<b>EXPENDITURES</b>	<b>FTE TOTALS</b>	<b>33.97</b>	<b>20.00</b>	<b>53.97</b>
Function	1140 Pre-kindergarten Programs	-	-	
	1220 Restricted Program	8,800	-	
	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	89,527	-	
	1251 Charter Services	-	-	
	1270 Educationally Disadvantaged	-	-	
	2110 Attendance / Social Work	265,943	868,931	
	2115 Student Safety	-	-	
	2120 Guidance Services	2,768,310	956,311	
	2122 Positive Behavior Supports	-	-	
	2130 Health Services	80,285	591,973	
	2140 Psychological Services	8,071	-	
	2150 Speech Pathologist	1,248	-	
	2160 Other Student Treatment	2,000	-	
	2190 Service Direction	654,355	-	
	2240 Professional Development	13,441	-	
	2410 Building Administration	-	-	
	2490 Other School Admin. Support	31,775	-	
<u>Total Expenditures by Fund</u>		<u>3,930,792</u>	<u>2,417,215</u>	
<b>Grand Total Expenditures - All Funds</b>				<b>6,348,007</b>
<b>Difference</b>		<b>(3,930,792)</b>	<b>0</b>	

**REYNOLDS SCHOOL DISTRICT  
PROPOSED BUDGET 2021-22  
SPECIAL EDUCATION REVENUES AND EXPENDITURES**

		General Fund				MESD			YTP	TOTAL
				Early	Extended	Columbia Regional Flow Thru for Autism Services			Youth Transition Program	
		Area 320	% Part B	Intervening	Assessment		ESSER II (HEROES)	Summer Grant		
REVENUES	High Cost Disability Grant	\$ 1,000,000								
1,166.22 IEP Students- 11% of ADMr:	1,166.22 x 1.00	\$ 1,166.22								
Student on IEP Above 11% of ADMr:	296.400 x 1.00	\$ 296.40								
		\$ 1,462.62								
General Purpose Grant per Extended ADMw - Includes Property Tax Revenues		\$ 8,656.00								
Total Formula Revenue for Special Ed by Fund		\$ 13,660,438.72	3,000,000	30,000	35,000	350,000	518,411	227,054	210,000	
Grand Total Revenues - All Funds										18,030,904
EXPENDITURES	FTE TOTAL	217.17	26.53	-	-	2.00	1.00	-	2.00	248.70
Function	1220 Restricted Program	4,772,225	212,180	8,930	-	-	408,149	-	-	
	1223 Transitions	480,112	1,012	-	-	-	-	-	-	
	1224 Life Skills K-8	2,242,952	718,068	-	-	-	-	-	-	
	1225 Out of Dist Contracts	978,000	-	-	-	-	-	-	-	
	1227 Extended School Year	8,830	-	-	-	-	-	-	-	
	1229 Functional Life Skills	1,439,487	265,388	-	-	-	-	-	-	
	1250 Less Restrictive Programs	5,961,000	401,961	-	-	-	110,262	227,054	210,000	
	1251 Charter Services	362,380	-	-	-	-	-	-	-	
	1299 Other Programs	-	-	-	-	350,000	-	-	-	
	2120 Guidance Services	-	-	-	-	-	-	-	-	
	2130 Health Services	565,000	-	-	-	-	-	-	-	
	2140 School Psychologists	1,201,009	-	-	-	-	-	-	-	
	2150 Speech/Language Path	2,348,221	5,428	-	-	-	-	-	-	
	2160 OT/PT	633,513	-	-	-	-	-	-	-	
	2190 Service Direction	1,254,091	1,104,920	21,070	-	-	-	-	-	
	2191 Administration	-	50,000	-	-	-	-	-	-	
	2210 Improvement of Instruction	-	25,000	-	-	-	-	-	-	
	2230 Assessment and Testing	-	-	-	35,000	-	-	-	-	
	2240 Professional Development	-	216,043	-	-	-	-	-	-	
	2410 Office of the Principal	-	-	-	-	-	-	-	-	
	2558 SPED Transportation	1,119,835	-	-	-	-	-	-	-	
	2680 Interpretation & Translation Svcs	9,976	-	-	-	-	-	-	-	
Total Expenditures by Fund		23,376,631	3,000,000	30,000	35,000	350,000	518,411	227,054	210,000	
Grand Total Expenditures - All Funds										27,747,096
Difference / Unappropriated Ending Fund Balance		(9,716,192)	0	0	0	0	0	0	0	

**REYNOLDS SCHOOL DISTRICT  
SCHEDULE OF TRANSFERS**

<b>From</b>	<b>To</b>	<b>Amount</b>	<b>Explanation</b>
General Fund	Nutrition Services	\$60,000	Required match to be qualified for free & reduced nutrition programs.
General Fund	Early Retirement	\$325,000	Paid for early retirement benefits and stipends. Amount reduced over time as the stipend program benefits sunset.
General Fund	Capital Projects	\$1,387,502	Paid for 2020 Full Faith and Credit Refunding Obligations.
Contract Fuel Sales Fund	General Fund	\$104,000	Move fees generated from fuel sales over time to general fund.
Four Corners Tuition Fund	General Fund	\$111,987	Move tuition to general fund and close fund 264.

**Total                    \$1,988,489**

# Alder Elementary

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

Enrollment Data	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected
	502	485	436	427	402	406	410	414

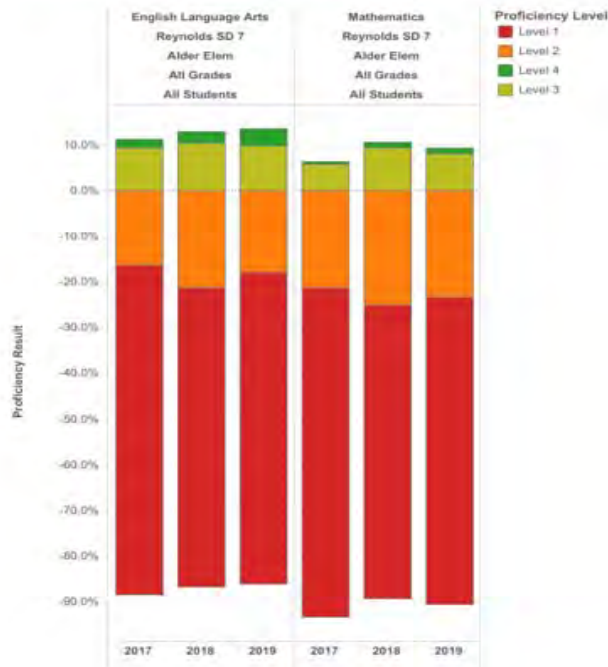
Staff Data All Funds	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed
Certified (Excl. Admin.)	30.65	30.55	29.88	32.65	32.65	30.55
Classified	16.65	15.54	16.86	15.70	15.76	16.47
Administration	2.00	2.00	2.00	2.00	2.00	2.00

Financial Data All Funds	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-2021 Adopted	2021-22 Proposed
Salaries	\$ 2,597,469	\$ 2,846,799	\$ 2,833,511	\$ 3,068,235	\$ 3,039,382
Associated Payroll Costs	\$ 1,502,065	\$ 1,649,840	\$ 1,652,277	\$ 1,802,939	\$ 1,607,214
Purchased Services	\$ 396,244	\$ 516,606	\$ 179,634	\$ 146,258	\$ 141,247
Supplies and Materials	\$ 54,672	\$ 69,203	\$ 43,457	\$ 54,416	\$ 172,236
Other Objects	\$ 3,146	\$ -	\$ -	\$ -	\$ 1,000
<b>Total</b>	<b>\$ 4,553,596</b>	<b>\$ 5,082,448</b>	<b>\$ 4,708,878</b>	<b>\$ 5,071,848</b>	<b>\$ 4,961,079</b>



## 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
<b>Race/Ethnicity</b>			
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%
<b>Talented and Gifted</b>	0.09%	0.00%	2.06%
<b>Students with Disabilities</b>	17.73%	15.67%	17.43%
<b>English Language Learners</b>	60.96%	0.00%	0.00%
<b>Free or Reduced Lunch</b>	90.04%	90.10%	90.14%

# Davis Elementary

19501 NE Davis St

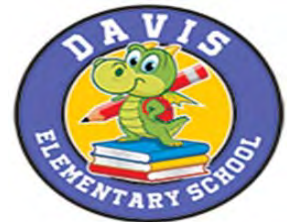
Portland, OR 97230-8035

Principal: ASHLEY FURLONG

Enrollment Data	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected
	461	446	415	419	414	418	422	426

Staff Data All Funds	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed
Certified (Excl. Admin.)	28.00	25.81	26.00	29.44	28.44	27.40
Classified	21.61	18.93	19.30	21.06	19.50	17.13
Administration	1.00	1.00	1.00	2.00	2.00	2.00

Financial Data All Funds	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-2021 Adopted	2021-22 Proposed
Salaries	\$ 2,407,873	\$ 2,604,702	\$ 2,859,005	\$ 2,917,563	\$ 2,893,163
Associated Payroll Costs	\$ 1,358,806	\$ 1,452,457	\$ 1,692,979	\$ 1,741,174	\$ 1,556,339
Purchased Services	\$ 262,927	\$ 277,110	\$ 152,359	\$ 211,581	\$ 598,155
Supplies and Materials	\$ 75,104	\$ 55,223	\$ 57,650	\$ 54,599	\$ 70,029
Other Objects	\$ 450	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 4,105,160</b>	<b>\$ 4,389,492</b>	<b>\$ 4,761,994</b>	<b>\$ 4,924,917</b>	<b>\$ 5,117,686</b>



## Student Performance Data

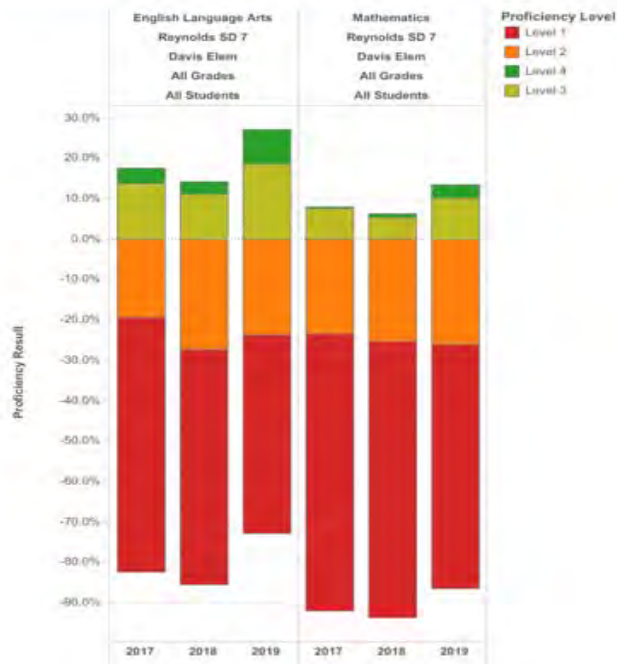
### Results by School

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
<b>Race/Ethnicity</b>			
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%
<b>Talented and Gifted</b>	0.08%	1.57%	2.41%
<b>Students with Disabilities</b>	14.75%	16.14%	17.34%
<b>English Language Learners</b>	49.02%	43.50%	46.74%
<b>Free or Reduced Lunch</b>	94.14%	94.39%	94.22%

# Fairview Elementary

225 Main St

Fairview, OR 97024-1704

Principal: JONATHAN STEINHOFF

Enrollment Data	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected
	383	349	326	286	284	287	290	293

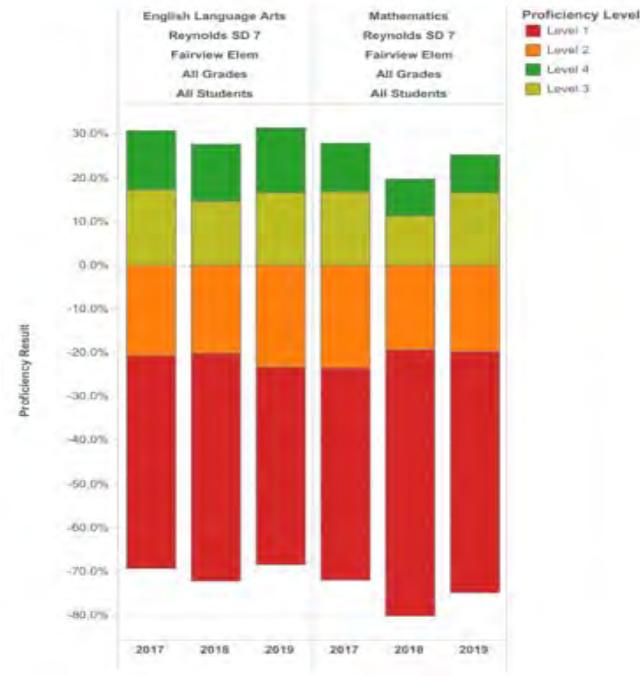
Staff Data All Funds	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed
Certified (Excl. Admin.)	22.50	22.00	20.50	24.48	25.48	24.70
Classified	12.68	12.66	17.34	15.97	16.03	16.03
Administration	1.00	1.00	1.00	1.00	2.00	1.00

Financial Data All Funds	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-2021 Adopted	2021-22 Proposed
Salaries	\$ 2,007,716	\$ 2,131,659	\$ 2,289,938	\$ 2,579,798	\$ 2,557,951
Associated Payroll Costs	\$ 1,142,502	\$ 1,212,817	\$ 1,364,444	\$ 1,570,716	\$ 1,403,842
Purchased Services	\$ 1,314,259	\$ 658,616	\$ 250,720	\$ 91,120	\$ 82,920
Supplies and Materials	\$ 172,874	\$ 828,710	\$ 85,879	\$ 152,035	\$ 110,471
Other Objects	\$ 10,656	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 4,648,007</b>	<b>\$ 4,831,802</b>	<b>\$ 3,990,981</b>	<b>\$ 4,393,669</b>	<b>\$ 4,155,184</b>



## Student Performance Data

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



Demographic Data			
	2017-18	2018-19	2019-20
<b>Race/Ethnicity</b>			
American Indian	1.31%	1.72%	1.53%
Asian	4.96%	3.72%	4.91%
Black	5.22%	3.15%	4.91%
Caucasian	38.90%	38.68%	39.57%
Hispanic	39.95%	43.84%	37.42%
Multiracial	8.36%	7.74%	10.43%
Pacific Islander	1.31%	1.15%	1.23%
<b>Talented and Gifted</b>	0.23%	7.45%	8.28%
<b>Students with Disabilities</b>	20.10%	19.48%	20.85%
<b>English Language Learners</b>	28.20%	25.50%	27.30%
<b>Free or Reduced Lunch</b>	73.37%	73.35%	73.31%

# Glenfair Elementary

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

Enrollment Data	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected
	521	477	462	410	418	422	426	430

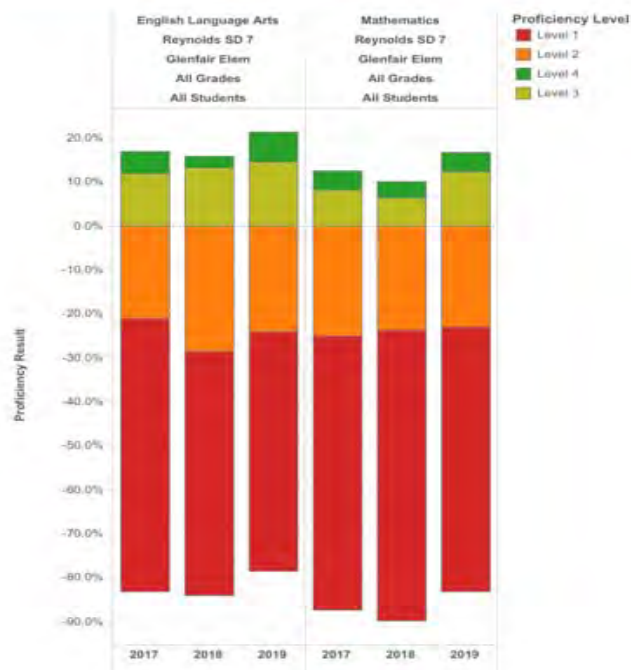
Staff Data All Funds	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed
Certified (Excl. Admin.)	32.69	31.13	30.70	33.91	33.91	30.85
Classified	15.59	16.64	17.40	17.66	18.53	17.16
Administration	2.00	2.00	2.00	2.00	2.00	2.00

Financial Data All Funds	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-2021 Adopted	2021-22 Proposed
Salaries	\$ 2,997,191	\$ 2,968,285	\$ 2,966,692	\$ 3,168,609	\$ 3,239,953
Associated Payroll Costs	\$ 1,627,407	\$ 1,679,245	\$ 1,772,915	\$ 1,956,899	\$ 1,732,304
Purchased Services	\$ 295,213	\$ 363,681	\$ 357,910	\$ 278,383	\$ 639,480
Supplies and Materials	\$ 133,184	\$ 87,802	\$ 143,725	\$ 85,573	\$ 279,552
Other Objects	\$ 1,692	\$ 1,150	\$ 1,483	\$ -	\$ 19,957
<b>Total</b>	<b>\$ 5,054,687</b>	<b>\$ 5,100,163</b>	<b>\$ 5,242,724</b>	<b>\$ 5,489,464</b>	<b>\$ 5,911,246</b>



## 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
<b>Race/Ethnicity</b>			
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%
<b>Talented and Gifted</b>	0.08%	1.68%	2.59%
<b>Students with Disabilities</b>	17.85%	15.09%	15.58%
<b>English Language Learners</b>	44.15%	36.48%	37.66%
<b>Free or Reduced Lunch</b>	92.90%	92.87%	92.86%



# Hartley Elementary

701 NE 185th Ave  
Portland, OR 97230-7103  
Principal: JULIE EVANS

Enrollment Data	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected
	480	463	441	404	396	400	404	408

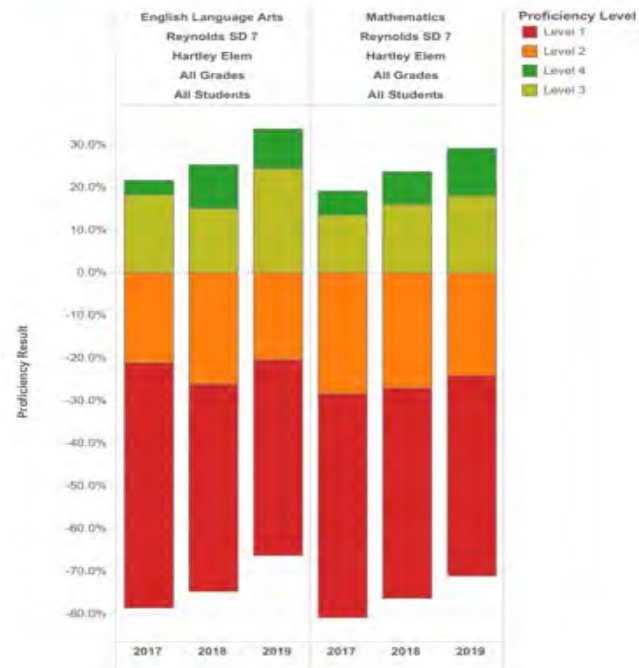
Staff Data All Funds	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed
Certified (Excl. Admin.)	30.00	26.35	27.50	29.04	29.54	28.00
Classified	14.36	14.38	15.73	15.38	15.44	14.63
Administration	1.00	1.00	1.00	0.89	2.00	2.00

Financial Data All Funds	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-2021 Adopted	2021-22 Proposed
Salaries	\$ 2,347,828	\$ 2,529,351	\$ 2,549,638	\$ 2,819,410	\$ 2,834,104
Associated Payroll Costs	\$ 1,290,974	\$ 1,410,934	\$ 1,525,601	\$ 1,694,173	\$ 1,532,245
Purchased Services	\$ 200,840	\$ 273,960	\$ 166,187	\$ 131,230	\$ 622,480
Supplies and Materials	\$ 76,799	\$ 87,302	\$ 34,480	\$ 59,309	\$ 67,647
Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 3,916,441</b>	<b>\$ 4,301,547</b>	<b>\$ 4,275,906</b>	<b>\$ 4,704,122</b>	<b>\$ 5,056,476</b>



## 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
<b>Race/Ethnicity</b>			
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%
<b>Talented and Gifted</b>	0.22%	4.54%	5.89%
<b>Students with Disabilities</b>	17.08%	16.85%	17.68%
<b>English Language Learners</b>	44.79%	37.80%	39.68%
<b>Free or Reduced Lunch</b>	90.62%	90.50%	90.48%

# Hauton B Lee Middle School

1121 NE 172nd Ave

Portland, OR 97230-6304

Principal: DANELLE HEIKKILA

Enrollment Data	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected
	740	735	813	794	826	834	842	850

Staff Data All Funds	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed
Certified (Excl. Admin.)	44.00	42.85	37.60	42.59	42.97	45.25
Classified	27.55	22.35	23.84	22.81	23.19	23.11
Administration	2.85	3.00	3.00	3.42	3.00	3.00

Financial Data All Funds	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-2021 Adopted	2021-22 Proposed
Salaries	\$ 4,002,194	\$ 3,846,244	\$ 3,792,235	\$ 4,168,832	\$ 4,423,106
Associated Payroll Costs	\$ 2,315,998	\$ 2,258,438	\$ 2,224,812	\$ 2,475,467	\$ 2,372,319
Purchased Services	\$ 478,648	\$ 467,667	\$ 306,718	\$ 367,319	\$ 461,893
Supplies and Materials	\$ 87,607	\$ 123,128	\$ 102,550	\$ 125,885	\$ 279,266
Other Objects	\$ 558	\$ 564	\$ 322	\$ 250	\$ 6,450
<b>Total</b>	<b>\$ 6,885,005</b>	<b>\$ 6,696,041</b>	<b>\$ 6,426,636</b>	<b>\$ 7,137,753</b>	<b>\$ 7,543,034</b>



## 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
<b>Race/Ethnicity</b>			
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%	6.80%	7.50%
Students with Disabilities	18.38%	15.92%	14.39%
English Language Learners	29.19%	26.53%	23.98%
Free or Reduced Lunch	80.27%	80.14%	80.20%

# Margaret Scott Elementary

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

Enrollment Data	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected
	426	407	405	395	396	400	404	408

Staff Data All Funds	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed
Certified (Excl. Admin.)	26.25	23.75	22.50	25.75	25.30	25.75
Classified	15.15	14.92	14.36	11.84	11.91	12.06
Administration	2.00	1.00	1.00	1.50	2.00	1.00

Financial Data All Funds	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-2021 Adopted	2021-22 Proposed
Salaries	\$ 2,236,802	\$ 2,206,935	\$ 2,077,086	\$ 2,242,271	\$ 2,387,879
Associated Payroll Costs	\$ 1,229,412	\$ 1,218,070	\$ 1,199,656	\$ 1,318,144	\$ 1,288,758
Purchased Services	\$ 399,186	\$ 317,003	\$ 177,253	\$ 174,962	\$ 167,431
Supplies and Materials	\$ 142,816	\$ 49,782	\$ 47,788	\$ 42,863	\$ 128,718
Other Objects	\$ 2,117	\$ 169	\$ 379	\$ -	\$ -
<b>Total</b>	<b>\$ 4,010,333</b>	<b>\$ 3,791,959</b>	<b>\$ 3,502,162</b>	<b>\$ 3,778,240</b>	<b>\$ 3,972,786</b>



## 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 5 students tested, all performance levels are suppressed.  
Source: OR Department of Education



Demographic Data			
	2017-18	2018-19	2019-20
<b>Race/Ethnicity</b>			
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%
<b>Talented and Gifted</b>	0.13%	5.16%	3.95%
<b>Students with Disabilities</b>	14.79%	14.00%	14.07%
<b>English Language Learners</b>	39.44%	30.47%	30.61%
<b>Free or Reduced Lunch</b>	76.29%	76.17%	76.30%

# Reynolds High School

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

Enrollment Data	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected
	2,700	2,527	2,592	2,624	2,801	2,829	2,857	2,886

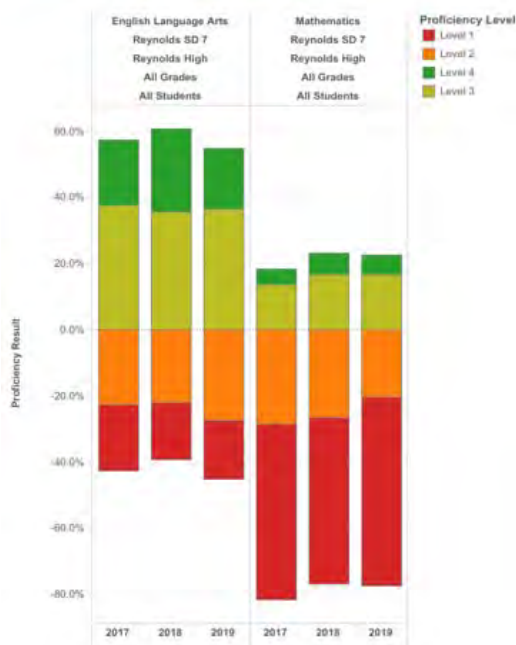
Staff Data All Funds	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed
Certified (Excl. Admin.)	112.74	111.07	112.00	128.00	128.50	138.40
Classified	71.40	57.93	62.37	69.03	70.03	70.53
Administration	6.00	7.00	7.00	6.75	7.00	7.00

Financial Data All Funds	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-2021 Adopted	2021-22 Proposed
Salaries	\$ 11,008,686	\$ 11,753,229	\$ 12,207,213	\$ 13,232,820	\$ 14,308,363
Associated Payroll Costs	\$ 5,890,657	\$ 6,276,779	\$ 6,930,527	\$ 7,769,376	\$ 7,648,938
Purchased Services	\$ 3,045,874	\$ 1,967,053	\$ 1,593,596	\$ 1,546,083	\$ 3,042,064
Supplies and Materials	\$ 1,361,640	\$ 1,827,470	\$ 703,563	\$ 903,659	\$ 1,501,972
Other Objects	\$ 116,382	\$ 116,151	\$ 106,720	\$ 413,419	\$ 177,481
<b>Total</b>	<b>\$ 21,423,239</b>	<b>\$ 21,940,682</b>	<b>\$ 21,541,620</b>	<b>\$ 23,865,357</b>	<b>\$ 26,678,818</b>



## 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
<b>Race/Ethnicity</b>			
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%
<b>Talented and Gifted</b>	1.62%	7.52%	9.29%
<b>Students with Disabilities</b>	18.89%	12.90%	12.57%
<b>English Language Learners</b>	16.19%	18.48%	18.01%
<b>Free or Reduced Lunch</b>	54.85%	53.66%	52.66%

# Reynolds Learning Academy

20234 NE Halsey Street

Fairview, OR 97024

Principal: AARON FERGUSON

Enrollment Data	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected
	199	194	173	207	216	218	220	222

Staff Data All Funds	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed
Certified (Excl. Admin.)	20.18	20.28	19.80	20.65	20.65	18.65
Classified	22.63	22.82	23.90	12.78	15.28	15.28
Administration	1.00	1.00	1.00	1.00	1.00	1.00

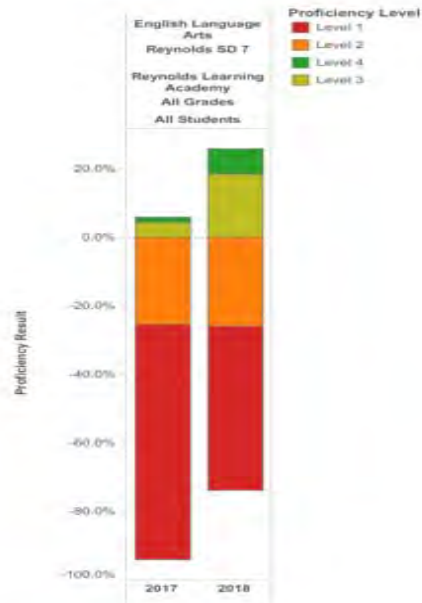
Financial Data All Funds	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-2021 Adopted	2021-22 Proposed
Salaries	\$ 1,988,077	\$ 2,066,687	\$ 2,032,526	\$ 2,230,126	\$ 2,210,393
Associated Payroll Costs	\$ 1,046,375	\$ 1,130,507	\$ 1,180,656	\$ 1,313,403	\$ 1,185,720
Purchased Services	\$ 336,686	\$ 410,381	\$ 346,131	\$ 899,363	\$ 694,460
Supplies and Materials	\$ 62,633	\$ 104,257	\$ 109,145	\$ 635,619	\$ 416,300
Other Objects	\$ 147	\$ 600	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 3,433,918</b>	<b>\$ 3,712,432</b>	<b>\$ 3,668,458</b>	<b>\$ 5,078,511</b>	<b>\$ 4,506,873</b>

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



Demographic Data			
	2017-18	2018-19	2019-20
<b>Race/Ethnicity</b>			
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%
<b>Talented and Gifted</b>	0.04%	2.57%	4.04%
<b>Students with Disabilities</b>	0.00%	23.71%	26.58%
<b>English Language Learners</b>	9.05%	0.00%	0.00%
<b>Free or Reduced Lunch</b>	81.41%	81.44%	81.50%

# Reynolds Middle School

1200 NE 201st Ave

Fairview, OR 97024-9623

Principal: SHAUNICE SILAS

Enrollment Data	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected
	918	970	982	944	977	987	997	1,007

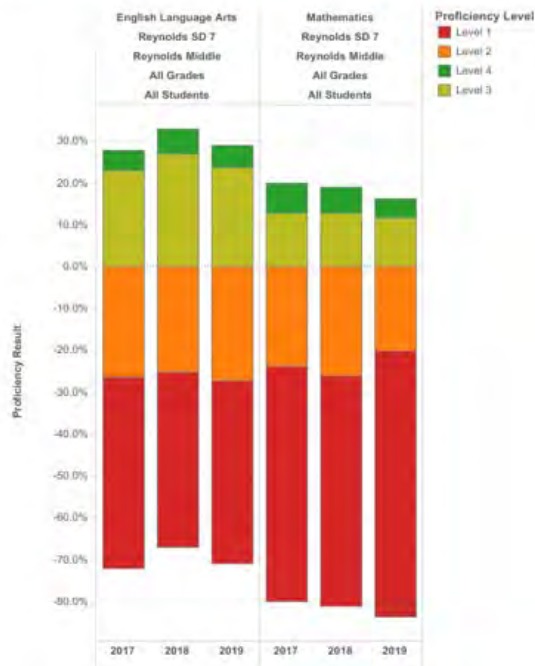
Staff Data All Funds	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed
Certified (Excl. Admin.)	49.17	51.96	50.40	54.49	55.49	56.15
Classified	34.68	29.19	29.50	32.45	30.80	32.42
Administration	3.00	2.58	3.00	2.00	4.00	4.00

Financial Data All Funds	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-2021 Adopted	2021-22 Proposed
Salaries	\$ 4,789,799	\$ 5,013,052	\$ 5,219,757	\$ 5,763,486	\$ 5,934,239
Associated Payroll Costs	\$ 2,779,399	\$ 2,861,346	\$ 3,019,264	\$ 3,343,328	\$ 3,162,517
Purchased Services	\$ 538,941	\$ 661,006	\$ 418,909	\$ 512,289	\$ 1,482,073
Supplies and Materials	\$ 79,847	\$ 119,685	\$ 107,292	\$ 176,382	\$ 193,597
Other Objects	\$ -	\$ -	\$ -	\$ 71,900	\$ 1,000
<b>Total</b>	<b>\$ 8,187,986</b>	<b>\$ 8,655,089</b>	<b>\$ 8,765,222</b>	<b>\$ 9,867,385</b>	<b>\$ 10,773,426</b>



## 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
<b>Race/Ethnicity</b>			
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%
<b>Talented and Gifted</b>	0.58%	7.42%	6.41%
<b>Students with Disabilities</b>	19.83%	16.60%	16.39%
<b>English Language Learners</b>	31.81%	30.31%	29.93%
<b>Free or Reduced Lunch</b>	80.07%	80.10%	80.04%



# Salish Ponds Elementary

1210 NE 201st Ave

Fairview, OR 97024-9642

Principal: SHELLEY WALKER

Enrollment Data	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected
	462	441	427	366	360	364	368	372

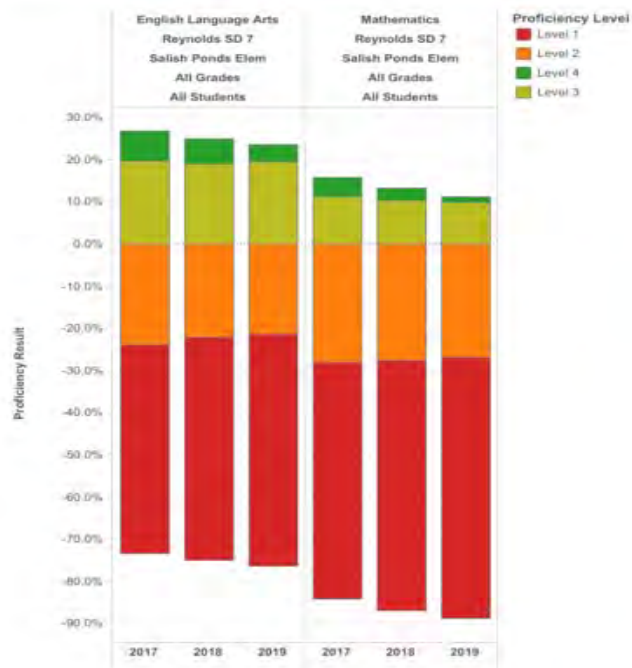
Staff Data All Funds	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed
Certified (Excl. Admin.)	30.00	28.23	26.40	30.01	30.01	29.00
Classified	17.74	17.52	19.31	17.86	17.92	16.30
Administration	1.00	1.00	1.00	1.51	2.00	2.00

Financial Data All Funds	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-2021 Adopted	2021-22 Proposed
Salaries	\$ 2,681,414	\$ 2,603,040	\$ 2,717,802	\$ 3,011,284	\$ 3,004,744
Associated Payroll Costs	\$ 1,581,017	\$ 1,533,471	\$ 1,594,317	\$ 1,819,506	\$ 1,630,893
Purchased Services	\$ 247,681	\$ 350,910	\$ 222,654	\$ 136,250	\$ 344,427
Supplies and Materials	\$ 44,893	\$ 49,866	\$ 30,313	\$ 57,038	\$ 138,750
Other Objects	\$ 408	\$ 1,150	\$ 1,483	\$ -	\$ 2,900
<b>Total</b>	<b>\$ 4,555,413</b>	<b>\$ 4,538,437</b>	<b>\$ 4,566,568</b>	<b>\$ 5,024,078</b>	<b>\$ 5,121,714</b>



## 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 5 students tested, all performance levels are suppressed.  
 Source: OR Department of Education



Demographic Data			
	2017-18	2018-19	2019-20
<b>Race/Ethnicity</b>			
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%
<b>Talented and Gifted</b>	0.12%	3.17%	3.27%
<b>Students with Disabilities</b>	18.83%	21.09%	21.77%
<b>English Language Learners</b>	44.37%	40.59%	41.92%
<b>Free or Reduced Lunch</b>	83.77%	83.90%	83.84%

# Sweetbriar Elementary

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

Enrollment Data	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected
	386	343	341	300	272	275	278	281

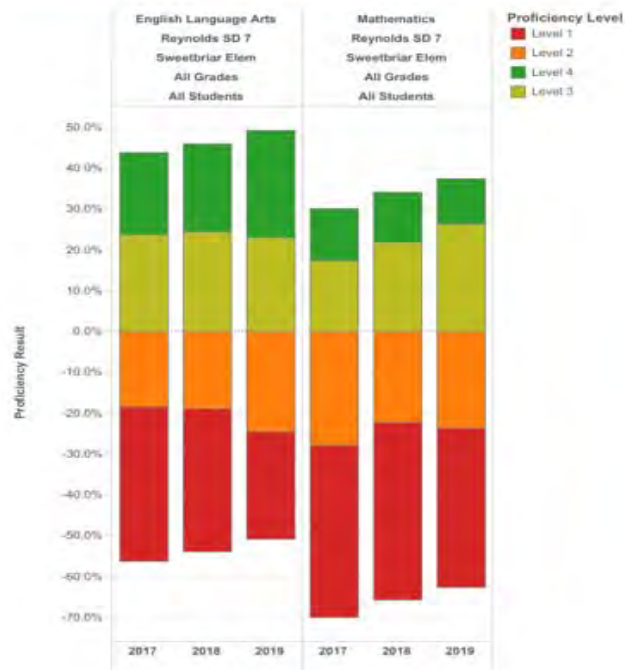
Staff Data All Funds	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed
Certified (Excl. Admin.)	24.38	22.00	19.00	19.30	19.30	19.00
Classified	16.58	14.70	12.09	9.81	9.88	9.88
Administration	1.00	1.00	1.00	1.39	1.00	1.00

Financial Data All Funds	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-2021 Adopted	2021-22 Proposed
Salaries	\$ 2,041,253	\$ 1,799,178	\$ 1,772,941	\$ 1,855,994	\$ 1,878,134
Associated Payroll Costs	\$ 1,222,020	\$ 1,048,972	\$ 1,053,272	\$ 1,107,010	\$ 1,006,002
Purchased Services	\$ 293,703	\$ 244,359	\$ 278,700	\$ 269,012	\$ 262,262
Supplies and Materials	\$ 66,931	\$ 49,961	\$ 45,475	\$ 51,910	\$ 50,901
Other Objects	\$ -	\$ -	\$ 66	\$ 66	\$ 66
<b>Total</b>	<b>\$ 3,623,907</b>	<b>\$ 3,142,470</b>	<b>\$ 3,150,455</b>	<b>\$ 3,283,992</b>	<b>\$ 3,197,365</b>



## 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
<b>Race/Ethnicity</b>			
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%
<b>Talented and Gifted</b>	0.21%	6.99%	8.21%
<b>Students with Disabilities</b>	13.99%	13.70%	13.78%
<b>English Language Learners</b>	15.80%	9.91%	9.97%
<b>Free or Reduced Lunch</b>	53.11%	44.90%	41.94%



# Troutdale Elementary

648 SE Harlow Avenue

Troutdale, OR 97060

Principal: EDWARD KRANKOWSKI

Enrollment Data	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected
	429	442	432	384	352	356	360	364

Staff Data All Funds	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed
Certified (Excl. Admin.)	24.38	23.00	23.60	26.50	26.50	26.00
Classified	16.56	12.98	16.46	15.56	15.63	15.63
Administration	1.00	1.00	1.00	1.00	1.00	1.00

Financial Data All Funds	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-2021 Adopted	2021-22 Proposed
Salaries	\$ 2,156,864	\$ 2,248,858	\$ 2,331,660	\$ 2,499,801	\$ 2,600,053
Associated Payroll Costs	\$ 1,149,574	\$ 1,237,497	\$ 1,395,273	\$ 1,503,190	\$ 1,412,822
Purchased Services	\$ 1,110,194	\$ 681,245	\$ 239,772	\$ 96,976	\$ 87,058
Supplies and Materials	\$ 145,693	\$ 839,601	\$ 131,435	\$ 40,973	\$ 117,959
Other Objects	\$ 359,760	\$ 13,950	\$ -	\$ 150	\$ 125
<b>Total</b>	<b>\$ 4,922,085</b>	<b>\$ 5,021,151</b>	<b>\$ 4,098,139</b>	<b>\$ 4,141,090</b>	<b>\$ 4,218,017</b>



## Student Performance Data

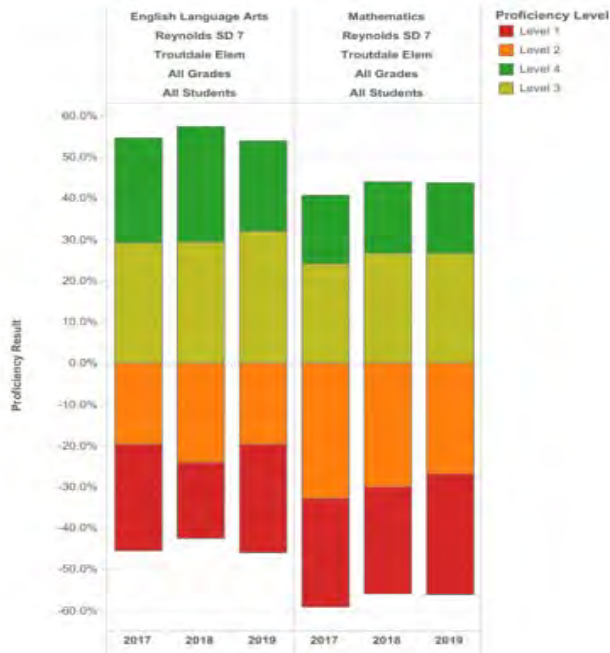
### Results by School

District(s): Reynolds SD 7

School(s): Troutdale Elem

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

Source: OR Department of Education



Demographic Data			
	2017-18	2018-19	2019-20
<b>Race/Ethnicity</b>			
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%
<b>Talented and Gifted</b>	0.27%	6.33%	6.01%
<b>Students with Disabilities</b>	11.42%	17.87%	18.28%
<b>English Language Learners</b>	17.25%	14.25%	14.58%
<b>Free or Reduced Lunch</b>	56.41%	55.20%	52.08%

# Walt Morey Middle School

2801 SW Lucas Avenue

Troutdale, OR 97060

Principal: TANYA PRUETT

Enrollment Data	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected
	586	602	593	574	604	610	616	622

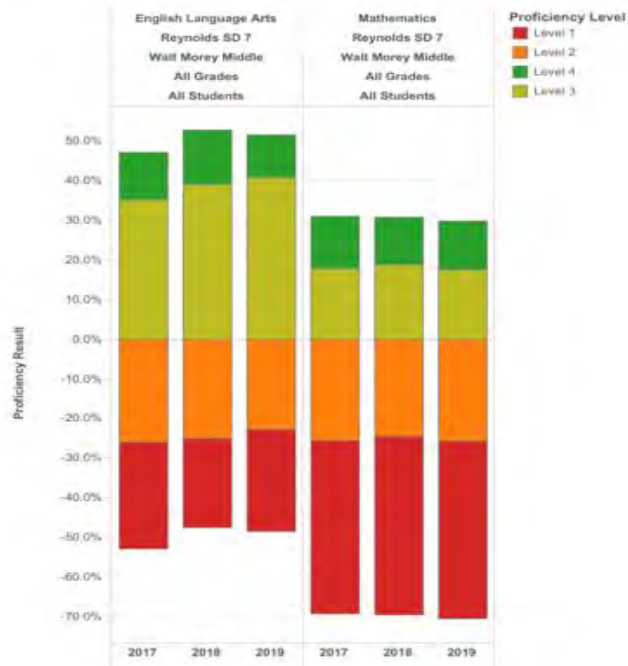
Staff Data All Funds	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed
Certified (Excl. Admin.)	33.82	31.55	29.80	33.00	35.00	35.75
Classified	21.18	19.45	18.73	19.45	18.63	17.82
Administration	2.00	2.00	2.00	1.91	2.00	2.00

Financial Data All Funds	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-2021 Adopted	2021-22 Proposed
Salaries	\$ 3,208,966	\$ 3,227,675	\$ 3,337,284	\$ 3,675,409	\$ 3,733,434
Associated Payroll Costs	\$ 1,868,565	\$ 1,869,139	\$ 1,931,679	\$ 2,099,277	\$ 1,983,615
Purchased Services	\$ 356,444	\$ 303,820	\$ 284,778	\$ 317,734	\$ 448,609
Supplies and Materials	\$ 66,151	\$ 85,233	\$ 71,110	\$ 92,895	\$ 97,738
Other Objects	\$ 438	\$ -	\$ -	\$ -	\$ 6,200
<b>Total</b>	<b>\$ 5,500,564</b>	<b>\$ 5,485,867</b>	<b>\$ 5,624,851</b>	<b>\$ 6,185,315</b>	<b>\$ 6,269,596</b>



## Student Performance Data

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



Demographic Data			
	2017-18	2018-19	2019-20
<b>Race/Ethnicity</b>			
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%
<b>Talented and Gifted</b>	0.74%	13.78%	11.46%
<b>Students with Disabilities</b>	14.16%	14.12%	14.33%
<b>English Language Learners</b>	16.38%	18.94%	19.22%
<b>Free or Reduced Lunch</b>	56.14%	52.99%	50.59%

# Wilkes Elementary

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

Enrollment Data	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected
	446	490	506	429	419	423	427	431

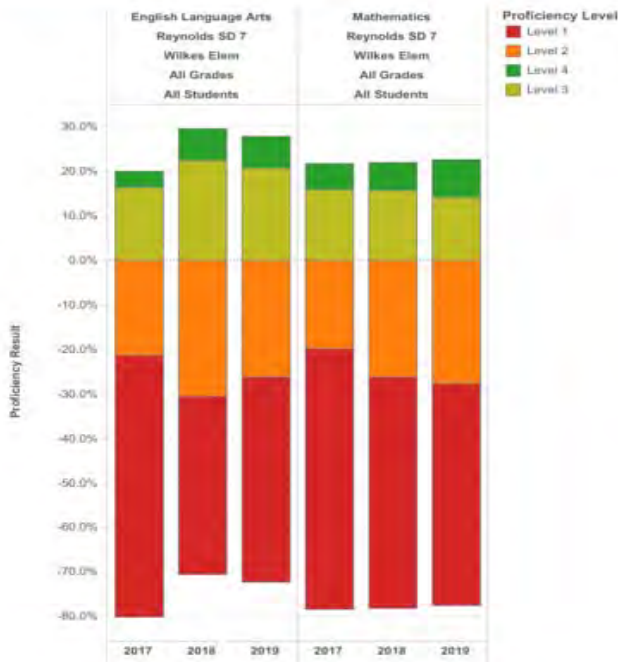
Staff Data All Funds	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed
Certified (Excl. Admin.)	27.25	25.61	27.10	33.65	33.15	32.45
Classified	12.64	11.04	17.41	19.31	18.59	18.59
Administration	1.00	1.00	1.00	1.00	2.00	2.00

Financial Data All Funds	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-2021 Adopted	2021-22 Proposed
Salaries	\$ 1,996,649	\$ 2,603,282	\$ 2,893,118	\$ 3,186,439	\$ 3,235,014
Associated Payroll Costs	\$ 1,211,958	\$ 1,580,039	\$ 1,738,444	\$ 1,912,990	\$ 1,774,400
Purchased Services	\$ 1,439,490	\$ 847,927	\$ 276,080	\$ 207,077	\$ 153,641
Supplies and Materials	\$ 148,633	\$ 715,563	\$ 218,439	\$ 62,806	\$ 165,109
Other Objects	\$ 347,205	\$ 9,500	\$ -	\$ -	\$ 1,000
<b>Total</b>	<b>\$ 5,143,935</b>	<b>\$ 5,756,311</b>	<b>\$ 5,126,082</b>	<b>\$ 5,369,312</b>	<b>\$ 5,329,164</b>



## 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
<b>Race/Ethnicity</b>			
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%	5.71%	2.96%
Students with Disabilities	17.94%	16.73%	16.20%
English Language Learners	47.31%	45.51%	44.07%
Free or Reduced Lunch	85.65%	85.71%	85.77%

# Woodland Elementary

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

Enrollment Data	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected
	465	466	456	377	359	363	367	371

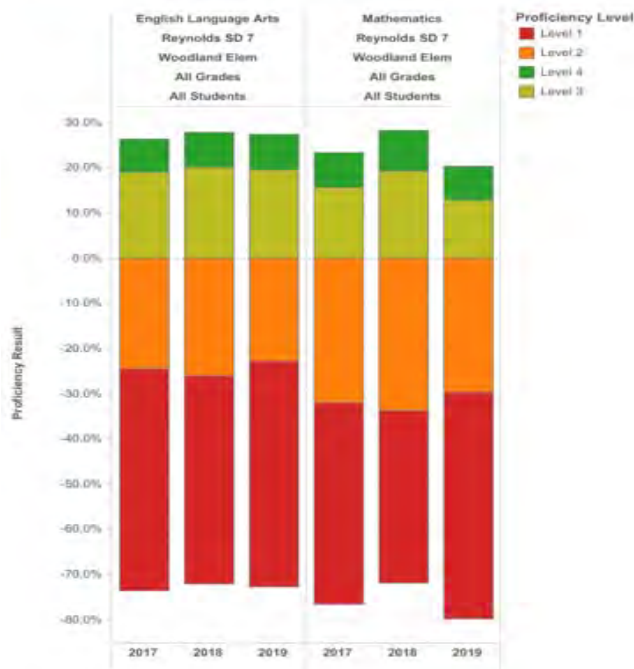
Staff Data All Funds	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed
Certified (Excl. Admin.)	30.50	29.00	26.90	30.41	30.91	28.90
Classified	21.22	18.20	17.83	20.31	20.38	19.06
Administration	1.00	1.00	1.00	1.00	2.00	2.00

Financial Data All Funds	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-2021 Adopted	2021-22 Proposed
Salaries	\$ 2,788,820	\$ 2,762,880	\$ 2,795,948	\$ 3,160,997	\$ 3,153,363
Associated Payroll Costs	\$ 1,608,597	\$ 1,611,317	\$ 1,681,556	\$ 1,908,301	\$ 1,730,992
Purchased Services	\$ 301,793	\$ 374,867	\$ 224,649	\$ 278,361	\$ 261,761
Supplies and Materials	\$ 61,298	\$ 53,486	\$ 51,191	\$ 50,756	\$ 134,144
Other Objects	\$ 134	\$ -	\$ -	\$ 100	\$ -
<b>Total</b>	<b>\$ 4,760,642</b>	<b>\$ 4,802,550</b>	<b>\$ 4,753,344</b>	<b>\$ 5,398,515</b>	<b>\$ 5,280,260</b>



## 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	
<b>Race/Ethnicity</b>				
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%	2.36%	3.94%	
Students with Disabilities	12.69%	17.38%	17.76%	
English Language Learners	43.44%	35.19%	35.96%	
Free or Reduced Lunch	71.18%	68.03%	64.04%	



Wilkes Elementary School  
Hybrid Learning

# GENERAL FUND

PROPOSED BUDGET  
2021-2022

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

## REYNOLDS SCHOOL DISTRICT

### GENERAL FUND FUNCTIONS

---

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

#### **INSTRUCTION – 1000**

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

#### **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

2510 Direction of Business Support Services  
2520 Fiscal Services  
2528 Risk Management  
2541 Facilities Direction  
2542 Custodial Services  
2543 Grounds Services  
2544 Maintenance Services  
2545 Building Fixed Costs  
2546 Safety Program  
2549 Other Facility Programs  
2550 Student Transportation Services  
2558 Special Education Transportation Services  
2573 Warehousing & Distribution Services  
2574 Printing, Publishing & Duplicating Services  
2620 Grant & Development Services  
2630 Communications Services  
2640 Staff Services  
2642 Recruitment Services  
2649 Other Staff Services  
2660 Technology Services  
2680 Interpretation & Translation Services  
2690 Other Support Services – Central

#### **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.

**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, band, chorus, choir, speech and debate.

**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.

**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.

**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.

**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.		
<b>1210</b>	<b>Programs for the Talented &amp; Gifted (TAG)</b> Special learning experiences for students identified as gifted or talented.	<b>1250</b>	<b>Less Restrictive Programs</b> 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.
<b>1220</b>	<b>Restrictive Programs</b> 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.	<b>1251</b>	<b>Less Restrictive Programs – Charter Schools</b> Less Restrictive Program Charter Schools.
<b>1223</b>	<b>Community Transition Centers</b> A restrictive program for special learning experience for students with disabilities.	<b>1271</b>	<b>Remediation</b> 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.
<b>1224</b>	<b>Life Skills</b> A restrictive program for special learning experience for students with disabilities.		
<b>1225</b>	<b>Out of District Programs</b> Placement of students in programs outside the district for special learning experience for students with disabilities.	<b>1280</b>	<b>Alternative Education</b> 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.
<b>1227</b>	<b>Extended School Year Programs</b> A restrictive program for special learning experience for students with disabilities.		
<b>1229</b>	<b>Functional Living Skills</b> A restrictive program for special learning experience for students with disabilities.		



**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**

---

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

**REYNOLDS SCHOOL DISTRICT  
GENERAL FUND  
FUNCTION DESCRIPTIONS**

---

**2573 Warehousing & Distribution Services**

The operation of a system wide activities of receiving, storing, and distributing supplies, furniture, equipment, materials and mail. This program includes the pickup and transporting of cash from school facilities to the central administrative office, or bank, for control and/or deposit in addition to other courier services.

**2574 Printing, Publishing, and Duplicating Services**

Activities of printing and publishing administrative publications such as annual reports, school directories and manuals. Providing centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices are also included.

**2620 Grants & Development Services**

Activities on a system-wide basis associated with conducting and managing programs of planning, research, development, evaluation and grant writing for the District.

**2630 Communication Services**

Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through electronic media, direct mailing, the various news media, or personal contact.

**2640 Staff Services**

Activities concerned with maintaining an efficient staff for the District including such activities as: recruiting and placement, staff transfers, health services, and staff accounting.

**2642 Recruitment Services**

Activities concerned with employment and assigning personnel for the district.

**2649 Other Staff Services**

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

**2660 Technology Services**

Activities concerned with all aspects of technology which includes computing and data processing services such as networking and telecommunications costs. This function is used for major administrative technology expenditures as well as repair of administrative technology and central networking.

**2680 Interpretation & Translation Services**

Use for language and interpretation services not related to the acquisition of the English language.

**2690 Other Support Services - Other**

Central Services not classified above.

# REYNOLDS SCHOOL DISTRICT

## GENERAL FUND

### FUNCTION DESCRIPTIONS

---

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

**3363 Community Partnership**

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

**3500 Child Care Services**

Activities pertaining to the provisions of programs for the custodial care of children in residential day schools, or child care centers which are not part of, or directly related to, the instructional program, and where the attendance of the children is not included in the attendance figures for the district.

**OTHER USES – 5000.** Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.

**5110 Debt Service**

The servicing of the debt of a district. Long-Term Debt Services. Expenditures for debt retirement exceeding 12 months.

**5200 Transfers of Funds**

These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues are allocated between funds when received and recorded in the funds to which they belong, rather than placing them in the General Fund and later transferring them.

**CONTINGENCIES – 6000.** (For Budget Only). Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

**6110 Operating Contingency**

The General Fund contingency is for expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event, and can only be transferred by School Board resolution.

# REYNOLDS SCHOOL DISTRICT

## THE BUDGET AT A GLANCE

### The Budget Process

Oregon Local Budget Law (ORS 294.305 to 294.565) defines a process and format for school districts' annual budget preparation and presentation. A budget is balanced when the projected resources equal projected requirements within each fund. The Oregon Department of Education (ODE), through the administrative rule process, adopts a chart of accounts that is used to classify revenues and expenditures. All Oregon school districts are expected to follow the chart of accounts for budgeting and financial reporting. The Reynolds School District appropriates its expenditure budget at the major function level. The functional areas, as defined by ODE, are Instruction, Support Services, Enterprise and Community Services, Facilities Acquisition and Construction, Other Uses (mainly transfers), Contingency, and Unappropriated Ending Fund Balance.

The District's budget message and proposed budget is based on an \$9.1 Billion State School Funding level for 2021-23. The 2020-21 adopted 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.

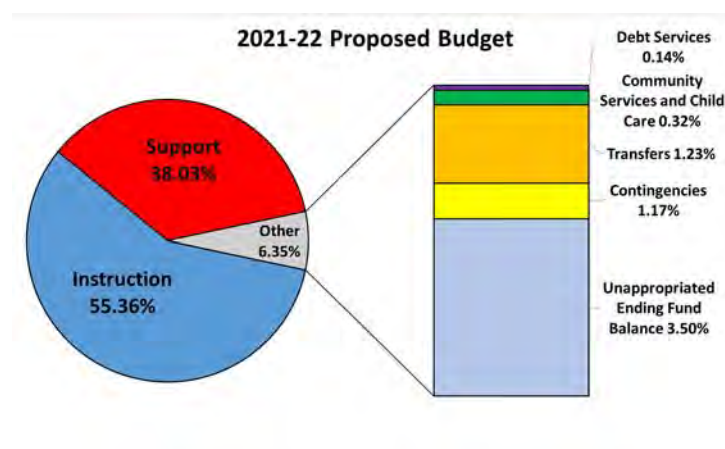
### General Fund

As proposed, the General Fund budget for 2021-22 totals \$144,457,736. This is a decrease of \$3,372,072 from the 2020-21 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 decrease is due to a decrease to enrollment when compared to 2020-21 revenues.

While resources have not improved, the major factor impacting the general fund is the funding cap placed on special education services. Staffing is proposed to remain at the 2020-21 levels. An analysis of major objects including Salaries, Associated Payroll Costs, Purchased Services, Supplies & Materials, Capital Outlay, Other, and Transfers provides further explanation.

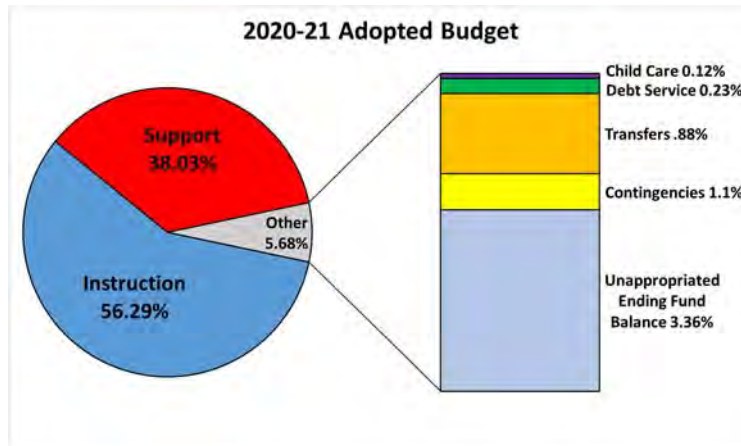
As illustrated in the chart, the 2021-22 proposed budget allocates 55.36% to Instruction, 38.03% to Support Services, 3.50% to Unappropriated Ending Fund Balance, 1.23 % to Transfers, 0.14% to Debt Service, 1.17% to Contingencies, and 0.32% to Community Services and Child Care.

It is helpful to compare the 2021-22 proposed and 2020-21 adopted budgets. Support Services remained the same at 38.03%, the allocation to Instruction decreased from 56.29% to 55.32%, transfers increased from .88% to 1.23%, and Debt Service decreased from 0.23% to 0.14% of the total General Fund budget.



# REYNOLDS SCHOOL DISTRICT

## THE BUDGET AT A GLANCE



### Revenue Outlook

The General Fund revenue budget includes \$97,453,400 from the State School Fund formula.

The estimate is based on ODE's February 26, 2021 projection adjusted to a projected statewide K-12 school funding level of \$9.1 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 2021-22 annual revenues and require a spend down of District resources.

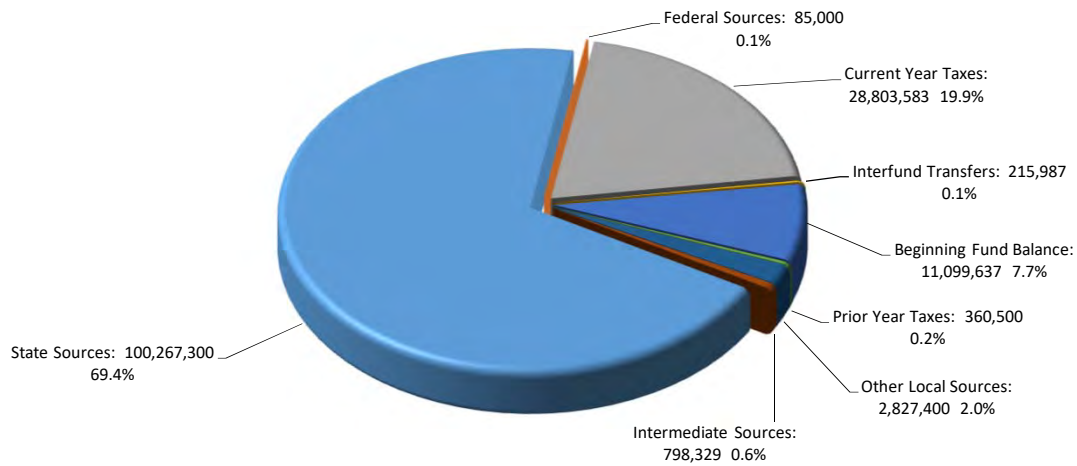
General Fund									
Ending Fund Balance Activity									
	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Projected	2021-22 Budgeted
Beginning Fund Balance	11,550,046	12,238,786	8,738,268	8,007,597	9,493,696	13,620,764	17,832,461	18,958,789	11,099,637
Budgeted Contingency									1,683,476
Budgeted Ending Fund Balance									5,050,428
Ending Fund Balance	12,238,786	8,738,268	8,007,597	9,493,696	13,620,764	17,832,461	18,651,520	11,099,637	6,733,904
(Spend Down)/ Add Back	688,740	(3,500,518)	(730,671)	1,486,099	4,127,068	4,211,697	819,059	(7,859,152)	(4,365,733)

Due to the uncertainty of the economy during the COVID-19 pandemic, the district also has used a portion of the ESSER II in the proposed budget to help continue supporting students and families and to stabilize our General Fund as we attempt to recover from the pandemic.

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**



2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	100 - GENERAL FUND SUMMARY RESOURCES BY SOURCE	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
1,273,420	2,037,193	1,837,040	2,354,061	1000 - Other Local Sources	2,827,400		
25,194,478	26,885,110	26,903,215	27,185,593	1111 - Current Year Taxes	28,803,583		
383,334	351,314	370,514	347,487	1112 - Prior Year Taxes	360,500		
1,333,262	394,539	1,846,228	1,001,800	2000 - Intermediate Sources	798,329		
98,095,712	99,229,043	101,114,110	104,883,164	3000 - State Sources	100,267,300		
68,186	62,436	53,009	65,000	4000 - Federal Sources	85,000		
-	-	-	-	5200 - Interfund Transfers	215,987		
9,493,696	13,620,764	17,832,461	14,522,218	5400 - Beginning Fund Balance	11,099,637		
<b>135,842,088</b>	<b>142,580,399</b>	<b>149,956,576</b>	<b>150,359,323</b>	<b>Total:</b>	<b>144,457,736</b>		

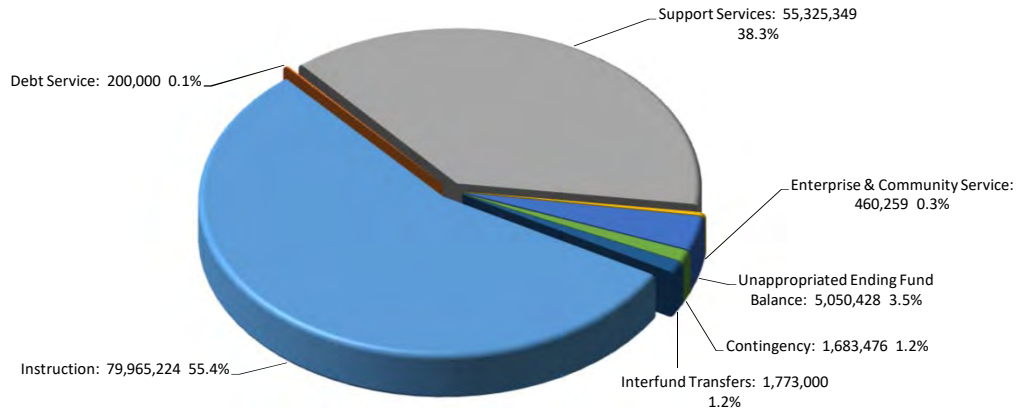
**Note:** Accounted for using the modified accrual method of accounting.



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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	100 - GENERAL FUND RESOURCES BY SOURCE	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
<b>1000 - Other Local Sources</b>							
15,100	27,491	33,742	6,311	1190 - Tax Penalties & Interest	6,311		
740	470	-	500	1319 - Tuition Placement Testing Fees	500		
174,613	329,847	220,070	250,000	1400 - Transportation Fees	255,000		
-	-	-	121,000	1414 - Transportation - Foster Children	50,000		
154	200,000	-	-	1415 - Transportation - Foster Care	-		
496,884	654,420	656,845	575,000	1510 - Interest On Investments	400,000		
-	-	(11,250)	-	1530 - Realized Gain / Loss on Sale of Investments	-		
-	-	(8,420)	-	1531 - Un-Realized Gain / Loss of Investment	-		
27,762	25,720	31,539	27,000	1715 - Admissions -Athletic Events	27,000		
44,598	44,153	25,700	44,000	1740 - Athletic User Fees	44,000		
23,593	10,036	900	20,000	1910 - Rentals	20,000		
210	-	-	-	1911 - Staff Building Use	-		
410	1,466	3,277	2,000	1913 - Music Rentals	2,000		
281,861	341,467	426,597	800,000	1980 - Fees Charged To Grants	1,609,339		
116,452	78,264	118,642	93,250	1990 - Miscellaneous Revenue	93,250		
27,981	159,951	120,527	100,000	1991 - MAC	120,000		
40,705	163,909	218,871	315,000	1992 - Medicaid	200,000		
22,357	-	-	-	1993 - SB1149	-		
<b>1,273,420</b>	<b>2,037,193</b>	<b>1,837,040</b>	<b>2,354,061</b>	<b>Total Object:</b>	<b>2,827,400</b>		
<b>1111 - Current Year Taxes</b>							
25,194,478	26,230,416	26,903,215	27,185,593	1111 - Current Year Taxes	28,803,583		
-	654,694	-	-	1114 - Comcast Thru Mult Co	-		
<b>25,194,478</b>	<b>26,885,110</b>	<b>26,903,215</b>	<b>27,185,593</b>	<b>Total Object:</b>	<b>28,803,583</b>		
<b>1112 - Prior Year Taxes</b>							
383,334	351,314	370,514	347,487	1112 - Prior Year Taxes	360,500		
<b>383,334</b>	<b>351,314</b>	<b>370,514</b>	<b>347,487</b>	<b>Total Object:</b>	<b>360,500</b>		
<b>2000 - Intermediate Sources</b>							
5,197	-	3,557	1,800	2101 - County School Fund	1,800		
950,000	-	1,457,719	1,000,000	2102 - ESD Apportionment	796,529		
378,065	394,539	384,952	-	2110 - City/County Revenue	-		
<b>1,333,262</b>	<b>394,539</b>	<b>1,846,228</b>	<b>1,001,800</b>	<b>Total Object:</b>	<b>798,329</b>		
<b>3000 - State Sources</b>							
95,643,346	96,549,259	99,054,471	102,270,484	3101 - State School Fund - Geneeral Supp	97,453,400		
1,228,196	1,274,132	1,140,429	1,075,305	3103 - Common School Fund	1,276,525		
1,224,170	1,405,653	919,209	1,537,375	3199 - Other Unrestricted Grants In	1,537,375		
<b>98,095,712</b>	<b>99,229,043</b>	<b>101,114,110</b>	<b>104,883,164</b>	<b>Total Object:</b>	<b>100,267,300</b>		
<b>4000 - Federal Sources</b>							
66,192	62,436	39,361	65,000	4300 - Restricted from Fed	40,000		
1,994	-	13,648	-	4580 - Restrct Fed Rev Thru State	45,000		
<b>68,186</b>	<b>62,436</b>	<b>53,009</b>	<b>65,000</b>	<b>Total Object:</b>	<b>85,000</b>		
<b>5200 - Interfund Transfers</b>							
-	-	-	-	5200 - Interfund Transfers	215,987		
-	-	-	-	<b>Total Object:</b>	<b>215,987</b>		
<b>5400 - Beginning Fund Balance</b>							
9,493,696	13,620,764	17,832,461	14,522,218	5400 - Beginning Fund Balance	11,099,637		
<b>9,493,696</b>	<b>13,620,764</b>	<b>17,832,461</b>	<b>14,522,218</b>	<b>Total Object:</b>	<b>11,099,637</b>		
<b>135,842,088</b>	<b>142,580,399</b>	<b>149,956,576</b>	<b>150,359,323</b>	<b>Total:</b>	<b>144,457,736</b>		

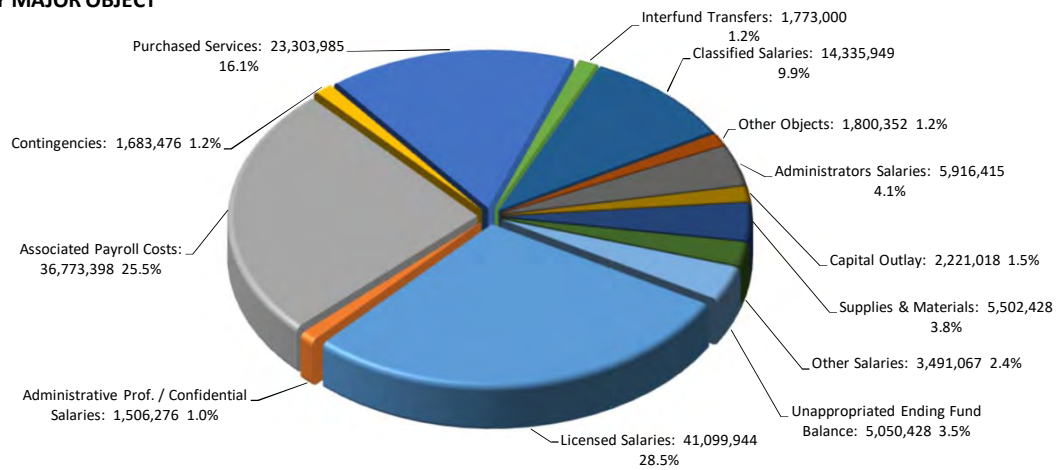
**REYNOLDS SCHOOL DISTRICT  
100 - GENERAL FUND SUMMARY  
REQUIREMENTS BY MAJOR FUNCTION**



2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	100 - GENERAL FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
74,770,363	76,211,460	80,510,828	83,220,180	610.05	1000 - Instruction	79,965,224	603.55		
44,953,890	46,402,070	49,155,159	56,216,054	386.17	2000 - Support Services	55,325,349	406.26		
132,223	177,832	33,218	462,610	2.50	3000 - Enterprise & Community Service	460,259	2.50		
322,379	322,310	200,000	333,455		5100 - Debt Service	200,000			
2,042,470	1,634,267	1,405,852	3,535,913		5200 - Interfund Transfers	1,773,000			
-	-	-	1,620,145		6000 - Contingency	1,683,476			
13,620,764	17,832,460	18,651,519	4,970,966		7000 - Unappropriated Ending Fund Balance	5,050,428			
<b>135,842,088</b>	<b>142,580,399</b>	<b>149,956,576</b>	<b>150,359,323</b>	<b>998.72</b>	<b>Total:</b>	<b>144,457,736</b>	<b>1,012.31</b>		

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

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



2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	100 - GENERAL FUND SUMMARY REQUIREMENTS BY MAJOR OBJECT	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
37,051,930	37,586,500	38,955,817	40,740,690	562.73	0111 - Licensed Salaries	41,099,944	556.23		
10,874,899	11,921,656	12,350,672	14,131,854	366.49	0112 - Classified Salaries	14,335,949	386.67		
5,158,988	5,156,197	5,361,223	5,639,465	46.50	0113 - Administrators Salaries	5,916,415	47.40		
872,274	1,118,323	1,181,185	1,546,123	21.00	0114 - Administrative Prof. / Confidential Salaries	1,506,276	20.00		
3,190,745	3,197,812	2,736,414	3,474,252	2.00	01XX - Other Salaries	3,491,067	2.00		
32,582,668	33,468,868	35,585,441	39,601,902		02XX - Associated Payroll Costs	36,773,398			
22,302,730	23,333,616	26,601,141	25,507,962		03XX - Purchased Services	23,303,985			
3,677,570	4,360,736	4,145,008	5,442,459		04XX - Supplies & Materials	5,502,428			
3,294,824	1,465,352	1,605,775	2,452,177		05XX - Capital Outlay	2,221,018			
1,172,228	1,504,612	1,376,528	1,695,415		06XX - Other Objects	1,800,352			
2,042,470	1,634,267	1,405,852	3,535,913		07XX - Interfund Transfers	1,773,000			
-	-	-	1,620,145		08XX - Contingencies	1,683,476			
13,620,764	17,832,460	18,651,519	4,970,966		09XX - Unappropriated Ending Fund Balance	5,050,428			
<b>135,842,088</b>	<b>142,580,399</b>	<b>149,956,576</b>	<b>150,359,323</b>	<b>998.72</b>	<b>Total:</b>	<b>144,457,736</b>	<b>1,012.31</b>		

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

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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	100 - GENERAL FUND REQUIREMENTS	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
<b>1000 - Instruction</b>									
1111 - Primary Programs K-5									
13,270,216	13,715,540	14,438,889	14,331,587	194.78	0111 - Licensed Salaries	14,325,036	194.78		
183,234	252,793	248,864	303,898	10.88	0112 - Classified Salaries	299,540	10.88		
296,669	128,470	117,033	340,100		01XX - Other Salaries	311,784			
7,460,111	7,814,905	8,434,947	8,498,770		02XX - Associated Payroll Costs	7,539,872			
846,482	809,694	697,089	1,537,279		03XX - Purchased Services	174,102			
757,883	824,794	614,095	706,732		04XX - Supplies & Materials	736,730			
<b>22,814,594</b>	<b>23,546,196</b>	<b>24,550,916</b>	<b>25,718,366</b>	<b>205.66</b>	<b>Total Function:</b>	<b>23,387,064</b>	<b>205.66</b>		
<b>1113 - Elem Extra-Curricular</b>									
5,302	5,357	-	5,541		01XX - Other Salaries	5,541			
1,614	1,770	-	1,369		02XX - Associated Payroll Costs	2,738			
<b>6,916</b>	<b>7,127</b>	<b>-</b>	<b>6,910</b>		<b>Total Function:</b>	<b>8,279</b>			
<b>1121 - Middle School Programs</b>									
6,059,151	5,699,044	5,987,795	6,273,996	88.30	0111 - Licensed Salaries	6,218,809	82.80		
147,214	95,897	95,986	141,581		01XX - Other Salaries	137,971			
3,262,402	3,061,851	3,301,219	3,511,518		02XX - Associated Payroll Costs	3,143,371			
647,737	556,956	475,418	59,359		03XX - Purchased Services	53,281			
151,298	354,047	377,810	540,944		04XX - Supplies & Materials	513,151			
14,323	560	17,112	24,997		06XX - Other Objects	23,200			
<b>10,282,125</b>	<b>9,768,355</b>	<b>10,255,340</b>	<b>10,552,395</b>	<b>88.30</b>	<b>Total Function:</b>	<b>10,089,783</b>	<b>82.80</b>		
<b>1122 - Middle School Extra-Curricular</b>									
39,327	35,262	150	45,600		01XX - Other Salaries	45,600			
12,112	11,307	54	12,005		02XX - Associated Payroll Costs	11,263			
-	1,172	4,231	6,852		03XX - Purchased Services	6,852			
476	8,311	4,673	7,000		04XX - Supplies & Materials	3,200			
276	564	250	250		06XX - Other Objects	250			
<b>52,191</b>	<b>56,615</b>	<b>9,359</b>	<b>71,707</b>		<b>Total Function:</b>	<b>67,165</b>			
<b>1123 - Ms Ex-Curr-Non Athletic</b>									
-	-	-	-		01XX - Other Salaries	846			
-	-	-	-		02XX - Associated Payroll Costs	420			
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Total Function:</b>	<b>1,266</b>			
<b>1131 - High School Programs</b>									
5,718,702	5,564,511	5,617,705	6,153,560	83.50	0111 - Licensed Salaries	6,143,741	83.50		
54,302	63,267	66,973	71,933	2.00	0112 - Classified Salaries	75,570	2.00		
355,221	348,371	292,333	293,383	2.00	01XX - Other Salaries	320,115	2.00		
3,147,588	3,127,755	3,264,983	3,593,694		02XX - Associated Payroll Costs	3,270,562			
773,956	678,215	665,656	1,056,790		03XX - Purchased Services	1,039,763			
256,082	435,755	549,515	449,244		04XX - Supplies & Materials	477,733			
6,027	7,939	6,789	16,949		06XX - Other Objects	16,000			
<b>10,311,876</b>	<b>10,225,813</b>	<b>10,463,953</b>	<b>11,635,553</b>	<b>87.50</b>	<b>Total Function:</b>	<b>11,343,484</b>	<b>87.50</b>		
<b>1132 - High School Athletics</b>									
31,403	34,370	35,431	37,982	1.00	0112 - Classified Salaries	39,893	1.00		
245,991	268,453	206,525	230,340		01XX - Other Salaries	230,340			
76,157	84,863	73,933	106,051		02XX - Associated Payroll Costs	84,315			
88,894	100,457	88,430	92,800		03XX - Purchased Services	94,225			
69,750	58,895	62,009	53,800		04XX - Supplies & Materials	53,725			
8,712	8,887	7,550	9,000		06XX - Other Objects	7,550			
<b>520,907</b>	<b>555,925</b>	<b>473,879</b>	<b>529,973</b>	<b>1.00</b>	<b>Total Function:</b>	<b>510,048</b>	<b>1.00</b>		
<b>1133 - High School Activities</b>									
97,172	87,391	90,249	158,123		01XX - Other Salaries	160,660			
29,210	27,297	28,575	66,670		02XX - Associated Payroll Costs	58,060			
20,223	20,248	17,449	30,000		03XX - Purchased Services	43,000			
30,556	21,686	21,022	49,000		04XX - Supplies & Materials	36,000			
<b>177,162</b>	<b>156,622</b>	<b>157,295</b>	<b>303,793</b>		<b>Total Function:</b>	<b>297,720</b>			
<b>1210 - Talented &amp; Gifted</b>									
33,418	35,833	73,784	78,043	1.00	0111 - Licensed Salaries	80,391	1.00		
9,536	12,984	8,345	12,552		01XX - Other Salaries	12,552			
29,861	32,352	45,414	47,817		02XX - Associated Payroll Costs	43,479			
5,103	1,598	1,358	7,000		03XX - Purchased Services	7,000			
17,311	18,939	27,121	21,500		04XX - Supplies & Materials	21,500			
1,040	680	563	1,500		06XX - Other Objects	1,500			
<b>96,269</b>	<b>102,387</b>	<b>156,585</b>	<b>168,412</b>	<b>1.00</b>	<b>Total Function:</b>	<b>166,422</b>	<b>1.00</b>		

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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	100 - GENERAL FUND REQUIREMENTS	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
<b>1220 - Restrictive Programs</b>									
1,043,064	796,459	792,978	907,339	12.00	0111 - Licensed Salaries	858,335	12.00		
469,866	439,168	463,207	535,696	18.00	0112 - Classified Salaries	529,133	18.00		
70,785	77,731	81,037	57,294		01XX - Other Salaries	57,948			
991,030	784,657	857,459	952,838		02XX - Associated Payroll Costs	867,881			
2,249,419	2,231,299	2,312,730	2,289,277		03XX - Purchased Services	2,461,178			
5,233	4,712	10,400	9,250		04XX - Supplies & Materials	6,550			
<b>4,829,396</b>	<b>4,334,026</b>	<b>4,517,812</b>	<b>4,751,694</b>	<b>30.00</b>	<b>Total Function:</b>	<b>4,781,025</b>	<b>30.00</b>		
<b>1223 - Transition Program</b>									
48,166	52,157	108,175	115,136	2.00	0111 - Licensed Salaries	123,132	2.00		
108,634	104,486	131,125	154,866	5.00	0112 - Classified Salaries	155,228	5.00		
7,348	8,581	10,583	7,998		01XX - Other Salaries	9,627			
127,058	136,794	181,692	199,544		02XX - Associated Payroll Costs	189,462			
22,804	9,170	1,390,468	5,000		03XX - Purchased Services	6,500			
1,631	1,080	1,273	4,100		04XX - Supplies & Materials	3,200			
<b>315,640</b>	<b>312,267</b>	<b>1,823,316</b>	<b>486,644</b>	<b>7.00</b>	<b>Total Function:</b>	<b>487,149</b>	<b>7.00</b>		
<b>1224 - Life Skills</b>									
709,609	926,711	813,794	716,092	10.00	0111 - Licensed Salaries	741,897	10.00		
508,300	513,029	570,893	595,837	20.44	0112 - Classified Salaries	583,781	19.63		
58,367	47,765	47,572	25,533		01XX - Other Salaries	22,292			
840,513	943,008	951,918	912,694		02XX - Associated Payroll Costs	836,632			
142,521	176,589	83,478	14,400		03XX - Purchased Services	12,500			
40,333	26,291	39,328	41,200		04XX - Supplies & Materials	45,850			
<b>2,299,643</b>	<b>2,633,392</b>	<b>2,506,984</b>	<b>2,305,756</b>	<b>30.44</b>	<b>Total Function:</b>	<b>2,242,952</b>	<b>29.63</b>		
<b>1225 - Out of District Programs</b>									
879,590	864,888	857,875	1,010,000		03XX - Purchased Services	978,000			
<b>879,590</b>	<b>864,888</b>	<b>857,875</b>	<b>1,010,000</b>		<b>Total Function:</b>	<b>978,000</b>			
<b>1227 - Extended School Year</b>									
-	2,622	-	4,500		01XX - Other Salaries	7,000			
-	783	-	1,111		02XX - Associated Payroll Costs	1,730			
606	15,475	-	-		03XX - Purchased Services	-			
-	-	-	100		04XX - Supplies & Materials	100			
<b>606</b>	<b>18,879</b>	<b>-</b>	<b>5,711</b>		<b>Total Function:</b>	<b>8,830</b>			
<b>1229 - Functional Living Skills</b>									
272,952	314,850	302,368	335,075	5.00	0111 - Licensed Salaries	370,967	5.00		
285,686	261,407	315,542	390,068	14.22	0112 - Classified Salaries	405,727	14.22		
24,383	23,548	25,900	12,001		01XX - Other Salaries	12,372			
387,909	398,453	461,712	533,854		02XX - Associated Payroll Costs	515,821			
209,408	186,216	162,191	235,914		03XX - Purchased Services	133,200			
829	1,690	944	1,000		04XX - Supplies & Materials	1,400			
<b>1,181,166</b>	<b>1,186,164</b>	<b>1,268,657</b>	<b>1,507,912</b>	<b>19.22</b>	<b>Total Function:</b>	<b>1,439,487</b>	<b>19.22</b>		
<b>1250 - Less Restrictive Programs</b>									
1,822,005	2,016,292	2,057,620	2,327,794	36.40	0111 - Licensed Salaries	2,570,581	35.90		
728,922	846,733	998,269	1,049,710	35.56	0112 - Classified Salaries	1,112,851	36.38		
64,764	62,426	61,859	68,700		01XX - Other Salaries	75,413			
1,619,998	1,761,745	2,014,502	2,209,453		02XX - Associated Payroll Costs	2,194,782			
187,923	183,615	231,214	65,900		03XX - Purchased Services	60,700			
3,604	9,081	10,695	37,429		04XX - Supplies & Materials	36,200			
<b>4,427,216</b>	<b>4,879,892</b>	<b>5,374,160</b>	<b>5,758,986</b>	<b>71.96</b>	<b>Total Function:</b>	<b>6,050,527</b>	<b>72.28</b>		
<b>1251 - Less Restrictive - Charter School</b>									
202,851	217,246	217,948	231,681	3.10	0111 - Licensed Salaries	242,363	3.10		
21,358	22,856	-	-		0112 - Classified Salaries	-			
5,623	7,280	4,784	5,118		01XX - Other Salaries	6,805			
129,526	138,647	117,959	123,499		02XX - Associated Payroll Costs	111,112			
4,537	8,846	7,399	1,800		03XX - Purchased Services	1,900			
199	-	-	400		04XX - Supplies & Materials	200			
<b>364,094</b>	<b>394,875</b>	<b>348,090</b>	<b>362,498</b>	<b>3.10</b>	<b>Total Function:</b>	<b>362,380</b>	<b>3.10</b>		
<b>1271 - Remediation</b>									
307,657	314,061	309,018	375,000		03XX - Purchased Services	325,000			
<b>307,657</b>	<b>314,061</b>	<b>309,018</b>	<b>375,000</b>		<b>Total Function:</b>	<b>325,000</b>			

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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	100 - GENERAL FUND REQUIREMENTS	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
<b>1280 - Alternative Ed</b>									
919,209	938,250	913,038	961,970	12.00	0111 - Licensed Salaries	864,446	12.00		
59,291	59,594	58,084	65,240	1.60	0112 - Classified Salaries	66,676	1.60		
115,312	105,149	84,589	61,537		01XX - Other Salaries	77,347			
546,234	565,759	586,433	608,918		02XX - Associated Payroll Costs	500,486			
77,387	108,101	75,756	16,405		03XX - Purchased Services	10,100			
40,198	29,398	25,012	42,500		04XX - Supplies & Materials	39,500			
122	-	-	-		06XX - Other Objects	-			
<b>1,757,752</b>	<b>1,806,251</b>	<b>1,742,912</b>	<b>1,756,570</b>	<b>13.60</b>	<b>Total Function:</b>	<b>1,558,555</b>	<b>13.60</b>		
<b>1288 - Charter School</b>									
9,275,093	9,770,148	10,297,260	9,898,985		03XX - Purchased Services	9,898,985			
<b>9,275,093</b>	<b>9,770,148</b>	<b>10,297,260</b>	<b>9,898,985</b>		<b>Total Function:</b>	<b>9,898,985</b>			
<b>1291 - English Language Learners Instruction</b>									
2,851,548	3,089,983	3,206,746	3,551,584	47.95	0111 - Licensed Salaries	3,644,656	47.45		
65,932	90,710	98,931	103,754	2.31	0112 - Classified Salaries	97,599	2.31		
111,221	115,912	29,392	119,645	1.00	0113 - Administrators Salaries	128,235	1.00		
106,474	23,071	29,502	47,430		01XX - Other Salaries	36,123			
1,670,214	1,843,046	1,875,927	2,077,902		02XX - Associated Payroll Costs	1,953,490			
56,736	89,138	97,551	38,000		03XX - Purchased Services	84,000			
8,345	25,320	50,567	74,000		04XX - Supplies & Materials	16,500			
-	398	8,800	1,000		06XX - Other Objects	500			
<b>4,870,471</b>	<b>5,277,577</b>	<b>5,397,416</b>	<b>6,013,315</b>	<b>51.26</b>	<b>Total Function:</b>	<b>5,961,103</b>	<b>50.76</b>		
<b>74,770,363</b>	<b>76,211,460</b>	<b>80,510,828</b>	<b>83,220,180</b>	<b>610.05</b>	<b>Total 1000 Function:</b>	<b>79,965,224</b>	<b>603.55</b>		
<b>2000 - Support Services</b>									
2110 - Attendance / Social Work									
158,085	132,456	170,890	177,132	2.50	0111 - Licensed Salaries	184,729	2.50		
32,014	15,718	28,029	53,190		01XX - Other Salaries	53,190			
95,527	72,189	103,742	110,780		02XX - Associated Payroll Costs	104,654			
1,199	-	423	8,800		03XX - Purchased Services	-			
23,638	38,002	20,728	31,963		04XX - Supplies & Materials	-			
<b>310,463</b>	<b>258,364</b>	<b>323,811</b>	<b>381,865</b>	<b>2.50</b>	<b>Total Function:</b>	<b>342,573</b>	<b>2.50</b>		
<b>2115 - Student Safety</b>									
442,744	462,043	456,265	526,571	16.91	0112 - Classified Salaries	533,298	16.91		
41,752	51,026	51,696	24,718		01XX - Other Salaries	23,720			
352,710	352,849	360,843	399,800		02XX - Associated Payroll Costs	381,319			
547,398	270,164	868,800	600,500		03XX - Purchased Services	600,500			
-	-	-	24,500		04XX - Supplies & Materials	24,500			
<b>1,384,604</b>	<b>1,136,082</b>	<b>1,737,603</b>	<b>1,576,089</b>	<b>16.91</b>	<b>Total Function:</b>	<b>1,563,337</b>	<b>16.91</b>		
<b>2120 - Guidance Services</b>									
1,654,432	1,682,368	1,642,574	1,729,674	24.50	0111 - Licensed Salaries	1,786,503	24.50		
34,489	25,331	28,207	29,973	1.00	0112 - Classified Salaries	31,478	1.00		
35,542	34,193	11,760	12,726		01XX - Other Salaries	12,300			
900,547	921,107	952,020	1,012,614		02XX - Associated Payroll Costs	935,629			
18,590	7,952	9,044	-		03XX - Purchased Services	-			
1,535	1,352	709	2,400		04XX - Supplies & Materials	2,400			
<b>2,645,134</b>	<b>2,672,304</b>	<b>2,644,314</b>	<b>2,787,387</b>	<b>25.50</b>	<b>Total Function:</b>	<b>2,768,310</b>	<b>25.50</b>		
<b>2122 - Positive Behavior Supports</b>									
231	2,230	5,255	7,269		01XX - Other Salaries	7,269			
46	678	1,665	1,715		02XX - Associated Payroll Costs	1,795			
5,109	2,680	33,216	41,199		03XX - Purchased Services	12,063			
28,466	27,498	26,864	34,097		04XX - Supplies & Materials	28,947			
-	-	1,168	-		06XX - Other Objects	-			
<b>33,852</b>	<b>33,086</b>	<b>68,168</b>	<b>84,280</b>		<b>Total Function:</b>	<b>50,074</b>			
<b>2130 - Health Services</b>									
75,428	44,677	33,825	36,836	1.34	0112 - Classified Salaries	37,668	1.34		
8,697	4,363	658	4,302		01XX - Other Salaries	4,000			
73,864	34,924	30,013	35,192		02XX - Associated Payroll Costs	31,917			
292,104	382,343	756,616	599,916		03XX - Purchased Services	571,700			
-	71	-	-		04XX - Supplies & Materials	-			
<b>450,093</b>	<b>466,379</b>	<b>821,111</b>	<b>676,246</b>	<b>1.34</b>	<b>Total Function:</b>	<b>645,285</b>	<b>1.34</b>		

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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	100 - GENERAL FUND REQUIREMENTS	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
<b>2140 - Psychological Services</b>									
555,674	567,804	665,487	711,257	11.00	0111 - Licensed Salaries	753,524	11.00		
13,939	35,823	34,477	36,484		01XX - Other Salaries	37,704			
275,139	292,363	376,342	412,527		02XX - Associated Payroll Costs	393,552			
182,951	147,750	19,795	8,200		03XX - Purchased Services	8,200			
12,710	9,864	7,852	18,100		04XX - Supplies & Materials	16,100			
<b>1,040,414</b>	<b>1,053,604</b>	<b>1,103,952</b>	<b>1,186,568</b>	<b>11.00</b>	<b>Total Function:</b>	<b>1,209,080</b>	<b>11.00</b>		
<b>2150 - Speech Pathologist</b>									
1,153,600	1,194,796	1,220,455	1,322,329	19.00	0111 - Licensed Salaries	1,429,526	19.00		
71,994	76,532	79,101	84,105	2.25	0112 - Classified Salaries	87,053	2.25		
31,495	33,621	30,853	30,455		01XX - Other Salaries	33,289			
683,976	687,483	703,664	787,411		02XX - Associated Payroll Costs	771,476			
139,856	122,589	182,649	5,000		03XX - Purchased Services	5,000			
4,044	9,725	10,222	15,400		04XX - Supplies & Materials	18,400			
-	-	-	6,300		06XX - Other Objects	4,725			
<b>2,084,965</b>	<b>2,124,746</b>	<b>2,226,944</b>	<b>2,251,000</b>	<b>21.25</b>	<b>Total Function:</b>	<b>2,349,469</b>	<b>21.25</b>		
<b>2160 - Oth Stndt Treatment</b>									
211,681	260,701	303,437	315,553	4.20	0111 - Licensed Salaries	325,050	4.20		
132,791	137,671	117,462	125,449	2.00	0112 - Classified Salaries	84,984	2.00		
5,466	6,875	6,356	6,620		01XX - Other Salaries	8,540			
196,443	240,642	237,898	251,276		02XX - Associated Payroll Costs	208,739			
-	46,007	765	2,400		03XX - Purchased Services	2,400			
2,939	10,759	5,145	8,600		04XX - Supplies & Materials	5,800			
<b>549,319</b>	<b>702,655</b>	<b>671,063</b>	<b>709,898</b>	<b>6.20</b>	<b>Total Function:</b>	<b>635,513</b>	<b>6.20</b>		
<b>2190 - Service Direction</b>									
-	-	-	70,764		0111 - Licensed Salaries	-			
167,663	193,337	181,099	194,440	4.75	0112 - Classified Salaries	241,340	5.00		
350,178	364,943	435,408	511,461	6.00	0113 - Administrators Salaries	710,443	5.50		
-	-	-	68,104	1.00	0114 - Administrative Prof. / Confidential Salaries	77,459	1.00		
42,753	39,172	53,527	59,824		01XX - Other Salaries	64,740			
296,185	319,464	336,678	530,734		02XX - Associated Payroll Costs	568,680			
33,534	98,785	100,931	228,256		03XX - Purchased Services	227,400			
6,003	15,094	72,483	17,359		04XX - Supplies & Materials	18,384			
<b>896,317</b>	<b>1,030,795</b>	<b>1,180,126</b>	<b>1,680,942</b>	<b>11.75</b>	<b>Total Function:</b>	<b>1,908,446</b>	<b>11.50</b>		
<b>2210 - Improvement of Instructional Services</b>									
-	-	92,623	105,774	0.75	0113 - Administrators Salaries	71,221	0.50		
-	-	19,843	47,574	1.00	0114 - Administrative Prof. / Confidential Salaries	54,996	1.00		
-	-	6,131	9,915		01XX - Other Salaries	15,179			
-	-	43,761	95,803		02XX - Associated Payroll Costs	81,660			
-	-	1,639	25,000		03XX - Purchased Services	25,000			
-	-	2,313	10,000		04XX - Supplies & Materials	10,000			
-	-	258	-		06XX - Other Objects	-			
-	-	<b>166,567</b>	<b>294,066</b>	<b>1.75</b>	<b>Total Function:</b>	<b>258,056</b>	<b>1.50</b>		
<b>2211 - Teaching &amp; Learning</b>									
428,273	446,003	337,578	259,168	1.75	0113 - Administrators Salaries	282,251	2.00		
58,670	61,116	61,912	64,863	1.00	0114 - Administrative Prof. / Confidential Salaries	77,459	1.00		
46,723	47,075	60,776	27,150		01XX - Other Salaries	28,534			
283,898	300,821	241,053	191,336		02XX - Associated Payroll Costs	193,579			
24,270	75,474	17,740	60,500		03XX - Purchased Services	50,964			
304,232	188,446	191,522	21,500		04XX - Supplies & Materials	22,000			
309	820	3,142	5,964		06XX - Other Objects	5,000			
<b>1,146,375</b>	<b>1,119,755</b>	<b>913,722</b>	<b>630,481</b>	<b>2.75</b>	<b>Total Function:</b>	<b>659,787</b>	<b>3.00</b>		
<b>2220 - Educational Media Services</b>									
328,883	341,348	342,114	348,211	4.50	0111 - Licensed Salaries	351,879	4.50		
223,085	239,331	246,955	262,213	9.53	0112 - Classified Salaries	282,135	9.53		
16,135	8,296	9,050	21,163		01XX - Other Salaries	19,497			
365,918	376,619	418,097	442,254		02XX - Associated Payroll Costs	413,875			
15,637	19,896	12,628	450		03XX - Purchased Services	450			
35,041	34,964	35,300	35,250		04XX - Supplies & Materials	37,200			
<b>984,699</b>	<b>1,020,454</b>	<b>1,064,142</b>	<b>1,109,541</b>	<b>14.03</b>	<b>Total Function:</b>	<b>1,105,036</b>	<b>14.03</b>		

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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	100 - GENERAL FUND REQUIREMENTS	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
<b>2230 - Assessment &amp; Testing</b>									
38,683	40,150	-	-		0111 - Licensed Salaries	-			
30,951	33,433	35,109	36,689	2.00	0112 - Classified Salaries	82,002	2.00		
114,792	119,632	123,243	51,965		0113 - Administrators Salaries	-			
7,894	11,557	9,692	101,312		01XX - Other Salaries	91,000			
91,942	98,952	81,141	104,335		02XX - Associated Payroll Costs	76,463			
-	-	-	107,500		04XX - Supplies & Materials	110,000			
<b>284,261</b>	<b>303,723</b>	<b>249,185</b>	<b>401,801</b>	<b>2.00</b>	<b>Total Function:</b>	<b>359,465</b>	<b>2.00</b>		
<b>2240 - Instructional Staff Development</b>									
-	-	80,021	-		0111 - Licensed Salaries	-			
21,314	17,779	16,556	45,490		01XX - Other Salaries	40,170			
6,753	5,599	50,023	11,735		02XX - Associated Payroll Costs	9,925			
35,225	62,755	103,065	135,463		03XX - Purchased Services	116,625			
19,831	7,845	5,802	14,200		04XX - Supplies & Materials	31,615			
3,199	4,409	6,130	1,200		06XX - Other Objects	5,000			
<b>86,322</b>	<b>98,387</b>	<b>261,596</b>	<b>208,088</b>		<b>Total Function:</b>	<b>203,335</b>			
<b>2241 - Instructional Technology</b>									
-	-	-	81,913	1.00	0111 - Licensed Salaries	84,379	1.00		
-	-	-	126,965	1.00	0113 - Administrators Salaries	128,235	1.00		
-	-	-	24,200		01XX - Other Salaries	40,861			
-	-	-	127,422		02XX - Associated Payroll Costs	118,363			
-	-	-	153,661		03XX - Purchased Services	145,000			
-	-	-	29,000		04XX - Supplies & Materials	21,000			
-	-	-	<b>543,160</b>	<b>2.00</b>	<b>Total Function:</b>	<b>537,838</b>	<b>2.00</b>		
<b>2310 - Board Of Education</b>									
44,181	46,024	42,979	46,949	0.50	0114 - Administrative Prof. / Confidential Salaries	35,782	0.50		
1,331	1,885	1,637	2,820		01XX - Other Salaries	1,530			
26,270	27,251	21,092	23,643		02XX - Associated Payroll Costs	23,665			
128,852	102,593	166,931	185,402		03XX - Purchased Services	185,402			
25,719	16,799	13,118	23,800		04XX - Supplies & Materials	23,800			
19,758	19,758	24,607	25,000		06XX - Other Objects	25,000			
<b>246,111</b>	<b>214,310</b>	<b>270,364</b>	<b>307,614</b>	<b>0.50</b>	<b>Total Function:</b>	<b>295,179</b>	<b>0.50</b>		
<b>2321 - Office Of The Superintendent</b>									
9,587	10,358	15,734	(3,000)		0112 - Classified Salaries	-			
211,465	200,000	196,923	202,000	1.00	0113 - Administrators Salaries	218,613	1.00		
44,181	46,024	42,979	46,949	0.50	0114 - Administrative Prof. / Confidential Salaries	35,782	0.50		
55,700	31,952	44,848	30,900		01XX - Other Salaries	30,010			
154,164	87,585	110,545	112,741		02XX - Associated Payroll Costs	120,431			
26,796	36,589	37,855	79,000		03XX - Purchased Services	79,000			
12,142	35,413	36,255	33,000		04XX - Supplies & Materials	33,000			
2,317	4,574	4,435	5,000		06XX - Other Objects	5,000			
<b>516,352</b>	<b>452,496</b>	<b>489,573</b>	<b>506,590</b>	<b>1.50</b>	<b>Total Function:</b>	<b>521,836</b>	<b>1.50</b>		
<b>2410 - Building Administration</b>									
1,814,269	1,922,893	1,915,230	2,123,133	62.15	0112 - Classified Salaries	2,154,977	62.15		
3,013,735	3,046,193	3,200,293	3,298,746	28.00	0113 - Administrators Salaries	3,322,414	28.00		
281,864	293,468	235,325	269,613		01XX - Other Salaries	272,273			
2,810,728	2,850,721	3,041,399	3,434,804		02XX - Associated Payroll Costs	3,165,517			
114,127	145,112	73,006	43,100		03XX - Purchased Services	35,328			
57,824	82,731	104,072	55,146		04XX - Supplies & Materials	74,767			
5,519	5,819	5,967	5,750		06XX - Other Objects	5,641			
<b>8,098,067</b>	<b>8,346,937</b>	<b>8,575,292</b>	<b>9,230,292</b>	<b>90.15</b>	<b>Total Function:</b>	<b>9,030,917</b>	<b>90.15</b>		
<b>2490 - Oth Sch Admn Supp Svcs</b>									
-	-	20,296	31,775		03XX - Purchased Services	31,775			
-	-	<b>20,296</b>	<b>31,775</b>		<b>Total Function:</b>	<b>31,775</b>			
<b>2510 - Direction Of Business Sup Srvc</b>									
-	-	52,267	61,061	1.00	0112 - Classified Salaries	52,667	1.00		
-	-	39,294	35,254		0113 - Administrators Salaries	17,980	0.10		
-	-	60,902	73,715	1.00	0114 - Administrative Prof. / Confidential Salaries	78,086	1.00		
-	-	6,547	7,855		01XX - Other Salaries	4,282			
-	-	89,618	100,285		02XX - Associated Payroll Costs	89,678			
-	-	19,945	22,500		03XX - Purchased Services	22,500			
-	-	6,660	10,000		04XX - Supplies & Materials	10,000			
-	-	-	5,000		06XX - Other Objects	5,000			
-	-	<b>275,233</b>	<b>315,670</b>	<b>2.00</b>	<b>Total Function:</b>	<b>280,193</b>	<b>2.10</b>		



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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	100 - GENERAL FUND REQUIREMENTS	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
<b>2520 - Fiscal Services</b>									
260,235	306,409	242,318	276,452	4.00	0112 - Classified Salaries	229,914	4.00		
151,695	118,837	109,730	115,000	1.00	0113 - Administrators Salaries	142,441	1.00		
146,591	152,704	196,996	232,450	4.00	0114 - Administrative Prof. / Confidential Salaries	309,255	4.00		
37,516	20,891	17,736	32,216		01XX - Other Salaries	40,336			
347,343	333,718	328,462	400,350		02XX - Associated Payroll Costs	400,583			
66,982	29,840	44,508	62,250		03XX - Purchased Services	62,250			
183,483	135,029	139,019	240,301		04XX - Supplies & Materials	240,301			
51,688	45,452	48,329	40,470		06XX - Other Objects	41,591			
<b>1,245,535</b>	<b>1,142,879</b>	<b>1,127,098</b>	<b>1,399,489</b>	<b>9.00</b>	<b>Total Function:</b>	<b>1,466,671</b>	<b>9.00</b>		
<b>2528 - Risk Management</b>									
69,384	72,276	6,205	76,692	1.00	0114 - Administrative Prof. / Confidential Salaries	-			
2,760	3,163	260	3,300		01XX - Other Salaries	-			
44,697	46,894	4,018	43,209		02XX - Associated Payroll Costs	-			
-	-	-	3,000		04XX - Supplies & Materials	3,000			
10,606	4,114	2,352	47,000		06XX - Other Objects	47,000			
<b>127,447</b>	<b>126,447</b>	<b>12,835</b>	<b>173,201</b>	<b>1.00</b>	<b>Total Function:</b>	<b>50,000</b>			
<b>2529 - Other Fiscal Services</b>									
-	-	289,864	316,503		03XX - Purchased Services	316,503			
-	-	<b>289,864</b>	<b>316,503</b>		<b>Total Function:</b>	<b>316,503</b>			
<b>2541 - Facilities Direction</b>									
47,783	49,899	-	52,998	1.00	0112 - Classified Salaries	49,495	1.00		
99,307	70,902	87,090	123,025	1.00	0113 - Administrators Salaries	106,629	1.10		
44,882	61,184	36,856	23,998		01XX - Other Salaries	17,858			
105,920	92,153	58,022	117,716		02XX - Associated Payroll Costs	93,421			
42,146	190,331	117,845	106,622		03XX - Purchased Services	106,622			
12,293	31,282	12,909	31,000		04XX - Supplies & Materials	31,000			
96,845	96,373	586	2,500		06XX - Other Objects	2,500			
<b>449,176</b>	<b>592,124</b>	<b>313,309</b>	<b>457,859</b>	<b>2.00</b>	<b>Total Function:</b>	<b>407,525</b>	<b>2.10</b>		
<b>2542 - Facilities Upkeep</b>									
1,787,419	1,940,467	2,001,337	2,275,725	51.75	0112 - Classified Salaries	2,279,546	52.25		
-	70,608	82,137	86,051	1.00	0114 - Administrative Prof. / Confidential Salaries	88,649	1.00		
148,994	181,428	231,910	141,168		01XX - Other Salaries	173,402			
1,275,884	1,440,078	1,526,459	1,753,928		02XX - Associated Payroll Costs	1,678,737			
545,767	926,091	997,675	557,477		03XX - Purchased Services	551,977			
454,628	501,626	495,566	684,000		04XX - Supplies & Materials	664,500			
67,619	-	34,130	150,000		05XX - Capital Outlay	150,000			
14,129	8,986	6,947	20,000		06XX - Other Objects	17,500			
<b>4,294,439</b>	<b>5,069,284</b>	<b>5,376,160</b>	<b>5,668,349</b>	<b>52.75</b>	<b>Total Function:</b>	<b>5,604,311</b>	<b>53.25</b>		
<b>2543 - Grounds Maintenance</b>									
150,762	161,609	150,229	290,920	4.25	0112 - Classified Salaries	260,346	5.25		
709	5,109	7,111	29,532		01XX - Other Salaries	30,590			
103,140	113,846	102,856	185,054		02XX - Associated Payroll Costs	177,569			
13,970	85,276	153,990	107,500		03XX - Purchased Services	107,500			
69,507	30,569	48,166	121,000		04XX - Supplies & Materials	121,000			
-	17,499	296,023	400,000		05XX - Capital Outlay	400,000			
2,835	3,810	7,502	5,000		06XX - Other Objects	5,000			
<b>340,923</b>	<b>417,718</b>	<b>765,877</b>	<b>1,139,006</b>	<b>4.25</b>	<b>Total Function:</b>	<b>1,102,005</b>	<b>5.25</b>		
<b>2544 - Maintenance Services</b>									
214,615	221,257	275,928	352,997	6.00	0112 - Classified Salaries	345,625	6.00		
-	-	-	84,364		0114 - Administrative Prof. / Confidential Salaries	-			
156	9,108	22,840	16,920		01XX - Other Salaries	11,081			
143,157	145,629	168,297	269,806		02XX - Associated Payroll Costs	206,862			
632,440	204,760	672,350	245,000		03XX - Purchased Services	245,000			
-	19,828	23,002	12,500		04XX - Supplies & Materials	12,500			
484,812	256,040	283,036	605,000		05XX - Capital Outlay	284,893			
5,363	-	605	-		06XX - Other Objects	-			
<b>1,480,544</b>	<b>856,623</b>	<b>1,446,059</b>	<b>1,586,587</b>	<b>6.00</b>	<b>Total Function:</b>	<b>1,105,961</b>	<b>6.00</b>		
<b>2545 - Building Fixed Costs</b>									
2,631,241	2,797,030	2,756,522	3,000,706		03XX - Purchased Services	3,073,968			
-	-	63,575	150,000		04XX - Supplies & Materials	150,000			
525	3,570	99,086	122,500		06XX - Other Objects	139,375			
<b>2,631,766</b>	<b>2,800,600</b>	<b>2,919,183</b>	<b>3,273,206</b>		<b>Total Function:</b>	<b>3,363,343</b>			

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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	100 - GENERAL FUND REQUIREMENTS	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
<b>2546 - Safety Program</b>									
12,763	68,035	29,397	50,000		01XX - Other Salaries	50,000			
1,295	7,056	5,375	12,350		02XX - Associated Payroll Costs	12,350			
10,579	-	-	30,000		03XX - Purchased Services	30,000			
9,560	77,236	17,709	45,000		04XX - Supplies & Materials	45,000			
40	55	75	7,500		06XX - Other Objects	7,500			
<b>34,237</b>	<b>152,383</b>	<b>52,557</b>	<b>144,850</b>		<b>Total Function:</b>	<b>144,850</b>			
<b>2549 - Energy / Safety Programs</b>									
101,499	117,427	934	30,000		01XX - Other Salaries	30,000			
30,799	36,896	289	7,418		02XX - Associated Payroll Costs	7,418			
<b>132,298</b>	<b>154,323</b>	<b>1,223</b>	<b>37,418</b>		<b>Total Function:</b>	<b>37,418</b>			
<b>2550 - Transportation</b>									
1,888,342	2,301,201	2,423,963	2,767,431	59.83	0112 - Classified Salaries	2,834,429	74.23		
195,401	153,840	143,528	144,495	1.00	0113 - Administrators Salaries	130,518	1.10		
60,830	85,040	87,607	90,253	1.00	0114 - Administrative Prof. / Confidential Salaries	80,295	1.00		
381,976	499,529	399,768	438,620		01XX - Other Salaries	438,051			
1,722,056	1,997,786	2,124,891	2,454,062		02XX - Associated Payroll Costs	2,479,165			
512,235	1,018,316	770,332	1,012,381		03XX - Purchased Services	629,356			
492,875	546,371	432,323	684,544		04XX - Supplies & Materials	803,000			
2,693,232	1,191,813	966,343	1,241,177		05XX - Capital Outlay	1,280,000			
562,938	921,142	880,136	948,955		06XX - Other Objects	1,182,020			
<b>8,509,885</b>	<b>8,715,038</b>	<b>8,228,890</b>	<b>9,781,918</b>	<b>61.83</b>	<b>Total Function:</b>	<b>9,856,834</b>	<b>76.33</b>		
<b>2558 - Transportation - Special Ed</b>									
328,405	385,196	343,005	421,894	7.09	0112 - Classified Salaries	436,980	11.12		
2,240	2,553	2,648	4,552		01XX - Other Salaries	3,229			
249,882	291,310	245,846	320,800		02XX - Associated Payroll Costs	344,425			
170,596	235,085	213,652	160,000		03XX - Purchased Services	335,201			
<b>751,123</b>	<b>914,145</b>	<b>805,151</b>	<b>907,246</b>	<b>7.09</b>	<b>Total Function:</b>	<b>1,119,835</b>	<b>11.12</b>		
<b>2559 - Other Stdnt Transport</b>									
81,661	-	-	-		03XX - Purchased Services	-			
<b>81,661</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Total Function:</b>	<b>-</b>			
<b>2573 - Distribution Services</b>									
47,677	49,899	49,615	52,998	1.00	0112 - Classified Salaries	53,528	1.00		
812	1,122	940	940		01XX - Other Salaries	1,980			
35,566	38,336	34,953	38,792		02XX - Associated Payroll Costs	35,846			
<b>84,056</b>	<b>89,357</b>	<b>85,508</b>	<b>92,730</b>	<b>1.00</b>	<b>Total Function:</b>	<b>91,354</b>	<b>1.00</b>		
<b>2574 - Print Services</b>									
48,010	49,899	49,490	52,998	1.00	0112 - Classified Salaries	53,528	1.00		
2,048	2,599	2,080	2,780		01XX - Other Salaries	3,508			
35,266	36,652	35,199	36,935		02XX - Associated Payroll Costs	33,811			
-	454	-	550		03XX - Purchased Services	550			
36,420	37,176	29,272	60,000		04XX - Supplies & Materials	30,000			
<b>121,744</b>	<b>126,780</b>	<b>116,041</b>	<b>153,263</b>	<b>1.00</b>	<b>Total Function:</b>	<b>121,397</b>	<b>1.00</b>		
<b>2620 - Grant/Development</b>									
106,905	111,412	112,821	118,242	1.00	0113 - Administrators Salaries	77,468	1.00		
5,520	5,520	5,520	5,700		01XX - Other Salaries	261			
65,933	69,191	72,894	72,980		02XX - Associated Payroll Costs	50,875			
-	-	-	1,000		03XX - Purchased Services	1,000			
-	-	-	3,000		04XX - Supplies & Materials	3,000			
-	95	-	2,000		06XX - Other Objects	2,000			
<b>178,358</b>	<b>186,218</b>	<b>191,235</b>	<b>202,922</b>	<b>1.00</b>	<b>Total Function:</b>	<b>134,604</b>	<b>1.00</b>		
<b>2630 - Communications</b>									
30,159	10,358	27,351	44,762	1.00	0112 - Classified Salaries	45,210	1.00		
107,773	124,463	123,568	126,965	1.00	0113 - Administrators Salaries	128,235	1.00		
2,952	72,262	73,203	76,692	1.00	0114 - Administrative Prof. / Confidential Salaries	77,459	1.00		
26,203	15,765	11,888	13,625		01XX - Other Salaries	18,959			
59,353	97,536	119,745	152,976		02XX - Associated Payroll Costs	144,107			
20,573	25,224	47,950	61,675		03XX - Purchased Services	90,675			
31,823	30,357	30,374	28,500		04XX - Supplies & Materials	28,500			
7,602	6,963	6,249	6,000		06XX - Other Objects	6,000			
<b>286,437</b>	<b>382,930</b>	<b>440,329</b>	<b>511,195</b>	<b>3.00</b>	<b>Total Function:</b>	<b>539,145</b>	<b>3.00</b>		

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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	100 - GENERAL FUND REQUIREMENTS	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
<b>2640 - Staff Services</b>									
-	1,281	-	55,931	1.00	0112 - Classified Salaries	46,008	1.00		
123,433	132,885	171,666	141,031	1.00	0113 - Administrators Salaries	308,032	2.00		
285,036	299,533	304,479	260,686	4.00	0114 - Administrative Prof. / Confidential Salaries	265,700	4.00		
38,344	35,553	44,622	76,079		01XX - Other Salaries	78,392			
880,592	673,332	296,311	325,759		02XX - Associated Payroll Costs	372,065			
83,475	56,543	163,589	139,175		03XX - Purchased Services	128,025			
63,959	63,905	75,136	85,500		04XX - Supplies & Materials	85,500			
31,175	32,238	35,218	40,000		06XX - Other Objects	40,000			
<b>1,506,014</b>	<b>1,295,270</b>	<b>1,091,022</b>	<b>1,124,161</b>	<b>6.00</b>	<b>Total Function:</b>	<b>1,323,722</b>	<b>7.00</b>		
<b>2642 - Recruitment Services</b>									
2,980	6,895	945	6,150		03XX - Purchased Services	12,800			
7,097	7,037	15,455	17,900		04XX - Supplies & Materials	15,400			
<b>10,077</b>	<b>13,932</b>	<b>16,400</b>	<b>24,050</b>		<b>Total Function:</b>	<b>28,200</b>			
<b>2649 - Other Staff Services</b>									
-	3,208	406,178	928,106		02XX - Associated Payroll Costs	928,106			
-	-	235	597,550		03XX - Purchased Services	-			
<b>-</b>	<b>3,208</b>	<b>406,413</b>	<b>1,525,656</b>		<b>Total Function:</b>	<b>928,106</b>			
<b>2660 - Technology Services</b>									
309,994	351,425	396,598	373,758	7.00	0112 - Classified Salaries	411,149	7.00		
144,810	151,175	158,065	159,729	1.00	0113 - Administrators Salaries	143,700	1.10		
160,449	212,736	201,944	290,781	4.00	0114 - Administrative Prof. / Confidential Salaries	325,354	4.00		
53,468	51,186	75,108	84,585		01XX - Other Salaries	51,220			
350,672	423,630	474,816	548,976		02XX - Associated Payroll Costs	514,847			
68,907	90,638	151,646	87,240		03XX - Purchased Services	53,550			
397,078	572,081	421,782	443,500		04XX - Supplies & Materials	487,190			
49,162	-	26,242	56,000		05XX - Capital Outlay	106,125			
4,501	5,095	2,673	11,125		06XX - Other Objects	5,000			
<b>1,539,042</b>	<b>1,857,968</b>	<b>1,908,875</b>	<b>2,055,694</b>	<b>12.00</b>	<b>Total Function:</b>	<b>2,098,135</b>	<b>12.10</b>		
<b>2680 - Interpretation &amp; Translation Services</b>									
167,624	174,462	226,216	236,450	5.13	0112 - Classified Salaries	244,910	5.13		
33,436	121,866	77,176	217,430		01XX - Other Salaries	214,306			
132,997	152,153	168,782	222,018		02XX - Associated Payroll Costs	214,210			
13,422	20,154	20,122	44,300		03XX - Purchased Services	49,415			
-	2,136	5,771	6,200		04XX - Supplies & Materials	6,585			
-	-	-	1,000		06XX - Other Objects	500			
<b>347,478</b>	<b>470,771</b>	<b>498,067</b>	<b>727,398</b>	<b>5.13</b>	<b>Total Function:</b>	<b>729,926</b>	<b>5.13</b>		
<b>2690 - Other Support Services - Central</b>									
205	-	-	-		01XX - Other Salaries	-			
66	-	-	-		02XX - Associated Payroll Costs	-			
44,033	-	-	-		03XX - Purchased Services	-			
<b>44,303</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>Total Function:</b>	<b>-</b>			
<b>44,953,890</b>	<b>46,402,070</b>	<b>49,155,159</b>	<b>56,216,054</b>	<b>386.17</b>	<b>Total 2000 Function:</b>	<b>55,325,349</b>	<b>406.26</b>		
<b>3000 - Enterprise &amp; Community Service</b>									
<b>3300 - Community Services</b>									
-	-	-	292,000		04XX - Supplies & Materials	292,000			
<b>-</b>	<b>-</b>	<b>-</b>	<b>292,000</b>		<b>Total Function:</b>	<b>292,000</b>			
<b>3363 - Community Partnership</b>									
-	15,184	-	-		01XX - Other Salaries	-			
-	4,773	-	-		02XX - Associated Payroll Costs	-			
<b>-</b>	<b>19,958</b>	<b>-</b>	<b>-</b>		<b>Total Function:</b>	<b>-</b>			
<b>3500 - Child Care</b>									
73,948	84,273	16,050	90,086	2.50	0112 - Classified Salaries	91,681	2.50		
4,875	5,201	-	9,470		01XX - Other Salaries	9,470			
52,404	60,453	15,728	66,554		02XX - Associated Payroll Costs	62,608			
-	406	-	-		03XX - Purchased Services	-			
996	7,541	1,440	4,500		04XX - Supplies & Materials	4,500			
<b>132,223</b>	<b>157,874</b>	<b>33,218</b>	<b>170,610</b>	<b>2.50</b>	<b>Total Function:</b>	<b>168,259</b>	<b>2.50</b>		
<b>132,223</b>	<b>177,832</b>	<b>33,218</b>	<b>462,610</b>	<b>2.50</b>	<b>Total 3000 Function:</b>	<b>460,259</b>	<b>2.50</b>		
<b>5100 - Debt Service</b>									
<b>5110 - Long-Term Debt Service</b>									
322,379	322,310	200,000	333,455		06XX - Other Objects	200,000			
<b>322,379</b>	<b>322,310</b>	<b>200,000</b>	<b>333,455</b>		<b>Total Function:</b>	<b>200,000</b>			
<b>322,379</b>	<b>322,310</b>	<b>200,000</b>	<b>333,455</b>		<b>Total 5100 Function:</b>	<b>200,000</b>			

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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	100 - GENERAL FUND REQUIREMENTS	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
<b>5200 - Interfund Transfers</b>									
					5200 - Interfund Transfers				
2,042,470	1,634,267	1,405,852	3,535,913		07XX - Interfund Transfers	1,773,000			
<b>2,042,470</b>	<b>1,634,267</b>	<b>1,405,852</b>	<b>3,535,913</b>		<b>Total Function:</b>	<b>1,773,000</b>			
<b>2,042,470</b>	<b>1,634,267</b>	<b>1,405,852</b>	<b>3,535,913</b>		<b>Total 5200 Function:</b>	<b>1,773,000</b>			
<b>6000 - Contingency</b>									
					6110 - Operating Contingencies				
-	-	-	1,620,145		08XX - Contingencies	1,683,476			
-	-	-	<b>1,620,145</b>		<b>Total Function:</b>	<b>1,683,476</b>			
-	-	-	<b>1,620,145</b>		<b>Total 6000 Function:</b>	<b>1,683,476</b>			
<b>7000 - Unappropriated Ending Fund Balance</b>									
					7000 - Unappropriated Ending Fund Balance				
13,620,764	17,832,460	18,651,519	4,970,966		09XX - Unappropriated Ending Fund Balance	5,050,428			
<b>13,620,764</b>	<b>17,832,460</b>	<b>18,651,519</b>	<b>4,970,966</b>		<b>Total Function:</b>	<b>5,050,428</b>			
<b>13,620,764</b>	<b>17,832,460</b>	<b>18,651,519</b>	<b>4,970,966</b>		<b>Total 7000 Function:</b>	<b>5,050,428</b>			
<b>135,842,088</b>	<b>142,580,399</b>	<b>149,956,576</b>	<b>150,359,323</b>	<b>998.72</b>	<b>Total:</b>	<b>144,457,736</b>	<b>1,012.31</b>		



**REYNOLDS SCHOOL DISTRICT**

**SUMMARY OF REVENUES & EXPENDITURES BY OBJECT - EIGHT YEARS**

**GENERAL FUND**

		<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>
<b>1000</b>	<b>Revenue From Local Sources</b>	\$ 22,683,055	\$ 24,413,134	\$ 24,961,742	\$ 25,909,311
<b>2000</b>	<b>Revenue From Intermediate Sources</b>	\$ 1,493,405	\$ 1,994,101	\$ 2,414,888	\$ 2,629,116
<b>3000</b>	<b>Revenue From State Sources</b>	\$ 79,805,516	\$ 83,062,262	\$ 89,236,604	\$ 90,320,271
<b>4000</b>	<b>Revenue from Federal Sources</b>	\$ 107,221	\$ 119,825	\$ 166,858	\$ 59,513
<b>5000</b>	<b>Other Sources</b>	\$ 11,550,046	\$ 12,238,786	\$ 8,913,268	\$ 10,007,597
<b>Total Revenues</b>		<b>\$ 115,639,243</b>	<b>\$ 121,828,108</b>	<b>\$ 125,693,359</b>	<b>\$ 128,925,808</b>
<b>0100</b>	<b>Salaries</b>	\$ 54,060,731	\$ 58,190,216	\$ 61,254,654	\$ 59,646,212
<b>0200</b>	<b>Associated Payroll Costs</b>	\$ 27,597,639	\$ 30,069,414	\$ 29,325,551	\$ 29,630,061
<b>0300</b>	<b>Purchased Services</b>	\$ 13,467,807	\$ 14,232,675	\$ 17,899,093	\$ 21,022,166
<b>0400</b>	<b>Supplies and Materials</b>	\$ 3,646,665	\$ 5,384,946	\$ 4,178,235	\$ 4,263,818
<b>0500</b>	<b>Capital Outlay</b>	\$ 1,955,831	\$ 2,230,075	\$ 2,490,474	\$ 2,186,333
<b>0600</b>	<b>Other Objects</b>	\$ 1,159,784	\$ 878,475	\$ 752,217	\$ 1,043,423
<b>0700</b>	<b>Transfers</b>	\$ 1,512,000	\$ 2,104,038	\$ 1,785,538	\$ 1,640,038
<b>0800</b>	<b>Other Uses</b>	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>		<b>\$ 103,400,457</b>	<b>\$ 113,089,839</b>	<b>\$ 117,685,762</b>	<b>\$ 119,432,051</b>
<b>Ending Fund Balance</b>		<b>\$ 12,238,786</b>	<b>\$ 8,738,269</b>	<b>\$ 8,007,597</b>	<b>\$ 9,493,757</b>
<b>Beginning Fund Balance</b>		<b>\$ 11,550,046</b>	<b>\$ 12,238,786</b>	<b>\$ 8,738,269</b>	<b>\$ 8,007,597</b>
<b>Change in Fund Balance</b>		<b>\$ 688,740</b>	<b>\$ (3,500,517)</b>	<b>\$ (730,671)</b>	<b>\$ 1,486,160</b>
<b>Ending Fund Balance</b>		<b>\$ 12,238,786</b>	<b>\$ 8,738,269</b>	<b>\$ 8,007,597</b>	<b>\$ 9,493,757</b>

<b>Actual 2017-18</b>	<b>Actual 2018-19</b>	<b>Actual 2019-20</b>	<b>Adopted 2020-21</b>	<b>Proposed 2021-22</b>
\$ 26,851,232	\$ 29,273,618	\$ 29,110,769	\$ 29,887,141	\$ 31,991,483
\$ 1,333,262	\$ 394,539	\$ 1,846,228	\$ 1,001,800	\$ 798,329
\$ 98,095,712	\$ 99,229,044	\$ 101,114,109	\$ 104,883,164	\$ 100,267,300
\$ 68,186	\$ 62,436	\$ 53,009	\$ 65,000	\$ 85,000
\$ 9,493,696	\$ 13,620,764	\$ 17,832,461	\$ 11,992,703	\$ 11,315,624
\$ 135,842,088	\$ 142,580,401	\$ 144,202,881	\$ 147,829,808	\$ 144,457,736
\$ 57,148,835	\$ 58,980,489	\$ 60,585,310	\$ 65,427,799	\$ 66,349,651
\$ 32,582,668	\$ 33,468,867	\$ 35,585,442	\$ 39,558,604	\$ 36,773,398
\$ 22,302,730	\$ 23,333,616	\$ 26,601,141	\$ 24,483,512	\$ 23,303,985
\$ 3,677,570	\$ 4,360,735	\$ 4,145,007	\$ 5,341,238	\$ 5,502,428
\$ 3,294,824	\$ 1,465,353	\$ 1,605,775	\$ 2,452,177	\$ 2,221,018
\$ 1,172,228	\$ 1,504,613	\$ 1,376,528	\$ 1,676,969	\$ 1,800,352
\$ 2,042,470	\$ 1,634,267	\$ 1,405,852	\$ 1,298,398	\$ 1,773,000
\$ -	\$ -	\$ -	\$ 1,620,145	\$ 6,733,904
\$ 122,221,325	\$ 124,747,940	\$ 131,305,055	\$ 141,858,842	\$ 144,457,736
\$ 13,620,763	\$ 17,832,461	\$ 12,897,826	\$ 4,970,966	\$ 5,050,428
\$ 9,493,757	\$ 13,620,763	\$ 17,832,461	\$ 11,992,703	\$ 11,099,637
\$ 4,127,006	\$ 4,211,698	\$ (4,934,635)	\$ (7,021,737)	\$ (6,049,209)
\$ 13,620,763	\$ 17,832,461	\$ 12,897,826	\$ 4,970,966	\$ 5,050,428

**REYNOLDS SCHOOL DISTRICT**  
**2021-22 PROPOSED BUDGET**  
**GENERAL FUND 2-YEAR ANALYSIS BY FUNCTION**

2021-22 Proposed Budget	2020-21 Working Budget		2021-22 Proposed Budget		Change		Comments
Function - Description	Amount	FTE	Amount	FTE	Amount	FTE	
<b>100 - General Fund</b>	<b>150,359,323</b>	<b>998.7233</b>	<b>144,457,736</b>	<b>1,012.3058</b>	<b>(5,901,587)</b>	<b>13.5825</b>	
1111 - Primary Programs K-5	25,718,366	205.6643	23,387,064	205.6643	(2,331,302)	-	Licensed Sub Cost was moved to the ESSER II Grant. We also have decreased PERS cost.
1113 - Elem Extra-Curricular	6,910		8,279		1,369	-	
1121 - Middle School Programs	10,552,395	88.3000	10,089,783	82.8000	(462,612)	(5.5000)	6 Balance of Year FTE was moved to the ESSER II Grant
1122 - Middle School Extra-Curricular	71,707		67,165		(4,542)	-	
1123 - MS Ex-Curr-Non Athletic			1,266		1,266	-	
1131 - High School Programs	11,635,553	87.5000	11,343,484	87.5000	(292,069)	-	Decreased PERS Cost
1132 - High School Athletics	529,973	1.0000	510,048	1.0000	(19,925)	-	
1133 - High School Activities	303,793		297,720		(6,073)	-	
1210 - Talented & Gifted	168,412	1.0000	166,422	1.0000	(1,990)	-	
1220 - Restrictive Programs	4,751,694	30.0002	4,781,025	30.0002	29,331	-	
1223 - Transition Program	486,644	7.0000	487,149	7.0000	505	-	
1224 - Life Skills	2,305,756	30.4377	2,242,952	29.6252	(62,804)	(0.8125)	Decreased 2020-21 Classified case load relief and decreased PERS Cost
1225 - Out of District Programs	1,010,000		978,000		(32,000)	-	
1227 - Extended School Year	5,711		8,830		3,119	-	
1229 - Functional Living Skills	1,507,912	19.2194	1,439,487	19.2194	(68,425)	-	
1250 - Less Restrictive Programs	5,758,986	71.9640	6,050,527	72.2765	291,541	0.3125	Increased Salary Cost and decreased PERS cost.
1251 - Less Restrictive - Charter School	362,498	3.1000	362,380	3.1000	(118)	-	
1271 - Remediation	375,000		325,000		(50,000)	-	
1280 - Alternative Ed	1,756,570	13.6000	1,558,555	13.6000	(198,015)	-	Decrease Salary by 2 FTE (due to enrollment) and decreased PERS
1288 - Charter School	9,898,985		9,898,985		-	-	
1291 - English Language Learners Instruction	6,013,315	51.2625	5,961,103	50.7625	(52,212)	(0.5000)	Decreased PERS Cost
2110 - Attendance / Social Work	381,865	2.5000	342,573	2.5000	(39,292)	-	
2115 - Student Safety	1,576,089	16.9063	1,563,337	16.9063	(12,752)	-	
2120 - Guidance Services	2,787,387	25.5000	2,768,310	25.5000	(19,077)	-	
2122 - Positive Behavior Supports	84,280		50,074		(34,206)	-	
2130 - Health Services	676,246	1.3438	645,285	1.3438	(30,961)	-	
2140 - Psychological Services	1,186,568	11.0000	1,209,080	11.0000	22,512	-	
2150 - Speech Pathologist	2,251,000	21.2500	2,349,469	21.2500	98,469	-	Increased Salary Cost and decreased PERS cost.
2160 - OTH STDNT Treatment	709,898	6.2000	635,513	6.2000	(74,385)	-	
2190 - Service Direction	1,680,942	11.7500	1,908,446	11.5000	227,504	(0.2500)	Increased Salary Cost and decreased PERS cost.
2191 - Service Direction					-	-	
2210 - Improvement of Instructional Services	294,066	1.7500	258,056	1.5000	(36,010)	(0.2500)	.25 FTE Moved to 2211
2211 - Teaching & Learning	630,481	2.7500	659,787	3.0000	29,306	0.2500	.25 FTE moved from 2210
2220 - Educational Media Services	1,109,541	14.0318	1,105,036	14.0318	(4,505)	-	
2230 - Assessment & Testing	401,801	2.0000	359,465	2.0000	(42,336)	-	
2240 - Instructional Staff Development	208,088		203,335		(4,753)	-	
2241 - Instructional Technology	543,160	2.0000	537,838	2.0000	(5,322)	-	
2310 - Board of Education	307,614	.5000	295,179	.5000	(12,435)	-	
2321 - Office of The Superintendent	506,590	1.5000	521,836	1.5000	15,246	-	
2410 - Building Administration	9,230,292	90.1515	9,030,917	90.1515	(199,375)	-	Decreased PERS Cost
2490 - OTH Sch Admn Supp SVCS	31,775		31,775		-	-	
2510 - Direction of Business Supp SRVC	315,670	2.0000	280,193	2.1000	(35,477)	0.1000	FTE Moved from 2190
2520 - Fiscal Services	1,399,489	9.0000	1,466,671	9.0000	67,182	-	Increased cost for CFO and Procurement, Contracts and Accounting Specialist
2528 - Risk Management	173,201	1.0000	50,000		(123,201)	(1.0000)	Reduce 1 FTE Risk Management Position
2529 - Other Fiscal Services	316,503		316,503		-	-	
2541 - Facilities Direction	457,859	2.0000	407,525	2.1000	(50,334)	0.1000	FTE Moved from 2190
2542 - Custodial Services	5,668,349	52.7500	5,604,311	53.2500	(64,038)	0.5000	.5 FTE added for Student Based Health Center
2543 - Grounds Maintenance	1,139,006	4.2500	1,102,005	5.2500	(37,001)	1.0000	
2544 - Maintenance Services	1,586,587	6.0000	1,105,961	6.0000	(480,626)	-	Capital Projects budget moved to ESSER II
2545 - Building Fixed Costs	3,273,206		3,363,343		90,137	-	3% Utilities Increase
2546 - Safety Program	144,850		144,850		-	-	
2549 - Other Operations & Maintenance	37,418		37,418		-	-	
2550 - Transportation	9,781,918	61.8262	9,856,834	76.3281	74,916	14.5019	Increased FTE to fully staffed
2558 - Transportation - Special Ed	907,246	7.0900	1,119,835	11.1206	212,589	4.0306	Increased FTE to fully staffed
2559 - Transportation - Foster Care					-	-	
2573 - Distribution Services	92,730	1.0000	91,354	1.0000	(1,376)	-	
2574 - Print Services	153,263	1.0000	121,397	1.0000	(31,866)	-	
2620 - Grant Development	202,922	1.0000	134,604	1.0000	(68,318)	-	Decreased PERS Cost
2630 - Communications	511,195	3.0000	539,145	3.0000	27,950	-	
2640 - Staff Services	1,124,161	6.0000	1,323,722	7.0000	199,561	1.0000	Added 1 FTE for Administrator
2642 - Recruitment Services	24,050		28,200		4,150	-	
2649 - Other Staff Services	1,525,656		928,106		(597,550)	-	Classified Subs budget moved to ESSER II
2660 - Technology Services	2,055,694	12.0000	2,098,135	12.1000	42,441	0.1000	FTE Moved from 2190
2680 - Interpretation & Translation Services	727,398	5.1250	729,926	5.1250	2,528	-	



REYNOLDS SCHOOL DISTRICT  
2021-22 PROPOSED BUDGET  
GENERAL FUND 2-YEAR ANALYSIS BY FUNCTION

2021-22 Proposed Budget	2020-21 Working Budget		2021-22 Proposed Budget		Change		Comments
Function - Description	Amount	FTE	Amount	FTE	Amount	FTE	
2690 - Other Support Services - Central					-	-	Adjusted for 2021-22 Debt Payments Adjusted for 2021-22 required transfers
3300 - Community Services	292,000		292,000		-	-	
3363 - Community Partnership					-	-	
3500 - Child Care	170,610	2.5006	168,259	2.5006	(2,351)	-	
5110 - Long-Term Debt Service	333,455		200,000		(133,455)	-	
5200 - Transfer of Funds	3,535,913		1,773,000		(1,762,913)	-	
6110 - Operating Contingencies	1,620,145		1,683,476		63,331	-	
7000 - Unappropriated Ending Fund Bal	4,970,966		5,050,428		79,462	-	

**REYNOLDS SCHOOL DISTRICT  
2021-22 PROPOSED BUDGET  
GENERAL FUND VARIANCE ANALYSIS BY OBJECT**

2021-22 Proposed Budget	2020-21 Working		2021-22 Proposed		Change	
Function - Description	Amount	FTE	Amount	FTE	Amount	FTE
0111 - Licensed Salaries	40,740,690	562.7325	41,099,944	556.2325	359,254	(6.50)
<b>Middle School:</b> There were 6 FTE added as balance of the year during the 2020-21 school year. The 6 FTE will be moved to ESSER II <b>English Language:</b>						
Balanced FTE decreased .5 FTE.						
0112 - Classified Salaries	14,131,854	366.4908	14,335,949	386.6733	204,095	20.18
Balanced classified FTE with Actuals. Transportation FTE is budgeted to be fully staffed						
0113 - Administrators Salaries	5,639,465	46.5000	5,916,415	47.4000	276,950	0.90
Human Capital Management Administrator unfilled for 2021-22						
0114 - Administrative Prof. / Confidential Salaries	1,546,123	21.0000	1,506,276	20.0000	(39,847)	(1.00)
Risk Manager Position unfilled for 2021-22 will not be funded in General Fund						
0115 - JROTC Salaries	153,623	2.0000	149,104	2.0000	(4,519)	-
Budget adjusted to projected cost for 2021-22						
01XX - Other Salaries	3,320,629		3,341,963		21,334	-
Other Salaries increased with the COLA						
02XX - Associated Payroll Cost	39,601,903		36,773,398		(2,828,505)	-
PERS cost decreased by an estimated 5% for the 2021-23 Biennium, 5% Utilities Increase						
03XX - Purchased Services	25,507,962		23,303,985		(2,203,977)	-
Liscensed sub cost and Classified sub cost was moved to the ESSER II Grant						
04XX - Supplies and Materials	5,442,459		5,502,428		59,969	-
Increased Gasoline, Parts, Non-Consumable Supplies and Computer Software. Decreased Computer Hardware, textbooks, and library books.						
05XX - Capital Outlay	2,452,177		2,221,018		(231,159)	-
Capital Projects budget moved to ESSER II						
06XX - Other Objects	1,695,415		1,800,352		104,937	-
Liability Insurance increased by 15%						
0710 - Transfer to Other Funds	3,535,913		1,773,000		(1,762,913)	-
Adjusted for 2021-22 required transfers. 2020-21 Transfers covered cost of Student Based Health Center						
0812 - Unassigned	1,620,145		1,683,476		63,331	-
Combined with Proposed Contingencies Meets Board Policy for Fund Balance						
0820 - Reserved for Next Year	4,970,966		5,050,428		79,462	-
Combined with Proposed Contingencies Meets Board Policy for Fund Balance						



Reynolds High School Graduation

# FEDERAL PROGRAMS FUND

PROPOSED BUDGET  
2021-2022

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

## **REYNOLDS SCHOOL DISTRICT FEDERAL PROGRAM DESCRIPTIONS**

### **Title IA**

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

### **Comprehensive Achievement Plan**

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

### **Title IIA – Teacher Quality**

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

### **Title III – English Language Acquisition**

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

### **SIG Cohort 5 Grant**

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

### **Immigrant 17-19**

Accounts for revenues and expenditures to improve the education of limited English proficient children and youths by helping them learn English and meet challenging state academic content and student academic achievement standards. (Funding no longer received from this award but remains for history purposes.)

### **Title VI – Indian Education**

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

### **IDEA Enhancement**

Accounts for revenues and expenditures to support enhancement of Response to Intervention (RTI), Positive Behavior Support (PBIS), System Performance & Review (SPR&I), determination and other activities related to the support of students with disabilities.

### **IDEA – Part B**

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

### **IDEA Pre-School Grants**

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

### **Extended Assessment**

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

### **Student Support & Academic Enrichment**

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

### **SPR&I – System Performance Review and Improvement**

Accounts for revenues and expenditures to assist districts and programs on annual performance data collection and reporting for special education. (Funding no longer received from this award but remains for history purposes.)

### **Foster Care Transportation**

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

### **McKinney-Vento**

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

## **REYNOLDS SCHOOL DISTRICT FEDERAL PROGRAM DESCRIPTIONS**

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

### **SIG Cohort**

Accounts for revenues and expenditures to support school improvement activities throughout the district. Emphasize collaboration between schools and districts as well as a place a more intentional focus on family and community involvement in the turnaround process. Funding through Oregon Department of Education. (Funding no longer received from this award but remains for history purposes.)

### **EBISS – Effective Behavioral and Instructional Support Systems**

Accounts for revenues and expenditures to support district implementation of EBISS and offer students improved outcomes through instructional differentiation planned by school and district level teams who analyze academic and behavioral data to monitor and adjust classroom instruction. (Funding no longer received from this award but remains for history purposes.)

### **PPS / Columbia Regional Autism**

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

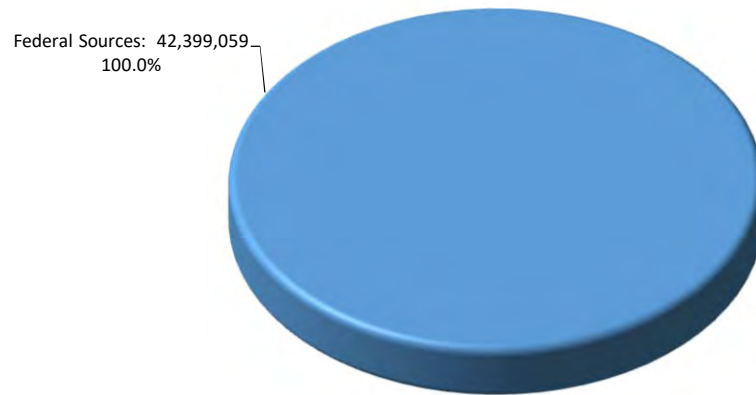
### **Youth Transition Program**

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

### **Elementary and Secondary School Emergency Relief (ESSER)**

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

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



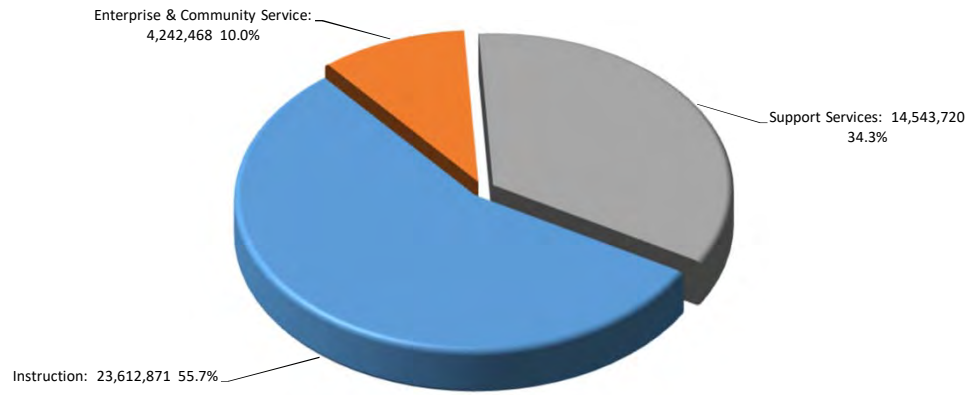
2017/18	2018/19	2019/20	2020/21	201-249 - FEDERAL PROGRAMS FUND SUMMARY	2021/22	2021/22	2021/22
Actuals	Actuals	Actuals	Working	RESOURCES BY SOURCE	Proposed	Approved	Adopted
8,433,881	8,373,131	8,613,977	10,765,202	<b>4000 - Federal Sources</b>	42,399,059		
<b>8,433,881</b>	<b>8,373,131</b>	<b>8,613,977</b>	<b>10,765,202</b>	<b>Total:</b>	<b>42,399,059</b>		

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

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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	201-249 - FEDERAL PROGRAMS FUND	RESOURCES	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
-	-	370,125	329,579	4500 - Restricted Revenue Thru State		26,901,619		
8,433,881	8,373,131	8,243,852	10,435,623	4580 - Restrct Fed Rev Thru State		15,497,440		
<b>8,433,881</b>	<b>8,373,131</b>	<b>8,613,977</b>	<b>10,765,202</b>		<b>Total:</b>	<b>42,399,059</b>		

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

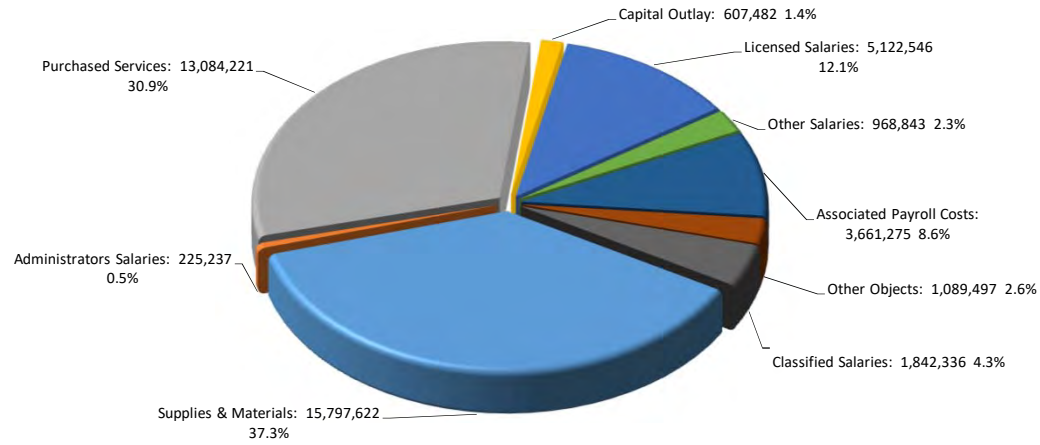


2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	201-249 - FEDERAL PROGRAMS FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
5,262,290	5,348,944	5,181,673	6,156,416	62.71	1000 - Instruction	23,612,871	64.44		
2,944,514	2,866,111	3,143,127	4,098,605	19.05	2000 - Support Services	14,543,720	17.59		
227,077	158,076	289,177	510,181	5.00	3000 - Enterprise & Community Service	4,242,468	5.00		
<b>8,433,881</b>	<b>8,373,131</b>	<b>8,613,977</b>	<b>10,765,202</b>	<b>86.75</b>	<b>Total:</b>	<b>42,399,059</b>	<b>87.03</b>		

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



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



2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	201-249 - FEDERAL PROGRAMS FUND SUMMARY REQUIREMENTS BY MAJOR OBJECT	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
3,167,044	3,036,954	3,073,880	4,703,576	46.26	0111 - Licensed Salaries	5,122,546	45.88		
763,470	776,379	941,802	955,255	37.99	0112 - Classified Salaries	1,842,336	39.65		
93,106	81,011	133,026	206,727	2.50	0113 - Administrators Salaries	225,237	1.50		
358,857	234,798	328,209	309,631		01XX - Other Salaries	968,843			
2,430,515	2,307,477	2,569,024	2,415,628		02XX - Associated Payroll Costs	3,661,275			
977,395	1,282,359	733,636	579,924		03XX - Purchased Services	13,084,221			
393,032	418,680	548,035	1,006,471		04XX - Supplies & Materials	15,797,622			
-	-	-	287,375		05XX - Capital Outlay	607,482			
250,462	235,473	286,364	300,616		06XX - Other Objects	1,089,497			
<b>8,433,881</b>	<b>8,373,131</b>	<b>8,613,977</b>	<b>10,765,202</b>	<b>86.75</b>	<b>Total:</b>	<b>42,399,059</b>	<b>87.03</b>		

Note: Accounted for using the modified accrual of accounting.

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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	201-249 - FEDERAL PROGRAMS FUND REQUIREMENTS	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
-	-	-	760,389		<b>1111 - Primary Programs K-5</b>				
-	-	-	-		0111 - Licensed Salaries	1,407,839	13.63		
-	-	-	-		01XX - Other Salaries	262,000			
-	-	-	-		02XX - Associated Payroll Costs	575,132			
-	-	-	-		03XX - Purchased Services	1,740,346			
-	-	-	222,013		04XX - Supplies & Materials	3,157,013			
-	-	-	9,370		06XX - Other Objects	60,370			
-	-	-	<b>991,772</b>		<b>Total Function:</b>	<b>7,202,700</b>	<b>13.63</b>		
-	-	-	-		<b>1121 - Middle School Programs</b>				
-	-	-	-		0111 - Licensed Salaries	560,456	9.00		
-	-	-	-		02XX - Associated Payroll Costs	299,124			
-	-	-	-		03XX - Purchased Services	350,000			
-	-	-	27,000		04XX - Supplies & Materials	1,577,000			
-	-	-	<b>27,000</b>		<b>Total Function:</b>	<b>2,786,580</b>	<b>9.00</b>		
-	-	-	-		<b>1131 - High School Programs</b>				
-	-	-	-	3.50	0111 - Licensed Salaries	444,739	7.00		
-	-	-	-		01XX - Other Salaries	191,565			
-	-	-	-		02XX - Associated Payroll Costs	345,685			
-	-	-	-		03XX - Purchased Services	250,000			
-	-	-	-		04XX - Supplies & Materials	1,429,106			
-	-	-	-	<b>3.50</b>	<b>Total Function:</b>	<b>2,661,095</b>	<b>7.00</b>		
16,866	47,302	47,545	75,942	2.44	<b>1220 - Restrictive Programs</b>				
38,629	6,415	4,006	4,626		0112 - Classified Salaries	99,865	2.44		
28,486	38,655	39,972	67,046		01XX - Other Salaries	4,000			
134,665	83,583	1,840	-		02XX - Associated Payroll Costs	86,315			
7,774	36,135	442	4,000		03XX - Purchased Services	408,149			
165	-	9	-		04XX - Supplies & Materials	30,930			
226,585	212,090	93,814	151,614	<b>2.44</b>	06XX - Other Objects	-			
-	800	555	1,012		<b>Total Function:</b>	<b>629,259</b>	<b>2.44</b>		
-	<b>800</b>	<b>555</b>	<b>1,012</b>		<b>1223 - Transition Program</b>				
-	-	-	-		04XX - Supplies & Materials	1,012			
-	-	-	-		<b>Total Function:</b>	<b>1,012</b>			
100,676	150,570	189,802	217,093	9.00	<b>1224 - Life Skills</b>				
9,530	6,313	6,977	5,752		0112 - Classified Salaries	374,964	9.81		
77,750	121,446	160,409	161,897		01XX - Other Salaries	5,238			
-	19,969	2,363	1,591		02XX - Associated Payroll Costs	306,275			
70	6,042	-	21,909		03XX - Purchased Services	1,591			
188,026	304,341	359,551	408,242	<b>9.00</b>	04XX - Supplies & Materials	30,000			
-	-	10,530	-		<b>Total Function:</b>	<b>718,068</b>	<b>9.81</b>		
-	-	-	23,040		<b>1225 - Out of District Programs</b>				
-	-	-	-		03XX - Purchased Services	-			
-	-	10,530	23,040		04XX - Supplies & Materials	92,160			
-	-	<b>10,530</b>	<b>23,040</b>		<b>Total Function:</b>	<b>92,160</b>			
64,978	68,154	78,179	137,714	5.00	<b>1229 - Functional Living Skills</b>				
2,248	3,655	3,825	877		0112 - Classified Salaries	142,400	4.19		
51,926	49,254	70,621	105,152		01XX - Other Salaries	831			
1,173	7,906	343	-		02XX - Associated Payroll Costs	122,157			
480	-	-	-		03XX - Purchased Services	-			
120,804	128,968	152,969	243,744	<b>5.00</b>	04XX - Supplies & Materials	-			
-	-	-	-		<b>Total Function:</b>	<b>265,388</b>	<b>4.19</b>		
239,498	141,385	165,789	146,747	6.09	<b>1250 - Less Restrictive Programs</b>				
7,310	5,363	757	-		0111 - Licensed Salaries	72,335	1.00		
207,968	113,371	139,951	132,030		0112 - Classified Salaries	328,029	8.09		
14,964	314,048	97,377	-		01XX - Other Salaries	23,367			
-	594	-	-		02XX - Associated Payroll Costs	288,542			
-	-	-	-		03XX - Purchased Services	226,347			
469,739	574,762	403,874	278,777	<b>6.09</b>	04XX - Supplies & Materials	3,845			
-	-	-	-		06XX - Other Objects	6,812			
-	-	-	-		<b>Total Function:</b>	<b>949,277</b>	<b>9.09</b>		
5,469	-	-	-		<b>1251 - Less Restrictive - Charter School</b>				
933	114	-	-		0112 - Classified Salaries	-			
4,415	41	-	-		01XX - Other Salaries	-			
10,816	155	-	-		02XX - Associated Payroll Costs	-			
-	-	-	-		<b>Total Function:</b>	<b>-</b>			

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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	201-249 - FEDERAL PROGRAMS FUND REQUIREMENTS	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
<b>1271 - Remediation</b>									
211	-	-	-		0111 - Licensed Salaries	-			
5,606	6,840	815	6,560		01XX - Other Salaries	15,484			
1,751	2,028	245	1,621		02XX - Associated Payroll Costs	3,826			
-	-	-	500		03XX - Purchased Services	1,093			
-	-	-	10,151		04XX - Supplies & Materials	14,597			
13	-	-	-		06XX - Other Objects	-			
<b>7,581</b>	<b>8,868</b>	<b>1,060</b>	<b>18,832</b>		<b>Total Function:</b>	<b>35,000</b>			
<b>1272 - Title IA/D</b>									
2,103,853	2,017,126	2,169,779	1,922,067	29.90	0111 - Licensed Salaries	347,942			
87,126	157,815	201,192	117,169	6.77	0112 - Classified Salaries	202,423	7.27		
149,168	92,503	25,313	177,445		01XX - Other Salaries	212,106			
1,220,238	1,213,924	1,338,221	1,129,668		02XX - Associated Payroll Costs	304,147			
305,080	301,999	114,428	118,012		03XX - Purchased Services	2,150,477			
219,758	128,394	116,315	402,649		04XX - Supplies & Materials	795,839			
<b>4,085,224</b>	<b>3,911,762</b>	<b>3,965,248</b>	<b>3,867,011</b>	<b>36.67</b>	<b>Total Function:</b>	<b>4,012,934</b>	<b>7.27</b>		
<b>1280 - Alternative Ed</b>									
-	-	-	27,376		03XX - Purchased Services	227,376			
-	-	-	<b>27,376</b>		<b>Total Function:</b>	<b>227,376</b>			
<b>1288 - Charter School</b>									
-	-	-	-		03XX - Purchased Services	1,323,241			
-	-	-	-		<b>Total Function:</b>	<b>1,323,241</b>			
<b>1291 - English Language Learners Instruction</b>									
6,003	13,000	4,810	5,370		01XX - Other Salaries	5,370			
2,617	3,657	1,484	1,638		02XX - Associated Payroll Costs	1,326			
123,865	112,787	132,989	77,615		03XX - Purchased Services	159,000			
21,029	36,935	54,789	33,375		04XX - Supplies & Materials	193,085			
<b>153,515</b>	<b>166,378</b>	<b>194,072</b>	<b>117,998</b>		<b>Total Function:</b>	<b>358,781</b>			
<b>1299 - Other Programs</b>									
-	-	-	-		0111 - Licensed Salaries	150,911	2.00		
-	-	-	-		01XX - Other Salaries	6,245			
-	-	-	-		02XX - Associated Payroll Costs	77,164			
-	40,820	-	-		03XX - Purchased Services	100,000			
-	-	-	-		04XX - Supplies & Materials	15,680			
-	<b>40,820</b>	-	-		<b>Total Function:</b>	<b>350,000</b>	<b>2.00</b>		
<b>1410 - Summer Enrichment Program</b>									
-	-	-	-		03XX - Purchased Services	500,000			
-	-	-	-		<b>Total Function:</b>	<b>500,000</b>			
<b>1420 - Middle Summer School</b>									
-	-	-	-		03XX - Purchased Services	500,000			
-	-	-	-		<b>Total Function:</b>	<b>500,000</b>			
<b>1430 - High Summer School</b>									
-	-	-	-		03XX - Purchased Services	500,000			
-	-	-	-		<b>Total Function:</b>	<b>500,000</b>			
<b>1440 - Primary Summer School</b>									
-	-	-	-		03XX - Purchased Services	500,000			
-	-	-	-		<b>Total Function:</b>	<b>500,000</b>			
<b>2110 - Attendance / Social Work</b>									
54,490	73,818	23,203	30,241	0.50	0111 - Licensed Salaries	38,784	0.50		
1,526	17,351	300	300		01XX - Other Salaries	20,300			
26,957	54,484	13,489	19,841		02XX - Associated Payroll Costs	24,787			
-	23,020	152	16,200		03XX - Purchased Services	50,000			
-	4,635	7,349	-		04XX - Supplies & Materials	204,258			
793	3,907	5	-		06XX - Other Objects	-			
<b>83,766</b>	<b>177,215</b>	<b>44,498</b>	<b>66,582</b>	<b>0.50</b>	<b>Total Function:</b>	<b>338,129</b>	<b>0.50</b>		
<b>2115 - Student Safety</b>									
-	-	2,975	-		01XX - Other Salaries	-			
-	-	988	-		02XX - Associated Payroll Costs	-			
-	-	<b>3,963</b>	-		<b>Total Function:</b>	-			

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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	201-249 - FEDERAL PROGRAMS FUND REQUIREMENTS	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
<b>2120 - Guidance Services</b>									
-	-	646	-		04XX - Supplies & Materials	-			
-	-	<b>646</b>	-		<b>Total Function:</b>	-			
<b>2122 - Positive Behavior Supports</b>									
77,367	-	-	-		0111 - Licensed Salaries	-			
1,538	-	-	-		01XX - Other Salaries	-			
38,183	-	-	-		02XX - Associated Payroll Costs	-			
-	7,296	-	-		04XX - Supplies & Materials	-			
<b>117,088</b>	<b>7,296</b>	-	-		<b>Total Function:</b>	-			
<b>2140 - Psychological Services</b>									
5,547	57	-	-		04XX - Supplies & Materials	-			
<b>5,547</b>	<b>57</b>	-	-		<b>Total Function:</b>	-			
<b>2150 - Speech Pathologist</b>									
4,839	-	-	-		01XX - Other Salaries	-			
2,364	-	-	-		02XX - Associated Payroll Costs	-			
4,130	1,980	953	5,428		04XX - Supplies & Materials	5,428			
<b>11,333</b>	<b>1,980</b>	<b>953</b>	<b>5,428</b>		<b>Total Function:</b>	<b>5,428</b>			
<b>2160 - Oth Stdnt Treatment</b>									
-	15,303	-	-		0111 - Licensed Salaries	-			
1,716	277	-	-		01XX - Other Salaries	-			
984	9,205	-	-		02XX - Associated Payroll Costs	-			
-	-	741	-		04XX - Supplies & Materials	-			
<b>2,701</b>	<b>24,786</b>	<b>741</b>	-		<b>Total Function:</b>	-			
<b>2190 - Service Direction</b>									
280,767	281,719	274,849	329,028	4.00	0111 - Licensed Salaries	336,581	4.00		
27,204	14,506	11,308	20,688		01XX - Other Salaries	33,859			
160,312	156,150	145,711	180,216		02XX - Associated Payroll Costs	173,964			
14,107	42,170	556	33,640		03XX - Purchased Services	2,078,290			
67,332	58,719	155,646	165,810		04XX - Supplies & Materials	464,347			
891	1,403	42,795	81,934		06XX - Other Objects	101,070			
<b>550,612</b>	<b>554,667</b>	<b>630,865</b>	<b>811,315</b>	<b>4.00</b>	<b>Total Function:</b>	<b>3,188,111</b>	<b>4.00</b>		
<b>2191 - Service Direction</b>									
59,399	58,426	23,703	7,909		06XX - Other Objects	50,000			
<b>59,399</b>	<b>58,426</b>	<b>23,703</b>	<b>7,909</b>		<b>Total Function:</b>	<b>50,000</b>			
<b>2210 - Improvement of Instructional Services</b>									
611,904	608,839	493,493	406,717	6.36	0111 - Licensed Salaries	1,087,972	6.75		
113,632	90,694	73,733	-	1.69	0112 - Classified Salaries	40,262	0.84		
14,563	-	-	-		0113 - Administrators Salaries	-			
42,687	40,508	16,095	16,799		01XX - Other Salaries	49,906			
436,772	398,645	343,225	234,886		02XX - Associated Payroll Costs	501,487			
72,474	102,757	166,230	15,700		03XX - Purchased Services	370,014			
20,855	93,306	22,776	8,904		04XX - Supplies & Materials	243,636			
376	342	-	-		06XX - Other Objects	10,000			
<b>1,313,264</b>	<b>1,335,090</b>	<b>1,115,551</b>	<b>683,005</b>	<b>8.05</b>	<b>Total Function:</b>	<b>2,303,277</b>	<b>7.59</b>		
<b>2220 - Educational Media Services</b>									
-	-	1,649	-		01XX - Other Salaries	-			
-	-	543	-		02XX - Associated Payroll Costs	-			
-	-	-	500		04XX - Supplies & Materials	-			
-	-	<b>2,192</b>	<b>500</b>		<b>Total Function:</b>	-			
<b>2230 - Assessment &amp; Testing</b>									
-	-	400	-		01XX - Other Salaries	-			
-	-	125	-		02XX - Associated Payroll Costs	-			
2,204	2,129	-	4,015		03XX - Purchased Services	35,000			
77	69	15	-		06XX - Other Objects	-			
<b>2,281</b>	<b>2,198</b>	<b>541</b>	<b>4,015</b>		<b>Total Function:</b>	<b>35,000</b>			
<b>2240 - Instructional Staff Development</b>									
-	-	58,967	1,159,270	2.00	0111 - Licensed Salaries	590,965	2.00		
38,529	8,797	44,942	27,095		01XX - Other Salaries	57,095			
12,301	2,300	45,214	87,963		02XX - Associated Payroll Costs	87,467			
203,095	206,169	119,205	210,276		03XX - Purchased Services	347,318			
4,040	5,414	19,735	15,123		04XX - Supplies & Materials	343,077			
-	-	-	-		06XX - Other Objects	30,000			
<b>257,965</b>	<b>222,680</b>	<b>288,063</b>	<b>1,499,726</b>	<b>2.00</b>	<b>Total Function:</b>	<b>1,455,922</b>	<b>2.00</b>		

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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	201-249 - FEDERAL PROGRAMS FUND REQUIREMENTS	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
<b>2320 - Executive Administration</b>									
-	-	-	-		03XX - Purchased Services	227,286			
-	-	-	-		<b>Total Function:</b>	<b>227,286</b>			
<b>2410 - Building Administration</b>									
10,000	-	-	-	1.00	0113 - Administrators Salaries	-			
140	-	1,171	-		01XX - Other Salaries	-			
3,490	-	391	-		02XX - Associated Payroll Costs	-			
-	-	-	45,000		03XX - Purchased Services	45,000			
<b>13,631</b>	<b>-</b>	<b>1,562</b>	<b>45,000</b>	<b>1.00</b>	<b>Total Function:</b>	<b>45,000</b>			
<b>2490 - Oth Sch Admn Supp Svcs</b>									
38,451	40,150	53,589	-		0111 - Licensed Salaries	-			
53,931	60,515	42,547	52,183	1.00	0112 - Classified Salaries	53,528	1.00		
68,543	81,011	133,026	206,727	1.50	0113 - Administrators Salaries	225,237	1.50		
4,802	4,082	9,437	13,987		01XX - Other Salaries	17,410			
93,811	102,358	120,699	170,507		02XX - Associated Payroll Costs	144,378			
7,324	-	60,000	-		03XX - Purchased Services	20,000			
139	-	194	7,500		04XX - Supplies & Materials	307,500			
188,749	171,013	219,837	201,403		06XX - Other Objects	831,245			
<b>455,751</b>	<b>459,129</b>	<b>639,329</b>	<b>652,307</b>	<b>2.50</b>	<b>Total Function:</b>	<b>1,599,298</b>	<b>2.50</b>		
<b>2510 - Direction Of Business Sup Srvc</b>									
-	-	959	-		03XX - Purchased Services	-			
-	-	<b>959</b>	-		<b>Total Function:</b>	-			
<b>2520 - Fiscal Services</b>									
-	-	4,898	-		01XX - Other Salaries	-			
-	-	1,491	-		02XX - Associated Payroll Costs	-			
-	-	<b>6,389</b>	-		<b>Total Function:</b>	-			
<b>2541 - Facilities Direction</b>									
-	-	759	-		01XX - Other Salaries	-			
-	-	261	-		02XX - Associated Payroll Costs	-			
-	-	<b>1,020</b>	-		<b>Total Function:</b>	-			
<b>2542 - Facilities Upkeep</b>									
-	-	800	-		0112 - Classified Salaries	-			
-	-	66,940	-		01XX - Other Salaries	-			
-	-	21,306	-		02XX - Associated Payroll Costs	-			
-	-	<b>89,046</b>	-		<b>Total Function:</b>	-			
<b>2543 - Grounds Maintenance</b>									
-	-	1,080	-		0112 - Classified Salaries	-			
-	-	1,520	-		01XX - Other Salaries	-			
-	-	789	-		02XX - Associated Payroll Costs	-			
-	-	<b>3,389</b>	-		<b>Total Function:</b>	-			
<b>2544 - Maintenance Services</b>									
-	-	1,170	-		0112 - Classified Salaries	-			
-	-	5,100	-		01XX - Other Salaries	-			
-	-	1,991	-		02XX - Associated Payroll Costs	-			
-	-	3,675	-		03XX - Purchased Services	-			
-	-	92,993	-		04XX - Supplies & Materials	1,700,000			
-	-	-	-		05XX - Capital Outlay	320,107			
-	-	<b>104,929</b>	-		<b>Total Function:</b>	<b>2,020,107</b>			
<b>2546 - Safety Program</b>									
-	-	1,988	-		01XX - Other Salaries	-			
-	-	646	-		02XX - Associated Payroll Costs	-			
-	-	<b>2,633</b>	-		<b>Total Function:</b>	-			
<b>2550 - Transportation</b>									
-	-	143	-		0112 - Classified Salaries	-			
-	-	44,280	-		01XX - Other Salaries	-			
-	-	15,221	-		02XX - Associated Payroll Costs	-			
37,991	-	386	-		03XX - Purchased Services	-			
-	-	4,522	-		04XX - Supplies & Materials	-			
-	-	-	287,375		05XX - Capital Outlay	287,375			
<b>37,991</b>	<b>-</b>	<b>64,552</b>	<b>287,375</b>		<b>Total Function:</b>	<b>287,375</b>			
<b>2558 - Transportation - Special Ed</b>									
-	-	1,286	-		01XX - Other Salaries	-			
-	-	460	-		02XX - Associated Payroll Costs	-			
-	-	1,380	-		03XX - Purchased Services	-			
-	-	<b>3,126</b>	-		<b>Total Function:</b>	-			

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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	201-249 - FEDERAL PROGRAMS FUND REQUIREMENTS	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
<b>2573 - Distribution Services</b>									
-	-	1,800	-		01XX - Other Salaries	-			
-	-	692	-		02XX - Associated Payroll Costs	-			
-	-	<b>2,492</b>	-		<b>Total Function:</b>	-			
<b>2574 - Print Services</b>									
-	-	35	-		01XX - Other Salaries	-			
-	-	12	-		02XX - Associated Payroll Costs	-			
-	-	<b>47</b>	-		<b>Total Function:</b>	-			
<b>2620 - Grant/Development</b>									
-	-	1,338	-		01XX - Other Salaries	-			
-	-	441	-		02XX - Associated Payroll Costs	-			
-	-	<b>1,779</b>	-		<b>Total Function:</b>	-			
<b>2630 - Communications</b>									
-	-	1,175	-		01XX - Other Salaries	-			
-	-	357	-		02XX - Associated Payroll Costs	-			
-	-	3,561	-		04XX - Supplies & Materials	1,200,000			
-	-	<b>5,093</b>	-		<b>Total Function:</b>	<b>1,200,000</b>			
<b>2640 - Staff Services</b>									
-	-	10,000	10,000		01XX - Other Salaries	-			
-	-	3,562	3,593		02XX - Associated Payroll Costs	-			
-	-	<b>13,562</b>	<b>13,593</b>		<b>Total Function:</b>	-			
<b>2649 - Other Staff Services</b>									
-	-	14,308	-		0112 - Classified Salaries	-			
-	-	9,922	-		02XX - Associated Payroll Costs	-			
-	-	-	-		03XX - Purchased Services	597,550			
-	-	<b>24,230</b>	-		<b>Total Function:</b>	<b>597,550</b>			
<b>2660 - Technology Services</b>									
-	-	198	-	1.00	0112 - Classified Salaries	52,898	1.00		
-	-	12,273	-		01XX - Other Salaries	-			
-	-	3,928	-		02XX - Associated Payroll Costs	30,939			
-	-	27,293	21,850		04XX - Supplies & Materials	1,087,400			
-	-	<b>43,692</b>	<b>21,850</b>	<b>1.00</b>	<b>Total Function:</b>	<b>1,171,237</b>	<b>1.00</b>		
<b>2680 - Interpretation &amp; Translation Services</b>									
13,510	7,016	-	-		0112 - Classified Salaries	-			
8,407	7,660	18,142	-		01XX - Other Salaries	-			
11,269	7,047	5,441	-		02XX - Associated Payroll Costs	-			
-	865	-	-		03XX - Purchased Services	-			
-	-	-	-		04XX - Supplies & Materials	20,000			
<b>33,186</b>	<b>22,588</b>	<b>23,583</b>	-		<b>Total Function:</b>	<b>20,000</b>			
<b>3100 - Food Services</b>									
-	-	19,166	-		01XX - Other Salaries	-			
-	-	5,904	-		02XX - Associated Payroll Costs	-			
-	-	<b>25,070</b>	-		<b>Total Function:</b>	-			
<b>3300 - Community Services</b>									
-	-	-	-		03XX - Purchased Services	200,000			
-	-	-	-		<b>Total Function:</b>	<b>200,000</b>			
<b>3390 - Oth Community Services</b>									
-	-	-	95,863		0111 - Licensed Salaries	84,022			
67,784	52,927	125,317	208,408	5.00	0112 - Classified Salaries	547,967	5.00		
8,041	7,415	2,731	20,134		01XX - Other Salaries	64,067			
48,921	34,912	75,312	119,570		02XX - Associated Payroll Costs	288,560			
60,453	24,136	21,222	30,000		03XX - Purchased Services	176,143			
41,877	38,373	39,525	36,206		04XX - Supplies & Materials	2,881,709			
-	314	-	-		06XX - Other Objects	-			
<b>227,077</b>	<b>158,076</b>	<b>264,106</b>	<b>510,181</b>	<b>5.00</b>	<b>Total Function:</b>	<b>4,042,468</b>	<b>5.00</b>		
<b>8,433,881</b>	<b>8,373,131</b>	<b>8,613,977</b>	<b>10,765,202</b>	<b>86.75</b>	<b>Total:</b>	<b>42,399,059</b>	<b>87.03</b>		



Comprehensive Distance Learning

# STATE & LOCAL PROGRAMS FUNDS

PROPOSED BUDGET  
2021-2022

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

## **REYNOLDS SCHOOL DISTRICT STATE AND LOCAL PROGRAMS DESCRIPTIONS**

### **Driver's Education**

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

### **E-Rate**

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

### **Energy Efficient Schools - SB 1149**

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

### **Together We Are Greater Than**

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

### **Mt Hood Cable Regulatory Commission Grant**

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

### **Other Contracts & Grants**

Accounts for various grants received throughout the district.

### **Contract Fuel Sales**

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

### **Arts Tax**

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

### **Student Activities**

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

### **Non-ASB**

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

### **Reynolds Education Foundation**

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

### **Project Lead the Way**

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

### **Four Corners Tuition**

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

### **Seismic Rehab Grant**

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



## **REYNOLDS SCHOOL DISTRICT**

### **STATE AND LOCAL PROGRAMS DESCRIPTIONS**

#### **PPS / Columbia Regional Autism**

Accounts for revenues and expenditures for autism services. The primary source of revenue comes from the Columbia Regional Program who receives autism funding from the state. (Funding moved to federal programs but remains for historical purposes.)

#### **MYC Fees for Service**

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

#### **Outdoor School (Measure 99)**

Accounts for the revenue and expenditures to provide outdoor school.

#### **CTE Pathways**

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

#### **Student Monitoring and Mentorship Grant**

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

#### **Career Education (Measure 98)**

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

#### **PEEK-8 Physical Education Expansion K-8**

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

#### **Seismic Rehab Grant 2016-17**

Accounts for the revenues and expenditures related to facility upgrades to meet seismic standards. State of Oregon competitive grant through Oregon Department of Education.

#### **Closing the Achievement Gap**

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

#### **MYC PIC (Partners in Conservation)**

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

#### **Summative Assessment**

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

#### **Miller Family Grant**

Accounts for revenues and expenditures to expand teacher training, tutor wages, and technical assistance in order to enhance AVID programming at middle school levels.

## **REYNOLDS SCHOOL DISTRICT**

### **STATE AND LOCAL PROGRAMS DESCRIPTIONS**

#### **Summer Works Grant**

The Youth Work Experience Program allows students with disabilities to learn employability skills and transition seamlessly into competitive employment. Reynolds School District received and implemented the Summer Work experience during the summer of 2017. The Summer Work experience allowed students to gain positive work skills and training in a professional environment which contributed to their successful placement today. (Funding no longer received from this award but remains for historical purposes.)

#### **Youth Transition Program**

Accounts for the revenues and expenditures related to an intergovernmental agreement in association with a youth transition program. The primary source of revenue is State of Oregon Department of Human Services. (Funding no longer received from this award but remains for historical purposes.)

#### **HB3499 ELD Transformation & Target**

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

#### **MHCC – Early Head Start**

Accounts for revenues and expenditures to support RLA Teen Parent Day Care Center. To be used for facility improvements, staff training requirements, curriculum purchase and furniture replacement. Additionally, a separate reimbursement contract will be specifically dedicated to redesign and improve the outdoor playground space dedicated to the Teen Parent Day Care Center. Funding source through the Department of Health and Human Services for Early Head Start Partnership through MHCC.

#### **Verizon Innovative Learning**

Accounts for revenues and expenditures as part of a grant awarded to select US middle schools to create innovative learning environments and document the process so others can learn from

the experiences of the schools awarded the grant. The grant provides a device for every middle school student and teacher, professional development and coaching to enhance the learning environment.

#### **School Based Health Center**

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

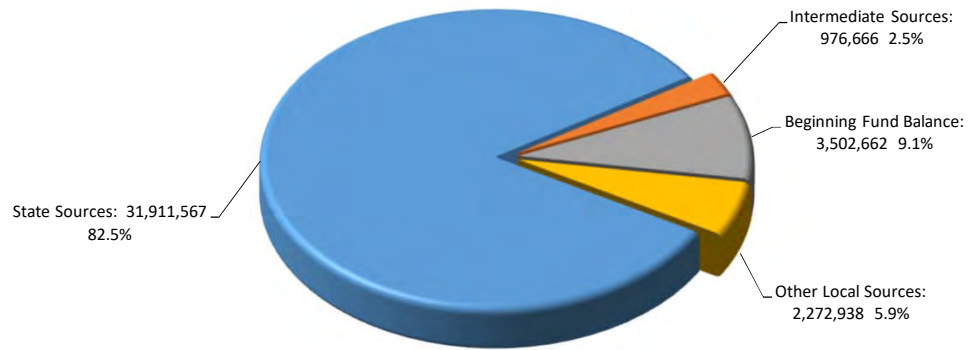
#### **Student Investment Account**

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

#### **Summer School Grants**

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

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



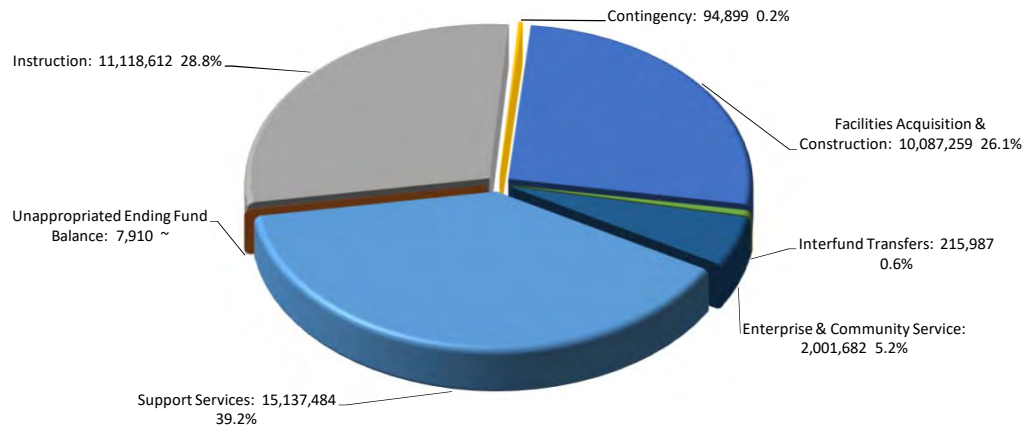
2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	251-296 - STATE AND LOCAL FUNDS SUMMARY RESOURCES BY SOURCE	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
1,524,896	1,603,079	1,169,632	9,248,271	1000 - Other Local Sources	2,272,938		
2,128,369	1,717,290	1,508,024	1,026,173	2000 - Intermediate Sources	976,666		
673,457	4,099,038	2,541,202	10,244,018	3000 - State Sources	31,911,567		
-	-	-	602,527	4000 - Federal Sources	-		
7,208	-	-	2,237,515	5200 - Interfund Transfers	-		
3,217,426	3,178,564	3,553,459	1,067,600	5400 - Beginning Fund Balance	3,502,662		
<b>7,551,355</b>	<b>10,597,971</b>	<b>8,772,317</b>	<b>24,426,105</b>	<b>Total:</b>	<b>38,663,833</b>		

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

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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	251-296 - STATE AND LOCAL FUNDS	RESOURCES	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
148,984	215,181	92,174	231,750	<b>1412 - Fuel Fees</b>		231,750		
57,402	-	-	1,419	<b>1914 - Donations</b>		1,419		
413	73,267	39,062	29,377	<b>1920 - Private Source Donations</b>		34,791		
1,099,684	1,109,647	821,755	8,820,726	<b>1990 - Miscellaneous Revenue</b>		1,804,978		
218,412	204,983	216,641	165,000	<b>1993 - SB1149</b>		200,000		
-	-	-	359,242	<b>2110 - City/County Revenue</b>		369,069		
473,338	578,242	1,262,886	666,931	<b>2199 - Other Intermediate Sources</b>		606,097		
1,655,031	1,139,049	245,138	-	<b>2200 - Restricted Revenue</b>		1,500		
-	1,281,715	-	-	<b>3199 - Other Unrestricted Grants In</b>		-		
53,865	64,995	59,475	60,000	<b>3204 - Drivers Education</b>		60,000		
619,592	2,752,328	2,481,727	10,184,018	<b>3299 - Other Restricted Grants</b>		31,851,567		
-	-	-	240,400	<b>4500 - Restricted Revenue Thru State</b>		-		
-	-	-	362,127	<b>4580 - Restrct Fed Rev Thru State</b>		-		
7,208	-	-	2,237,515	<b>5200 - Interfund Transfers</b>		-		
3,217,426	3,178,564	3,553,459	1,067,600	<b>5400 - Beginning Fund Balance</b>		3,502,662		
<b>7,551,355</b>	<b>10,597,971</b>	<b>8,772,317</b>	<b>24,426,105</b>		<b>Total:</b>	<b>38,663,833</b>		

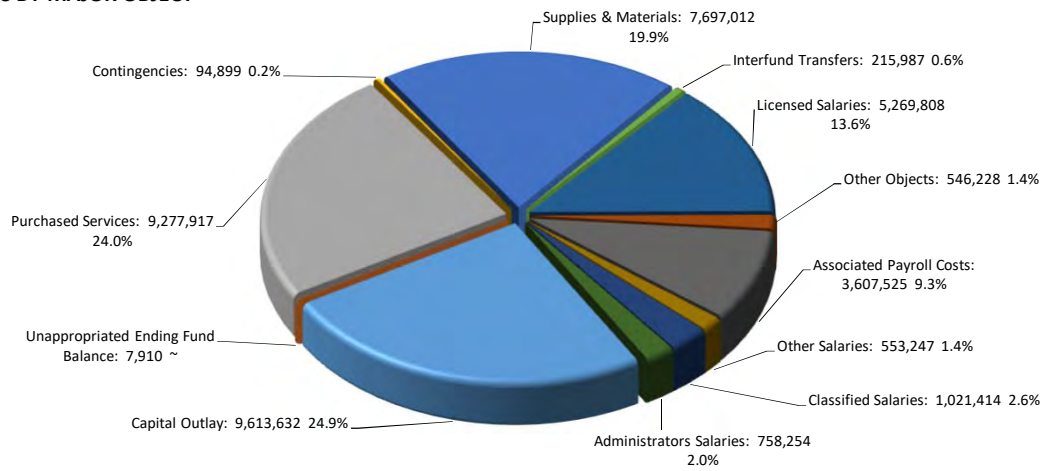
**REYNOLDS SCHOOL DISTRICT**  
**251-296 - STATE AND LOCAL FUND SUMMARY**  
**REQUIREMENTS BY MAJOR FUNCTION**



2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	251-296 - STATE AND LOCAL FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
1,821,249	3,264,230	2,241,045	6,554,689	19.47	1000 - Instruction	11,118,612	27.99		
2,327,993	3,483,098	2,965,834	14,489,992	38.14	2000 - Support Services	15,137,484	61.25		
221,200	297,184	241,569	527,413	0.06	3000 - Enterprise & Community Service	2,001,682	0.06		
-	-	2,219,583	2,500,000		4000 - Facilities Acquisition & Construction	10,087,259			
-	-	-	-		5200 - Interfund Transfers	215,987			
-	-	-	242,101		6000 - Contingency	94,899			
3,180,914	3,553,459	1,104,286	111,910		7000 - Unappropriated Ending Fund Balance	7,910			
<b>7,551,355</b>	<b>10,597,971</b>	<b>8,772,317</b>	<b>24,426,105</b>	<b>57.67</b>	<b>Total:</b>	<b>38,663,833</b>	<b>89.30</b>		

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

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



2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	251-296 - STATE AND LOCAL FUND SUMMARY REQUIREMENTS BY MAJOR OBJECT	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
311,044	627,974	822,884	4,717,360	40.96	0111 - Licensed Salaries	5,269,808	73.34		
244,880	389,860	479,345	5,637,925	12.71	0112 - Classified Salaries	1,021,414	8.96		
111,221	212,773	257,623	695,425	4.00	0113 - Administrators Salaries	758,254	7.00		
32,686	-	-	-		0114 - Administrative Prof. / Confidential Salaries	-			
141,396	201,856	169,535	395,213		01XX - Other Salaries	553,247			
381,537	680,547	947,024	1,949,619		02XX - Associated Payroll Costs	3,607,525			
618,867	595,049	620,831	3,130,268		03XX - Purchased Services	9,277,917			
866,908	2,466,656	2,053,622	2,412,906		04XX - Supplies & Materials	7,697,012			
1,562,484	1,733,624	2,198,815	4,656,599		05XX - Capital Outlay	9,613,632			
99,419	136,173	118,352	476,779		06XX - Other Objects	546,228			
-	-	-	-		07XX - Interfund Transfers	215,987			
-	-	-	242,101		08XX - Contingencies	94,899			
3,180,914	3,553,459	1,104,286	111,910		09XX - Unappropriated Ending Fund Balance	7,910			
<b>7,551,355</b>	<b>10,597,971</b>	<b>8,772,317</b>	<b>24,426,105</b>	<b>57.67</b>	<b>Total:</b>	<b>38,663,833</b>	<b>89.30</b>		

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

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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	251-296 - STATE AND LOCAL FUNDS REQUIREMENTS	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
<b>1111 - Primary Programs K-5</b>									
47,776	121,505	44,207	268,582	4.82	0111 - Licensed Salaries	931,878	15.09		
-	-	-	72		01XX - Other Salaries	72			
25,954	67,828	26,558	164,408		02XX - Associated Payroll Costs	500,156			
180	1,698	1,644	864		03XX - Purchased Services	864			
25,909	45,352	17,072	203,006		04XX - Supplies & Materials	682,490			
-	2,300	2,965	-		06XX - Other Objects	7,857			
<b>99,819</b>	<b>238,683</b>	<b>92,446</b>	<b>636,932</b>	<b>4.82</b>	<b>Total Function:</b>	<b>2,123,317</b>	<b>15.09</b>		
<b>1113 - Elem Extra-Curricular</b>									
1,312	2,011	-	28,000		03XX - Purchased Services	28,000			
53,771	59,285	60,913	133,351		04XX - Supplies & Materials	133,351			
858	-	66	66		06XX - Other Objects	66			
<b>55,941</b>	<b>61,296</b>	<b>60,979</b>	<b>161,417</b>		<b>Total Function:</b>	<b>161,417</b>			
<b>1121 - Middle School Programs</b>									
-	-	-	-		0111 - Licensed Salaries	182,433	3.00		
15,929	21,624	2,944	63,800		01XX - Other Salaries	191,400			
4,995	6,774	827	15,758		02XX - Associated Payroll Costs	144,920			
-	28,768	9,975	49,250		03XX - Purchased Services	-			
8,149	11,460	6,943	15,051		04XX - Supplies & Materials	40,961			
6,400	2,250	2,250	950		06XX - Other Objects	3,000			
<b>35,473</b>	<b>70,877</b>	<b>22,939</b>	<b>144,809</b>		<b>Total Function:</b>	<b>562,714</b>	<b>3.00</b>		
<b>1122 - Middle School Extra-Curricular</b>									
-	-	-	2,587,182		0111 - Licensed Salaries	68,247			
12,399	3,026	-	-		03XX - Purchased Services	-			
44,538	75,093	43,101	143,236		04XX - Supplies & Materials	143,236			
335	-	-	-		06XX - Other Objects	-			
<b>57,271</b>	<b>78,119</b>	<b>43,101</b>	<b>2,730,418</b>		<b>Total Function:</b>	<b>211,483</b>			
<b>1131 - High School Programs</b>									
-	157,030	324,278	202,807	6.00	0111 - Licensed Salaries	374,019	6.00		
46,036	23,841	36,047	25,437	1.00	0112 - Classified Salaries	40,080	1.00		
99,712	144,408	115,128	89,908		01XX - Other Salaries	84,372			
40,728	120,389	239,290	162,231		02XX - Associated Payroll Costs	245,925			
3,420	23,100	6,962	33,693		03XX - Purchased Services	29,943			
36,509	103,898	129,408	98,181		04XX - Supplies & Materials	516,394			
170,155	450,000	-	13,632		05XX - Capital Outlay	113,632			
16,940	68,784	73,687	125,135		06XX - Other Objects	103,495			
<b>413,500</b>	<b>1,091,451</b>	<b>924,800</b>	<b>751,023</b>	<b>7.00</b>	<b>Total Function:</b>	<b>1,507,860</b>	<b>7.00</b>		
<b>1132 - High School Athletics</b>									
-	-	-	25,000		04XX - Supplies & Materials	25,000			
-	-	-	<b>25,000</b>		<b>Total Function:</b>	<b>25,000</b>			
<b>1133 - High School Activities</b>									
60,827	47,037	8,703	52,075		03XX - Purchased Services	52,075			
297,398	386,162	245,828	405,363		04XX - Supplies & Materials	405,363			
35,837	23,113	868	3,280		06XX - Other Objects	3,280			
<b>394,062</b>	<b>456,312</b>	<b>255,399</b>	<b>460,718</b>		<b>Total Function:</b>	<b>460,718</b>			
<b>1223 - Transition Program</b>									
-	86,308	-	-		0112 - Classified Salaries	-			
-	2,204	801	20,559		01XX - Other Salaries	-			
-	45,228	245	10,523		02XX - Associated Payroll Costs	-			
4,057	3,030	2,399	13,518		03XX - Purchased Services	-			
7,614	3,438	2,092	52,779		04XX - Supplies & Materials	9,089			
<b>11,671</b>	<b>140,208</b>	<b>5,537</b>	<b>97,379</b>		<b>Total Function:</b>	<b>9,089</b>			
<b>1224 - Life Skills</b>									
-	50,282	64,891	-		0112 - Classified Salaries	-			
-	920	3,304	-		01XX - Other Salaries	-			
-	37,516	61,358	-		02XX - Associated Payroll Costs	-			
-	478	-	-		03XX - Purchased Services	-			
-	<b>89,196</b>	<b>129,554</b>	-		<b>Total Function:</b>	-			
<b>1250 - Less Restrictive Programs</b>									
103,775	23,808	118,371	94,279	1.75	0112 - Classified Salaries	-			
2,697	3,574	2,860	11,200		01XX - Other Salaries	-			
62,628	19,459	75,158	59,101		02XX - Associated Payroll Costs	-			
20,867	29,916	29,269	101,057		03XX - Purchased Services	-			
-	-	1,925	-		04XX - Supplies & Materials	-			
<b>189,967</b>	<b>76,758</b>	<b>227,582</b>	<b>265,637</b>	<b>1.75</b>	<b>Total Function:</b>	-			

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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	251-296 - STATE AND LOCAL FUNDS REQUIREMENTS	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
<b>1272 - Title IA/D</b>									
-	-	-	-	1.00	0112 - Classified Salaries	-			
-	-	-	-	<b>1.00</b>	<b>Total Function:</b>	-			
<b>1280 - Alternative Ed</b>									
-	55,429	66,614	53,124	1.00	0111 - Licensed Salaries	75,802	1.00		
37,394	48,246	45,716	57,832	1.90	0112 - Classified Salaries	56,857	1.90		
-	9,173	1,192	13,725		01XX - Other Salaries	26,579			
19,261	52,260	66,340	85,997		02XX - Associated Payroll Costs	92,886			
22,464	23,541	27,511	423,495		03XX - Purchased Services	369,593			
1,805	39,357	50,308	16,154		04XX - Supplies & Materials	118,700			
-	312,666	-	35,900		05XX - Capital Outlay	-			
<b>80,924</b>	<b>540,673</b>	<b>257,681</b>	<b>686,227</b>	<b>2.90</b>	<b>Total Function:</b>	<b>740,417</b>	<b>2.90</b>		
<b>1288 - Charter School</b>									
14,044	15,398	31,359	288,973		03XX - Purchased Services	793,707			
<b>14,044</b>	<b>15,398</b>	<b>31,359</b>	<b>288,973</b>		<b>Total Function:</b>	<b>793,707</b>			
<b>1291 - English Language Learners Instruction</b>									
50,437	48,050	-	40,000		0112 - Classified Salaries	155,080			
111,221	115,867	49,352	1,661		0113 - Administrators Salaries	-			
7,020	7,020	3,115	92		01XX - Other Salaries	-			
97,460	99,215	27,012	29,538		02XX - Associated Payroll Costs	38,304			
-	-	-	-		03XX - Purchased Services	59,608			
9,687	9,661	7,167	3,302		06XX - Other Objects	17,000			
<b>275,825</b>	<b>279,813</b>	<b>86,646</b>	<b>74,594</b>		<b>Total Function:</b>	<b>269,992</b>			
<b>1299 - Other Programs</b>									
109,272	76,504	57,503	146,434	2.00	0111 - Licensed Salaries	-			
-	-	-	-		0112 - Classified Salaries	100,169			
4,247	1,964	1,255	3,203		01XX - Other Salaries	-			
64,288	44,247	34,264	81,925		02XX - Associated Payroll Costs	45,354			
11,253	-	10,000	-		03XX - Purchased Services	30,335			
3,692	2,733	-	-		04XX - Supplies & Materials	-			
<b>192,751</b>	<b>125,447</b>	<b>103,022</b>	<b>231,562</b>	<b>2.00</b>	<b>Total Function:</b>	<b>175,858</b>			
<b>1410 - Summer Enrichment Program</b>									
-	-	-	-		03XX - Purchased Services	1,077,040			
-	-	-	-		04XX - Supplies & Materials	1,000,000			
-	-	-	-		<b>Total Function:</b>	<b>2,077,040</b>			
<b>1420 - Middle Summer School</b>									
-	-	-	-		04XX - Supplies & Materials	1,000,000			
-	-	-	-		<b>Total Function:</b>	<b>1,000,000</b>			
<b>1430 - High Summer School</b>									
-	-	-	-		04XX - Supplies & Materials	1,000,000			
-	-	-	-		<b>Total Function:</b>	<b>1,000,000</b>			
<b>2110 - Attendance / Social Work</b>									
-	1,719	-	575,678	10.00	0111 - Licensed Salaries	818,396	10.00		
-	107,361	120,442	151,675	4.00	0112 - Classified Salaries	131,974	4.00		
-	1,307	243	-		01XX - Other Salaries	38,558			
-	59,360	84,529	348,007		02XX - Associated Payroll Costs	558,932			
-	46,055	194	-		03XX - Purchased Services	-			
-	44,648	19,477	253,745		04XX - Supplies & Materials	402,577			
-	11,697	-	1,600		06XX - Other Objects	54,000			
-	<b>272,147</b>	<b>224,885</b>	<b>1,330,704</b>	<b>14.00</b>	<b>Total Function:</b>	<b>2,004,437</b>	<b>14.00</b>		
<b>2120 - Guidance Services</b>									
123,220	175,638	197,218	782,401	12.00	0111 - Licensed Salaries	1,062,465	13.00		
-	-	26,275	28,815	1.00	0112 - Classified Salaries	30,273	1.00		
891	32	11,743	334		01XX - Other Salaries	1,120			
22,215	65,781	121,264	469,320		02XX - Associated Payroll Costs	521,595			
345	29,783	61,934	60,000		03XX - Purchased Services	60,000			
29,831	67,081	29,576	45,000		04XX - Supplies & Materials	45,000			
<b>176,502</b>	<b>338,315</b>	<b>448,010</b>	<b>1,385,869</b>	<b>13.00</b>	<b>Total Function:</b>	<b>1,720,453</b>	<b>14.00</b>		



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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	251-296 - STATE AND LOCAL FUNDS REQUIREMENTS	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
<b>2130 - Health Services</b>									
-	-	-	-		01XX - Other Salaries	1,201			
-	-	-	-		02XX - Associated Payroll Costs	299			
-	-	-	600,000		03XX - Purchased Services	591,973			
-	-	-	<b>600,000</b>		<b>Total Function:</b>	<b>593,473</b>			
<b>2140 - Psychological Services</b>									
-	-	-	-		03XX - Purchased Services	5,000			
-	-	-	-		<b>Total Function:</b>	<b>5,000</b>			
<b>2150 - Speech Pathologist</b>									
-	-	-	11,235		0111 - Licensed Salaries	-			
-	-	-	246		01XX - Other Salaries	-			
-	-	-	5,557		02XX - Associated Payroll Costs	-			
-	-	-	<b>17,038</b>		<b>Total Function:</b>	<b>-</b>			
<b>2190 - Service Direction</b>									
-	-	-	-		03XX - Purchased Services	1,000,000			
-	-	-	-		<b>Total Function:</b>	<b>1,000,000</b>			
<b>2210 - Improvement of Instructional Services</b>									
-	-	133,064	89,918	5.14	0111 - Licensed Salaries	1,147,447	14.75		
-	-	-	28,815		0112 - Classified Salaries	-			
-	-	-	115,000		0113 - Administrators Salaries	-			
-	-	150	3,840		01XX - Other Salaries	1,100			
-	-	72,502	142,448		02XX - Associated Payroll Costs	551,697			
-	2,982	1,102	67,000		03XX - Purchased Services	367,627			
-	-	-	-		04XX - Supplies & Materials	100,000			
1,015	-	-	103,603		06XX - Other Objects	272,490			
<b>1,015</b>	<b>2,982</b>	<b>206,818</b>	<b>550,624</b>	<b>5.14</b>	<b>Total Function:</b>	<b>2,440,361</b>	<b>14.75</b>		
<b>2211 - Teaching &amp; Learning</b>									
-	-	-	-		04XX - Supplies & Materials	799,784			
-	-	-	-		<b>Total Function:</b>	<b>799,784</b>			
<b>2219 - Other Imp Of Instruction</b>									
30,776	40,150	-	-		0111 - Licensed Salaries	-			
789	165	-	-		01XX - Other Salaries	-			
10,975	20,465	-	-		02XX - Associated Payroll Costs	-			
4,109	-	-	-		03XX - Purchased Services	-			
52,435	(450)	1,055,076	170,121		04XX - Supplies & Materials	300,000			
<b>99,085</b>	<b>60,329</b>	<b>1,055,076</b>	<b>170,121</b>		<b>Total Function:</b>	<b>300,000</b>			
<b>2220 - Educational Media Services</b>									
-	-	-	-		0111 - Licensed Salaries	609,121	10.50		
-	-	-	-		02XX - Associated Payroll Costs	333,161			
-	-	-	-		<b>Total Function:</b>	<b>942,282</b>	<b>10.50</b>		
<b>2230 - Assessment &amp; Testing</b>									
-	-	-	8,165		04XX - Supplies & Materials	8,165			
-	-	-	<b>8,165</b>		<b>Total Function:</b>	<b>8,165</b>			
<b>2240 - Instructional Staff Development</b>									
6,791	2,511	-	140,261		01XX - Other Salaries	135,559			
1,790	656	-	35,064		02XX - Associated Payroll Costs	33,484			
43,323	216,623	210,359	208,178		03XX - Purchased Services	141,860			
2,076	13,375	8,536	26,948		04XX - Supplies & Materials	60,337			
2,429	10,163	13,023	38,843		06XX - Other Objects	18,040			
<b>56,410</b>	<b>243,327</b>	<b>231,917</b>	<b>449,294</b>		<b>Total Function:</b>	<b>389,280</b>			
<b>2320 - Executive Administration</b>									
-	-	-	1,578		03XX - Purchased Services	2,500			
30	126	481	3,725		04XX - Supplies & Materials	3,725			
<b>30</b>	<b>126</b>	<b>481</b>	<b>5,303</b>		<b>Total Function:</b>	<b>6,225</b>			
<b>2410 - Building Administration</b>									
-	96,906	208,270	578,763	4.00	0113 - Administrators Salaries	758,254	7.00		
-	5,335	12,030	32,974		01XX - Other Salaries	34,577			
-	38,665	93,847	314,071		02XX - Associated Payroll Costs	416,195			
-	-	-	60,000		03XX - Purchased Services	-			
-	<b>140,907</b>	<b>314,148</b>	<b>985,809</b>	<b>4.00</b>	<b>Total Function:</b>	<b>1,209,026</b>	<b>7.00</b>		
<b>2490 - Oth Sch Admn Supp Svcs</b>									
-	4,183	395	-		06XX - Other Objects	-			
-	<b>4,183</b>	<b>395</b>	<b>-</b>		<b>Total Function:</b>	<b>-</b>			

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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	251-296 - STATE AND LOCAL FUNDS REQUIREMENTS	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
<b>2510 - Direction Of Business Sup Svc</b>									
-	-	17,603	-		03XX - Purchased Services	-			
-	-	<b>17,603</b>	-		<b>Total Function:</b>	-			
<b>2540 - Maintenance &amp; Operations</b>									
94,019	242	61,137	-		03XX - Purchased Services	300,000			
-	-	13,441	17,081		04XX - Supplies & Materials	5,063			
<b>94,019</b>	<b>242</b>	<b>74,578</b>	<b>17,081</b>		<b>Total Function:</b>	<b>305,063</b>			
<b>2542 - Facilities Upkeep</b>									
-	-	10,171	-		01XX - Other Salaries	-			
-	-	1,264	-		02XX - Associated Payroll Costs	-			
-	-	<b>11,434</b>	-		<b>Total Function:</b>	-			
<b>2544 - Maintenance Services</b>									
143,366	58,182	77,048	261,987		03XX - Purchased Services	544,745			
-	1,281,715	56,036	-		04XX - Supplies & Materials	-			
1,392,329	970,957	-	1,805,510		05XX - Capital Outlay	1,500,000			
25,893	4,022	17,931	200,000		06XX - Other Objects	-			
<b>1,561,588</b>	<b>2,314,876</b>	<b>151,015</b>	<b>2,267,497</b>		<b>Total Function:</b>	<b>2,044,745</b>			
<b>2545 - Building Fixed Costs</b>									
16,619	-	-	-		03XX - Purchased Services	-			
16,619	-	-	-		<b>Total Function:</b>	-			
<b>2549 - Energy / Safety Programs</b>									
-	-	-	750,000		03XX - Purchased Services	-			
-	-	-	<b>750,000</b>		<b>Total Function:</b>	-			
<b>2550 - Transportation</b>									
-	-	-	5,105,305		0112 - Classified Salaries	57,293			
4,208	-	1,959	500		03XX - Purchased Services	500			
-	-	114	-		04XX - Supplies & Materials	-			
-	-	-	301,557		05XX - Capital Outlay	500,000			
<b>4,208</b>	<b>-</b>	<b>2,073</b>	<b>5,407,362</b>		<b>Total Function:</b>	<b>557,793</b>			
<b>2649 - Other Staff Services</b>									
-	-	-	-		04XX - Supplies & Materials	35,000			
-	-	-	-		<b>Total Function:</b>	<b>35,000</b>			
<b>2660 - Technology Services</b>									
-	-	-	-	1.00	0112 - Classified Salaries	-			
32,686	-	-	-		0114 - Administrative Prof. / Confidential Salarie	-			
1,200	-	-	-		01XX - Other Salaries	-			
22,133	-	-	-		02XX - Associated Payroll Costs	-			
147,054	31,780	40,699	125,000		03XX - Purchased Services	218,778			
115,445	73,882	186,701	375,000		04XX - Supplies & Materials	500,000			
<b>318,518</b>	<b>105,662</b>	<b>227,401</b>	<b>500,000</b>	<b>1.00</b>	<b>Total Function:</b>	<b>718,778</b>			
<b>2680 - Interpretation &amp; Translation Services</b>									
-	-	-	25,201	1.00	0112 - Classified Salaries	32,270	1.00		
-	-	-	19,926		02XX - Associated Payroll Costs	25,349			
-	-	-	<b>45,126</b>	<b>1.00</b>	<b>Total Function:</b>	<b>57,619</b>	<b>1.00</b>		
<b>3210 - Fuel / DHS Reimb Expense</b>									
144,199	208,403	89,175	225,000		04XX - Supplies & Materials	225,000			
<b>144,199</b>	<b>208,403</b>	<b>89,175</b>	<b>225,000</b>		<b>Total Function:</b>	<b>225,000</b>			
<b>3300 - Community Services</b>									
15,000	31,340	50	100		03XX - Purchased Services	100			
3,291	6,984	13,007	136,621		04XX - Supplies & Materials	16,552			
<b>18,291</b>	<b>38,324</b>	<b>13,057</b>	<b>136,721</b>		<b>Total Function:</b>	<b>16,652</b>			
<b>3320 - Community Recreation Services</b>									
13,556	725	-	10,000		04XX - Supplies & Materials	10,000			
<b>13,556</b>	<b>725</b>	<b>-</b>	<b>10,000</b>		<b>Total Function:</b>	<b>10,000</b>			
<b>3390 - Oth Community Services</b>									
-	-	-	78,431		0112 - Classified Salaries	415,174			
-	-	-	-		02XX - Associated Payroll Costs	87,728			
-	-	-	-		03XX - Purchased Services	1,066,410			
-	22,000	-	-		04XX - Supplies & Materials	60,000			
-	-	-	-		06XX - Other Objects	17,000			
-	<b>22,000</b>	<b>-</b>	<b>78,431</b>		<b>Total Function:</b>	<b>1,646,312</b>			

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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	251-296 - STATE AND LOCAL FUNDS REQUIREMENTS	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
<b>3500 - Child Care</b>									
7,237	1,964	67,602	2,136	0.06	0112 - Classified Salaries	2,244	0.06		
2,120	1,617	4,600	15,000		01XX - Other Salaries	38,709			
9,111	2,705	42,565	5,746		02XX - Associated Payroll Costs	11,540			
-	57	157	5,000		03XX - Purchased Services	-			
26,661	21,390	24,413	49,379		04XX - Supplies & Materials	51,225			
25	-	-	-		06XX - Other Objects	-			
<b>45,154</b>	<b>27,733</b>	<b>139,337</b>	<b>77,261</b>	<b>0.06</b>	<b>Total Function:</b>	<b>103,718</b>	<b>0.06</b>		
<b>4150 - Building Acquisition/Develop</b>									
-	-	20,769	-		03XX - Purchased Services	2,537,259			
-	-	2,198,815	2,500,000		05XX - Capital Outlay	7,500,000			
-	-	-	-		06XX - Other Objects	50,000			
-	-	<b>2,219,583</b>	<b>2,500,000</b>		<b>Total Function:</b>	<b>10,087,259</b>			
<b>5200 - Interfund Transfers</b>									
-	-	-	-		07XX - Interfund Transfers	215,987			
-	-	-	-		<b>Total Function:</b>	<b>215,987</b>			
<b>6110 - Operating Contingencies</b>									
-	-	-	242,101		08XX - Contingencies	94,899			
-	-	-	<b>242,101</b>		<b>Total Function:</b>	<b>94,899</b>			
<b>7000 - Unappropriated Ending Fund Balance</b>									
3,180,914	3,553,459	1,104,286	111,910		09XX - Unappropriated Ending Fund Balance	7,910			
3,180,914	3,553,459	1,104,286	111,910		<b>Total Function:</b>	<b>7,910</b>			
<b>7,551,355</b>	<b>10,597,971</b>	<b>8,772,317</b>	<b>24,426,105</b>	<b>57.67</b>	<b>Total:</b>	<b>38,663,833</b>	<b>89.30</b>		



Wilkes Elementary School

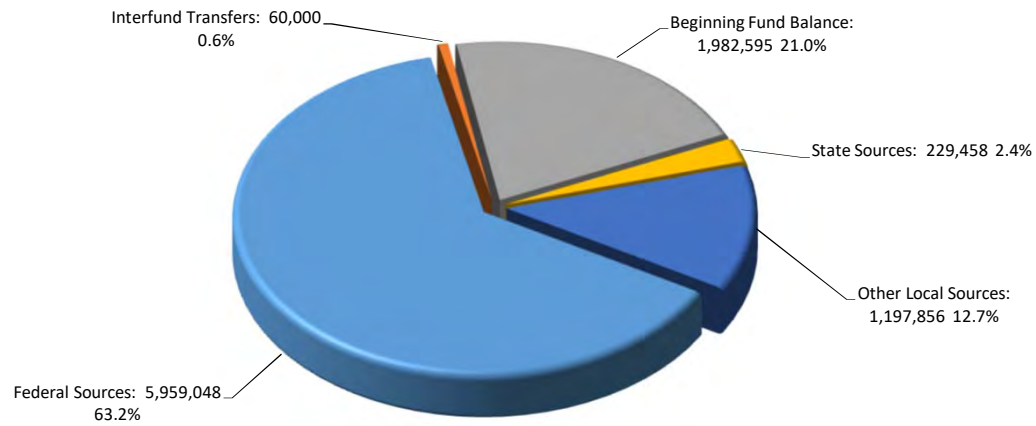


# NUTRITION SERVICES FUND

PROPOSED BUDGET  
2021-2022

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**



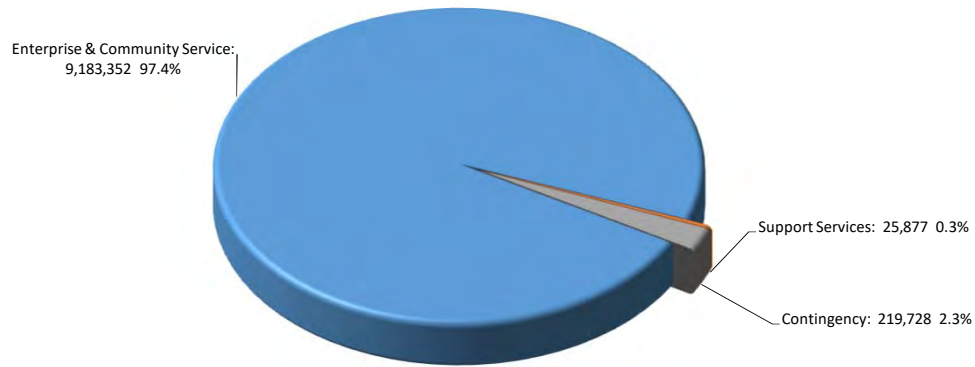
2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	297 - NUTRITION SERVICES FUND SUMMARY RESOURCES BY SOURCE	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
368,342	357,401	369,826	1,047,044	1000 - Other Local Sources	1,197,856		
-	-	28,701	-	2000 - Intermediate Sources	-		
59,250	89,568	71,614	98,276	3000 - State Sources	229,458		
5,636,624	5,370,804	4,725,317	5,127,135	4000 - Federal Sources	5,959,048		
52,974	50,679	50,852	60,000	5200 - Interfund Transfers	60,000		
2,996,717	3,385,574	1,982,595	1,982,595	5400 - Beginning Fund Balance	1,982,595		
<b>9,113,907</b>	<b>9,254,026</b>	<b>7,228,905</b>	<b>8,315,050</b>	<b>Total:</b>	<b>9,428,957</b>		

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

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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	297 - NUTRITION SERVICES FUND RESOURCES	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
<b>1000 - Other Local Sources</b>							
77,108	48,049	13,069	48,050	1510 - Interest On Investments	48,050		
264,173	267,907	298,826	856,015	1610 - Food Service Meal Sales	934,167		
-	19,856	26,928	80,639	1690 - Food Services - Other Sales	80,639		
27,061	21,589	31,002	62,340	1990 - Miscellaneous Revenue	135,000		
<b>368,342</b>	<b>357,401</b>	<b>369,826</b>	<b>1,047,044</b>	<b>Total Object:</b>	<b>1,197,856</b>		
<b>2000 - Intermediate Sources</b>							
-	-	1,000	-	2199 - Other Intermediate Sources	-		
-	-	27,701	-	2200 - Restricted Revenue	-		
-	-	<b>28,701</b>	-	<b>Total Object:</b>	-		
<b>3000 - State Sources</b>							
59,250	89,568	71,614	98,276	3299 - Other Restricted Grants	229,458		
<b>59,250</b>	<b>89,568</b>	<b>71,614</b>	<b>98,276</b>	<b>Total Object:</b>	<b>229,458</b>		
<b>4000 - Federal Sources</b>							
388,577	368,731	366,975	363,000	4100 - USDA Commodities	450,000		
115,882	106,388	887,289	134,449	4502 - Summer Seamless Waiver	605,022		
1,254,318	1,167,627	816,967	1,217,236	4503 - National Breakfast Program	1,217,236		
3,433,095	3,249,725	2,277,654	3,132,548	4505 - National School Nutrition Prog	3,132,548		
1,753	8,568	-	-	4508 - ODE Usda Food Distribution Program	-		
442,998	469,765	376,433	279,902	4580 - Restrct Fed Rev Thru State	554,242		
<b>5,636,624</b>	<b>5,370,804</b>	<b>4,725,317</b>	<b>5,127,135</b>	<b>Total Object:</b>	<b>5,959,048</b>		
<b>5200 - Interfund Transfers</b>							
52,974	50,679	50,852	60,000	5200 - Interfund Transfers	60,000		
<b>52,974</b>	<b>50,679</b>	<b>50,852</b>	<b>60,000</b>	<b>Total Object:</b>	<b>60,000</b>		
<b>5400 - Beginning Fund Balance</b>							
2,996,717	3,385,574	1,982,595	1,982,595	5400 - Beginning Fund Balance	1,982,595		
<b>2,996,717</b>	<b>3,385,574</b>	<b>1,982,595</b>	<b>1,982,595</b>	<b>Total Object:</b>	<b>1,982,595</b>		
<b>9,113,907</b>	<b>9,254,026</b>	<b>7,228,905</b>	<b>8,315,050</b>	<b>Total:</b>	<b>9,428,957</b>		

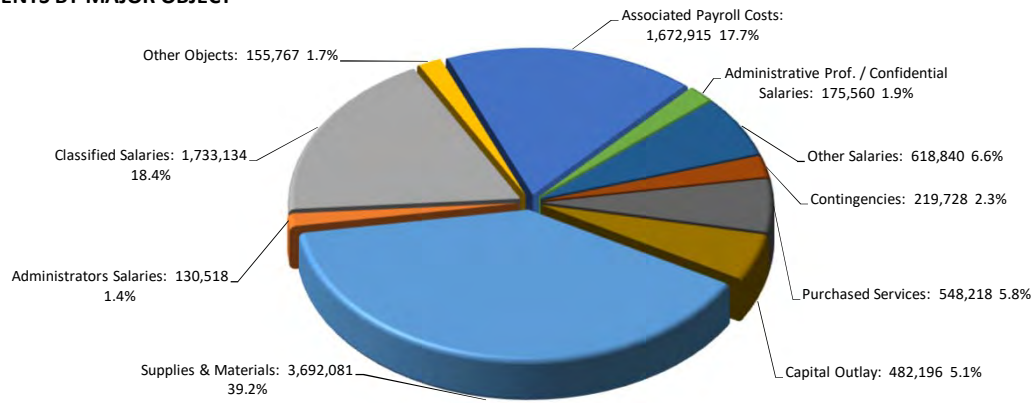
**REYNOLDS SCHOOL DISTRICT**  
**297 - NUTRITION SERVICES FUND SUMMARY**  
**REQUIREMENTS BY MAJOR FUNCTION**



2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	297 - NUTRITION SERVICES FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
-	-	-	-	-	2000 - Support Services	25,877	0.10		
5,728,333	7,271,431	5,958,881	8,295,050	61.25	3000 - Enterprise & Community Service	9,183,352	61.25		
-	-	-	20,000		6000 - Contingency	219,728			
3,385,574	1,982,595	1,270,024	-	-	7000 - Unappropriated Ending Fund Balance	-			
<b>9,113,907</b>	<b>9,254,026</b>	<b>7,228,905</b>	<b>8,315,050</b>	<b>61.25</b>	<b>Total:</b>	<b>9,428,957</b>	<b>61.35</b>		

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

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



2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	297 - NUTRITION SERVICES FUND SUMMARY REQUIREMENTS BY MAJOR OBJECT	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
1,288,090	1,377,570	1,361,118	1,695,334	58.25	0112 - Classified Salaries	1,733,134	58.25		
32,269	136,819	143,528	144,495	1.00	0113 - Administrators Salaries	130,518	1.10		
195,061	164,672	187,100	242,990	2.00	0114 - Administrative Prof. / Confidential Salaries	175,560	2.00		
269,181	296,122	369,863	285,329		01XX - Other Salaries	618,840			
1,270,686	1,431,376	1,407,678	1,715,706		02XX - Associated Payroll Costs	1,672,915			
201,082	41,761	196,666	217,781		03XX - Purchased Services	548,218			
2,286,982	2,275,242	2,130,653	2,734,684		04XX - Supplies & Materials	3,692,081			
115,453	1,463,468	72,216	1,188,731		05XX - Capital Outlay	482,196			
69,530	84,402	90,059	70,000		06XX - Other Objects	155,767			
-	-	-	20,000		08XX - Contingencies	219,728			
3,385,574	1,982,595	1,270,024	-		09XX - Unappropriated Ending Fund Balance	-			
<b>9,113,907</b>	<b>9,254,026</b>	<b>7,228,905</b>	<b>8,315,050</b>	<b>61.25</b>	<b>Total:</b>	<b>9,428,957</b>	<b>61.35</b>		

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



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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	297 - NUTRITION SERVICES FUND REQUIREMENTS	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
<b>2190 - Service Direction</b>									
-	-	-	-		0113 - Administrators Salaries	17,980	0.10		
-	-	-	-		01XX - Other Salaries	222			
-	-	-	-		02XX - Associated Payroll Costs	7,675			
-	-	-	-		<b>Total Function:</b>	<b>25,877</b>	<b>0.10</b>		
-	-	-	-		<b>Total 2000 Function:</b>	<b>25,877</b>	<b>0.10</b>		
<b>3100 - Food Services</b>									
1,288,090	1,377,570	1,361,118	1,695,334	58.25	0112 - Classified Salaries	1,733,134	58.25		
32,269	136,819	143,528	144,495	1.00	0113 - Administrators Salaries	112,538	1.00		
195,061	164,672	187,100	242,990	2.00	0114 - Administrative Prof. / Confidential Salaries	175,560	2.00		
168,126	185,656	243,067	176,479		01XX - Other Salaries	136,793			
1,238,886	1,394,948	1,366,799	1,688,820		02XX - Associated Payroll Costs	1,546,229			
198,837	41,045	181,760	210,766		03XX - Purchased Services	516,650			
1,819,266	1,856,660	1,096,338	2,393,216		04XX - Supplies & Materials	2,955,221			
115,453	1,463,468	72,216	1,188,731		05XX - Capital Outlay	482,196			
65,704	73,300	47,062	70,000		06XX - Other Objects	155,767			
<b>5,121,690</b>	<b>6,694,139</b>	<b>4,698,988</b>	<b>7,810,831</b>	<b>61.25</b>	<b>Total Function:</b>	<b>7,814,088</b>	<b>61.25</b>		
<b>5,121,690</b>	<b>6,694,139</b>	<b>4,698,988</b>	<b>7,810,831</b>	<b>61.25</b>	<b>Total 3100 Function:</b>	<b>7,814,088</b>	<b>61.25</b>		
<b>3101 - Summer Seamless Waiver</b>									
46,789	52,339	71,766	42,850		01XX - Other Salaries	195,825			
14,864	17,696	23,123	10,584		02XX - Associated Payroll Costs	48,369			
2,245	715	14,557	7,015		03XX - Purchased Services	31,568			
57,187	30,014	751,571	74,000		04XX - Supplies & Materials	329,260			
3,826	3,280	35,743	-		06XX - Other Objects	-			
<b>124,912</b>	<b>104,045</b>	<b>896,761</b>	<b>134,449</b>		<b>Total Function:</b>	<b>605,022</b>			
<b>124,912</b>	<b>104,045</b>	<b>896,761</b>	<b>134,449</b>		<b>Total 3101 Function:</b>	<b>605,022</b>			
<b>3102 - Nutrition Services Grant</b>									
12,131	12,702	9,323	22,000		01XX - Other Salaries	22,000			
4,091	3,981	3,270	5,434		02XX - Associated Payroll Costs	5,434			
183,514	149,768	119,152	197,600		04XX - Supplies & Materials	197,600			
<b>199,736</b>	<b>166,451</b>	<b>131,746</b>	<b>225,034</b>		<b>Total Function:</b>	<b>225,034</b>			
<b>199,736</b>	<b>166,451</b>	<b>131,746</b>	<b>225,034</b>		<b>Total 3102 Function:</b>	<b>225,034</b>			
<b>3103 - CACFP - Supper</b>									
42,135	45,424	45,479	44,000		01XX - Other Salaries	264,000			
12,845	14,750	14,409	10,868		02XX - Associated Payroll Costs	65,208			
188,283	181,680	113,230	-		04XX - Supplies & Materials	-			
-	7,822	7,254	-		06XX - Other Objects	-			
<b>243,262</b>	<b>249,676</b>	<b>180,371</b>	<b>54,868</b>		<b>Total Function:</b>	<b>329,208</b>			
<b>243,262</b>	<b>249,676</b>	<b>180,371</b>	<b>54,868</b>		<b>Total 3103 Function:</b>	<b>329,208</b>			
<b>3104 - Summer Feeding - Hunger Free Oregon</b>									
-	-	227	-		01XX - Other Salaries	-			
-	-	76	-		02XX - Associated Payroll Costs	-			
-	-	349	-		03XX - Purchased Services	-			
-	-	1,758	5,712		04XX - Supplies & Materials	10,000			
-	-	<b>2,411</b>	<b>5,712</b>		<b>Total Function:</b>	<b>10,000</b>			
-	-	<b>2,411</b>	<b>5,712</b>		<b>Total 3104 Function:</b>	<b>10,000</b>			
<b>3106 - Farm to School Grant</b>									
38,732	57,120	48,604	64,156		04XX - Supplies & Materials	200,000			
<b>38,732</b>	<b>57,120</b>	<b>48,604</b>	<b>64,156</b>		<b>Total Function:</b>	<b>200,000</b>			
<b>38,732</b>	<b>57,120</b>	<b>48,604</b>	<b>64,156</b>		<b>Total 3106 Function:</b>	<b>200,000</b>			
<b>6110 - Operating Contingencies</b>									
-	-	-	20,000		08XX - Contingencies	219,728			
-	-	-	<b>20,000</b>		<b>Total Function:</b>	<b>219,728</b>			
-	-	-	<b>20,000</b>		<b>Total 6000 Function:</b>	<b>219,728</b>			
<b>7000 - Unappropriated Ending Fund Balance</b>									
3,385,574	1,982,595	1,270,024	-		09XX - Unappropriated Ending Fund Balance	-			
<b>3,385,574</b>	<b>1,982,595</b>	<b>1,270,024</b>	-		<b>Total Function:</b>	-			
<b>3,385,574</b>	<b>1,982,595</b>	<b>1,270,024</b>	-		<b>Total 7000 Function:</b>	-			
<b>9,113,907</b>	<b>9,254,026</b>	<b>7,228,905</b>	<b>8,315,050</b>	<b>61.25</b>	<b>Total:</b>	<b>9,428,957</b>	<b>61.35</b>		



Davis Elementary School

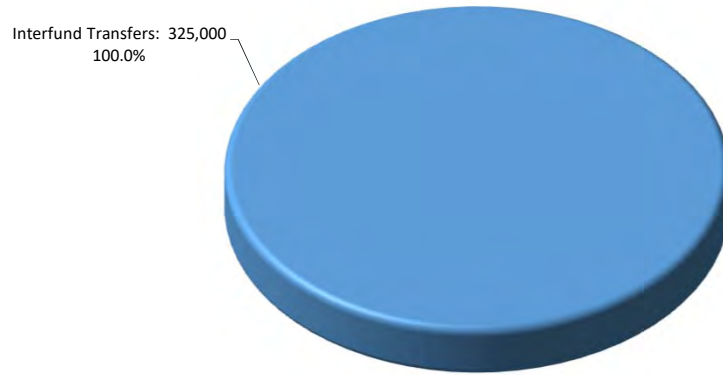


# EARLY RETIREMENT FUND

PROPOSED BUDGET  
2021-2022

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**

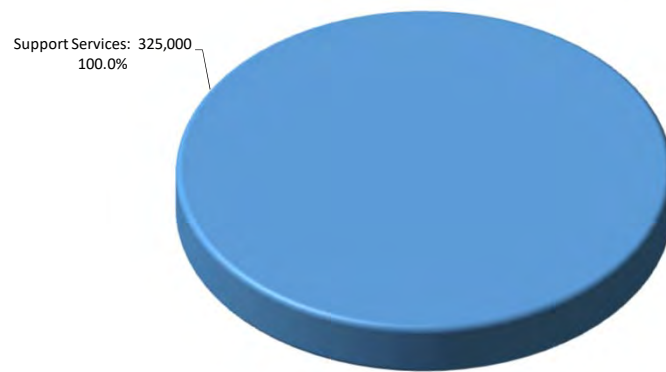


2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	298 - EARLY RETIREMENT FUND SUMMARY RESOURCES BY SOURCE	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
540,000	280,000	175,000	100,000	5200 - Interfund Transfers	325,000		
-	175,072	168,186	200,000	5400 - Beginning Fund Balance	-		
<b>540,000</b>	<b>455,072</b>	<b>343,186</b>	<b>300,000</b>	<b>Total:</b>	<b>325,000</b>		

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

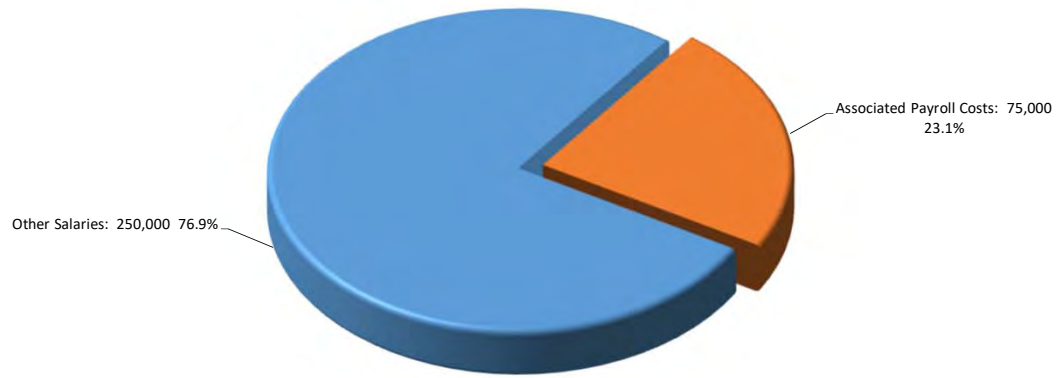
2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	298 - EARLY RETIREMENT FUND RESOURCES BY SOURCE	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
<b>5200 - Interfund Transfers</b>							
540,000	280,000	175,000	100,000	<b>5200 - Interfund Transfers</b>	325,000		
<b>540,000</b>	<b>280,000</b>	<b>175,000</b>	<b>100,000</b>	<b>Total Object:</b>	<b>325,000</b>		
<b>5400 - Beginning Fund Balance</b>							
-	175,072	168,186	200,000	<b>5400 - Beginning Fund Balance</b>	-		
<b>-</b>	<b>175,072</b>	<b>168,186</b>	<b>200,000</b>	<b>Total Object:</b>	<b>-</b>		
<b>540,000</b>	<b>455,072</b>	<b>343,186</b>	<b>300,000</b>	<b>Total:</b>	<b>325,000</b>		

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



2017/18	2018/19	2019/20	2020/21	2020/21	298 - EARLY RETIREMENT FUND SUMMARY	2021/22	2021/22	2021/22	2021/22
Actuals	Actuals	Actuals	Working	FTE	REQUIREMENTS BY MAJOR FUNCTION	Proposed	FTE	Approved	Adopted
364,928	286,886	211,206	300,000		2000 - Support Services	325,000			
175,072	168,186	131,980	-		7000 - Unappropriated Ending Fund Balance	-			
540,000	455,072	343,186	300,000		Total:	325,000			

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



2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	298 - EARLY RETIREMENT FUND SUMMARY REQUIREMENTS BY MAJOR OBJECT	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
241,162	227,906	177,508	250,000		01XX - Other Salaries	250,000			
123,766	58,979	33,698	50,000		02XX - Associated Payroll Costs	75,000			
175,072	168,186	131,980	-		09XX - Unappropriated Ending Fund Balance	-			
<b>540,000</b>	<b>455,072</b>	<b>343,186</b>	<b>300,000</b>		<b>Total:</b>	<b>325,000</b>			

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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	298 - EARLY RETIREMENT FUND REQUIREMENTS	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
<b>2700 - Early Retirement</b>									
241,162	227,906	177,508	250,000		01XX - Other Salaries	250,000			
123,766	58,979	33,698	50,000		02XX - Associated Payroll Costs	75,000			
<b>364,928</b>	<b>286,886</b>	<b>211,206</b>	<b>300,000</b>		<b>Total Function:</b>	<b>325,000</b>			
<b>7000 - Unappropriated Ending Fund Balance</b>									
175,072	168,186	131,980	-		09XX - Unappropriated Ending Fund Balance	-			
<b>175,072</b>	<b>168,186</b>	<b>131,980</b>	<b>-</b>		<b>Total Function:</b>	<b>-</b>			
<b>540,000</b>	<b>455,072</b>	<b>343,186</b>	<b>300,000</b>		<b>Total:</b>	<b>325,000</b>			

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

## PUBLIC EMPLOYEE RETIREMENT SYSTEM (PERS)

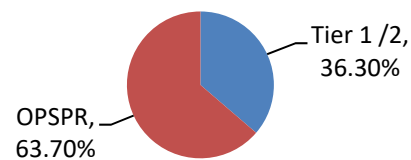
Reynolds School District is a **Public Employee Retirement System (PERS)** employer and all employees who work in PERS qualifying positions at Reynolds School District become PERS members. Employees hired after August 29, 2013 are members of a new plan created by the Legislature to reduce cost: The Oregon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

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

PERS costs continue to rise impacting district budgets throughout Oregon until the 2021-23 biennium.

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

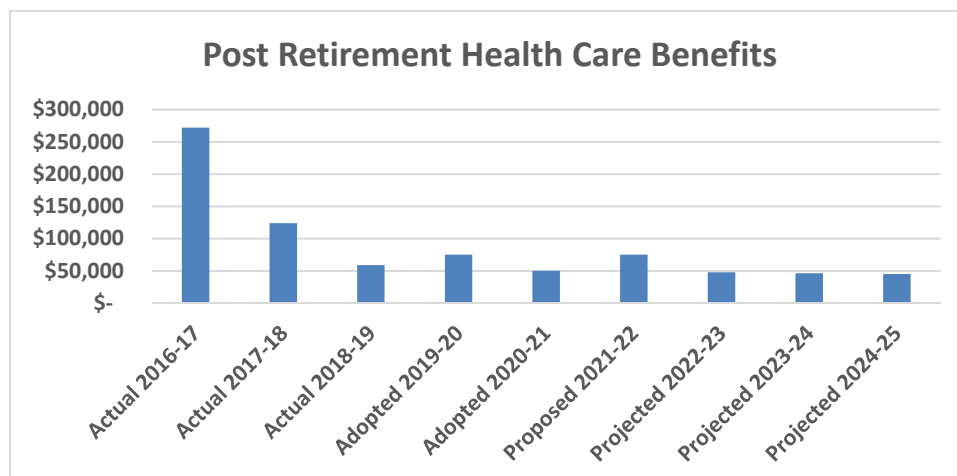
### Employees in PERS



## POST EMPLOYMENT BENEFITS

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

financed by the General Fund and recorded as expenditures on a pay as you go basis in the Early Retirement Fund. The cost of these benefits in fiscal year 2020 was \$33,698 and budgeted at \$50,000 in 2020-21. The 2021-22 budget is \$75,000. A 3% annual reduction is currently projected.





**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:

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



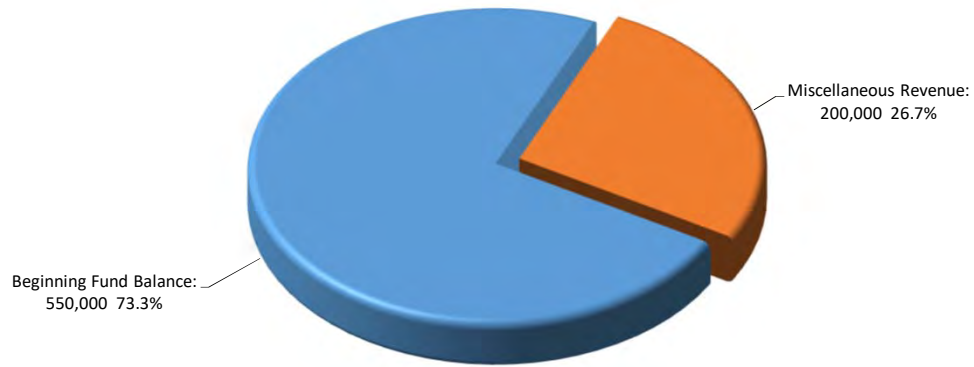
Hybrid Learning at  
Wilkes Elementary School

# INSURANCE RESERVE FUND

PROPOSED BUDGET  
2021-2022

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**

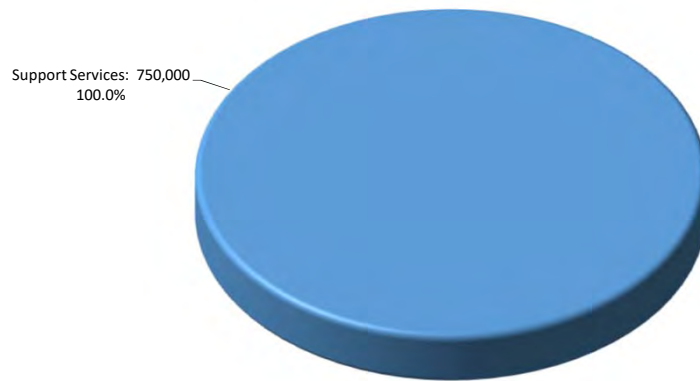


2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	299 - INSURANCE RESERVE FUND SUMMARY RESOURCES BY SOURCE	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
8,962	414,562	170,767	200,000	1990 - Miscellaneous Revenue	200,000		
170,958	157,908	536,263	450,000	5400 - Beginning Fund Balance	550,000		
<b>179,920</b>	<b>572,470</b>	<b>707,031</b>	<b>650,000</b>	<b>Total:</b>	<b>750,000</b>		

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

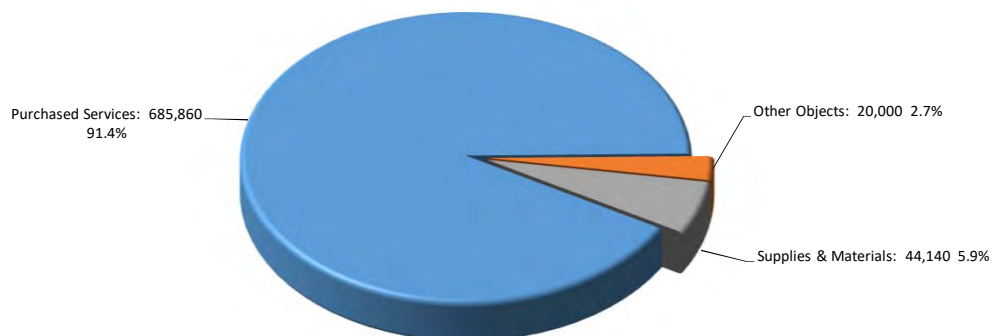
2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	299 - INSURANCE RESERVE FUND RESOURCES BY SOURCE	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
<b>1990 - Miscellaneous Revenue</b>							
8,962	414,562	170,767	200,000	1990 - Miscellaneous Revenue	200,000		
<b>8,962</b>	<b>414,562</b>	<b>170,767</b>	<b>200,000</b>	<b>Total Object:</b>	<b>200,000</b>		
<b>5400 - Beginning Fund Balance</b>							
170,958	157,908	536,263	450,000	5400 - Beginning Fund Balance	550,000		
<b>170,958</b>	<b>157,908</b>	<b>536,263</b>	<b>450,000</b>	<b>Total Object:</b>	<b>550,000</b>		
<b>179,920</b>	<b>572,470</b>	<b>707,031</b>	<b>650,000</b>	<b>Total:</b>	<b>750,000</b>		

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



2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	299 - INSURANCE RESERVE FUND SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
22,012	36,207	298,927	650,000		2000 - Support Services	750,000			
157,908	536,263	408,104	-		7000 - Unappropriated Ending Fund Balance	-			
179,920	572,470	707,031	650,000		Total:	750,000			

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



2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	299 - INSURANCE RESERVE FUND SUMMARY REQUIREMENTS BY MAJOR OBJECT	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
3,280	27,090	295,232	585,860		03XX - Purchased Services	685,860			
18,732	9,117	3,696	44,140		04XX - Supplies & Materials	44,140			
-	-	-	20,000		06XX - Other Objects	20,000			
157,908	536,263	408,104	-		09XX - Unappropriated Ending Fund Balance	-			
<b>179,920</b>	<b>572,470</b>	<b>707,031</b>	<b>650,000</b>		<b>Total:</b>	<b>750,000</b>			

REYNOLDS SCHOOL DISTRICT  
299 - INSURANCE RESERVE FUND  
REQUIREMENTS

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	299 - INSURANCE RESERVE FUND REQUIREMENTS	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
<b>2210 - Improvement of Instructional Services</b>									
18,732	849	3,140	3,140		04XX - Supplies & Materials	3,140			
<b>18,732</b>	<b>849</b>	<b>3,140</b>	<b>3,140</b>		<b>Total Function:</b>	<b>3,140</b>			
<b>2544 - Maintenance Services</b>									
3,280	27,090	286,563	585,860		03XX - Purchased Services	685,860			
-	8,268	556	41,000		04XX - Supplies & Materials	41,000			
-	-	-	20,000		06XX - Other Objects	20,000			
<b>3,280</b>	<b>35,358</b>	<b>287,119</b>	<b>646,860</b>		<b>Total Function:</b>	<b>746,860</b>			
<b>2550 - Transportation</b>									
-	-	8,668	-		03XX - Purchased Services	-			
-	-	<b>8,668</b>	-		<b>Total Function:</b>	-			
<b>7000 - Unappropriated Ending Fund Balance</b>									
157,908	536,263	408,104	-		09XX - Unappropriated Ending Fund Balance	-			
<b>157,908</b>	<b>536,263</b>	<b>408,104</b>	-		<b>Total Function:</b>	-			
<b>179,920</b>	<b>572,470</b>	<b>707,031</b>	<b>650,000</b>		<b>Total:</b>	<b>750,000</b>			



Amazon Families School Supply Donation



# DEBT SERVICE FUND

PROPOSED BUDGET  
2021-2022

## **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. Fund remains for historical purposes only.

## **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  
2021-22**

**Reynolds School District Debt Service Overview**

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

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

The District also has debt service for Full Faith and Credit Obligations (FFCO). In 2010, the District refunded the FFCO with a maturity date of 2035. Funding from this financing was utilized for the purchase of land and for building and site improvements in the District. The District refunded the FFCO again in 2020 with a maturity date of 2035. The District was also able to purchase buses with the financing.

**Debt Service Summary  
2021-22**

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

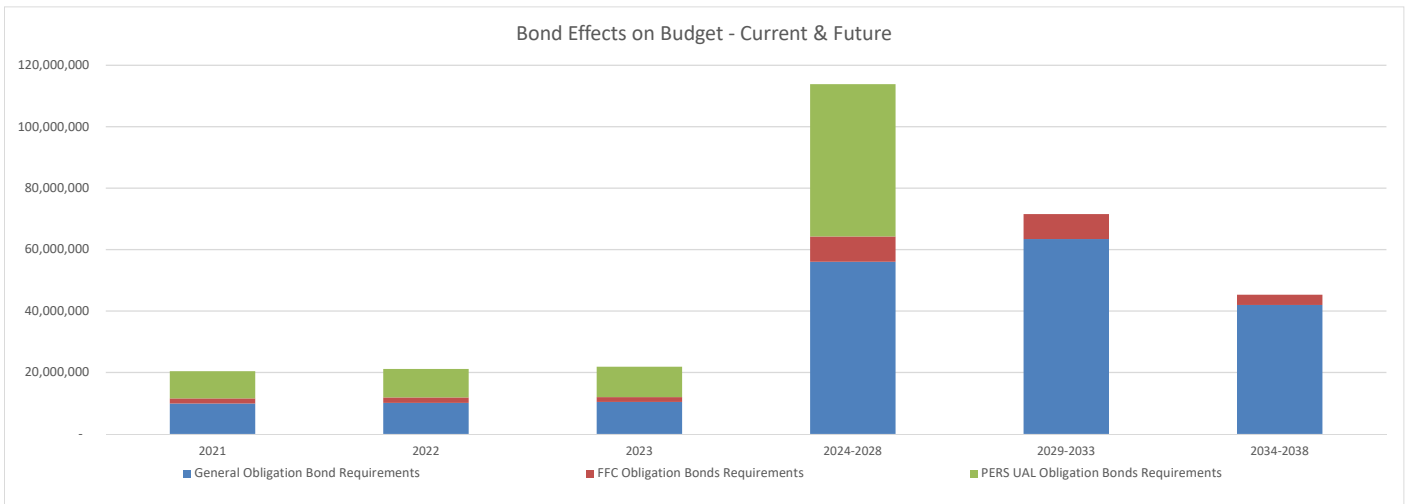
\* Funded through a transfer from the General Fund for any amounts not covered by construction excise tax revenues and facility lease revenues.

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

**Reynolds School District  
Debt Service Summary  
2021-22**

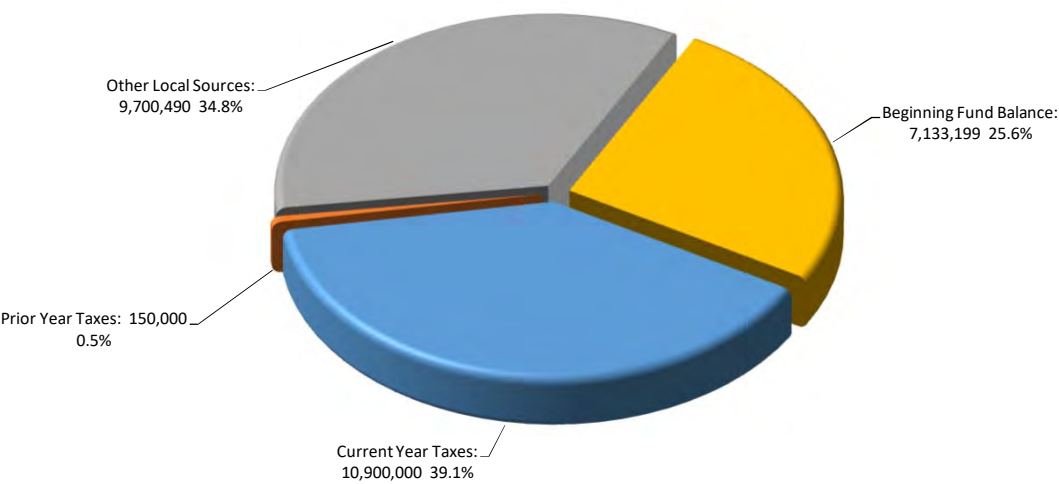
**Bond Effects on Budget - Current and Future**

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



PERS UAL Obligation Bonds Debt matures in 2028.

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



2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	300-350 - DEBT SERVICE FUNDS SUMMARY RESOURCES BY SOURCE	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
7,911,874	8,519,054	8,804,880	9,296,213	1000 - Other Local Sources	9,700,490		
10,637,298	11,126,660	7,901,652	9,500,000	1111 - Current Year Taxes	10,900,000		
132,842	134,238	148,665	95,000	1112 - Prior Year Taxes	150,000		
2,629,897	4,631,354	7,149,466	5,976,953	5400 - Beginning Fund Balance	7,133,199		
21,311,912	24,411,306	24,004,664	24,868,166	Total:	27,883,689		

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

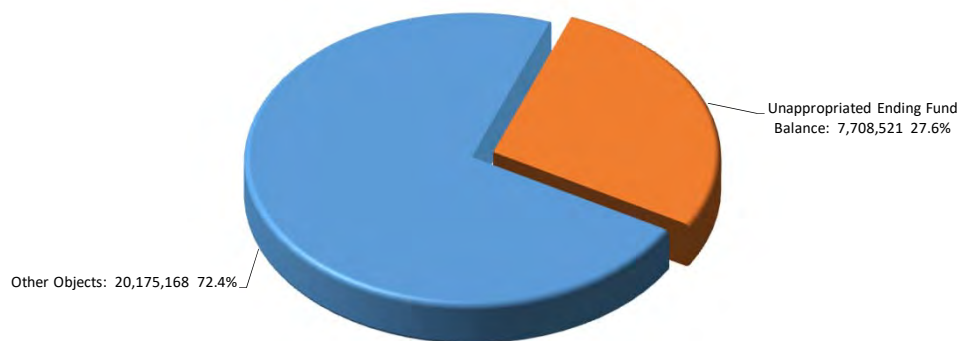
**REYNOLDS SCHOOL DISTRICT**  
**300-350 - DEBT SERVICE FUNDS SUMMARY**  
**REQUIREMENTS BY MAJOR FUNCTION**



2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	300-350 - DEBT SERVICE FUNDS SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
16,680,558	17,261,840	17,912,790	20,310,540		5100 - Debt Service	20,175,168			
4,631,354	7,149,466	6,091,874	4,557,626		7000 - Unappropriated Ending Fund Balance	7,708,521			
<b>21,311,912</b>	<b>24,411,306</b>	<b>24,004,664</b>	<b>24,868,166</b>		<b>Total:</b>	<b>27,883,689</b>			

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

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



2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	300-350 - DEBT SERVICE FUNDS SUMMARY REQUIREMENTS BY MAJOR OBJECT	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
16,680,558	17,261,840	17,912,790	20,310,540		06XX - Other Objects	20,175,168			
4,631,354	7,149,466	6,091,874	4,557,626		09XX - Unappropriated Ending Fund Balance	7,708,521			
<b>21,311,912</b>	<b>24,411,306</b>	<b>24,004,664</b>	<b>24,868,166</b>		<b>Total:</b>	<b>27,883,689</b>			

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



Superintendent Diaz with Students  
at Fairview Elementary School

# 2005 G.O. BOND DEBT SERVICE FUND

PROPOSED BUDGET  
2021-2022

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

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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	300 - DEBT SERVICE/2005 G.O. BOND FUND RESOURCES BY SOURCE	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
				1000 - Other Local Sources			
6,371	11,448	9,976	-	1190 - Tax Penalties & Interest	-		
167,439	220,360	200,614	-	1510 - Interest On Investments	-		
<b>173,810</b>	<b>231,809</b>	<b>210,590</b>	-	<b>Total Object:</b>	-		
				1111 - Current Year Taxes			
4,893,157	5,132,806	3,081,644	-	1111 - Current Year Taxes	-		
-	189,991	-	-	1114 - Comcast Thru Mult Co	-		
<b>4,893,157</b>	<b>5,322,797</b>	<b>3,081,644</b>	-	<b>Total Object:</b>	-		
				1112 - Prior Year Taxes			
80,866	69,318	73,389	-	1112 - Prior Year Taxes	-		
<b>80,866</b>	<b>69,318</b>	<b>73,389</b>	-	<b>Total Object:</b>	-		
				5400 - Beginning Fund Balance			
2,398,681	2,610,095	3,149,520	1,500,000	5400 - Beginning Fund Balance	-		
<b>2,398,681</b>	<b>2,610,095</b>	<b>3,149,520</b>	<b>1,500,000</b>	<b>Total Object:</b>	-		
<b>7,546,514</b>	<b>8,234,020</b>	<b>6,515,143</b>	<b>1,500,000</b>	<b>Total:</b>	-		

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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	300 - DEBT SERVICE/2005 G.O. BOND FUND REQUIREMENTS	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
<b>5110 - Long-Term Debt Service</b>							
4,936,419	5,084,500	5,234,250	1,500,000	06XX - Other Objects	-		
<b>4,936,419</b>	<b>5,084,500</b>	<b>5,234,250</b>	<b>1,500,000</b>	<b>Total Function:</b>	<b>-</b>		
<b>7000 - Unappropriated Ending Fund Balance</b>							
2,610,095	3,149,520	1,280,893	-	09XX - Unappropriated Ending Fund Balance	-		
<b>2,610,095</b>	<b>3,149,520</b>	<b>1,280,893</b>	<b>-</b>	<b>Total Function:</b>	<b>-</b>		
<b>7,546,514</b>	<b>8,234,020</b>	<b>6,515,143</b>	<b>1,500,000</b>	<b>Total:</b>	<b>-</b>		





Reynolds Learning Academy  
Graduation

# 2015 G.O. BOND DEBT SERVICE FUND

PROPOSED BUDGET  
2021-2022

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**

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	315 - DEBT SERVICE/2015 G.O. BOND FUND RESOURCES BY SOURCE	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
<b>1000 - Other Local Sources</b>							
-	-	-	-	1190 - Tax Penalties & Interest	10,000		
306	108,777	150,015	165,000	1510 - Interest On Investments	120,000		
<b>306</b>	<b>108,777</b>	<b>150,015</b>	<b>165,000</b>	<b>Total Object:</b>	<b>130,000</b>		
<b>1111 - Current Year Taxes</b>							
5,744,141	5,788,058	4,820,008	9,500,000	1111 - Current Year Taxes	10,900,000		
-	15,804	-	-	1114 - Comcast Thru Mult Co	-		
<b>5,744,141</b>	<b>5,803,862</b>	<b>4,820,008</b>	<b>9,500,000</b>	<b>Total Object:</b>	<b>10,900,000</b>		
<b>1112 - Prior Year Taxes</b>							
51,976	64,920	75,276	95,000	1112 - Prior Year Taxes	150,000		
<b>51,976</b>	<b>64,920</b>	<b>75,276</b>	<b>95,000</b>	<b>Total Object:</b>	<b>150,000</b>		
<b>5400 - Beginning Fund Balance</b>							
109,465	1,872,239	3,767,948	4,101,230	5400 - Beginning Fund Balance	6,425,199		
<b>109,465</b>	<b>1,872,239</b>	<b>3,767,948</b>	<b>4,101,230</b>	<b>Total Object:</b>	<b>6,425,199</b>		
<b>5,905,889</b>	<b>7,849,798</b>	<b>8,813,247</b>	<b>13,861,230</b>	<b>Total:</b>	<b>17,605,199</b>		

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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	315 - DEBT SERVICE/2015 G.O. BOND FUND REQUIREMENTS	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
<b>5110 - Long-Term Debt Service</b>							
4,033,650	4,081,850	4,183,050	9,900,050	06XX - Other Objects	10,829,678		
<b>4,033,650</b>	<b>4,081,850</b>	<b>4,183,050</b>	<b>9,900,050</b>	<b>Total Function:</b>	<b>10,829,678</b>		
<b>7000 - Unappropriated Ending Fund Balance</b>							
1,872,239	3,767,948	4,630,197	3,961,180	09XX - Unappropriated Ending Fund Balance	6,775,521		
<b>1,872,239</b>	<b>3,767,948</b>	<b>4,630,197</b>	<b>3,961,180</b>	<b>Total Function:</b>	<b>6,775,521</b>		
<b>5,905,889</b>	<b>7,849,798</b>	<b>8,813,247</b>	<b>13,861,230</b>	<b>Total:</b>	<b>17,605,199</b>		



Reynolds Learning Academy Graduation

# PERS BOND DEBT SERVICE FUND

PROPOSED BUDGET  
2021-2022

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**

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	350 - DEBT SERVICE/PERS UAL BOND FUND RESOURCES BY SOURCE	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
<b>1000 - Other Local Sources</b>							
69,742	152,720	101,506	75,000	1510 - Interest On Investments	75,000		
7,668,016	8,025,748	8,342,769	9,056,213	1970 - Services Provided Other Funds	9,495,490		
<b>7,737,758</b>	<b>8,178,468</b>	<b>8,444,275</b>	<b>9,131,213</b>	<b>Total Object:</b>	<b>9,570,490</b>		
<b>5400 - Beginning Fund Balance</b>							
121,751	149,020	231,998	375,723	5400 - Beginning Fund Balance	708,000		
<b>121,751</b>	<b>149,020</b>	<b>231,998</b>	<b>375,723</b>	<b>Total Object:</b>	<b>708,000</b>		
<b>7,859,509</b>	<b>8,327,488</b>	<b>8,676,274</b>	<b>9,506,936</b>	<b>Total:</b>	<b>10,278,490</b>		

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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	350 - DEBT SERVICE/PERS UAL BOND FUND REQUIREMENTS	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
<b>5110 - Long-Term Debt Service</b>							
7,710,490	8,095,490	8,495,490	8,910,490	06XX - Other Objects	9,345,490		
<b>7,710,490</b>	<b>8,095,490</b>	<b>8,495,490</b>	<b>8,910,490</b>	<b>Total Function:</b>	<b>9,345,490</b>		
<b>7000 - Unappropriated Ending Fund Balance</b>							
149,020	231,998	180,784	596,446	09XX - Unappropriated Ending Fund Balance	933,000		
<b>149,020</b>	<b>231,998</b>	<b>180,784</b>	<b>596,446</b>	<b>Total Function:</b>	<b>933,000</b>		
<b>7,859,509</b>	<b>8,327,488</b>	<b>8,676,274</b>	<b>9,506,936</b>	<b>Total:</b>	<b>10,278,490</b>		

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

GENERAL BONDED DEBT OUTSTANDING									
FISCAL YEAR	GENERAL OBLIGATION BONDS	PENSION OBLIGATION BONDS	FULL FAITH & CREDIT OBLIGATION BOND	TOTAL	LESS GO BOND DEBT SERVICE FUND	LESS PERS BOND FUND	NET GENERAL BONDED DEBT	RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUATION(3)	RATIO OF NET GENERAL BONDED DEBT TO TRUE CASH VALUE(3)
2019-2020	\$124,179,999	\$ 48,917,059	\$ -	\$ 173,097,058	\$ 5,911,090	\$ 180,783	\$ 167,005,185	2.47%	1.48%
2018-2019	\$127,310,047	\$ 51,064,881	\$ 17,930,000	\$ 196,304,928	\$ 6,917,468	\$ 231,998	\$ 189,155,462	2.80%	1.67%
2017-2018	\$132,010,047	\$ 53,223,817	\$ 18,680,000	\$ 203,913,864	\$ 4,482,333	\$ 149,019	\$ 199,282,512	3.06%	1.84%
2016-2017	\$136,300,047	\$ 55,395,492	\$ 19,400,000	\$ 211,095,539	\$ 3,739,462	\$ 121,751	\$ 207,234,326	3.30%	2.13%
2015-2016	\$140,200,047	\$ 57,576,475	\$ 20,090,000	\$ 217,866,522	\$ 2,943,206	\$ 102,675	\$ 214,820,641	3.57%	2.50%
2014-2015	\$ 21,320,000	\$ 59,755,777	\$ 20,760,000	\$ 101,835,777	\$ 2,295,228	\$ 96,624	\$ 99,443,925	1.72%	1.29%
2013-2014	\$ 26,685,000	\$ 61,933,567	\$ 21,410,000	\$ 110,028,567	\$ 1,930,050	\$ 96,657	\$ 108,001,860	1.92%	1.29%
2012-2013	\$ 31,665,000	\$ 64,106,549	\$ 22,040,000	\$ 117,811,549	\$ 872,242	\$ 96,676	\$ 116,842,631	2.21%	1.53%
2011-2012	\$ 36,280,000	\$ 66,253,579	\$ 22,655,000	\$ 125,188,579	\$ 19,060	\$ 94,593	\$ 125,074,926	2.42%	1.65%
2010-2011	\$ 40,580,000	\$ 68,360,186	\$ 23,260,000	\$ 132,200,186	\$ 122,608	\$ 92,967	\$ 131,984,611	2.58%	1.73%

**Legal Debt Margin Calculation for Fiscal Year 2019-2020:**

Real Market Value	\$ 11,293,226,501
Debt Limit (7.95%)(1)	\$ 897,811,507
Amount of Debt Applicable to Debt Limit	\$ (124,179,999)
Legal Debt Margin	<u>\$ 773,631,508</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
2019-2020	0.37%	\$ 213	\$ 206	\$ 897,811,507	\$ 730,806,322	81.40%
2018-2019	0.42%	\$ 242	\$ 233	\$ 859,559,662	\$ 670,404,200	77.99%
2017-2018	0.43%	\$ 251	\$ 245	\$ 774,519,291	\$ 575,236,779	74.27%
2016-2017	0.48%	\$ 261	\$ 256	\$ 683,082,525	\$ 475,848,199	69.66%
2015-2016	0.52%	\$ 271	\$ 267	\$ 612,240,278	\$ 397,419,637	64.91%
2014-2015	0.25%	\$ 129	\$ 126	\$ 663,263,104	\$ 563,819,179	85.01%
2013-2014	0.29%	\$ 141	\$ 139	\$ 608,723,401	\$ 500,721,541	82.26%
2012-2013	0.34%	\$ 154	\$ 152	\$ 601,378,272	\$ 484,535,641	80.57%
2011-2012	0.37%	\$ 165	\$ 165	\$ 605,402,001	\$ 480,327,075	79.34%
2010-2011	0.42%	\$ 176	\$ 176	\$ 635,046,638	\$ 503,062,027	79.22%

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

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

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

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

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



Salish Ponds Elementary School

# CAPITAL PROJECTS FUND

## PROPOSED BUDGET 2021-2022

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

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

#### **Capital Projects**

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

#### **School Improvement Projects - QZAB**

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



## REYNOLDS SCHOOL DISTRICT 2015 CAPITAL BOND PROJECTS

2015 PROPOSED BOND PROJECTS	
PROJECT DESCRIPTION	ESTIMATED TOTAL COSTS
<b>SAFETY + SECURITY UPGRADES</b> Alder, Davis, Glenfair, Hartley, Margaret Scott, Salish Ponds Sweetbriar, Woodland Elementary Schools; H.B. Lee, Reynolds and Walt Morey Middle Schools; Reynolds Learning Academy-West, and Edgefield Campus	\$5,822,871
<b>FAIRVIEW ELEMENTARY</b> School replacement Current Capacity: 515 New Capacity: 570	\$32,613,570
<b>REYNOLDS HIGH</b> 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
<b>WILKES ELEMENTARY</b> School replacement Current Capacity: 451 New Capacity: 527	\$26,355,306
<b>TROUTDALE ELEMENTARY</b> School replacement Current Capacity: 394 New Capacity: 450	\$23,911,528
<b>BOND ISSUANCE</b>	\$1,500,000
<b>BOND TOTAL</b>	<b>\$125,000,000</b>

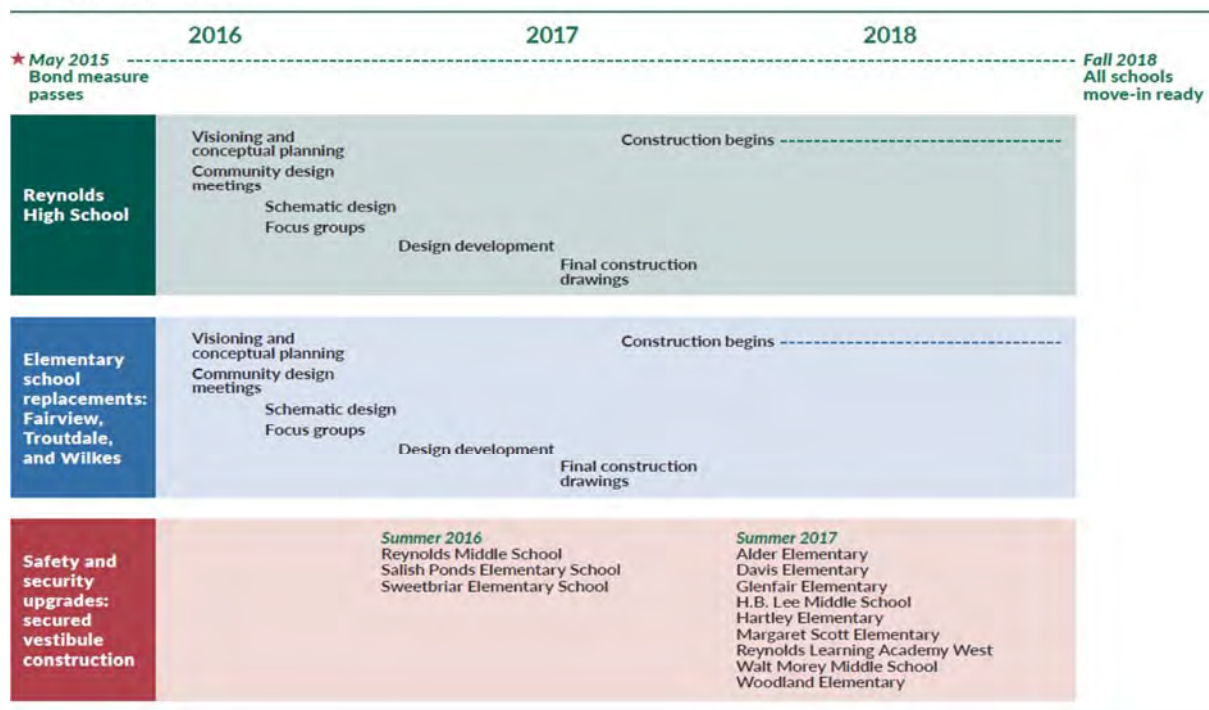
On May 19, 2015, the Reynolds School District successfully passed a \$125 million general obligation bond thanks to the votes of devoted citizens. A bond premium was realized during the bond sale that increased the project budget by another \$14 million. Additional project resources include energy efficiency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

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

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



### Reynolds School District 2015 Bond Projects Timeline



# REYNOLDS SCHOOL DISTRICT 2015 CAPITAL BOND PROJECTS



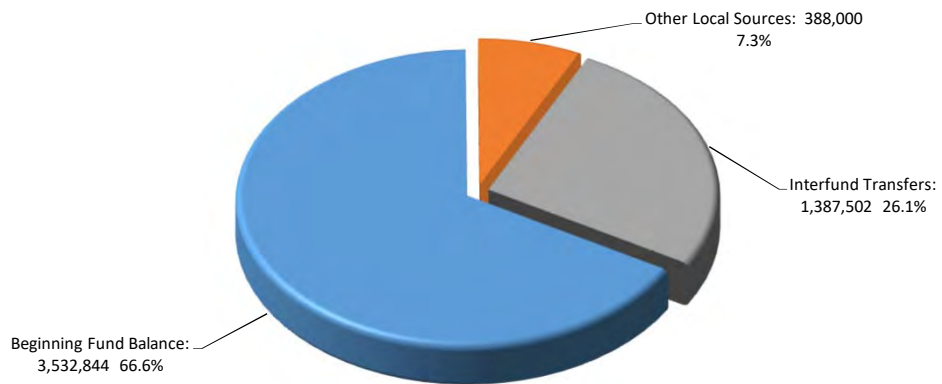
Master Schedule & Budget									
Project	Estimated Completion Date	Project Budget	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted 2020-21	
<b>Secure Vestibules &amp; Security</b>		\$ 12,290,310	\$ 338,299	\$ 3,096,274	\$ 2,906,456	\$ 507,528	\$ 221,800	\$ 1,740,200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

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

Period Ending	Principal	Coupon	Interest	Compounde 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
<b>Totals</b>	<b>122,945,047.40</b>		<b>42,947,843.75</b>	<b>45,969,952.60</b>	<b>211,862,843.75</b>	<b>211,862,843.75</b>

**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.

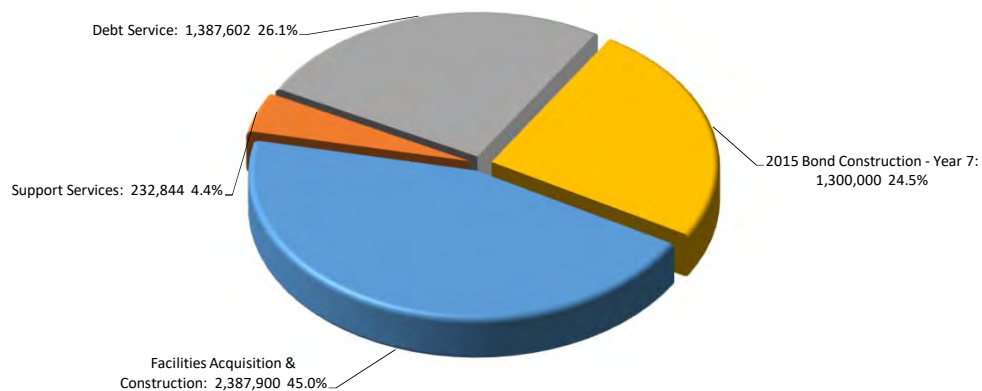
**REYNOLDS SCHOOL DISTRICT**  
**400-417 - CAPITAL PROJECTS FUNDS SUMMARY**  
**RESOURCES BY SOURCE**



2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	400-417 - CAPITAL PROJECTS FUNDS SUMMARY RESOURCES BY SOURCE	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
1,486,080	1,411,786	1,163,625	384,000	1000 - Other Local Sources	388,000		
-	-	2,054,952	2,000,000	5100 - Debt Financing Source	-		
1,442,288	1,303,588	1,180,000	1,138,398	5200 - Interfund Transfers	1,387,502		
-	-	500,000	250,000	5300 - Sale of Asset	-		
121,467,591	30,333,668	5,674,515	2,160,577	5400 - Beginning Fund Balance	3,532,844		
<b>124,395,959</b>	<b>33,049,042</b>	<b>10,573,092</b>	<b>5,932,975</b>	<b>Total:</b>	<b>5,308,346</b>		

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

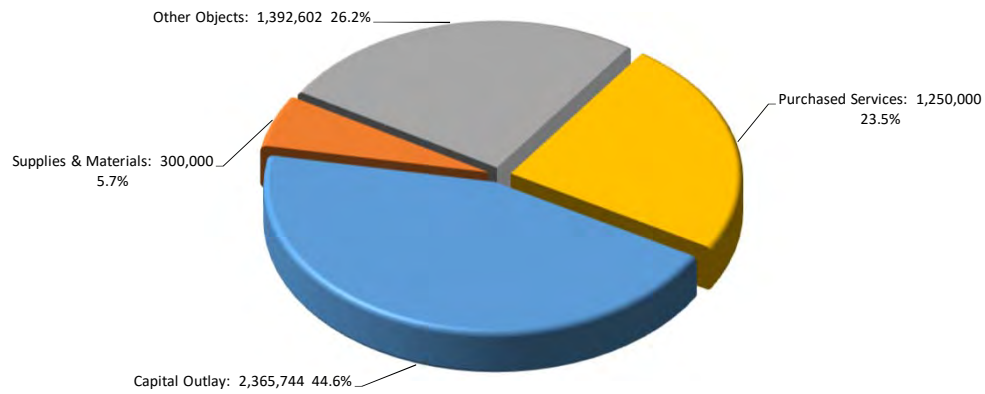
**REYNOLDS SCHOOL DISTRICT**  
**400-417 - CAPITAL PROJECTS FUNDS SUMMARY**  
**REQUIREMENTS BY MAJOR FUNCTION**



2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	400-417 - CAPITAL PROJECTS FUNDS SUMMARY REQUIREMENTS BY MAJOR FUNCTION	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
-	274,148	871,825	175,000		2000 - Support Services	232,844			
276	-	36,860	1,224,377		4000 - Facilities Acquisition & Construction	2,387,900			
92,423,628	-	-	-		4153 - 2015 Bond Construction - Year 3	-			
-	25,460,791	-	-		4154 - 2015 Bond Construction - Year 4	-			
-	-	4,661,797	-		4155 - 2015 Bond Construction - Year 5	-			
-	-	-	2,895,200		4156 - 2015 Bond Construction - Year 6	-			
-	-	-	-		4157 - 2015 Bond Construction - Year 7	1,300,000			
1,638,388	1,639,588	1,639,588	1,638,398		5100 - Debt Service	1,387,602			
30,333,668	5,674,515	3,363,023	-		7000 - Unappropriated Ending Fund Balance	-			
<b>124,395,959</b>	<b>33,049,042</b>	<b>10,573,092</b>	<b>5,932,975</b>		<b>Total:</b>	<b>5,308,346</b>			

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

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



2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	400-417 - CAPITAL PROJECTS FUNDS SUMMARY REQUIREMENTS BY MAJOR OBJECT	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
16,317	3,258	158	-	-	01XX - Other Salaries	-			
4,507	965	50	-	-	02XX - Associated Payroll Costs	-			
4,556,909	2,140,813	694,212	511,577		03XX - Purchased Services	1,250,000			
1,098,582	1,998,764	366,767	52,500		04XX - Supplies & Materials	300,000			
85,979,180	21,561,073	4,457,468	3,730,500		05XX - Capital Outlay	2,365,744			
2,406,796	1,669,655	1,691,414	1,638,398		06XX - Other Objects	1,392,602			
30,333,668	5,674,515	3,363,023	-		09XX - Unappropriated Ending Fund Balance	-			
<b>124,395,959</b>	<b>33,049,042</b>	<b>10,573,092</b>	<b>5,932,975</b>		<b>Total Object:</b>	<b>5,308,346</b>			

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





Salish Ponds Elementary School  
Hybrid Learning

# CAPITAL PROJECTS FUND

PROPOSED BUDGET  
2021-2022

Provides for the payment of interest on the 2010 FFCRO Series that was recently refunded to Series 2020. 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**

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	400 - CAPITAL PROJECTS FUND RESOURCES BY SOURCE	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
<b>1000 - Other Local Sources</b>							
445,397	349,157	915,598	250,000	1130 - Construction Excise Tax	250,000		
1,875	980	2,913	1,500	1510 - Interest On Investments	3,000		
-	153,195	172,265	130,000	1915 - Building Lease Payments	135,000		
<b>447,272</b>	<b>503,332</b>	<b>1,090,776</b>	<b>381,500</b>	<b>Total Object:</b>	<b>388,000</b>		
<b>5200 - Interfund Transfers</b>							
1,442,288	1,303,588	1,180,000	1,138,398	5200 - Interfund Transfers	1,387,502		
<b>1,442,288</b>	<b>1,303,588</b>	<b>1,180,000</b>	<b>1,138,398</b>	<b>Total Object:</b>	<b>1,387,502</b>		
<b>5300 - Sale of Asset</b>							
-	-	500,000	250,000	5300 - Sale of Asset	-		
-	-	<b>500,000</b>	<b>250,000</b>	<b>Total Object:</b>	-		
<b>5400 - Beginning Fund Balance</b>							
66,634	317,530	484,862	1,092,877	5400 - Beginning Fund Balance	2,000,000		
<b>66,634</b>	<b>317,530</b>	<b>484,862</b>	<b>1,092,877</b>	<b>Total Object:</b>	<b>2,000,000</b>		
<b>1,956,194</b>	<b>2,124,450</b>	<b>3,255,638</b>	<b>2,862,775</b>	<b>Total:</b>	<b>3,775,502</b>		



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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	400 - CAPITAL PROJECTS FUND REQUIREMENTS	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
<b>2000 - Support Services</b>									
<b>2544 - Maintenance Services</b>									
-	-	19,808	-		0318 - Non - Inst Staff Prof, Tech Impr	-			
-	-	<b>19,808</b>	-		<b>Total Function:</b>	-			
-	-	<b>19,808</b>	-		<b>Total 2000 Function:</b>	-			
<b>4000 - Facility Acquisition and Construction</b>									
<b>4150 - Building Acquisition/Develop</b>									
-	-	10,804	17,500		0318 - Non - Inst Staff Prof, Tech Impr	1,225,000			
-	-	-	36,000		0322 - Repairs & Maintenance Services	15,000			
-	-	26,056	15,877		0382 - Legal Services	10,000			
-	-	-	750,000		0520 - Building Acquisition	-			
-	-	-	325,000		0530 - Improvements, Not Buildings	-			
-	-	-	80,000		0540 - Depreciable Equipment	-			
-	-	-	-		0590 - Building Improvements	1,137,900			
276	-	-	-		0640 - Dues & Fees	-			
<b>276</b>	-	<b>36,860</b>	<b>1,224,377</b>		<b>Total Function:</b>	<b>2,387,900</b>			
<b>276</b>	-	<b>36,860</b>	<b>1,224,377</b>		<b>Total 4000 Function:</b>	<b>2,387,900</b>			
<b>5110 - Long-Term Debt Service</b>									
<b>5110 - Long-Term Debt Service</b>									
720,000	750,000	780,000	810,000		0610 - Redemption Of Principal	835,000			
918,388	889,588	859,588	828,388		0620 - Interest	552,502			
-	0	0	10		0640 - Dues & Fees	100			
<b>1,638,388</b>	<b>1,639,588</b>	<b>1,639,588</b>	<b>1,638,398</b>		<b>Total Function:</b>	<b>1,387,602</b>			
<b>1,638,388</b>	<b>1,639,588</b>	<b>1,639,588</b>	<b>1,638,398</b>		<b>Total 5000 Function:</b>	<b>1,387,602</b>			
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b>7000 - Unappropriated Ending Fund Balance</b>									
317,530	484,862	1,559,383	-		0820 - Reserved For Next Year	-			
<b>317,530</b>	<b>484,862</b>	<b>1,559,383</b>	-		<b>Total Function:</b>	-			
<b>317,530</b>	<b>484,862</b>	<b>1,559,383</b>	-		<b>Total 7000 Function:</b>	-			
<b>1,956,194</b>	<b>2,124,450</b>	<b>3,255,638</b>	<b>2,862,775</b>		<b>Total:</b>	<b>3,775,502</b>			



Reynolds High School

# 2015 G.O. BOND CAPITAL PROJECTS FUND

PROPOSED BUDGET  
2021-2022

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

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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	415 - 2015 CAPITAL PROJECTS FUND RESOURCES BY SOURCE	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
<b>1000 - Other Local Sources</b>							
1,168,708	360,116	68,501	2,500	1510 - Interest On Investments	-		
(715,946)	41,490	(22,968)	-	1530 - Realized Gain / Loss on Sale of Investments	-		
497,903	147,553	-	-	1531 - Un-Realized Gain / Loss of Investment	-		
88,143	359,296	27,316	-	1990 - Miscellaneous Revenue	-		
<b>1,038,808</b>	<b>908,455</b>	<b>72,849</b>	<b>2,500</b>	<b>Total Object:</b>	-		
<b>5100 - Debt Financing Source</b>							
-	-	2,054,952	2,000,000	5110 - Bond Proceeds	-		
-	-	<b>2,054,952</b>	<b>2,000,000</b>	<b>Total Object:</b>	-		
<b>5400 - Beginning Fund Balance</b>							
120,071,054	28,686,234	4,133,897	892,700	5400 - Beginning Fund Balance	1,300,000		
120,071,054	28,686,234	4,133,897	892,700	<b>Total Object:</b>	1,300,000		
<b>121,109,862</b>	<b>29,594,689</b>	<b>6,261,698</b>	<b>2,895,200</b>	<b>Total:</b>	<b>1,300,000</b>		

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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	415 - 2015 CAPITAL PROJECTS FUND REQUIREMENTS	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
<b>4153 - 2015 Bond Construction - Year 3</b>									
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	-			
<b>92,423,628</b>	-	-	-		<b>Total Function:</b>	-			
<b>4154 - 2015 Bond Construction - Year 4</b>									
-	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	-			
-	<b>25,460,791</b>	-	-		<b>Total Function:</b>	-			
<b>4155 - 2015 Bond Construction - Year 5</b>									
-	-	158	-		01XX - Other Salaries	-			
-	-	50	-		02XX - Associated Payroll Costs	-			
-	-	546,712	-		03XX - Purchased Services	-			
-	-	366,767	-		04XX - Supplies & Materials	-			
-	-	3,696,284	-		05XX - Capital Outlay	-			
-	-	51,826	-		06XX - Other Objects	-			
-	-	<b>4,661,797</b>	-		<b>Total Function:</b>	-			
<b>4156 - 2015 Bond Construction - Year 6</b>									
-	-	-	442,200		03XX - Purchased Services	-			
-	-	-	52,500		04XX - Supplies & Materials	-			
-	-	-	2,400,500		05XX - Capital Outlay	-			
-	-	-	<b>2,895,200</b>		<b>Total Function:</b>	-			
<b>4157 - 2015 Bond Construction - Year 7</b>									
-	-	-	-		04XX - Supplies & Materials	300,000			
-	-	-	-		05XX - Capital Outlay	995,000			
-	-	-	-		06XX - Other Objects	5,000			
-	-	-	-		<b>Total Function:</b>	<b>1,300,000</b>			
<b>7000 - Unappropriated Ending Fund Balance</b>									
28,686,234	4,133,898	1,599,901	-		09XX - Unappropriated Ending Fund Balance	-			
<b>28,686,234</b>	<b>4,133,898</b>	<b>1,599,901</b>	-		<b>Total Function:</b>	-			
<b>121,109,862</b>	<b>29,594,689</b>	<b>6,261,698</b>	<b>2,895,200</b>		<b>Total:</b>	<b>1,300,000</b>			



Comprehensive Distance Learning

# 2016 SCHOOL IMPROVEMENT PROJECTS FUND

PROPOSED BUDGET  
2021-2022

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**

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	417 - SCHOOL IMPROVEMENT PROJECTS QZAB FUND RESOURCES BY SOURCE	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
				5400 - Beginning Fund Balance			
1,329,904	1,329,904	1,055,756	175,000	5400 - Beginning Fund Balance	232,844		
1,329,904	1,329,904	1,055,756	175,000	Total Object:	232,844		
1,329,904	1,329,904	1,055,756	175,000	Total:	232,844		

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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	417 - SCHOOL IMPROVEMENT PROJECTS QZAB FUND REQUIREMENTS	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
<b>2544 - Maintenance Services</b>									
<b>2544 - Maintenance Services</b>									
-	-	3,366	-		0318 - Non - Inst Staff Prof, Tech Impr	-			
-	-	87,467	-		0322 - Repairs & Maintenance Services	-			
-	35	-	-		0354 - Advertising	-			
-	274,114	761,184	175,000		0590 - Building Improvements	232,844			
-	<b>274,148</b>	<b>852,017</b>	<b>175,000</b>		<b>Total Function:</b>	<b>232,844</b>			
-	<b>274,148</b>	<b>852,017</b>	<b>175,000</b>		<b>Total Function:</b>	<b>232,844</b>			
<b>7000 - Unappropriated Ending Fund Balance</b>									
<b>7000 - Unappropriated Ending Fund Balance</b>									
1,329,904	1,055,756	203,739	-		0820 - Reserved For Next Year	-			
<b>1,329,904</b>	<b>1,055,756</b>	<b>203,739</b>	-		<b>Total Function:</b>	-			
<b>1,329,904</b>	<b>1,055,756</b>	<b>203,739</b>	-		<b>Total Function:</b>	-			
<b>1,329,904</b>	<b>1,329,904</b>	<b>1,055,756</b>	<b>175,000</b>		<b>Total:</b>	<b>232,844</b>			



Reynolds High School Graduation

# TRUST FUNDS

PROPOSED BUDGET  
2021-2022

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. This section is for historical purposes only.



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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	718-730 - TRUST FUNDS RESOURCES BY SOURCE	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
<b>1000 - Other Local Sources</b>							
1,817	-	-	-	1920 - Private Source Donations	-		
<b>1,817</b>	-	-	-	<b>Total Object:</b>	-		
<b>5400 - Beginning Fund Balance</b>							
12,018	-	-	-	5400 - Beginning Fund Balance	-		
<b>12,018</b>	-	-	-	<b>Total Object:</b>	-		
<b>13,834</b>	-	-	-	<b>Total:</b>	-		

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

2017/18 Actuals	2018/19 Actuals	2019/20 Actuals	2020/21 Working	2020/21 FTE	718-730 - TRUST FUNDS REQUIREMENTS	2021/22 Proposed	2021/22 FTE	2021/22 Approved	2021/22 Adopted
<b>1131 - High School Programs</b>									
1,500	-	-	-		04XX - Supplies & Materials	-			
<b>1,500</b>	-	-	-		<b>Total Function:</b>	-			
<b>2320 - Executive Administration</b>									
7,900	-	-	-		03XX - Purchased Services	-			
4,434	-	-	-		04XX - Supplies & Materials	-			
<b>12,334</b>	-	-	-		<b>Total Function:</b>	-			
<b>13,834</b>	-	-	-		<b>Total:</b>	-			



Hybrid Learning Classroom



# INFORMATIONAL SECTION

PROPOSED BUDGET  
2021-2022



## **REYNOLDS SCHOOL DISTRICT**

### **SPECIAL EDUCATION CONTINUUM OF SERVICES**

#### **K-12 Resource Room: General Fund 100 Function 1250**

The Resource Room provides instruction with core academic and supplemental curriculum. The model is designed to provide as much, or as little, as the students need in the way of special education services. Instruction is focused on Individual Education Plan (IEP) goals, which support progress toward competence in grade level curriculum in the least restrictive environment. Skills are developed in conjunction with the homeroom teacher through:

- Pull-out support in small group special education settings
- Instruction in general education class settings with support and/or consultation
- Collaborative teaching with general education teachers

#### **K-12 Life Skills: General Fund 100 Function 1224**

The K-12 Life Skills class is a specialized program that provides services to students whose Individual Education Plan (IEP) demonstrates a need for cognitive, communication, socialization, motor skills, and life skills development. Skills are developed with significant adult support through individualized instruction and strategies such as:

- Functional or modified core academic support and curriculum
- Visual systems for classroom support, work completion and communication
- Functional daily routines
- Reduced instructional pace
- Social skills development
- Motor skill development
- Pre-vocational skill development
- Positive Behavior Supports

#### **Functional Life Skills: General Fund 100 Function 1229**

The K-12 Functional Life Skills class is a specialized program that provides services to students whose Individual Education Plan (IEP) demonstrates a significant need for health/safety, cognitive, communication, socialization, motor skills, and life skills development. Skills are developed with significant adult support through individualized instruction and strategies such as:

- Functional academic support
- Visual systems for classroom support and communication
- Functional daily routines
- Functional communication support
- Reduced instructional pace
- Social skills development
- Motor skill development, for stretching, mobility, and exercise
- Health and safety support for feeding, toileting, and mobility

## **REYNOLDS SCHOOL DISTRICT**

### **SPECIAL EDUCATION CONTINUUM OF SERVICES**

#### **K-5 Social Communication Classroom: General Fund 100 Function 1220**

The Social Communication class is a specialized program that provides services to students who demonstrate significant communication and social deficits and whose Individual Education Plan (IEP) have an emphasis on social skills, functional routines, academic support and communication development, as well as a provision of sensory supports. Skills are taught through the following research-based strategies and curriculum with moderate to significant adult support:

- Individualized core and modified academic curriculum
- Visual systems for work completion, communication, organization and transition
- Teaching of daily routines
- Social skills development / Individualized behavior support plans
- Structured classroom setting
- Modified environmental stimuli
- Discrete trial teaching / Pivotal response training
- Access to sensory supports

#### **K-8 Supported Behavior Classroom: General Fund 100 Function 1220**

The Supported Behavior class is a specialized program that provides services to students whose Individual Education Plan (IEP) demonstrates a need for significant behavioral support, as well as, communication, social skills development, and academic services. The following instruction, strategies and support are incorporated in a small, structured group setting with moderate adult support:

- Individualized core and modified academic support
- Visual systems for work completion, communication and organization
- Social skills coaching and modeling
- Positive Behavior Supports
- Collaborative problem solving
- Individualized behavior support plans
- Access to school-based counselors

#### **18-21 yr. old Post High School Services: General Fund 100 Function 1223**

The Post High class is a specialized program that provides services to students out of high school, whose Individual Education Plan (IEP) demonstrates a need for significant career and post high school support as well as communication, socialization and life skills development. Skills are developed with significant adult support through individualized instruction and strategies such as:

- Functional or modified academic/career support and curriculum
- Visual systems for classroom support, work completion and communication
- Functional daily routines
- Reduced instructional pace
- Vocational Skill development, practice and support
- Community routines
- Life and leisure skills development and support

# REYNOLDS SCHOOL DISTRICT

## TITLE I COMPARABILITY REPORT 2021

Schools:										Formerly Forms B and C					Formerly Forms E and D				
State School ID	Group	School Name (Color Coded by Group)	2014-15 BN Enrollment Current Student Enrollment	Low Grade (K and PK = 0)	High Grade	# of Schools per Group	Title I Status	State and Locally Funded Instructional Staff (FTE)	Student per Instructional Staff Ratio	Average for Group and Funding Status	90% of Funded Average	110% of Non-Funded Average, if any, Otherwise 110% of Funded Average	Comparable by Student / Staff Ratio?	State and Local Funds Allocated	\$ per Student Ratio	Average for Group and Funding Status	90% of Non-Funded Average, if any, Otherwise 90% of Funded Average	110% of Funded Average	Comparable by \$ / Student Ratio?
951	7	Troutdale Elem	379	0	5	9	SWP	28.6	13.25	12.78	11.50	14.06	Comparable	\$1,923,613	\$5,075	\$5,280	\$4,752	\$5,808	Comparable by Staff Ratio
945	8	Fairview Elem	290	0	5	2	SWP	29.8	9.73	11.13	10.02	12.24	Not Comparable	\$1,886,022	\$6,504	\$6,043	\$5,439	\$6,647	Comparable
950	8	Sweetbriar Elem	302	0	5	2	SWP	23.4	12.91	11.13	10.02	12.24	Not Comparable	\$1,691,414	\$5,601	\$6,043	\$5,439	\$6,647	Comparable
948	7	Margaret Scott Ele	405	0	5	9	SWP	30.1	13.46	12.78	11.50	14.06	Comparable	\$1,932,750	\$4,772	\$5,280	\$4,752	\$5,808	Comparable by Staff Ratio
949	7	Davis Elem	423	0	5	9	SWP	32.1	13.18	12.78	11.50	14.06	Comparable	\$2,095,372	\$4,954	\$5,280	\$4,752	\$5,808	Comparable by Staff Ratio
952	7	Wilkes Elem	432	0	5	9	SWP	34.4	12.56	12.78	11.50	14.06	Comparable	\$2,151,121	\$4,979	\$5,280	\$4,752	\$5,808	Comparable by Staff Ratio
1365	7	Woodland Elem	376	0	5	9	SWP	31.4	11.97	12.78	11.50	14.06	Comparable	\$2,280,388	\$6,065	\$5,280	\$4,752	\$5,808	Comparable by Staff Ratio
946	7	Glenfair Elem	420	0	5	9	SWP	34.4	12.21	12.78	11.50	14.06	Comparable	\$2,341,595	\$5,575	\$5,280	\$4,752	\$5,808	Comparable by Staff Ratio
943	7	Alder Elem	432	0	5	9	SWP	33.5	12.90	12.78	11.50	14.06	Comparable	\$2,326,313	\$5,385	\$5,280	\$4,752	\$5,808	Comparable by Staff Ratio
3989	7	Salish Ponds Elem	376	0	5	9	SWP	30.7	12.25	12.78	11.50	14.06	Comparable	\$2,105,928	\$5,601	\$5,280	\$4,752	\$5,808	Comparable by Staff Ratio
947	7	Hartley Elem	411	0	5	9	SWP	30.7	13.39	12.78	11.50	14.06	Comparable	\$2,135,422	\$5,196	\$5,280	\$4,752	\$5,808	Comparable by Staff Ratio
4216	1	Reynolds Arthur Ad	0	6	2	NF							Group Not Funded						Group Not Funded
3490	1	Multisensory Learn	0	6	2	NF							Group Not Funded						Group Not Funded
4822	2	KNOVA Reynolds P	0	8	1	NF							Group Not Funded						Group Not Funded
2263	3	Walt Morey Middle	578	6	8	3	NF	38.6	14.97	14.97	N/A	16.47	School Not Funded	\$2,817,783	\$4,875	\$4,875	\$4,388	N/A	School Not Funded
954	3	Hauton B Lee Midd	795	6	8	3	SWP	48.3	16.46	N/A	N/A	N/A	Comparable	\$3,147,363	\$3,959	N/A	N/A	N/A	Comparable by Staff Ratio
1254	3	Reynolds Middle	962	6	8	3	SWP	59.8	16.09	N/A	N/A	N/A	Comparable	\$4,224,372	\$4,391	N/A	N/A	N/A	Comparable by Staff Ratio
1343	4	Reynolds Learning	7	12	1	TAS							Only One School in Group						Only One School in Group
957	5	Reynolds High	9	12	1	NF							Group Not Funded						Group Not Funded
4648	6	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

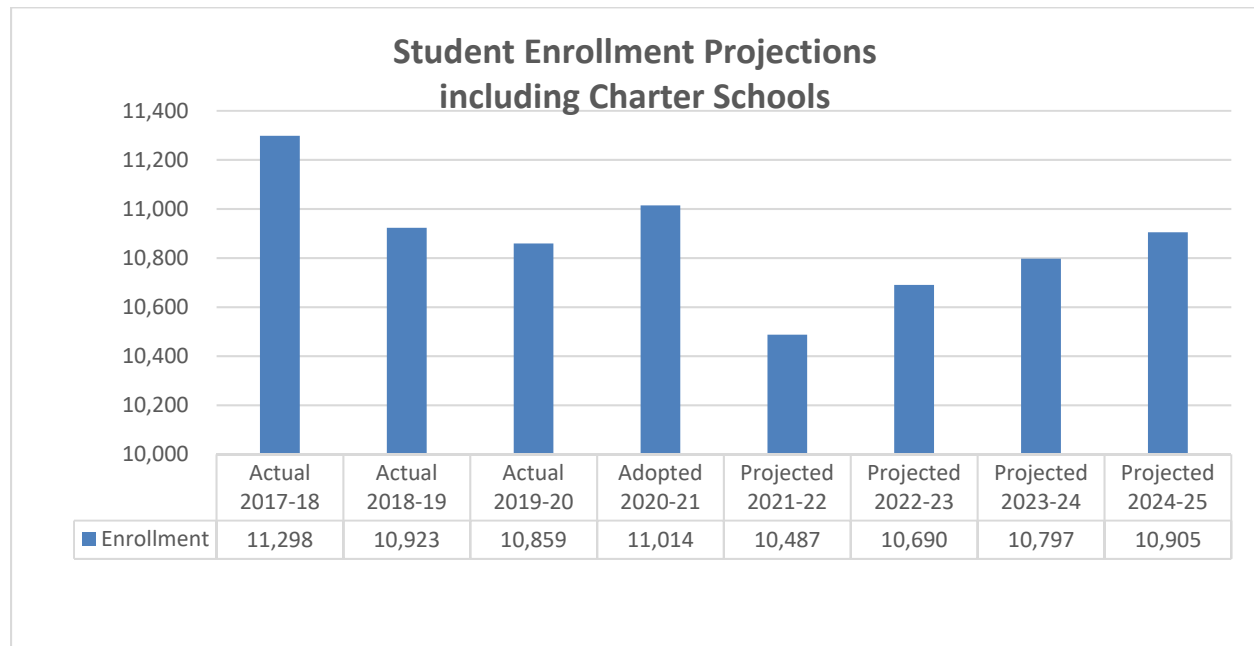
### (Funding Per Student)

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.



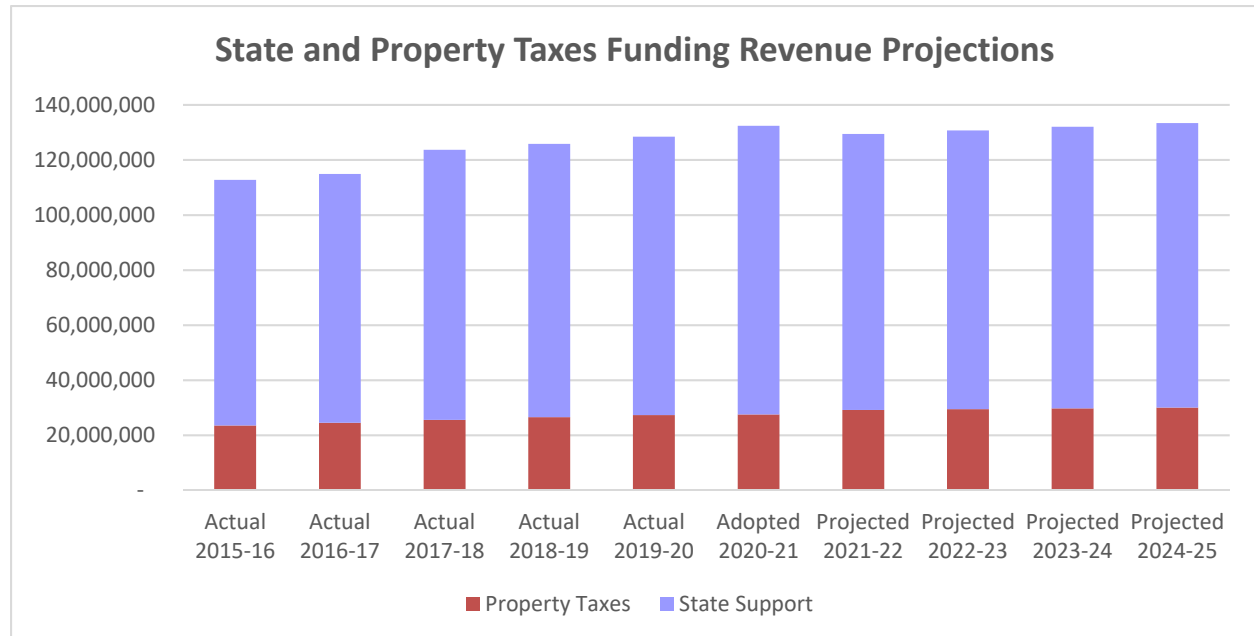


# REYNOLDS SCHOOL DISTRICT STATE SCHOOL FUNDING FORMULA

## 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.

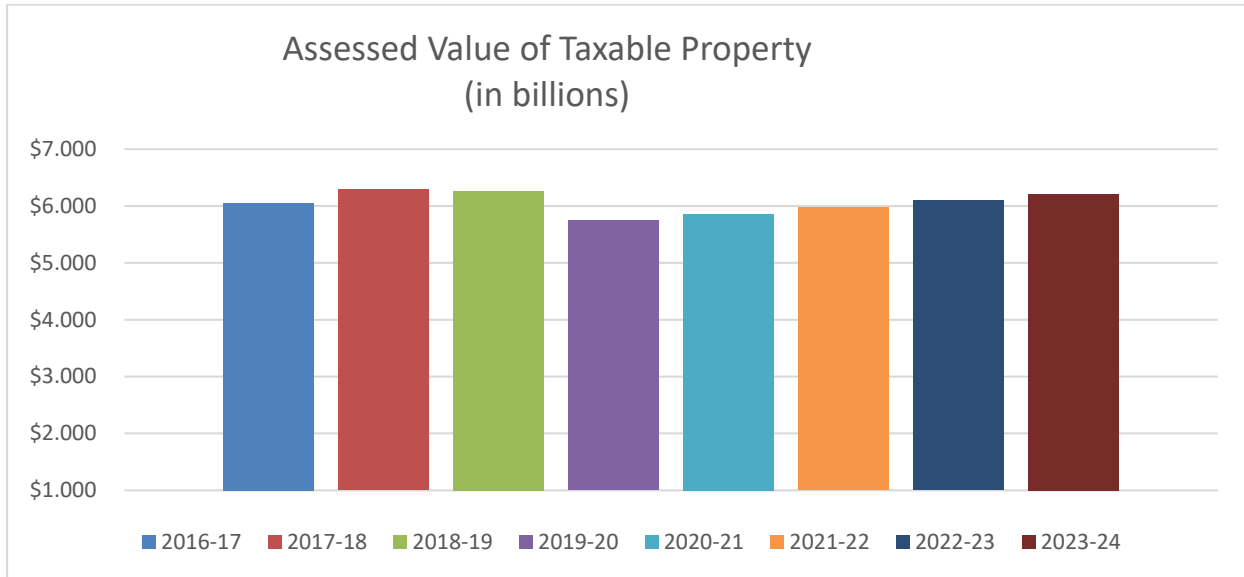


Property owners are taxed on the combined rates of education and debt service to repay bonds exempt from Measure 5. The Permanent Property Tax Rate for Reynolds School District is \$4.4626 per \$1,000 per assessed value.

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

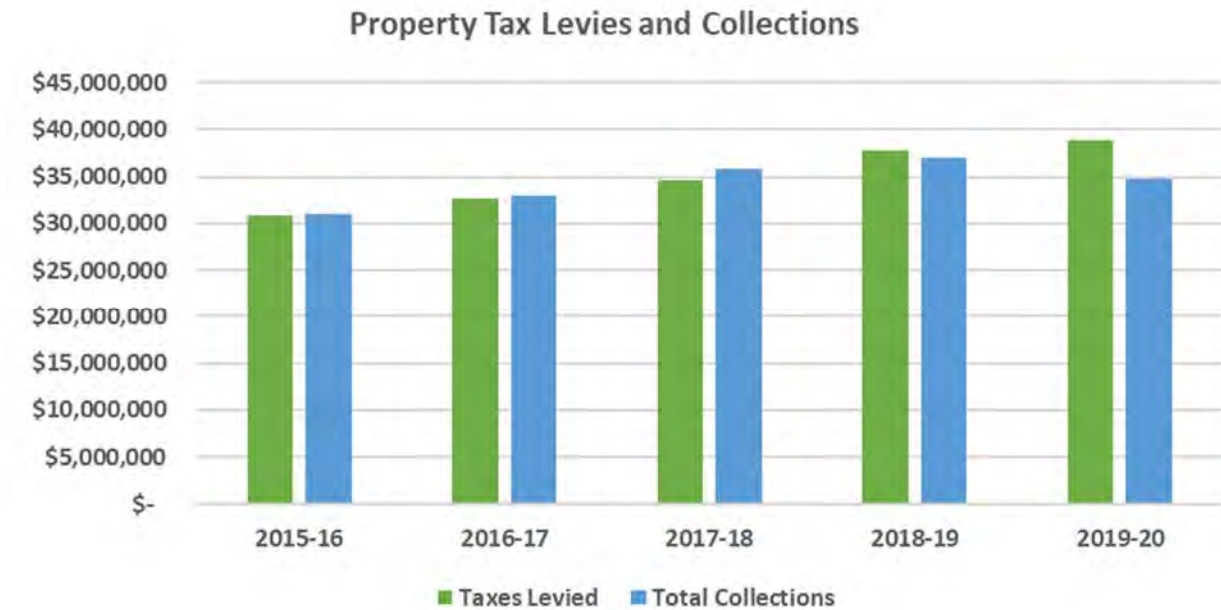
State to replace property tax revenue lost due to the measure's limitations. In 1997, Measure 50 separated assessed value from real market value. Assessed values are limited to 3% increases a year unless there is new construction. Even if the market value is reduced, the assessed value can still go up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

2021-2022

Based on \$9.1 Billion Budget with a 49/51 split as of 3/1/2021

## Multnomah County, Reynolds SD 7 - 2182

### 2021-2022 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$29,170,394.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$1,113,648.44
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
<b>Sum of Local Revenue</b>	<b>=</b>	<b>\$30,285,842.44</b>

### 2021-2022 Experience Adjustment

District Average Teacher Experience	=	13.12
State Average Teacher Experience	=	12.18
Experience Adjustment (Difference in District and State Teacher Experience)	=	1.02

### 2021-2022 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		51%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$5,320,000.00		

### 2021-2022 Extended ADMw

2021-2022 ADMw	14,143.32	2020-2021 ADMw	13,901.00	Extended ADMw	14,143.32
----------------	-----------	----------------	-----------	---------------	-----------

### 2021-2022 General Purpose Grant

Multiply the Teacher Experience Adjustment of 1.02 by \$25 then add \$4500 to the result = \$4,525.50  
Then multiply \$4,525.50 by the Extended ADMw 14143.3175 and then by the funding ratio 1.912633780323 = \$122,419,240.84

### 2021-2022 Total Formula Revenue

Add the General Purpose Grant \$122,419,240.84 to the Transportation Grant \$5,320,000.00 = \$127,739,240.84

### 2021-2022 State School Fund Grant

Subtract the Local Revenue \$30,285,842.44 from the Total Formula Revenue \$127,739,240.84 = \$97,453,398.40

### 2021-2022 Rates per ADMw

General Purpose Grant per Extended ADMw =	\$8,656	Total Formula Revenue per Extended ADMw =	\$9,032
Charter Schools Rate( ORS 338.155 ) =	\$8,656		

### 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)  
2021-22 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:

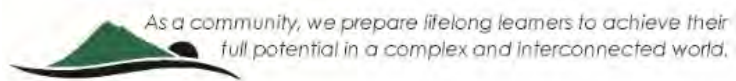
- School Health Services
- Special Education
- Alternative Education
- Technology
- Outdoor School
- School Improvement

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 2021-22 fiscal year.



# REYNOLDS SCHOOL DISTRICT

## MULTNOMAH EDUCATION SERVICE DISTRICT

### SERVICE PLAN

				REYNOLDS SCHOOL DISTRICT							
				as of:	4/7/2021	ODE Extended ADMw		14,459.14			
						CTA ADMw Ext.		14,459.14			
						CTA ADMr		11,014.00			
row	MODE	Unit	Unit Cost 7/8/2020	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	\$	-
3		School Improvement									
4		Current Program (w/ 1.05 Math, 1.0 Lit)	All/None	\$	582,480	A	\$	75,033	N	\$	-
5		add 1.0 English Language Learner TOSA	All/None	\$	116,347	N	\$	-	N	\$	-
6		add 1.0 Teacher PreK-3	All/None	\$	106,281	N	\$	-	N	\$	-
7		add 0.5 Science Facilitator	All/None	\$	63,503	N	\$	-	N	\$	-
8		add 1.0 Student Assessment Specialist	All/None	\$	116,347	N	\$	-	N	\$	-
9		Helensview School									
10		General Ed (1.0x) slot	1 Student	\$	12,392	0	\$	-	0	\$	-
11	Y	SPED slot (1.0x plus Special Ed Teachers)	1 Student	\$	16,776	0	\$	-	0	\$	-
12		ELL Slot (1.5x slot)	1 Student	\$	18,588	0	\$	-	0	\$	-
13		Helensview Phoenix (2.0x slot)	1 Student	\$	24,784	0	\$	-	0	\$	-
14		Home School Notification									
15		Service	ALL	\$	47,624	A	\$	6,135	N	\$	-
16		Educ. Prog. in Adult Correction Facilities (Incarcerated Youth)									
17		Service	All/None	\$	365,192	N	\$	-	N	\$	-
18		Outdoor Schools									
19		6th Grade Offering Level 1: Full Week	1 Student	\$	530	749	\$	396,992	0	\$	-
20		6th Grade Offering Level 4: FSE	1 Student	\$	312	0	\$	-	0	\$	-
21		6th Grade Outdoor School Credits									
22		Measure 99 Reimbursement Estimate	1 Student	(530) / (312)		749	\$	(396,992)	0	\$	-
23		Outdoor School/FSE credit (METRO)	1 Student	\$	-	0	\$	-	0	\$	-
24		4th Grade Overnight	1 Student	\$	147	0	\$	-	0	\$	-
STUDENT SERVICES											
Special Education Services											
25	Y	The Creeks: Social Emotional Skills (SESP)	1 Student	\$	55,382	10	\$	553,820	28.19	\$	1,561,219
26	Y	The Creeks: Behavioral Health (BH)	1 Student	\$	55,382	9	\$	498,438	0	\$	-
27	Y	The Creeks: Therapeutic Classroom (TC)	1 Student	\$	55,382	2	\$	110,764	0	\$	-
28	Y	Helensview Therapeutic Classroom (TC)	1 Student	\$	49,680	0	\$	-	2	\$	99,360
29	Y	Functional Living Skills (FLS)									
30	Y	FLS: K-12 and Transition	1 Student	\$	76,368	4	\$	305,472	0	\$	-
31	Y	FLS: Alternative Behavior Prog (Wheatley)	1 Student	\$	111,496	9	\$	1,003,464	0.22	\$	24,529
32	Y	Related Services									
33	Y	Individually Purchased Option									
34	Y	Speech Pathologist	1 FTE	\$	122,602	0	\$	-	0	\$	-
35	Y	Occupational Therapist	1 FTE	\$	97,107	0	\$	-	0	\$	-
36	Y	Physical Therapist	1 FTE	\$	133,671	0	\$	-	0	\$	-
37	Y	Psychological Services	1 FTE	\$	110,334	0	\$	-	0	\$	-
38	Y	Educational Assistants	0.875 FTE	\$	52,208	0	\$	-	0	\$	-
39	Y	Assistive Technology (AT)	1 FTE	\$	142,234	0	\$	-	0	\$	-
40	Y	Speech Pathology Assistant (SLPA)	1 FTE	\$	76,111	0	\$	-	0	\$	-
41	Y	Certified Occup. Therapy Asst (COTA)	1 FTE	\$	76,111	0	\$	-	0	\$	-
42	Y	Licensed Physical Therapy Asst (LPTA)	1 FTE	\$	76,111	0	\$	-	0	\$	-
43	Y	Behavior Interventionist	1 FTE	\$	95,530	0	\$	-	0	\$	-
44	Y	Transition Specialist	1 FTE	\$	-	0	\$	-	0	\$	-
45	N	ELL Teacher - Riverdale	1 FTE	\$	109,862	0	\$	-	0	\$	-
School Health Services											
46		Hearing and Vision Screening	All/None	\$	199,933	A	\$	25,755	N	\$	-
47		Immunization	All/None	\$	151,870	A	\$	19,564	N	\$	-
48		School Nurse Services									
49		Registered Nurses	1 FTE	\$	129,362	4	\$	517,448	8	\$	1,034,896
50		School Health Assistants	Hour	\$	39.08	1281	\$	50,061	0	\$	-
51		Complex Needs Nursing	All/None	\$	508,880	A	\$	65,553	N	\$	-
52		1:1 Nurses	1 FTE	\$	129,362	0	\$	-	1.53	\$	197,924

# REYNOLDS SCHOOL DISTRICT MULTNOMAH EDUCATION SERVICE DISTRICT SERVICE PLAN

		REYNOLDS SCHOOL DISTRICT									
		as of:		4/7/2021		ODE Extended ADMw		14,459.14			
						CTA ADMw Ext.		14,459.14			
						CTA ADMr		11,014.00			
		Resolution				Contract				Total	
		Units		Amount		Units		Amount		Units Amount	
row	MOE										
TECHNOLOGY SERVICES (via the "CTA")**											
Application and Development Services											
53				per memo		\$	22,839				
54		Business Systems ("IFAS") - Corbett SD only		1/4 N (ADMw)		\$	2.79	N	\$	-	-
55		Data Warehouse Services - Level 1 (Database)		1/4 N (ADMw)		\$	2.26	A	\$	40,309	A \$ 40,309
56		Data Warehouse Services - Level 2 (add'l cost)		1/4 N (ADMw)		\$	5.39	N	\$	-	-
57		Student Info Sys - Level 1B (SIS Admin)		1/4 N (ADMw)		\$	2.77	N	\$	-	-
58		Student Info Sys - Level 1A (SIS Admin + add'l cost)		1/4 N (ADMw)		\$	14.20	A	\$	205,320	A \$ 205,320
59		Student Info Sys - Level 2 (includes 1B + 1A)		1/4 N (ADMw)		\$	1.00	A	\$	14,500	A \$ 14,500
60		Forecast5 Analytics		1/4 N (ADMw)		\$	1.30	N	\$	-	-
61		District Office Services									
62		School Messenger		A/N (ADMr)		\$	1.00	A	\$	14,318	A \$ 14,318
63		add Messenger App w/ InfoCenter		A/N (ADMr)		\$	SOW	N	\$	-	-
64		Substitute Services ("AESOP")		1/4 N (ADMw)		\$	SOW	N	\$	-	-
65		add Substitute Calling Service		1/4 N (ADMw)		\$		N	\$	-	-
66		Infrastructure Services									
67		Network/Internet Services									
68		One-time Equipment				\$	500,000	A	\$	132,195	A \$ 132,195
69		One-time Equipment - Portland SD only				\$	365,000	N	\$	-	-
70		One-time Implementation Services		All/None		\$	2.00	N	\$	-	-
71		Internet Connectivity - Portland SD		All/None		\$	131,047	N	\$	-	-
72		Last Mile Connect & Network Monitoring		All/None		\$	1,396,462	A	\$	369,212	A \$ 369,212
73		Network services - Portland SD only		All/None		\$	1,224,411	N	\$	-	-
74		Engineering Support		Hour		\$	91	0	\$	-	-
75		On-Site Help Desk Technician		Day		\$	538	0	\$	-	-
76		Database Administration		Month		\$	3,400	0	\$	-	-
77		Instructional Services									
78		Follett Destiny Library and Textbook Mgmt.		A/N (ADMr)		\$	4.70	N	\$	-	-
79		** CTA offers many services not listed on the MESD DSP									
ADMINISTRATIVE SUPPORT SERVICES											
80		Inter-District Delivery System (PONY)		All/None		\$	39,243	A	\$	5,237	A \$ 5,237
81		School Announce Closure Network		1/4 LL (div by 8)		\$	2,480	A	\$	310	A \$ 310
82		Government Affairs		1/4 N (ADMw)		\$	152,720	A	\$	40,928	A \$ 40,928
83		Multnomah County MOU Coordinator		All/None		\$	8,000	A	\$	8,000	A \$ 8,000
84		Other Business Administrative Services		per memo		memo		N	\$	-	-
SUBTOTAL MESD SERVICES											
						\$	4,094,482	\$	2,400,480	\$	6,494,961
TRANSIT REQUESTED BY DISTRICT											
						\$	540,000				
GRAND TOTAL MESD SERVICES AND TRANSITS											
						\$	4,634,482				
RESOURCES AVAILABLE FOR RESOLUTION SERVICES											
Balance Forward from Prior Year District Service Plan						\$	1,731,807				
Apportionment of Current Year SSF Revenue						\$	5,278,554				
Apportionment of Prior Year SSF Revenue Adjustment (May 2021 Warrant)						\$	-				
TOTAL RESOURCES FOR RESOLUTION SERVICES						\$	7,010,361				
ENDING CONTINGENCY BALANCE											
Maintenance of Effort (MOE) Total ----- sum of services with "Y" in MOE column						\$	2,471,958				
Instructional Services											
Student Services - Special Education						\$	81,168	\$	-	\$	81,168
Student Services - School Health Services						\$	2,471,958	\$	1,685,108	\$	4,157,066
Technology Services (CTA)						\$	678,380	\$	715,372	\$	1,393,752
Administrative Support Services						\$	808,500	\$	-	\$	808,500
subtotal MESD Services						\$	54,475	\$	-	\$	54,475
Transits direct to district						\$	4,094,482	\$	2,400,480	\$	6,494,961
Total MESD Services & Transits						\$	540,000	\$	-	\$	-
						\$	4,634,482	\$	2,400,480	\$	6,494,961

**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.

	Enrollment 17-18	Enrollment 18-19	Enrollment 19-20	Enrollment 20-21	Enrollment 21-22	Enrollment 22-23	Enrollment 23-24	Enrollment 24-25
School	9/30/2017	9/30/2018	9/30/2019	12/31/2020*	Projected	Projected	Projected	Projected
Alder Elem	502	485	436	427	402	406	410	414
Davis Elem	461	446	415	419	414	418	422	426
Fairview Elem	383	349	326	286	284	287	290	293
Glenfair Elem	521	477	462	410	418	422	426	430
Hartley Elem	480	463	441	404	396	400	404	408
Hauton B Lee Middle	740	735	813	794	826	834	842	850
Margaret Scott Elem	426	407	405	395	396	400	404	408
Reynolds High	2,700	2,527	2,592	2,624	2,801	2,829	2,857	2,886
Reynolds Learning Academy	199	194	173	207	216	218	220	222
Reynolds Middle	918	970	982	944	977	987	997	1,007
Reynolds SD 7 (Cornerstone)	98	41	89	65	65	65	65	65
Salish Ponds Elem	462	441	427	366	360	364	368	372
Sweetbriar Elem	386	343	341	300	272	275	278	281
Troutdale Elem	429	442	432	384	352	356	360	364
Walt Morey Middle	586	602	593	574	604	610	616	622
Wilkes Elem	446	490	506	429	419	423	427	431
Woodland Elem	465	466	456	377	359	363	367	371
<b>Total Reynolds Schools</b>	<b>10,202</b>	<b>9,878</b>	<b>9,889</b>	<b>9,405</b>	<b>9,561</b>	<b>9,657</b>	<b>9,753</b>	<b>9,850</b>
Multnomah Learning Academy	534	539	561	572	572	573	556	556
Reynolds Arthur Academy	203	195	178	171	171	172	185	185
Rockwood Preparatory Academy	311	344	303	295	303	304	304	304
<b>Total Charter Schools</b>	<b>1,048</b>	<b>1,078</b>	<b>1,042</b>	<b>1,038</b>	<b>1,046</b>	<b>1,049</b>	<b>1,045</b>	<b>1,045</b>
<b>District Grand Total</b>	<b>11,250</b>	<b>10,956</b>	<b>10,931</b>	<b>10,443</b>	<b>10,607</b>	<b>10,706</b>	<b>10,798</b>	<b>10,895</b>

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

**REYNOLDS SCHOOL DISTRICT  
PROPERTY TAX LEVIES AND COLLECTION  
LAST TEN FISCAL YEARS**

FISCAL YEAR ENDED JUNE 30	TOTAL TAX LEVY FOR FISCAL YEAR			COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY		COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS TO DATE	
	GENERAL FUND	DEBT SERVICE FUND	TOTAL	CURRENT YEAR	PERCENTAGE OF LEVY		AMOUNT	PERCENTAGE OF LEVY
2019-2020	\$ 28,244,785	\$ 8,295,681	\$ 36,540,466	\$ 34,828,872	95%	\$ 509,382	\$ 35,338,254	97%
2018-2019	\$ 27,397,656	\$ 11,396,874	\$ 38,794,530	\$ 37,068,788	96%	\$ 1,227,794	\$ 38,296,582	99%
2017-2018	\$ 26,418,350	\$ 11,203,284	\$ 37,621,635	\$ 35,880,975	95%	\$ 453,816	\$ 36,334,791	96%
2016-2017	\$ 25,270,192	\$ 9,346,815	\$ 36,617,007	\$ 32,934,682	95%	\$ 507,632	\$ 33,442,314	97%
2015-2016	\$ 24,241,613	\$ 8,410,602	\$ 32,652,215	\$ 31,006,462	95%	\$ 560,200	\$ 31,566,662	97%
2014-2015	\$ 23,714,617	\$ 7,231,597	\$ 30,946,214	\$ 29,341,706	95%	\$ 586,645	\$ 29,928,351	97%
2013-2014	\$ 22,161,422	\$ 7,843,056	\$ 30,004,478	\$ 28,383,146	95%	\$ 641,201	\$ 29,024,347	97%
2012-2013	\$ 21,561,091	\$ 7,511,441	\$ 29,072,532	\$ 27,448,672	94%	\$ 693,388	\$ 28,142,060	97%
2011-2012	\$ 21,528,899	\$ 6,468,756	\$ 27,997,655	\$ 26,284,880	94%	\$ 480,176	\$ 26,765,056	96%
2010-2011	\$ 21,544,198	\$ 5,492,395	\$ 27,036,593	\$ 25,522,290	94%	\$ 760,380	\$ 26,282,670	97%

Source: Multnomah County Departments of Assessment and Taxation

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

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



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

FISCAL YEAR	PROPERTY VALUE ASSESSED VALUATION(1)					TOTAL DIRECT TAX RATE(2)
	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITY PROPERTY	MANUFACTORY	TOTAL	
2019-2020	\$ 6,144,803,000	\$ 381,606,240	\$ 203,651,600	\$ 34,539,120	\$ 6,764,599,960	5.74
2018-2019	\$ 5,885,468,070	\$ 389,933,280	\$ 197,091,400	\$ 34,954,880	\$ 6,507,447,630	6.26
2017-2018	\$ 5,626,909,630	\$ 393,593,720	\$ 235,732,253	\$ 32,406,050	\$ 6,288,641,653	6.29
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

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	
2019-2020	\$ 10,587,872,190	\$ 405,415,040	\$ 234,416,421	\$ 65,525,850	\$ 11,293,226,501	59.90%
2018-2019	\$ 10,111,730,100	\$ 410,098,360	\$ 222,800,584	\$ 67,442,170	\$ 10,812,071,214	60.19%
2017-2018	\$ 9,012,880,030	\$ 405,731,152	\$ 266,741,142	\$ 57,028,690	\$ 9,742,381,014	64.55%
2016-2017	\$ 9,326,481,470	\$ 377,714,504	\$ 212,276,505	\$ 45,731,770	\$ 8,592,233,019	69.97%
2015-2016	\$ 7,118,441,620	\$ 362,161,236	\$ 181,041,855	\$ 39,130,860	\$ 7,700,775,571	74.88%
2014-2015	\$ 7,778,266,940	\$ 367,587,665	\$ 162,477,988	\$ 34,599,530	\$ 8,342,932,123	67.50%
2013-2014	\$ 7,114,104,950	\$ 352,281,346	\$ 155,652,905	\$ 34,858,930	\$ 7,656,898,131	69.14%
2012-2013	\$ 7,025,130,990	\$ 351,525,375	\$ 154,246,934	\$ 33,603,270	\$ 7,564,506,569	68.35%
2011-2012	\$ 7,093,887,970	\$ 339,389,202	\$ 142,223,180	\$ 39,619,160	\$ 7,615,119,512	67.29%
2010-2011	\$ 7,512,693,890	\$ 311,255,620	\$ 123,448,708	\$ 40,609,810	\$ 7,988,008,028	63.41%
2009-2010	\$ 7,871,198,630	\$ 308,896,717	\$ 118,390,975	\$ 41,836,890	\$ 8,340,323,212	59.61%

(1) Source: Multnomah County.

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

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

	<b>2019</b>		<b>2010</b>	
<b>Private Enterprises</b>	<b>Assessed Valuation</b>	<b>% of Total District's Assessed Valuation</b>	<b>Assessed Valuation</b>	<b>% of Total District's Assessed Valuation</b>
Boeing Co	4,066,012	0.06%	2,681,663	0.05%
Boeing Company The Inc	529,398	0.01%	241,068	0.00%
Cascade Corporation	629,918	0.01%	408,447	0.01%
Catellus Development Corp	-	0.00%	406,365	0.01%
CPF/BDI Townsend LLC	-	0.00%	383,208	0.01%
Comcast Corporation	601,202	0.01%	-	0.00%
Fedex Ground Package System Inc	1,668,590	0.02%	-	0.00%
Henningsen Cold Storage Co	-	0.00%	402,362	0.01%
New Albertson's Inc	-	0.00%	993,430	0.02%
Owens Corning Foam	-	0.00%	458,947	0.01%
RREEF CPIF SAN RAFAEL LLC	883,019	0.01%	-	0.00%
Townsend Farms Inc	612,395	0.01%	434,110	0.01%
US Nat'l Bank of Oregon	711,601	0.01%	657,145	0.01%
US Bankcorp	534,224	0.01%	361,262	0.01%
<b>Public Utilities</b>				
Portland General Electric Co	1,327,263	0.02%	781,528	0.02%
<b>Sub Total</b>	11,513,623		8,209,534	
<b>All Other Taxpayers</b>	6,753,086,337	99.83%	5,056,812,296	99.84%
<b>Total</b>	6,764,599,960	100.00%	5,065,021,830	100.00%

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

# **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	2019-20
<b>Tax Rates</b>								
Permanent Tax Rate per \$1,000 of AV	4.4626	4.4626	4.4626	4.4626	4.4626	4.4626	4.4626	4.4626
Bond Tax Rate per \$1,000 of AV	1.52	1.56	1.35	1.51	1.59	1.83	1.80	1.27
 Average Assessed Value	 \$ 189,773	 \$ 193,834	 \$ 203,518	 \$ 206,479	 \$ 212,934	 \$ 225,248	 \$ 243,453	 \$ 265,068
Tax Burden	\$ 1,135	\$ 1,167	\$ 1,183	\$ 1,233	\$ 1,289	\$ 1,417	\$ 1,474	\$ 1,604

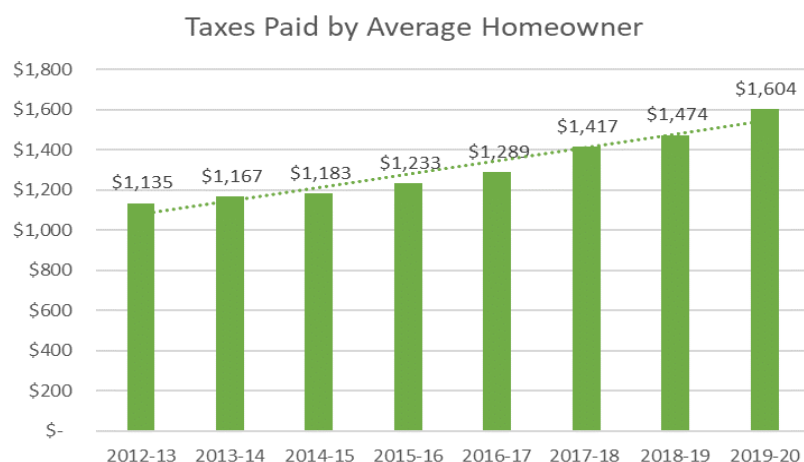
Measure 5, which introduced property tax rate limits, was passed in 1990 and became effective starting in the 1991-92 tax year. When fully implemented in 1995-96, Measure 5 cut property tax rates an average of 51 percent from their 1990-91 levels. Measure 50 was passed in 1997 and cut property taxes, introduced assessed value growth limits, and replaced most tax levies with permanent tax rates. Permanent tax rate equals the maximum rate without voter approval. When Measure 50 was implemented in 1997-98 it cut effective tax rates an average of 11 percent from their 1996-97 levels.

## **Measure 5 (M5 limits)**

- \* \$5 per \$1,000 real market value (RMV) for schools
- \* \$10 per \$1,000 RMV for general government taxes
- \* Applied only to operating taxes, not bonds
- \* For each property, school taxes and general government taxes compared to their limits respectively

## **Measure 50 (M50 limits)**

- \* Assessed value (AV) for 1997-98 was set (at 90% of 1995-96 AV for each property) and permanent rates were established for taxing districts
- \* Annual growth of AV limited to 3% for existing property
- \* For new property, AV = (RMV) times (AV / RMV of similar property)



Source: Multnomah County Department of Assessment and Taxation

**REYNOLDS SCHOOL DISTRICT  
DEMOGRAPHIC & ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Population (3)</u>	<u>Personal Income (4)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>	
2019-2020	811,857	\$ 57,792,841,403	\$ 71,176 (1)	15.30%	(2)
2018-2019	807,555	\$ 51,662,523,570	\$ 63,974 (1)	3.60%	(4)
2017-2018	811,880	\$ 46,967,258,000	\$ 57,850 (4)	3.80%	(4)
2016-2017	808,781	\$ 44,261,349,006	\$ 54,726 (4)	3.80%	(4)
2015-2016	803,741	\$ 41,838,737,755	\$ 52,055 (4)	4.60%	(4)
2014-2015	790,230	\$ 40,299,359,310	\$ 50,997 (4)	5.10%	(4)
2013-2014	778,604	\$ 37,338,733,424	\$ 47,956 (4)	6.00%	(4)
2012-2013	766,649	\$ 34,789,764,971	\$ 45,379 (4)	7.00%	(4)
2011-2012	760,235	\$ 33,763,556,820	\$ 44,412 (4)	7.70%	(4)
2010-2011	749,699	\$ 31,695,774,322	\$ 42,278 (4)	8.50%	(4)

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

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

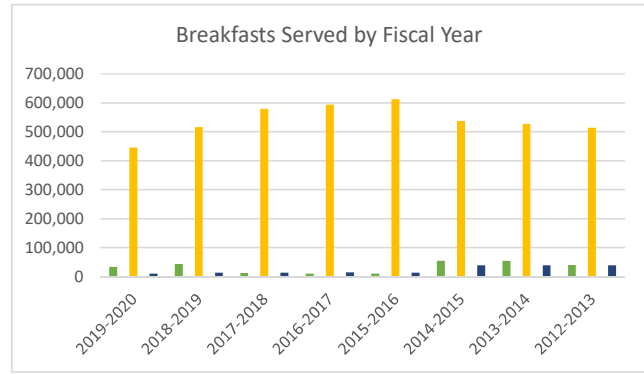
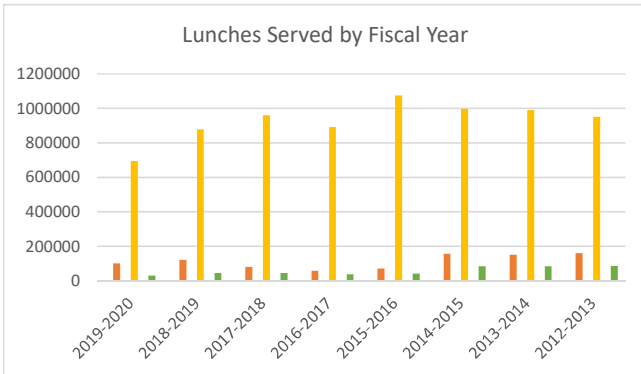
(3) <https://worldpopulationreview.com/us-cities/fairview-or-population>

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

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

FISCAL YEAR	NUMBER OF TYPE A LUNCHES SERVED		
	PAID	FREE	REDUCED PRICE
2019-2020	99,798	693,389	29,773
2018-2019	120,378	878,563	43,283
2017-2018	79,675	959,572	44,360
2016-2017	57,826	891,329	35,804
2015-2016	70,660	1,074,545	40,851
2014-2015	155,314	997,287	82,964
2013-2014	149,208	988,894	82,264
2012-2013	159,531	950,443	85,141
2011-2012	159,423	939,127	78,322
2010-2011	184,563	926,037	84,385

	NUMBER OF BREAKFASTS SERVED		
	PAID	FREE	REDUCED PRICE
2019-2020	32,748	445,102	9,407
2018-2019	42,951	515,536	13,149
2017-2018	12,059	578,691	13,076
2016-2017	10,040	593,551	13,503
2015-2016	9,056	611,734	13,297
2014-2015	54,295	536,811	38,012
2013-2014	53,939	526,816	37,933
2012-2013	39,314	513,836	37,871
2011-2012	32,463	511,679	34,465
2010-2011	23,713	401,643	29,344



FISCAL YEAR	ADMw (1)	STUDENT ENROLLMENT(2)	COST PER PUPIL(3)	LICENSED STAFF	PUPIL- TEACHER RATIO	Number of students graduated (4)	
						Reynolds High School	Reynolds Learning Academy
2019-2020	13,092.29	9,800	15,996	639.2	15.33	TBD	TBD
2018-2019	13,246.23	9,837	17,438	601.30	16.36	450	32
2017-2018	13,646.74	10,250	13,683	617.60	16.60	436	32
2016-2017	14,027.36	10,359	13,440	647.70	15.99	458	63
2015-2016	14,079.67	10,575	13,031	674.10	15.69	484	59
2014-2015	13,689.86	10,779	11,931	659.50	16.34	460	63
2013-2014	13,396.97	10,407	11,320	623.95	16.86	461	62
2012-2013	13,140.49	10,735	10,379	587.83	18.26	363	28
2011-2012	13,317.37	10,735	9,768	564.18	19.03	451	32
2010-2011	13,235.30	10,591	9,996	563.90	18.78	373	17

Sources:

Reynolds School District and Nutrition Service

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

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

(3) Cost per pupil is calculated by the District using total expenditures on the Statement of revenues, expenditures and changes in fund balances, excluding capital outlay and debt services.

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

TBD - Data not yet finalized

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

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

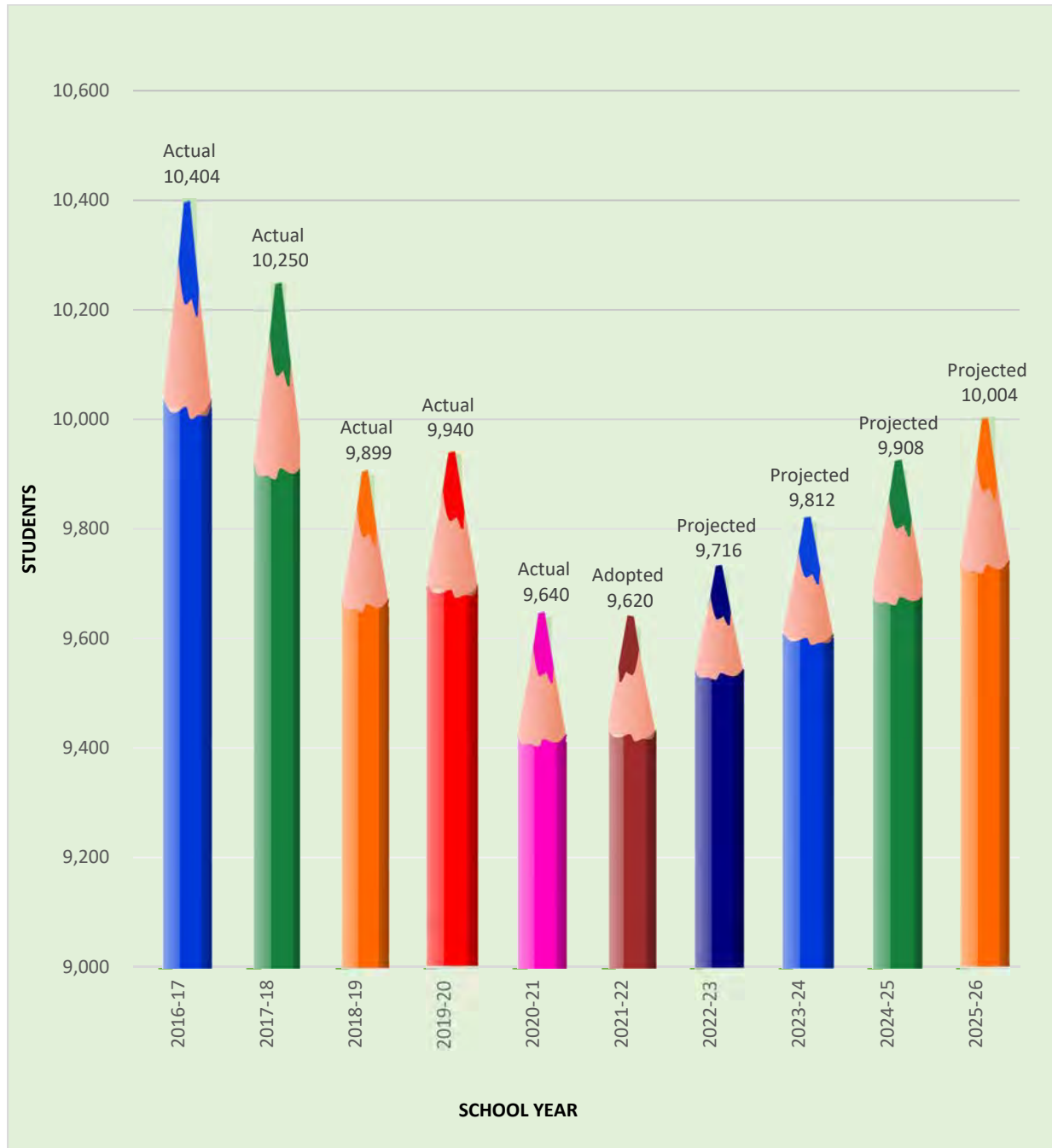
Grade	History					Projected				
	2016-17	2017-18	2018-19	2019-20	2020-21*	2021-22	2022-23	2023-24	2024-25	2025-26
Kindergarten	779	774	739	760	605	605	611	617	623	629
1	860	765	757	729	712	605	611	617	623	629
2	848	824	733	736	699	712	719	726	733	740
3	919	825	788	751	700	699	706	713	720	727
4	808	900	782	795	717	700	707	714	721	728
5	829	804	876	798	783	717	724	731	738	745
6	793	773	742	839	769	783	791	799	807	815
7	705	774	794	746	809	769	777	785	793	801
8	789	670	717	783	712	809	817	825	833	841
9	733	801	651	748	795	712	719	726	733	740
10	750	725	746	651	724	806	814	822	830	838
11	690	682	672	717	654	786	794	802	810	818
12	715	771	712	718	750	713	720	727	734	741
SPED SC	186	162	190	169	211	204	206	208	210	212
Total K-12	10,404	10,250	9,899	9,940	9,640	9,620	9,716	9,812	9,908	10,004
Annual Change		(154)	(351)	41	(300)	(20)	96	96	96	96
Annual Change %		-1.5%	-3.4%	0.4%	-3.0%	-0.2%	1.0%	1.0%	1.0%	1.0%

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.

\*2020-2021 had a late school start due to COVID-19 and Oregon Fires. Enrollment data is from 12/2020

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



**REYNOLDS SCHOOL DISTRICT  
DEBT SUMMARY  
2021-22**

**Reynolds School District Debt Service Overview**

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

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

The District also has debt service for Full Faith and Credit Obligations (FFCO). In 2010, the District refunded the FFCO with a maturity date of 2035. Funding from this financing was utilized for the purchase of land and for building and site improvements in the District. The District refunded the FFCO again in 2020 with a maturity date of 2035. The District was also able to purchase buses with the financing.

**Debt Service Summary  
2021-22**

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

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

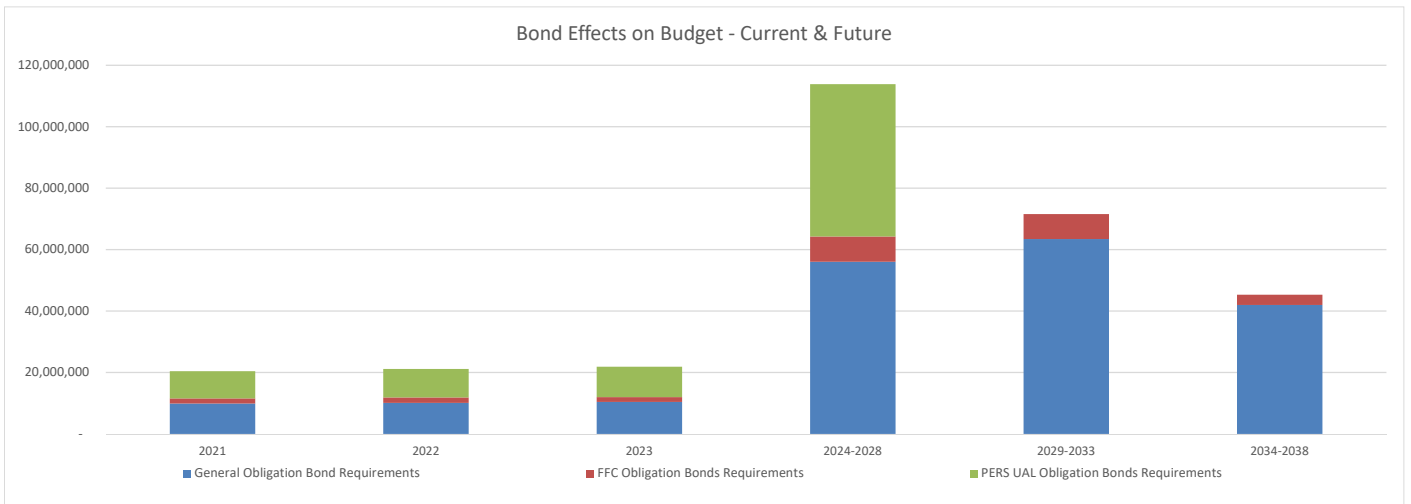
Payments of General Obligation Bonds are made from the Debt Service Fund from property taxes and earnings on investments. Payments of PERS UAL Obligation Bonds are made from the Debt Service Fund from revenue charged as a payroll cost to all funds with payroll expenses. Payments for Full Faith and Credit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



**Reynolds School District  
Debt Service Summary  
2021-22**

**Bond Effects on Budget - Current and Future**

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



PERS UAL Obligation Bonds Debt matures in 2028.

**REYNOLDS SCHOOL DISTRICT  
FINANCIAL AGREEMENT**

<b>Date</b>	<b>Principal</b>	<b>Rate</b>	<b>Interest</b>	<b>Debt Service</b>
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
<b>Totals</b>	<b>2,000,000.00</b>		<b>212,958.89</b>	<b>2,212,958.89</b>

**Fund 100:** For transportation improvement of facilities.

**REYNOLDS SCHOOL DISTRICT  
QZAB SCHOOL IMPROVEMENT FUND**

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

**Fund 100:** For improvement of school facilities

**REYNOLDS SCHOOL DISTRICT  
SERIES 2013 PENSION BOND**

<b>Payment Date</b>	<b>Principal</b>	<b>Interest Rate</b>	<b>Interest</b>	<b>Total Payment</b>	<b>Annual Payment</b>
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
<b>Totals</b>	<b>80,978,771.60</b>		<b>95,488,014.39</b>	<b>176,466,785.99</b>	<b>176,466,785.99</b>

**Fund 350:** For Unfunded Actuarial Liability to lower Districts' PERS employer rates. Provides for the principal and interest on PERS UAL pension obligation bonds. Revenue sources are charged to other funds.

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

Period Ending	Principal	Coupon	Interest	Compounde 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
<b>Totals</b>	<b>122,945,047.40</b>		<b>42,947,843.75</b>	<b>45,969,952.60</b>	<b>211,862,843.75</b>	<b>211,862,843.75</b>

**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**  
**FULL FAITH CREDIT REFUNDING OBLIGATIONS, SERIES 2020**

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

**Fund 400:** Land and improvement, Refunding Series 2020. Provides for the payment of interest on the 2020 FFCRO Series. Accounts for activities related to the acquisition, construction and equipping of facilities.

# REYNOLDS SCHOOL DISTRICT REPORT CARD 2019-20



## Reynolds SD 7

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



### STUDENTS WE SERVE^

**10,940** Student Enrollment

^Student enrollment as of October 1, 2019

### DEMOGRAPHICS

#### American Indian/Alaska Native

Students: **1%**

Teachers: **<1%**

#### Asian

Students: **7%**

Teachers: **2%**

#### Black/African American

Students: **9%**

Teachers: **1%**

#### Hispanic/Latino

Students: **42%**

Teachers: **4%**

#### Multiracial

Students: **7%**

Teachers: **1%**

#### Native Hawaiian/Pacific Islander

Students: **3%**

Teachers: **<1%**

#### White

Students: **31%**

Teachers: **92%**

### INTRODUCTION

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

### ACADEMIC SUCCESS

#### ON-TIME GRADUATION

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

District: **70%**

Oregon Average: **80%**

#### FIVE-YEAR COMPLETION

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

District: **78%**

Oregon Average: **86%**

### OUR STAFF (ROUNDED FTE)

**41** Administrators

**573** Teachers

**123** Educational assistants

**39** Counselors/Psychologists

**5** Licensed Librarians

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

District website: [www.reynolds.k12.or.us](http://www.reynolds.k12.or.us)

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

\* Fewer than 10 students or data unavailable.

Institution ID = 2182

# REYNOLDS SCHOOL DISTRICT REPORT CARD 2019-20



**Reynolds SD 7**

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



## OUTCOMES

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

### ON-TIME GRADUATION

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

### FIVE-YEAR COMPLETION

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



# 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

2018-19

### Students We Serve



**10,757**  
Student Enrollment

### DEMOGRAPHICS

#### American Indian/Alaska Native

Students | 1%  
Teachers | <1%

#### Asian

Students | 7%  
Teachers | 2%

#### Black/African American

Students | 9%  
Teachers | 1%

#### Hispanic/Latino

Students | 42%  
Teachers | 4%

#### Multiracial

Students | 7%  
Teachers | 1%

#### Native Hawaiian/Pacific Islander

Students | 3%  
Teachers | 0%

#### White

Students | 32%  
Teachers | 92%

**45%**

Ever English  
Learners



**71**

Languages  
Spoken

**16%**

Students  
with  
Disabilities

**17%**

Mobile  
Students

**79%**

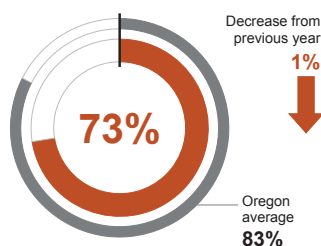
Free/  
Reduced  
Price Lunch

\*<10 students or data unavailable

### Start Strong

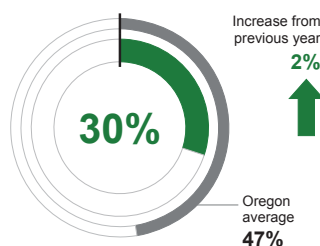
#### Grades K-2 REGULAR ATTENDERS

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



#### Grade 3 ENGLISH LANGUAGE ARTS

Students meeting state grade-level expectations.



### Academic Progress

#### Grades 3-8 INDIVIDUAL STUDENT PROGRESS

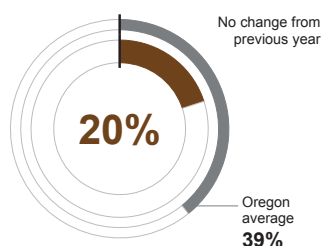
Year-to-year progress in English language arts and mathematics.



### High School Success

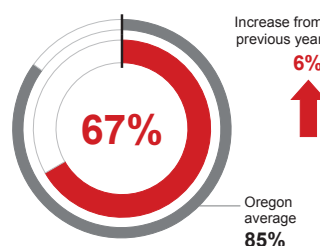
#### Grade 8 MATHEMATICS

Students meeting state grade-level expectations.



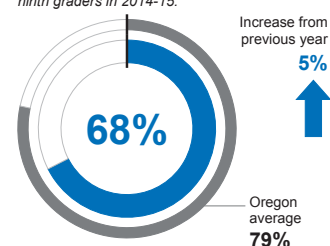
#### Grade 9 ON-TRACK TO GRADUATE

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



#### Grade 12 ON-TIME GRADUATION

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



### District Goals

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

### State Goals

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

District Website: [www.reynolds.k12.or.us](http://www.reynolds.k12.or.us)

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

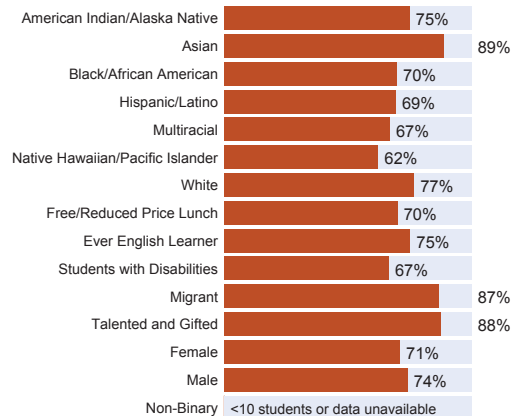


**88%**

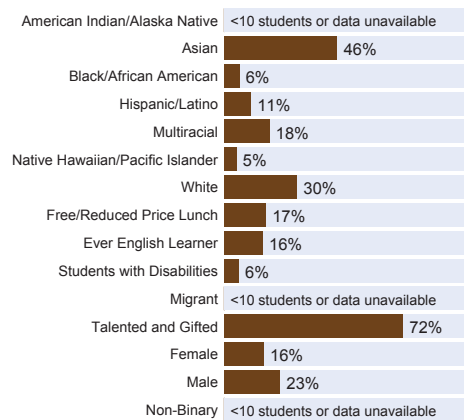
% of licensed teachers with more than 3 years of experience

### Outcomes

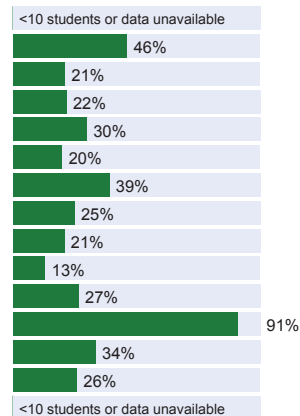
#### Grades K-2 REGULAR ATTENDERS



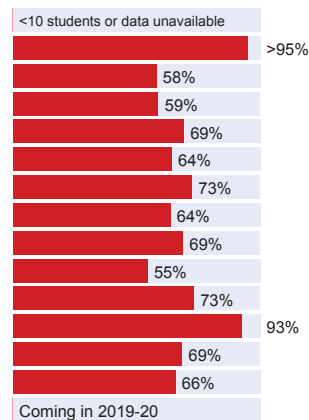
#### Grade 8 MATHEMATICS



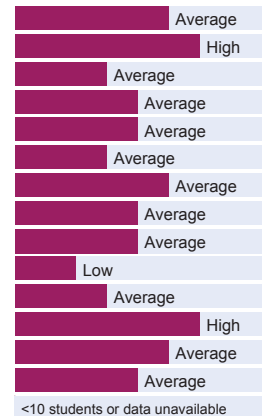
#### Grade 3 ENGLISH LANGUAGE ARTS



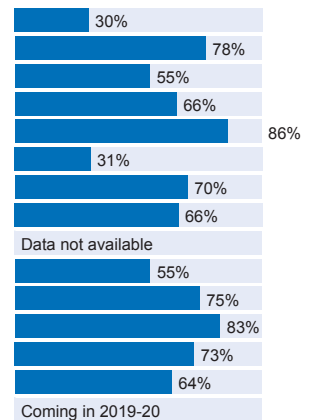
#### Grade 9 ON-TRACK TO GRADUATE



#### 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**  
DEPARTMENT OF  
EDUCATION

Oregon achieves... together!

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

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

2017-18

### Students We Serve



**10,952**

Student Enrollment

### 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%

**46%**

Ever English  
Learners



**61**

Languages  
Spoken

**16%**

Students  
with  
Disabilities

**94%**

Required  
Vaccinations

**86%**

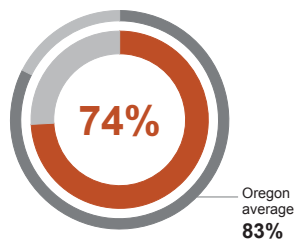
Free/  
Reduced  
Price Lunch

\*Not enough students

### Start Strong

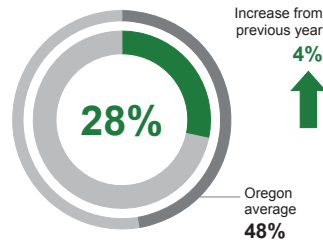
#### Grades K-2 REGULAR ATTENDERS

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



#### Grade 3 ENGLISH LANGUAGE ARTS

Students meeting state grade-level expectations.



### Academic Progress

#### Grades 3-8 INDIVIDUAL STUDENT PROGRESS

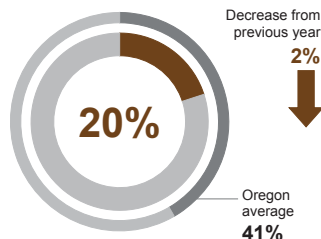
Year-to-year progress in English language arts and mathematics.



### High School Success

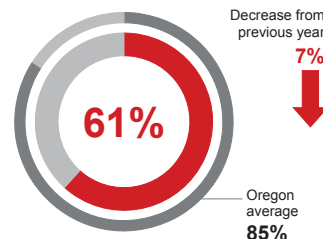
#### Grade 8 MATHEMATICS

Students meeting state grade-level expectations.



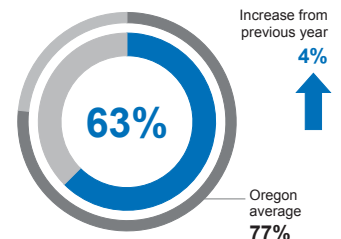
#### Grade 9 ON-TRACK TO GRADUATE

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



#### Grade 12 ON-TIME GRADUATION

Students earning a diploma within four years.



### District Goals

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

### State Goals

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

District Website: [www.reynolds.k12.or.us](http://www.reynolds.k12.or.us)

For more information please visit: [www.oregon.gov/ode](http://www.oregon.gov/ode)

# REYNOLDS SCHOOL DISTRICT DISTRICT REPORT CARD 2017-18



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

2017-18

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

### Outcomes

### Our Staff



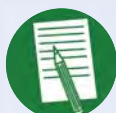
**38**

Administrators



**576**

Teachers



**117**

Educational assistants



**28**

Counselors



**15**

Librarians



**\$11,621**

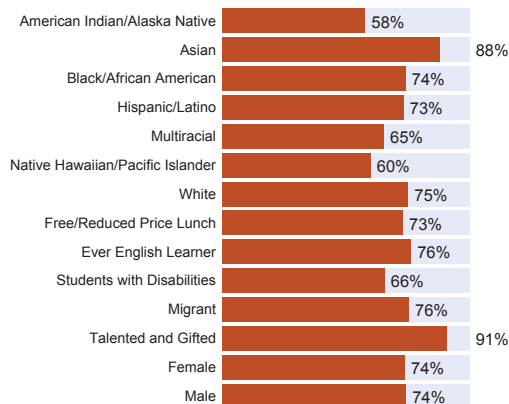
Average per pupil spending



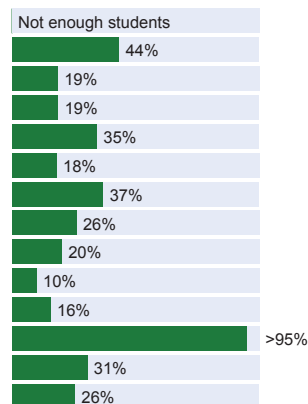
**Teacher Experience**

Coming in 2018-19

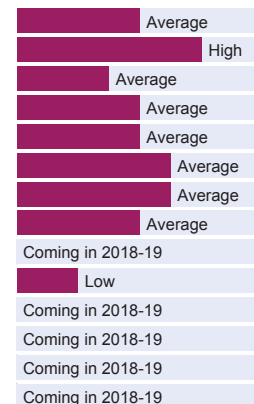
### Grades K-2 REGULAR ATTENDERS



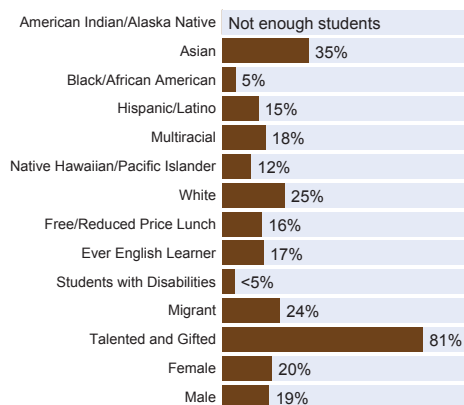
### Grade 3 ENGLISH LANGUAGE ARTS



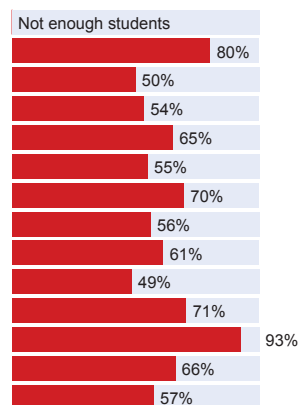
### Grades 3-8 INDIVIDUAL STUDENT PROGRESS



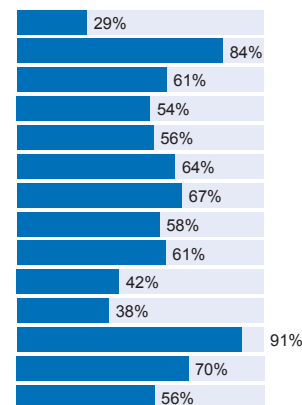
### Grade 8 MATHEMATICS



### Grade 9 ON-TRACK TO GRADUATE



### Grade 12 ON-TIME GRADUATION



District Website: [www.reynolds.k12.or.us](http://www.reynolds.k12.or.us)

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

## Summary of PERS Employer Contribution Rates

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

Employer Number   Employer Name		Net Employer Contribution Rate 7/1/19 - 6/30/21			Net Employer Contribution Rate 7/1/21 - 6/30/23		
		Tier 1/ Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Tier 2 Payroll (reflects 2.45% member redirect offset)	OPSRP General Service Payroll (reflects 0.70% member redirect offset)	OPSRP Police and Fire Payroll
<b>School Districts</b>							
<b>School</b>							
4403	Portland Village School	30.55%	25.10%	29.73%	25.34%	22.23%	26.59%
3370	Prairie City School District #4	25.06%	19.61%	24.24%	19.87%	16.76%	21.12%
4320	Rainier School District #13	15.50%	10.05%	14.68%	12.80%	9.69%	14.05%
4311	Redmond School District #2J	23.28%	17.83%	22.46%	18.82%	15.71%	20.07%
4312	Reedsport School District	18.09%	12.64%	17.27%	16.02%	12.91%	17.27%
3824	Reynolds School District	15.44%	9.99%	14.62%	8.97%	5.86%	10.22%
3847	Riverdale School	21.18%	15.73%	20.36%	14.67%	11.56%	15.92%
3310	Roseburg Public Schools	15.32%	9.87%	14.50%	9.65%	6.54%	10.90%
3735	Salem-Keizer Public Schools	20.96%	15.51%	20.14%	16.29%	13.18%	17.54%
3665	Santiam Canyon School District	13.33%	7.88%	12.51%	13.43%	10.32%	14.68%
3000	School Districts	32.03%	26.58%	31.21%	26.83%	23.72%	28.08%
3187	Seaside Schools	21.09%	15.64%	20.27%	16.11%	13.00%	17.36%
4144	Sheridan School District #48J	32.03%	26.58%	31.21%	25.82%	22.71%	27.07%
4317	Sherwood School District #88J	27.20%	21.75%	26.38%	22.29%	19.18%	23.54%
4270	Silver Falls School District	21.21%	15.76%	20.39%	16.66%	13.55%	17.91%
3296	Sisters School District	12.89%	7.44%	12.07%	6.41%	3.30%	7.66%
3537	Siuslaw School District #97J	17.12%	11.67%	16.30%	13.09%	9.98%	14.34%
3506	South Lane School District	12.41%	6.96%	11.59%	6.92%	3.81%	8.17%
3319	South Umpqua School District	0.06%	0.00%	0.00%	0.05%	0.00%	0.00%
3487	Springfield School District #19	20.71%	15.26%	19.89%	16.79%	13.68%	18.04%
4279	St Helens School District #502	9.07%	3.62%	8.25%	5.09%	1.98%	6.34%
3942	Stanfield School District	14.08%	8.63%	13.26%	10.35%	7.24%	11.60%
3353	Sutherlin School District #130	11.17%	5.72%	10.35%	6.21%	3.10%	7.46%
3618	Sweet Home School District #55	8.33%	2.88%	7.51%	7.00%	3.89%	8.25%
4380	The Emerson School	30.21%	24.76%	29.39%	24.93%	21.82%	26.18%
4338	Three Rivers U J School District	20.80%	15.35%	19.98%	16.24%	13.13%	17.49%
4316	Tigard-Tualatin School District #23J	27.59%	22.14%	26.77%	22.82%	19.71%	24.07%
3902	Tillamook Public Schools	8.49%	3.04%	7.67%	6.22%	3.11%	7.47%
3928	Umatilla School District #6R	24.08%	18.63%	23.26%	19.88%	16.77%	21.13%
3966	Union County School District	17.16%	11.71%	16.34%	12.45%	9.34%	13.70%
3195	Warrenton-Hammond School District	24.49%	19.04%	23.67%	19.43%	16.32%	20.68%
3075	West Linn School District	24.25%	18.80%	23.43%	20.15%	17.04%	21.40%
4254	Willamette Education Service District	10.86%	5.41%	10.04%	9.11%	6.00%	10.36%
4314	Willamina School District #30J	27.35%	21.90%	26.53%	22.62%	19.51%	23.87%
3349	Winston-Dillard Schools	0.06%	0.00%	0.00%	0.05%	0.00%	0.00%
4166	Yamhill-Carlton School District #1	0.11%	0.00%	0.00%	0.05%	0.00%	0.00%

**REYNOLDS SCHOOL DISTRICT**  
**REYNOLDS EDUCATION ASSOCIATION**  
**2021-22 SALARY SCHEDULE**

Reynolds School District is currently in negotiations with the Reynolds Education Association. Below is the 2020-21 salary schedule per the Reynolds Education Association collective bargaining agreement 2020-2021. This schedule will be updated upon ratification of new collective bargaining agreement.

Step	2% increase over previous year					
	BA	BA+20	BA+40	BA+60 MA	BA+90 MA+24	BA=120 MA+45
0	42,282	43,500	44,474	47,269	48,967	50,150
1	44,068	45,376	46,351	49,373	51,095	52,343
2	45,875	47,268	48,257	51,502	53,245	54,559
3	47,764	49,252	50,244	53,733	55,492	56,874
4	49,617	51,191	52,197	55,914	57,694	59,150
5	51,498	53,169	54,176	58,138	59,934	61,460
6	53,383	55,145	56,159	60,359	62,178	63,780
7	55,297	57,162	58,179	62,623	64,459	66,127
8	57,255	59,197	60,222	64,910	66,763	68,509
9	59,104	61,249	62,290	67,223	69,106	70,917
10		62,677	65,461	69,565	71,464	73,357
11			66,985	71,905	73,830	75,791
12				74,316	76,277	78,312
13				76,047	78,815	80,841
14						82,724

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

**REYNOLDS SCHOOL DISTRICT  
OREGON SCHOOL EMPLOYEES ASSOCIATION  
2021-22 SALARY SCHEDULE**

Reynolds School District is currently in negotiations with the Oregon School Employees Association. Below is the 2020-21 salary schedule per Oregon School Employees Association collective bargaining agreement 2018-2021. This schedule will be updated upon ratification of new collective bargaining agreement.

Step	Level I			Level II			Level III			Mechanic		
	A	B	C	A	B	C	A	B	C	MECH I / Bus Driver	MECH II	MECH III
10	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

2020-2021 salary schedule has a 1% COLA over the 2019-20 schedule

IA/Step 1 adjusted to equal new minimum wage of \$13.25 per hour

4% step smoothing applied to entire schedule

Longevity 30 = +\$.35 added to your current hourly rate (longevity steps are cumulative). Total = \$1.

Longevity 25 = +\$.25 added to your current hourly rate (longevity steps are cumulative). Total = \$1.

Longevity 20 = +\$.75 added to your current hourly rate (longevity steps are cumulative). Total = \$.

Longevity 15 = +\$.25 added to your current hourly rate (longevity steps are cumulative). Total = \$.

# 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 8, 2021

By Christina Weinard and Regina Sampson

### Agenda

- Introductions
- Budget 101 Training
  - Oregon Budget Law
  - Budget Process
  - 2021-22 Board Budget Goals
  - Preparing the Proposed Budget
  - Oregon Account Code Structure
  - Notice of Budget Meeting
  - Budget Committee
  - Governing Body
  - Changes after Adoption
- Adjourn





### Introductions





### Learning Objectives

- Understand Oregon Budget Law and requirements
- Understand role and responsibility of Budget Committee members
- Understand Oregon Department of Education Chart of Accounts

### What is Local Budget Law




- ORS 294.321
- Establishes standard procedures
- Defines programs and fiscal policies
- Encourages citizen participation
- Requires estimates of resources and expenditures
- Controls expenditure's of public dollars




### 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



## 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



## 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 Budget Calendar July 1, 2020 to June 30, 2021	
Board of Directors Meeting	July 1, 2020 to June 30, 2021
Board Executive Committee Meeting	July 1, 2020 to June 30, 2021
Board and Community School Activities	October 1, 2020 and November 1, 2020
Board Meeting	October 1, 2020
Board Meeting	November 1, 2020
Board Meeting	December 1, 2020
Board Meeting	January 1, 2021
Board Meeting	February 1, 2021
Board Meeting	March 1, 2021
Board Meeting	April 1, 2021
Board Meeting	May 1, 2021
Board Meeting	June 1, 2021
Board Meeting	July 1, 2021
Board Meeting	August 1, 2021
Board Meeting	September 1, 2021
Board Meeting	October 1, 2021
Board Meeting	November 1, 2021
Board Meeting	December 1, 2021
Board Meeting	January 1, 2022
Board Meeting	February 1, 2022
Board Meeting	March 1, 2022
Board Meeting	April 1, 2022
Board Meeting	May 1, 2022
Board Meeting	June 1, 2022
Board Meeting	July 1, 2022
Board Meeting	August 1, 2022
Board Meeting	September 1, 2022
Board Meeting	October 1, 2022
Board Meeting	November 1, 2022
Board Meeting	December 1, 2022
Board Meeting	January 1, 2023
Board Meeting	February 1, 2023
Board Meeting	March 1, 2023
Board Meeting	April 1, 2023
Board Meeting	May 1, 2023
Board Meeting	June 1, 2023
Board Meeting	July 1, 2023
Board Meeting	August 1, 2023
Board Meeting	September 1, 2023
Board Meeting	October 1, 2023
Board Meeting	November 1, 2023
Board Meeting	December 1, 2023
Board Meeting	January 1, 2024
Board Meeting	February 1, 2024
Board Meeting	March 1, 2024
Board Meeting	April 1, 2024
Board Meeting	May 1, 2024
Board Meeting	June 1, 2024
Board Meeting	July 1, 2024
Board Meeting	August 1, 2024
Board Meeting	September 1, 2024
Board Meeting	October 1, 2024
Board Meeting	November 1, 2024
Board Meeting	December 1, 2024
Board Meeting	January 1, 2025
Board Meeting	February 1, 2025
Board Meeting	March 1, 2025
Board Meeting	April 1, 2025
Board Meeting	May 1, 2025
Board Meeting	June 1, 2025
Board Meeting	July 1, 2025
Board Meeting	August 1, 2025
Board Meeting	September 1, 2025
Board Meeting	October 1, 2025
Board Meeting	November 1, 2025
Board Meeting	December 1, 2025
Board Meeting	January 1, 2026
Board Meeting	February 1, 2026
Board Meeting	March 1, 2026
Board Meeting	April 1, 2026
Board Meeting	May 1, 2026
Board Meeting	June 1, 2026
Board Meeting	July 1, 2026
Board Meeting	August 1, 2026
Board Meeting	September 1, 2026
Board Meeting	October 1, 2026
Board Meeting	November 1, 2026
Board Meeting	December 1, 2026
Board Meeting	January 1, 2027
Board Meeting	February 1, 2027
Board Meeting	March 1, 2027
Board Meeting	April 1, 2027
Board Meeting	May 1, 2027
Board Meeting	June 1, 2027
Board Meeting	July 1, 2027
Board Meeting	August 1, 2027
Board Meeting	September 1, 2027
Board Meeting	October 1, 2027
Board Meeting	November 1, 2027
Board Meeting	December 1, 2027
Board Meeting	January 1, 2028
Board Meeting	February 1, 2028
Board Meeting	March 1, 2028
Board Meeting	April 1, 2028
Board Meeting	May 1, 2028
Board Meeting	June 1, 2028
Board Meeting	July 1, 2028
Board Meeting	August 1, 2028
Board Meeting	September 1, 2028
Board Meeting	October 1, 2028
Board Meeting	November 1, 2028
Board Meeting	December 1, 2028
Board Meeting	January 1, 2029
Board Meeting	February 1, 2029
Board Meeting	March 1, 2029
Board Meeting	April 1, 2029
Board Meeting	May 1, 2029
Board Meeting	June 1, 2029
Board Meeting	July 1, 2029
Board Meeting	August 1, 2029
Board Meeting	September 1, 2029
Board Meeting	October 1, 2029
Board Meeting	November 1, 2029
Board Meeting	December 1, 2029
Board Meeting	January 1, 2030
Board Meeting	February 1, 2030
Board Meeting	March 1, 2030
Board Meeting	April 1, 2030
Board Meeting	May 1, 2030
Board Meeting	June 1, 2030
Board Meeting	July 1, 2030
Board Meeting	August 1, 2030
Board Meeting	September 1, 2030
Board Meeting	October 1, 2030
Board Meeting	November 1, 2030
Board Meeting	December 1, 2030
Board Meeting	January 1, 2031
Board Meeting	February 1, 2031
Board Meeting	March 1, 2031
Board Meeting	April 1, 2031
Board Meeting	May 1, 2031
Board Meeting	June 1, 2031
Board Meeting	July 1, 2031
Board Meeting	August 1, 2031
Board Meeting	September 1, 2031
Board Meeting	October 1, 2031
Board Meeting	November 1, 2031
Board Meeting	December 1, 2031
Board Meeting	January 1, 2032
Board Meeting	February 1, 2032
Board Meeting	March 1, 2032
Board Meeting	April 1, 2032
Board Meeting	May 1, 2032
Board Meeting	June 1, 2032
Board Meeting	July 1, 2032
Board Meeting	August 1, 2032
Board Meeting	September 1, 2032
Board Meeting	October 1, 2032
Board Meeting	November 1, 2032
Board Meeting	December 1, 2032
Board Meeting	January 1, 2033
Board Meeting	February 1, 2033
Board Meeting	March 1, 2033
Board Meeting	April 1, 2033
Board Meeting	May 1, 2033
Board Meeting	June 1, 2033
Board Meeting	July 1, 2033
Board Meeting	August 1, 2033
Board Meeting	September 1, 2033
Board Meeting	October 1, 2033
Board Meeting	November 1, 2033
Board Meeting	December 1, 2033
Board Meeting	January 1, 2034
Board Meeting	February 1, 2034
Board Meeting	March 1, 2034
Board Meeting	April 1, 2034
Board Meeting	May 1, 2034
Board Meeting	June 1, 2034
Board Meeting	July 1, 2034
Board Meeting	August 1, 2034
Board Meeting	September 1, 2034
Board Meeting	October 1, 2034
Board Meeting	November 1, 2034
Board Meeting	December 1, 2034
Board Meeting	January 1, 2035
Board Meeting	February 1, 2035
Board Meeting	March 1, 2035
Board Meeting	April 1, 2035
Board Meeting	May 1, 2035
Board Meeting	June 1, 2035
Board Meeting	July 1, 2035
Board Meeting	August 1, 2035
Board Meeting	September 1, 2035
Board Meeting	October 1, 2035
Board Meeting	November 1, 2035
Board Meeting	December 1, 2035
Board Meeting	January 1, 2036
Board Meeting	February 1, 2036
Board Meeting	March 1, 2036
Board Meeting	April 1, 2036
Board Meeting	May 1, 2036
Board Meeting	June 1, 2036
Board Meeting	July 1, 2036
Board Meeting	August 1, 2036
Board Meeting	September 1, 2036
Board Meeting	October 1, 2036
Board Meeting	November 1, 2036
Board Meeting	December 1, 2036
Board Meeting	January 1, 2037
Board Meeting	February 1, 2037
Board Meeting	March 1, 2037
Board Meeting	April 1, 2037
Board Meeting	May 1, 2037
Board Meeting	June 1, 2037
Board Meeting	July 1, 2037
Board Meeting	August 1, 2037
Board Meeting	September 1, 2037
Board Meeting	October 1, 2037
Board Meeting	November 1, 2037
Board Meeting	December 1, 2037
Board Meeting	January 1, 2038
Board Meeting	February 1, 2038
Board Meeting	March 1, 2038
Board Meeting	April 1, 2038
Board Meeting	May 1, 2038
Board Meeting	June 1, 2038
Board Meeting	July 1, 2038
Board Meeting	August 1, 2038
Board Meeting	September 1, 2038
Board Meeting	October 1, 2038
Board Meeting	November 1, 2038
Board Meeting	December 1, 2038
Board Meeting	January 1, 2039
Board Meeting	February 1, 2039
Board Meeting	March 1, 2039
Board Meeting	April 1, 2039
Board Meeting	May 1, 2039
Board Meeting	June 1, 2039
Board Meeting	July 1, 2039
Board Meeting	August 1, 2039
Board Meeting	September 1, 2039
Board Meeting	October 1, 2039
Board Meeting	November 1, 2039
Board Meeting	December 1, 2039
Board Meeting	January 1, 2040
Board Meeting	February 1, 2040
Board Meeting	March 1, 2040
Board Meeting	April 1, 2040
Board Meeting	May 1, 2040
Board Meeting	June 1, 2040
Board Meeting	July 1, 2040
Board Meeting	August 1, 2040
Board Meeting	September 1, 2040
Board Meeting	October 1, 2040
Board Meeting	November 1, 2040
Board Meeting	December 1, 2040
Board Meeting	January 1, 2041
Board Meeting	February 1, 2041
Board Meeting	March 1, 2041
Board Meeting	April 1, 2041
Board Meeting	May 1, 2041
Board Meeting	June 1, 2041
Board Meeting	July 1, 2041
Board Meeting	August 1, 2041
Board Meeting	September 1, 2041
Board Meeting	October 1, 2041
Board Meeting	November 1, 2041
Board Meeting	December 1, 2041
Board Meeting	January 1, 2042
Board Meeting	February 1, 2042
Board Meeting	March 1, 2042
Board Meeting	April 1, 2042
Board Meeting	May 1, 2042
Board Meeting	June 1, 2042
Board Meeting	July 1, 2042
Board Meeting	August 1, 2042
Board Meeting	September 1, 2042
Board Meeting	October 1, 2042
Board Meeting	November 1, 2042
Board Meeting	December 1, 2042
Board Meeting	January 1, 2043
Board Meeting	February 1, 2043
Board Meeting	March 1, 2043
Board Meeting	April 1, 2043
Board Meeting	May 1, 2043
Board Meeting	June 1, 2043
Board Meeting	July 1, 2043
Board Meeting	August 1, 2043
Board Meeting	September 1, 2043
Board Meeting	October 1, 2043
Board Meeting	November 1, 2043
Board Meeting	December 1, 2043
Board Meeting	January 1, 2044
Board Meeting	February 1, 2044
Board Meeting	March 1, 2044
Board Meeting	April 1, 2044
Board Meeting	May 1, 2044
Board Meeting	June 1, 2044
Board Meeting	July 1, 2044
Board Meeting	August 1, 2044
Board Meeting	September 1, 2044
Board Meeting	October 1, 2044
Board Meeting	November 1, 2044
Board Meeting	December 1, 2044
Board Meeting	January 1, 2045
Board Meeting	February 1, 2045
Board Meeting	March 1, 2045
Board Meeting	April 1, 2045
Board Meeting	May 1, 2045
Board Meeting	June 1, 2045
Board Meeting	July 1, 2045
Board Meeting	August 1, 2045
Board Meeting	September 1, 2045
Board Meeting	October 1, 2045
Board Meeting	November 1, 2045
Board Meeting	December 1, 2045
Board Meeting	January 1, 2046
Board Meeting	February 1, 2046
Board Meeting	March 1, 2046
Board Meeting	April 1, 2046
Board Meeting	May 1, 2046
Board Meeting	June 1, 2046
Board Meeting	July 1, 2046
Board Meeting	August 1, 2046
Board Meeting	September 1, 2046
Board Meeting	October 1, 2046
Board Meeting	November 1, 2046
Board Meeting	December 1, 2046
Board Meeting	January 1, 2047
Board Meeting	February 1, 2047
Board Meeting	March 1, 2047
Board Meeting	April 1, 2047
Board Meeting	May 1, 2047
Board Meeting	June 1, 2047
Board Meeting	July 1, 2047
Board Meeting	August 1, 2047
Board Meeting	September 1, 2047
Board Meeting	October 1, 2047
Board Meeting	November 1, 2047
Board Meeting	December 1, 2047
Board Meeting	January 1, 2048
Board Meeting	February 1, 2048
Board Meeting	March 1, 2048
Board Meeting	April 1, 2048
Board Meeting	May 1, 2048
Board Meeting	June 1, 2048
Board Meeting	July 1, 2048
Board Meeting	August 1, 2048
Board Meeting	September 1, 2048
Board Meeting	October 1, 2048
Board Meeting	November 1, 2048
Board Meeting	December 1, 2048
Board Meeting	January 1, 2049
Board Meeting	February 1, 2049
Board Meeting	March 1, 2049
Board Meeting	April 1, 2049
Board Meeting	May 1, 2049
Board Meeting	June 1, 2049
Board Meeting	July 1, 2049
Board Meeting	August 1, 2049
Board Meeting	September 1, 2049
Board Meeting	October 1, 2049
Board Meeting	November 1, 2049
Board Meeting	December 1, 2049
Board Meeting	January 1, 2050

## Superintendent and Board Goals



STUDENT  
ACHIEVEMENT



EQUITY



FISCAL  
RESPONSIBILITY



COMMUNICATION

## Strategic Plan Goal Topics

Marginalized Students

Culturally Responsive Teaching

Student and Staff Wellness

Professional Development

## 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

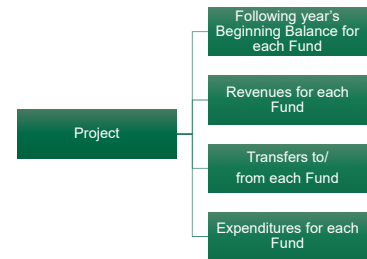
## Standardized Format

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

Past		Present	Future			
Actuals from Two Years Ago 2018-19	Actuals from Last Year 2019-20	Current Year Working Budget 2020-21	Description of Budget Items by Object	Budget for Next Year 2021-2122		
				Proposed	Approved	Adopted



## How to Prepare Your Budget



State School Fund

Property Taxes

Interest Earnings

ESD Revenue

Fees

Grants

Misc.

Revenues



## Budget Requirements

### Expenditures

- Instruction
- Support Services
- Community Services
- Facilities Acquisition
- Debt Service

### Requirements

- Transfers Out
- Operating Contingency
- Unappropriated End Fund Balance



## Budget by Fund



- 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



## 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)



19

## 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



This Photo by Unknown Author is licensed under CC BY-SA-NC



20

## Phase 2 – Budget Committee



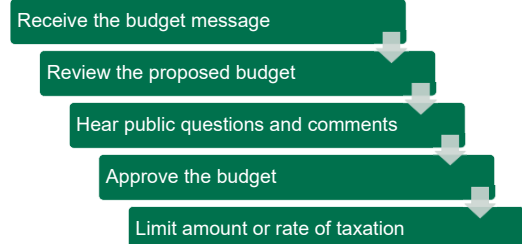
This Photo by Unknown Author is licensed under CC BY-SA-NC

- 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



21

## Budget Committee Duties



22

- 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



23

- 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.)



24

- 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.)



25

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



26

### 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



27

### 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



28

### 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



29



This Photo by Unknown Author is licensed under CC BY

### 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



30

### 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



### Phase 4 – Changes after Adoption



Appropriation: authority to spend money



ORS 294.456(6): No greater expenditure or encumbrance of public money shall be made for any purpose other than the amount appropriated except....



### 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



### Specific purpose grant – ORS 294.338(3)

- Unknown during regular budget process
- Has a specific purpose
- Adopt resolution BEFORE spending

### Funded unforeseen occurrence or service ORS 294.338(5)

- 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 294.338 Exceptions



### ORS 294.478 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



### ORS 294.463 Resolution Transfers

- Transfer appropriations between funds or within a fund after budget has been approved during the fiscal year –
- 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



This Photo by Unknown Author is licensed under CC BY-SA.



- Contingencies – ORS 294.463(2)
  - Total of transfers not to exceed 15% of appropriation in fund without supplemental budget
- General Fund to another fund – ORS 294.463(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 294.463(2)
- Pass through adjustment – ORS 294.466(1)
  - Resolution to appropriate excess tax when known

### ORS 294.463 Resolution Transfers & ORS 294.466 Pass through Revenue (cont.)



37

### Supplemental Budget ORS 294.471

- Supplemental Budget allowed ORS 294.471(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



This Photo by Unknown Author is licensed under CC BY-NC



38

- 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 294.481)

### Supplemental Budget ORS 294.471 (cont.)



39

#### Supplemental Budget Process ORS 294.471(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 294.471 (cont.)



40

When: Thursday, April 15, 2021

Where: Virtual with Zoom

What: Budget 201

Agenda:

- Budget Process
- Revenue Sources and Financial Goals
- How to Read the Budget Document

Next Training



This Photo by Unknown Author is licensed under CC BY-NC-ND



41

**Reynolds**  
School District




Thank you!!

Questions to:  
Christina Weinard, cweinard@rsd7.net or  
Regina Sampson, rsampson@rsd7.net



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








**Budget 201 Workshop**  
April 15, 2021

By Regina Sampson

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



## Virtual Introductions

## 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




## 201 Training Learning Objectives





Understand

- Budget Process
- Budget Focus Priorities and Strategic Plan Goals
- How the budget is built
- State School Funding estimates
- Budget Document organization




## 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


## 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



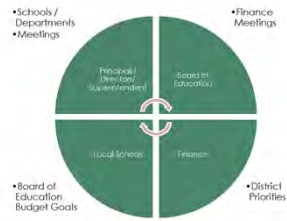
The Budget should be built upon district goals and priorities



Budget is a plan...not plan a budget



## How the budget is prepared



7

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 DOE enrollment, property tax, and transportation numbers for next year

January

•Superintendent:  
•Conducts School Board budget goals  
•School Board:  
•Adopt budget goals

## The Budget Process



8

- 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.)



9

## Budget Calendar

Reynolds School District Budget Calendar July 1, 2020 to June 30, 2021	
Board of Directors Meeting	July 23, 2020
Board Executive Session	July 23, 2020
Board of Directors Meeting	August 13, 2020
Board Executive Session	August 13, 2020
Board of Directors Meeting	September 10, 2020
Board Executive Session	September 10, 2020
Board of Directors Meeting	October 8, 2020
Board Executive Session	October 8, 2020
Board of Directors Meeting	November 5, 2020
Board Executive Session	November 5, 2020
Board of Directors Meeting	December 3, 2020
Board Executive Session	December 3, 2020
Board of Directors Meeting	January 7, 2021
Board Executive Session	January 7, 2021
Board of Directors Meeting	February 4, 2021
Board Executive Session	February 4, 2021
Board of Directors Meeting	March 4, 2021
Board Executive Session	March 4, 2021
Board of Directors Meeting	April 1, 2021
Board Executive Session	April 1, 2021
Board of Directors Meeting	May 6, 2021
Board Executive Session	May 6, 2021
Board of Directors Meeting	June 3, 2021
Board Executive Session	June 3, 2021



10

Mental Health Supports

Additional Academic Supports

Culturally Responsive Curriculum

2021-22 Budget Focus Priorities



11

## 2021-22 Strategic Plan Goal Topics

Marginalized Students

Culturally Responsive Teaching

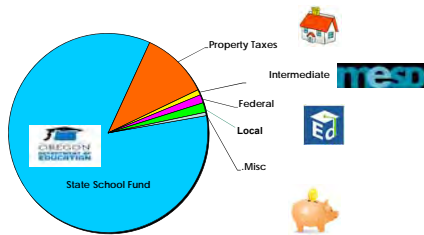
Student and Staff Wellness

Professional Development



12

## Where does your school budget revenue come from?



## 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)

### 2021-2022 Extended ADMw

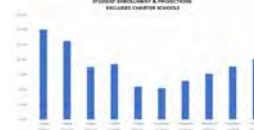
Reynolds SD 7: District total extended ADMw for funding calculations			
	2021-2022	2020-2021	2020-2021
ADMw: 10,602.00 X 1.00 =	10,602.00	9,480.44	9,480.44
Students in ESL programs: 1,081.00 X 0.50 =	540.50	2,715.14	1,357.57
Students in Program and Parenting Programs: 6.00 X 1.00 =	6.00	2.48	2.48
ESL K-12 Students support at 11% of District ADMw: 1,186.22 X 1.00 =	1,186.22	1,113.60	1,113.60
Students on EP About 11% of ADMw: 295.40 X 1.00 =	295.40	295.40	295.40
Students in Poverty: 2,034.79 X 0.25 =	508.69	1,835.29	899.07
Students in Foster Care and Neglected/Abused: 62.00 X 0.25 =	15.50	62.00	15.50
Nonstate Elementary School Connection: 0.00 X 1.00 =	0.00	0.00	0.00
Small High School Connection: 0.00 X 1.00 =	0.00	0.00	0.00
Post Graduate Scholars: 0.00 X 0.25 =	0.00	0.00	0.00
<b>2021-2022 ADMw</b>	<b>14,143.32</b>	<b>12,745.36</b>	<b>12,745.36</b>
<b>Reynolds SD 7 Extended ADMw</b>	<b>14,143.32</b>	<b>14,143.32</b>	<b>14,143.32</b>

## 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

## Enrollment

Reynolds School District - Historical and Projected Enrollment by Grade Level (2014-15 to 2024-25)											
Grade	Historical					Projected					Annual Change %
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	
K	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.0%
1	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.0%
2	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.0%
3	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.0%
4	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.0%
5	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.0%
6	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.0%
7	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.0%
8	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.0%
9	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.0%
10	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.0%
11	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.0%
12	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.0%
<b>Total</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0.0%</b>



## Estimated SSF



### 2021-2022 Local Revenue

Property Taxes and in-lieu of property taxes from:	
Local revenues	\$29,170,394.00
Federal Forest Fees	\$0.00
Common School Fund	\$1,113,048.44
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
<b>Sum of Local Revenue</b>	<b>\$30,285,842.44</b>

### 2021-2022 Experience Adjustment

District Average Teacher Experience	13.12
State Average Teacher Experience	12.18
Experience Adjustment (Difference in District and State Teacher Experience)	1.62

## Estimated SSF (cont.)

### 2021-2022 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
<b>Net Eligible Trans Expenditures</b>	<b>\$7,600,000.00</b>
Transportation per ADM Rank	51%
Transportation Reimbursement Rate	70.00%
<b>70.00% of the Net Eligible Transportation Expenditures =</b>	<b>\$5,320,000.00</b>



## Estimated SSF (cont.)

2021-2022 Extended ADMw		
2021-2022 ADMw	14,143.32	
2020-2021 ADMw	13,901.00	
		Extended ADMw 14,143.32



Higher of the 2 years

2021-22 Revenues are Based on 2021-22 ADMw of 14,143.32  
Includes Non-Charter and Charter School Enrollment



## Estimated SSF (cont.)

<b>2021-2022 General Purpose Grant</b> Multiply the Teacher Experience Adjustment of 1.02 by \$25 then add \$4500 to the result = \$4,525.50 Then multiply \$4,525.50 by the Extended ADMw 14,143.3175 and then by the funding rate 1.912633780323 = \$122,419,240.84	
<b>2021-2022 Total Formula Revenue</b> Add the General Purpose Grant \$122,419,240.84 to the Transportation Grant \$5,320,000.00 = \$127,739,240.84	
<b>2021-2022 State School Fund Grant</b> Subtract the Local Revenue \$30,285,842.44 from the Total Formula Revenue \$127,739,240.84 = \$97,453,398.40	
<b>2021-2022 Rates per ADMw</b> General Purpose Grant per Extended ADMw = \$8,656 Total Formula Revenue per Extended ADMw = \$9,032 Charter Schools Rate( ORS 338.155 ) = \$8,656	



## Calculation of the Tax Levy

### Budget Cap:

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



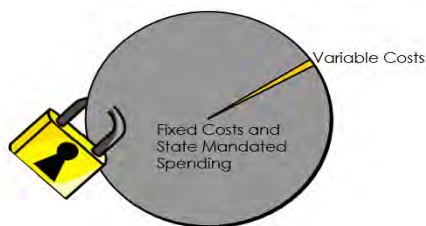
## How the Budget is Built

### 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



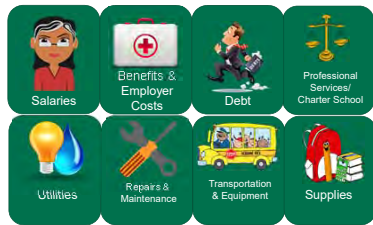
## How the Budget is Built

### 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



## Where does the money go?



Teaching and Educational Assistant Substitutes Budgeted in Professional Services



**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



## The 2021-2022 Budget Document

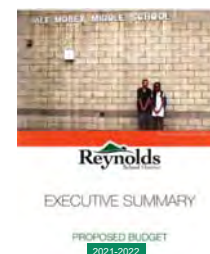
- Four Sections
  - Executive Section
  - Organizational Section
  - Financial Section
  - Informational Section



## The 2021-22 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



## The 2021-2022 Budget Document



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



## The 2021-2022 Budget Document

- Financial Section
  - Summary and Details of Resources and Requirements



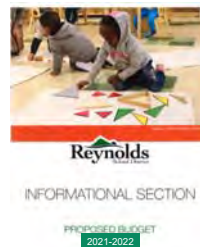
## Standardized Format

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

Past		Present	Future			
Two Years Ago 2018-19	Last Year 2019-20	Current Year Working Budget 2020-21	Description of Budget Items by Object	Budget for Next Year 2021-22		
				Proposed	Approved	Adopted



## The 2020-2022 Budget Document



### Informational Section

- Includes
  - Schedules
  - Comparisons
  - Appendices



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

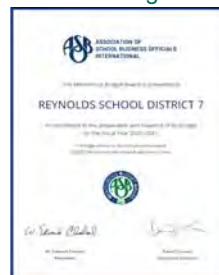
Expenditures align with adopted Board Budget Goals

Appropriations (expenditures) must conform with Oregon Budget Law

### Budget in a Nutshell



## Award Winning Document



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



- 1st Budget Committee Meeting  
May 6, 2021
- 2nd Budget Committee Meeting  
May 13, 2021
- 3rd Budget Committee Meeting  
May 20, 2021
- Budget Hearing  
June 23, 2021
- School Board Enacts Resolutions  
June 23, 2021

### What is next?



This Photo by Unknown Author is licensed under CC BY-SA-NC



Any Questions?

Regina Sampson

- [rsampson@rsd7.net](mailto:rsampson@rsd7.net)
- 503-661-7200 x 3253



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



# Pamplin MediaGroup

6605 SE Lake Road, Portland, OR 97222  
PO Box 22109 Portland, OR 97269-2169  
Phone: 503-684-0360 Fax: 503-620-3433  
E-mail: [legals@commnewspapers.com](mailto:legals@commnewspapers.com)

## AFFIDAVIT OF PUBLICATION

State of Oregon, County of Multnomah, Clackamas, SS I, Charlotte Allsop, being the first duly sworn, depose and say that I am the Accounting Manager of the **Gresham Outlook**, a newspaper of general circulation, serving Gresham in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

**Reynolds School District #7**  
**Notice of Budget Committee Meeting**  
**PO # 2101419**  
**Ad#: 198443**

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):

**04/09/2021, 04/16/2021**

*Charlotte Allsop*

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this  
04/16/2021.

*Deseri Kim Cerruti*

NOTARY PUBLIC FOR OREGON

Acct #: 131130  
**Attn: Becky Nino**  
REYNOLDS SCHOOL DISTRICT #7  
1204 NE 201ST AVE  
FAIRVIEW, OR 97024

## NOTICE OF BUDGET COMMITTEE MEETING

The Budget Committee of Reynolds School District #7, Multnomah County, State of Oregon, will convene on May 6, 2021, 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, 2021 to June 30, 2022.

This public meeting will be held virtually. You can listen in to the meeting from a computer or device at <https://rsd7-net.zoom.us/j/97391918628>

To provide written testimony, please email Kaylie Jeffries at [kjeffries@rsd7.net](mailto: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](http://www.reynolds.k12.or.us) on April 29, 2021.

A copy of the budget document may be inspected or obtained on or after April 29, 2021 at Reynolds School District Office at 1204 NE 201st Ave, Fairview, OR 97024; between the hours of 7:30 am and 4:00 pm, Monday-Friday.

Listed below are the dates and times of additional Budget Committee meetings. These are virtual public meetings where deliberations of the Budget Committee will take place. Any person may provide written testimony on the proposed programs with the committee.

Virtual Meeting - May 13, 2021, 6:00 p.m., <https://rsd7-net.zoom.us/j/97391918628>

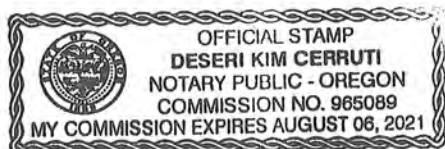
Virtual Meeting - May 20, 2021 (if needed), 6:00 p.m., <https://rsd7-net.zoom.us/j/97391918628>

Budget Officer Dr. Danna Diaz  
1204 NE 201st Ave  
Fairview, OR 97024  
Voice: 503-661-7200 Fax: 503-667-6932

**Reynolds**  
School District

Published 04/09/21 and 04/16/21

GO198443



Received By

APR 26 2021

Business Services  
Reynolds School District #7

# EXHIBIT A

## NOTICE OF BUDGET COMMITTEE MEETING

The Budget Committee of Reynolds School District #7, Multnomah County, State of Oregon, will convene on May 6, 2021, 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, 2021 to June 30, 2022.

This public meeting will be held virtually. You can listen in to the meeting from a computer or device at <https://rsd7-net.zoom.us/j/97391918628>

To provide written testimony, please email Kaylie Jeffries at [kjeffries@rsd7.net](mailto: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](http://www.reynolds.k12.or.us) on April 29, 2021.

A copy of the budget document may be inspected or obtained on or after April 29, 2021 at Reynolds School District Office at 1204 NE 201st Ave, Fairview, OR 97024, between the hours of 7:30 am and 4:00 pm, Monday-Friday.

Listed below are the dates and times of additional Budget Committee meetings. These are virtual public meetings where deliberations of the Budget Committee will take place. Any person may provide written testimony on the proposed programs with the committee.

Virtual Meeting - May 13, 2021, 6:00 p.m., <https://rsd7-net.zoom.us/j/97391918628>

Virtual Meeting - May 20, 2021 (if needed), 6:00 p.m., <https://rsd7-net.zoom.us/j/97391918628>

Budget Officer Dr. Danna Díaz  
1204 NE 201st Ave  
Fairview, OR 97024  
Voice: 503-661-7200 Fax: 503-667-6932



Published 04/09/21 and 04/16/21

GO198443



## REYNOLDS SCHOOL DISTRICT

### GLOSSARY OF TERMS AND ACRONYMS

#### **ACCOUNTING SYSTEM:**

The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government of any of its funds, fund types, balanced account groups, or organizational components.

#### **ACCRUAL BASIS:**

The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

#### **AD VALOREM TAX:**

Tax based on the assessed value of an item, such as real estate or personal property.

#### **ADOPTED BUDGET:**

Financial plan adopted by the governing body for the fiscal year or budget period that is the basis for appropriations (ORS 294.456).

#### **APPROPRIATION:**

A legal authorization to make expenditures and incur obligations for specific purposes. Total appropriations include the adopted budget and any supplemental budget(s). The legal appropriation is the amount authorized by the board (ORS 294.311(3)).

#### **APPROVED BUDGET:**

The budget that has been approved by the budget committee.

#### **ASSESSED VALUE:**

The value placed on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

#### **ASSIGNED FUND BALANCE:**

Intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed.

#### **AUDIT:**

A comprehensive review of the manner in which the government's resources were actually utilized. A certified public accountant issues an opinion over the presentation of financial statements, tests the controls over the safekeeping of assets and makes recommendations for improvements where necessary.

#### **AVERAGE DAILY MEMBERSHIP (ADM):**

The year-to-date average of daily student enrollment in the district.

#### **AVERAGE DAILY MEMBERSHIP WEIGHTED (ADM<sub>w</sub>):**

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.

# REYNOLDS SCHOOL DISTRICT

## GLOSSARY OF TERMS AND ACRONYMS

### **BONDED DEBT:**

The part of the school district's debt which is covered by outstanding bonds of the district.

### **BONDS ISSUED:**

Bonds sold.

### **BUDGET:**

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the purposed means of financing them.

### **BUDGET COMMITTEE:**

A statutorily (ORS 294.414) defined committee composed of the School Board and an equal number of citizen members appointed by the Board. The committee is responsible for reviewing the budget as proposed, recommending changes and approving the final budget which is presented to the School Board for adoption.

### **BUDGET DOCUMENT:**

Written report showing the school district's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures for each of the last two budgets and estimated revenues and expenditures for the current and upcoming budget.

### **BUDGET MESSAGE:**

Written explanation of the budget and the school district's financial priorities. It is prepared and presented by the Superintendent of the school district.

### **BUDGETARY CONTROL:**

The control or management of a school district in accordance with an adopted budget to keep expenditures within the limitations of available appropriations and available resources.

### **CAPITAL BUDGET:**

A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget.

### **CAPITAL OUTLAY:**

Items which have a useful life of one or more years and exceed a dollar threshold established by the district, such as land, buildings, furniture, and equipment.

### **CAPITAL PROJECTS FUND:**

Accounts for resources, usually bond sale proceeds, used for activities related to the purchase or construction of major capital assets.

### **CASH BASIS:**

System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid.

### **CAT:**

Corporate Activity Tax

### **CET:**

Construction Excise Tax

### **COLA:**

Cost of living adjustment

### **COMMITTED FUND BALANCE:**

Amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority.

### **CONTINGENCY:**

An estimate in an operating fund for unforeseen spending that may become necessary.

### **CTE:**

Career and Technical Education

### **DEBT:**

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of education agencies include bonds, warrants and notes, etc.

### **DEBT LIMIT:**

The maximum amount of gross or net debt which is legally permitted.

# REYNOLDS SCHOOL DISTRICT

## GLOSSARY OF TERMS AND ACRONYMS

### **DEBT SERVICE FUND:**

A fund established to account for payment of general long-term debt principal and interest.

### **DELINQUENT TAXES:**

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

### **DHS:**

Department of Human Services

### **ELL:**

English Language Learner

### **ENCUMBRANCE:**

An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

### **EXPENDITURES:**

Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

### **FFCO:**

Full Faith & Credit Obligation

### **FISCAL YEAR:**

A 12-month period from July 1 through June 30 to which the annual operating budget applies.

### **FUNCTION:**

A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

### **FUND:**

A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

### **FUND BALANCE:**

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves & appropriations for the period.

### **FUND TYPE:**

Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

### **FULL TIME EQUIVALENT (FTE):**

The term used to note the percentage of the job employed based on One full time employee being the norm. One FTE is one employee 100% of the time for the entire year. (.5) FTE is one employee working one half of the day in that position.

### **GAAP:**

Generally Accepted Accounting Principles

### **GASB:**

Governmental Accounting Standards Board

### **GENERAL FUND:**

A fund used to account for most operating activities except those activities required to be accounted for in another fund.

### **GENERAL OBLIGATION DEBT:**

Tax supported bonded debt which is backed by the full faith and credit of the district.

### **GO BOND:**

General Obligation Bond

### **GOVERNING BODY:**

County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit.

### **GPA:**

Grade Point Average

### **GRANT:**

A donation or contribution in cash which may be made to support a specified purpose or function, or general purpose.

### **IDEA:**

Individuals with Disabilities Education Act

# REYNOLDS SCHOOL DISTRICT

## GLOSSARY OF TERMS AND ACRONYMS

**IEP:**

Individualized Education Program

**INSTRUCTION:**

The activities dealing directly with the teaching of students or improving the quality of teaching.

**IT:**

Information & Technology

**LEVY:**

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

**LIABILITIES:**

Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

**LOCAL OPTION TAX:**

Voter approved temporary taxing authority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

**MANDT TRAINING:**

Holistic evidence based training to reduce workplace violence.

**MEASURE 5 CONSTITUTIONAL LIMITS:**

The maximum amount of tax on property that can be collected from an individual property in each category of limitation.

**MESD:**

Multnomah Education Service District

**MHCC:**

Mt Hood Community College

**MOE:**

Maintenance of effort

**NSLP:**

National School Lunch Program

**OAR:**

Oregon Administrative Rule. Written to clarify Oregon law. Has the authority of law.

**OAKS:**

Oregon Assessment of Knowledge and Skills

**OBJECT CLASSIFICATION:**

A grouping of expenditures, such as personal services, materials and services, capital outlay, debt services, and other types of requirements.

**ODE:**

Oregon Department of Education

**ODOT:**

Oregon Department of Transportation

**OEBB:**

Oregon Educators' Benefit Board

**OETC:**

Oregon Education Technology Consortium

**OPSRP:**

Oregon Public Service Retirement Plan

**ORS:**

Oregon Revised Statute. Oregon laws established by the legislature.

**OSAA:**

Oregon School Activities Association

**OSBA:**

Oregon School Boards Association

**OSEA:**

Oregon School Employees Association

**PBIS:**

Positive Behavioral Interventions and Supports

# REYNOLDS SCHOOL DISTRICT

## GLOSSARY OF TERMS AND ACRONYMS

### **PERMANENT RATE LIMIT:**

The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit once it is established.

### **PERS:**

Public Employees Retirement System

### **PROGRAM:**

A group of related activities to accomplish a major service or function for which the local government is responsible.

### **PROPERTY TAXES:**

Ad valorem tax certified to the county assessor by a local government unit.

### **PROPOSED BUDGET:**

Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

### **PURCHASED SERVICES:**

Includes such items as conference fees, mileage paid, consultant fees, fees of subcontractors, utilities including electricity, telephone, water, refuse and gas, liability, property and fleet insurance.

### **QZAB:**

Qualified Zone Academy Bonds

### **REA:**

Reynolds Education Association

### **REQUIREMENT:**

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

### **RESOLUTION:**

A formal order of a governing body.

### **RESOURCE:**

Estimated beginning funds on hand plus anticipated receipts.

### **RMV:**

Real Market Value

### **RSD:**

Reynolds School District

### **SB:**

Senate Bill

### **SIA:**

Student Investment Account

### **SIG:**

School Improvement Grant

### **SPECIAL REVENUE FUND:**

A fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are restricted to expenditure for specific purposes.

### **SSA:**

Student Success Act

### **SSF:**

State School Fund

### **SUPPLEMENTAL BUDGET:**

A financial plan prepared after the regular budget has been adopted to meet unexpected needs or to spend revenues not anticipated when the budget was originally adopted.

### **TAG:**

Talented and Gifted

### **TOSA:**

Teacher on Special Assignment

### **TRANSFERS:**

Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

### **TRUST AND AGENCY FUND:**

A fund used to account for activities of assets held in trust by a local government.

# **REYNOLDS SCHOOL DISTRICT**

## **GLOSSARY OF TERMS AND ACRONYMS**

### **UAL:**

Unfunded Actuarial Liability

### **UNAPPROPRIATED ENDING FUND BALANCE:**

Amount set aside in the budget to be used as a cash carryover to the next fiscal year or budget period. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

### **UNASSIGNED FUND BALANCE:**

Is the residual classification for the government's general fund and includes all spendable amounts not contained in the other fund balance classifications.



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



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