

BUDGET COMMITTEE QUESTIONS

May 9, 2024



1. Where are we seeing the most significant cuts in the budget?

The majority of the cuts were to licensed staffing (81 FTE), administrative positions (12 FTE), and in the discretionary and non-staff funds. Within the licensed staff, eliminated positions were largely limited to district level TOSA positions, instructional coaches, and a reduction of ELD teachers. Additionally, we reduced or eliminated non-staff items like supplies and materials, travel, outside contracts, and food purchases.

2. What did we budget for the new law regarding classified staff applying for unemployment during breaks?

We budgeted for claims for 50% of eligible staff.

3. The Instructional Technology budget was significantly cut. Did we cut tech support?

No. The positions cut from the Instructional Technology budget were TOSAs. Those staff members have been reassigned to classroom roles. The tech support positions are in function 2260: Technology Services.

4. The Middle School Extra Curricular function (1122) is zeroed out. Will there be middle school sports this year?

Yes. Funding for middle school sports has been moved to Title IV, funded at \$170,000.

5. What is budgeted in the “rentals and leases” line in Function 2529 (page 48)?

This is a copier lease agreement.

6. Why is the longevity pay in Function 2642 so large compared to Longevity pay in all the other functions (page 59)?

Extra funds were added to this function to cover additional needs instead of being portioned out to individual departments.

7. Do you have a Capital Improvement Budget for this coming year?

Fund 400 is for Capital Improvements. We do not have any capital projects planned for next year using district funds. There may be some grant related-work upgrades.

8. The water and sewage budget went down (page 52). The Rockwood Water Budget Committee voted for a 5% increase starting July 1st.

The amount budgeted for the district’s water and sewage came from an average of past usage.

9. The budget for repairs and maintenance for buses went down to \$125,000 (page 54). What is the condition of our buses?

The actuals from FY 21/22 and FY 22/23 are comparable to the budgeted amount. There is also money in other transportation objects that could be used for additional maintenance if needed.

10. There is only \$1.5 million budgeted for maintenance (page 50). Is that adequate with our winters getting colder? What will happen if we have major damage from a storm?

Yes. We have insurance to cover storm damage. We have also received FEMA grants in the past to help with any needed repairs. Additional maintenance may be completed using grant funds, as grants are secured.

11. Are we contracting out SPED transportation?

No, SPED transportation is handled by the district's transportation department.

12. What is the District doing for staff development to keep our teachers trained and supported?

We have PD days on the calendar, utilize late start days for training, and schools conduct PLCs.

13. Do we still have night school?

Yes. This position is paid for from the High School Success grant.

14. Function 3101 - Summer Program Waiver - \$5 in dues and fees (page 99)

The \$5 from Function 3101, Object 640, has been moved to Function 3100, Object 640.

15. Why are we budgeting less for property taxes?

We are projecting an overall increase based on the TSCC calculator for property taxes, which includes a 95% collection rate. The adopted budget for FY23/24 was inflated. The FY24/25 proposed budget is reflective of what we might actually collect. For this YTD, we have collected \$30.1 million and \$311k. The proposed budget is inline with our actual experience this year.

Account Level Budgeting Using Input Definition(Filtered)

Description	Actuals FY22	Actuals FY23	Adopted FY24	Adopted FY24 FTE	Proposed FY25
Current Year Taxes	(\$28,925,156.81)	(\$30,904,495.04)	(\$32,841,511.00)	0.0000	(\$32,639,000.00)
Prior Year Taxes	(\$374,123.75)	(\$334,978.95)	(\$1,232,844.00)	0.0000	(\$300,000.00)

16. Where is the money for foster care transportation in the budget? How many foster care students do we have in the District?

Foster care transportation is included in the transportation budget. This section is included because of prior years' revenue & expenditures. We currently have 88 students in foster care.

17. What is the number of our homeless students?

We currently have 529 students experiencing housing insecurity/homelessness.

18. Source 3101 SSF - the amount is lower this year, I thought we received a 49/51 split from the state? Why isn't this amount higher than last year?

There are a few factors to consider. The FY23/24 adopted budget last year was not reflective of actual experience. Also, the SSF account is a sum of the reconciliation that occurs in May - which includes adjustments from prior years. The proposed budget is the 51% split and the expected adjustment due to enrollment differences from our estimates.

19. 1000 Instruction, Object 322 - no repairs or this coming from somewhere else in the budget (page 17)?

This function and object is K-5 programs. Repairs and maintenance is provided through work orders and are billed to district office Operations budgets. The small sum that was budgeted in this line item in 23-24 was done by an individual school, and has been corrected.

20. Function 1121, Object 470 - What software are we NOT purchasing to reduce costs (page 19)?

The software used in middle school programs is coded to this function as well as 2211 Teaching and Learning. No software packages are not being purchased, but the expenses for district programs are being consolidated in 2211.

21. Function 1122 - No more extracurricular for the middle schools (page 19)?

Funding for middle school sports has been moved to Title IV, and budgeted at \$170,000.

22. Function 1130 - who's receiving the stipends (page 19)?

This budget allocation pays for the extra duty stipends for licensed staff at the high school level. Stipends are contractually negotiated and are provided for a variety of additional duties primarily coaching and student activities stipends.

23. Function 1131, Object 300 - What did we have to cut here (pages 20-21)?

This function provides funding for high school alternative programs, not including Reynolds Learning Academy. These include Mt.Hood CC Middle College, the PSU Senior Inquiry Program, Rosemary Anderson High School, and Open School. The zeroed line item was an error. The amount that will be budgeted in this function is \$700,000 based on prior use.

24. Function 1131, Object 470 - no new hardcopy textbooks or are most mostly digital now (page 21)?

Curriculum materials, including software, come from the Teaching and Learning budget instead of individual schools.

25. Function 1132, Object 113 - what position did we lose (page 21)?

The Athletic Director (who is also an AP at RHS) will be funded from 2410 next year.

26. Function 1132, Object 340 - how do we pay for our teams to travel to games (page 21)?

This account is used for entry fees to tournaments. Transportation has a budget to pay for student travel.

27. Function 1210, Object 111 - no COLA increase for TAG staff (page 22)?

This was a misprint. The section has been updated.

28. Function 1210, Object 131 - What is this increase for (page 22)?

This is a budget for additional hours provided to school TAG Coordinators; there is 14k spent this year to date.

29. Function 1220 - What are restrictive programs (page 23)?

Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting, such as Functional Life Skills, Life Skills, and STEP classes.

30. Function 1224, Object 111/112 - How does restructuring our life skills class staff (page 25)?

There is no restructuring being done for Life Skills class staff. The staffing level will remain at 11 FTE (9.0 FTE in Fund 100 and 2.0 FTE in Fund 200).

31. Function 1250 - What are less restrictive programs (page 27)?

Resource rooms. Special learning experiences for students with disabilities who spend less than 20% outside the regular classroom.

32. Function 1288 - What's the breakdown of payments to the charter schools? How much to each (page 29)?

Arthur Academy: \$1,797,000

CAL: \$560,000

HOLLA: \$440,000

MLA: \$6,215,000

RPA: \$3,668,000

33. Function 1291, Object 111 - Many positions for ELL were cut, won't this hurt our programs? Especially as we have a large linguistically diverse student population (page 29)?

The adopted budget for 23-24 was 62.95 FTE. Actual staffing for 23-24 is 58.45 FTE. The proposed staffing for 24-25 is 51.00 FTE. ELD programs were staffed at an unsustainable level and required adjustment to a more sustainable level. This staffing level is supplemented by an additional 4 FTE from the Intensive Coach Program and 1 FTE from Title III for a total of 56 FTE.

34. Function 2122 - What are positive behavior supports (page 32)?

Positive Behavioral Interventions and Supports (PBIS) is an evidence-based, tiered framework for supporting students' behavioral, academic, social, emotional, and mental health. When implemented with fidelity, PBIS improves social emotional competence, academic success, and school climate. It also improves teacher health and wellbeing. It is a way to create positive, predictable, equitable and safe learning environments where everyone thrives. All RSD elementary schools utilize the PBIS framework. The budget for supplies/materials is supplemented by Title I and Comprehensive and Targeted School support funds.

35. Function 2130, Object 112 - I see a big increase in staff for health services. What does that get us (page 33)?

These are health and safety assistants (2130 is Health Services). These staff members were funded from 2410 (Building Administration) in the past.

36. Function 2160 - What is Other Student Treatment (page 35)?

Activities associated with providing special education services such as occupational therapy, physical therapy, adaptive physical education, etc.

37. Function 2190 - What is Service Direction (page 36)?

Activities concerned with direction and management of special education and student services. Expenditures for the special education director and district program administrators are here.

38. Function 2191, Object 100 - will reducing our staff here negatively impact our students records system and accuracy (page 27)?

The funding for these positions has shifted to 2190 Service Direction.

39. Function 2211, Object 410 - This amount went from \$1.5 mil to \$2,000. What were we previously spending so much money on (page 39)?

The FY23/24 adopted budget was not reflective of actual expenditures. Prior years were \$6-8k, and this year we are at \$4k year to date. The \$1.5 million was budgeted for purchase of curriculum materials in 23-24. No new curriculum purchases are planned for 24-25.

40. Function 2220, Object 430 - I thought we were planning to increase the number of books in our libraries. Seems spending \$50K will make that harder to accomplish.

Across all general funds, YTD we have expended 24k. The proposed budget of 30k does represent an increase, despite reductions across other 4xx objects. An additional \$100k for library book funds are being allocated from Title IV.

41. Function 2240, Object 111 - all FTE are gone. Where did they go and what will this impact (page 41)?

A portion of the instructional coaches were funded in this function and the rest in Fund 200. These positions were eliminated and staff were reassigned to other positions.

42. Function 2310, Object 388 - What are election services (page 42)?

We are required to pay Multnomah County on years we have Board positions up for election. All entities with items on the ballot must split the cost so the charge fluctuates depending on how many other items are being voted on each year.

43. Function 2321, Object 460/470 - What is the increase for (page 43)?

We moved a number of district-wide purchases to this budget this year including partner sponsorships, tutoring, the annual subscription to the volunteer management software, and Zoom licenses.

44. Function 2510, Object 112/114 - What are these positions (page 45)?

Reception support at the front desk for the district office, Executive Assistant to the Chief Operations Officer

45. Function 2528, Object 114 - Who is doing risk management then without this FTE (page 47)?

The Executive Assistant to the Chief Operations Officer has taken over the bulk of the risk management duties with support from the COO and the Director of Facilities. Workers compensation has shifted to Human Resources.

46. Function 2529, Object 324 - What are we leasing (page 48)?

This is a copier lease agreement.

47. Function 2541, Object 112 - This line item still has a 1.0 FTE but as a significantly reduced salary. Is this an error (page 48)?

This will be updated. The position is for the Facilities Secretary, which is vacant right now. The budget only included the balance of what was available this year. This position was replaced with the Facilities Clerk position, which will continue (function 2544).

48. Function 2542, Object 113 - What position are we funding at 0.2 FTE (page 49)?

The Chief Operations Officer is allocated across multiple functions to reflect the departments reporting to that position. The COO position is reduced to .8 FTE in this budget.

49. Function 2542, Object 322 - Is this where the repairs budget went from the individual school programs? Also, why such a huge increase from previous years? I added up other repair and maintenance line items reduced and it still doesn't add up to a nearly \$1 million increase (page 50).

Our YTD expenditures are \$2.1 million. These expenses are for HVAC, asphalt, plumbing, electrical, and similar maintenance and repairs. The reduction partially reflects the end of major projects, such as the Edgefield demolition project, and Four Corners upgrades.

50. Function 2543, Total - seems like a big overall but to grounds maintenance, how will they accomplish their duties with such a big cut (page 51)?

The actual from FY 21/22 and FY 22/23 are in line with the proposed amount for this year. Our YTD is \$550k, so the budget is similar to our actual experience this year as well.

51. Function 2546 - What are safety programs (page 52)?

Activities concerned with maintaining security and safety of school property. Safe Schools training, district radios, safety straps, rain gear, walk off mats, security lights, panic buttons for front desks, camera systems, and similar expenses are examples from this year.

52. Function 2558 - Special education transportation was significantly cut? Was this cut or some of it moved into general transportation (2550) (page 55)?

Special Education transportation is included in the 2550 Transportation function.

53. Function 2630, Object 100 - Five positions are being eliminated in Comms. What are we losing in Comms capacity for the district (page 57)?

Three of the five positions were eliminated over the last 18 months (Executive Director of Communications, Volunteer and Community Engagement Specialist, Administrative Analyst). The classified position listed in the FY23/24 budget was never filled. The only position being eliminated for FY 24/25 is a Communications Specialist position. Volunteer processing has been automated and streamlined, eliminating the need for a dedicated position. The Communications Department in RSD historically has been 1.0-1.5 FTE. Currently the department is staffed at 1.0 FTE and has been operating effectively. The 2024-25 staffing is aligned with pre-ESSER staffing levels.

54. Fund 200, Source 1610 - How did we arrive at this number for Food Service meal sales. Seems wildly different from year to year (page 65).

With district-wide implementation of the Community Eligibility Program (CEP), all students may be provided a meal at no cost. This source may vary based on CEP eligibility and what programs the district participates, and 1620 may vary as well.

55. Source 2000 - All the funding coming only from Portland Arts Tax, is this correct (page 65)?

No, this will be updated. This is the total amount for Fund 200, Function 2000 and includes STEAM grants, Portland Arts Tax Grant, and smaller awards that vary by year.

56. Source 3299 - What restricted grants did we lose out on (page 65)?

Hopefully, not any! We have not yet budgeted for a few grants for which the FY25 allocation is unknown. Farm to School funds, Summer School, and Nutrition Services state payments are notable unbudgeted grants as of now. Our YTD is \$10.2 million for this source.

57. Source 4500 - What restricted revenue thru state did we lose out on (page 65)?

This is the end of ESSER/ARP grant funds that end in September 2024, which we have planned to expend by June 30.

58. The totals for Requirements by Major Function and Requirements by Major Object don't match. \$43,770,294 vs \$43,525,900 (page 66).

The major object numbers have been corrected. The total for requirements by major function and by major object now match.

59. Function 1111, Object 140 - What are the stipends for (page 67)?

This is to hold budget for cell phone stipends, travel stipends, longevity pay, hygiene stipend, behavior stipends, and bilingual stipends paid through restricted grants.

60. Function 1111 - What's the split in costs for K-5 for elementary programs between Fund 100 and Fund 200 (page 17 and 67)?

Items in Fund 100 are paid for with general fund. Items in Fund 200 are items that are eligible for grant funding. General Fund carries 80% of the estimated expenditures for Function 1111.

61. Does Fund 200 revenue support K-5 more than secondary (page 65)?

Fund 200 includes Title I, which provides additional support to all 11 elementary schools, HB Lee, and Reynolds Middle Schools. Fund 200 grants supplement general funding and primarily provide schools with a reading specialist and additional educational assistants.

62. Function 1122, Object 100 - Is this for overtime pay for teachers for supporting after school activities (page 69)?

This was for middle school coaching stipends, which has been shifted to Title IV in the FY24/25 budget.

63. Function 1130, Object 100 - What positions did we add here (page 69)?

This is for the two new positions for cosmetology and business at RHS. The positions are new and funded through the High School Success (Measure 98) grant. There was also an error pulling in the salary cost. It will be \$169,056.

64. Function 1271 - What is remediation (page 75)?

This function has been used for summer credit recovery programs at RHS and RLA. Credit recovery programs continue for the summer of '24 with funding from the ODE Summer School Grant.

65. Function 1272, Total - Did we receive an increase in funding from the state for Title I (page 76)?

Based on estimates for FY25, we will receive 4.5 million, and have about \$1 mil carryover. The amounts in the actual budgets for FY21/22 and FY22/23 were not reported in this function.

66. Function 1288, Total - Did the charter school payment move to Fund 100 (pages 77-78)?

The payments from this fund over the past few years was for the charter school portions of ESSER funds. ESSER is ending this year.

67. Function 1400, Total - I thought we were funding summer programs this year? Where in the budget is it (page 78)?

We received confirmation of summer school grant funding after the proposed budget book was complete. The total amount approved by the ODE was \$1.5 million. It will be added to the Approved Budget.

68. Function 2122, Total - What is the funding source for Positive Behavior Supports (page 81)?

Title I and CSI/TSI funds. The two FTE in this function are for Restorative Justice TOSAs at Alder and Margaret Scott.

69. Function 2210, Object 111 - Reducing almost eight FTE - what will this impact (pages 84-85)?

These were curriculum and instruction TOSA positions that were eliminated.

70. Function 2241, Object 400 - So no new computers in FY25 (page 88)?

Student devices are purchased from Fund 100, Function 2241, Object 480 (Page 42) Instructional Technology. \$500,000 has been budgeted to purchase new student devices for incoming 9th grade students, and to replace other worn-out devices as needed at all levels.

71. Fund 400, Function 4150, Object 500 - What will we get with this increase in Capital Outlay (page 109)?

The resources and expenditures must balance, so this is a holding place for the resources, not necessarily an actionable capital expenditure plan. These resources will pay future (beyond FY25) redemption of principal and interest.

Budget Book Corrections for the Approved Version:

Page 16 - Fund 100 Requirements by Object: There is \$8,591,750 budgeted to object 8xx Contingencies. This number should be under object 9xx - unappropriated Ending Fund Balance. The total requirement amount will remain the same.

Page 22 - Function 1210 Talented and Gifted: The total for object 100 - salaries regular is correct but the lines above don't equal the right amount. In the approved budget, 111 will change to \$95,766; 131 will change to \$22,562; 141 will change to \$1,263; and 144 will change to \$1,915.

Page 25 - Function 1224 Life Skills: The total for object 100 - salaries regular is correct but object 142 for "other compensation classified" for \$216,465 is missing. This amount will be added in the approved budget.

Page 26 - Function 1229 Functional Life Skills: The total for object 100 - salaries regular is correct but the \$3,937 budgeted to object 142 "other compensation classified" belonged to the missing object 141 "other compensation licensed." The amount for object 142 should be \$3,775.

Page 42 - Function 2241 Instructional Technology: The total for object 400 - supplies and materials is correct however an additional \$500,000 is listed in object 470 "computer software." This object should be \$0.

Page 43 - Function 2321 Board of Education: \$15,000 from 382 Legal Services will be moved to to 388 Election Services. The "purchased services" total will remain the same.

Page 44 - Function 2410 Building Administration: the past years and the object name were missing from object 154. All totals are correct.

Page 46 - Function 2510 Direction of Business Services: The function total is listed incorrectly. It should be \$406,515 instead of \$433,989.

Page 58 - Function 2640 Staff Services: There should only be 1 FTE in object 113. The FTE number and the budgeted cost will be adjusted.

Page 65 - Fund 200 Resources: Function 2201 and the total for 2000 had a transposed number: \$425, 391 and \$452,391. The \$425,391 is correct. Also, Function 5400 Beginning Fund Balance is missing for \$16,534,332. The total fund amount is correct.

Page 66 - Fund 200 Resources: The major object numbers are incorrect. The total Fund 200 resources should equal \$43,770,294. The major function table is correct and the major object table will be adjusted.

Page 68: Function 1113 Elementary Extracurricular: objects 213, 310, and 324 are missing. Object 310 "inst, prof, tech services" is budgeted for \$299,090. Objects 213 and 324 will be \$0. The "purchased services" total is correct.

Page 99 - Functions 3100 Food Services and 3101 Summer School Waiver: \$5 will be moved from Function 3101, Object 640 to Function 3100, Object 640. Function 3101 will be \$0 and Function 3100 will be \$7,260,125.

List of Community Partners:

Arts for Northwest	Latino Network Juntos Aprendemos
AVID	MESA
AYCO	Metropolitan Family Service (MFS)
Boy Scouts	MFS -- Ready.Set.Go
CAIRO	Multnomah County Family Resource Navigator
Caldera Arts	Multnomah County Mental Health
Campfire Columbia	Native American Youth Association (NAYA)
Champions --Before or After School Care	Northwest Family Services
Chess for Success	Northwest Outward Bound School
College Possible	Oregon Food Bank
Columbia Slough and Watershed Council	PlayEast Recreation
DayOne Tech	Playworks
DHS - Caseworkers or Mental Health	Portland Urban Debate League
Eastside Child and Family Therapy	Portland Workforce Alliance
Echo Theater	Pueblo Unido
El Programa Hispano	Root 2 Rise
Elevate Oregon	S.M.A.R.T.
ESOGA E-Sports	Saturday Academy
Ethos Music	Self Enhancement Inc (SEI)
Friends of Baseball	SOLVE
Friends of the Children	Street Soccer
Greater Than	Stronger Oregon
Growing Gardens	Sunrise Tae Kwon Do
HOLLA Mentors	Tiny Dancer
IRCO	The Shadow Project
Latino Network	Trillium Family Services

Enrollment / Licensed Staff Comparison: 23/24 vs 24/25

School	23/24 Licensed FTE	23/24 Enrollment	24/25 Licensed FTE	24/25 Projected Enrollment
Alder	35	377	35	341
Davis	32	332	30	284
Fairview	32	298	28	279
Glenfair	36	432	34	403
Hartley	31	313	28	301
Margaret Scott	32	324	28	318
Salish Ponds	32	327	29	314
Sweetbriar	22	255	20	247
Troutdale	30	351	28	334
Wilkes	41	443	37	421
Woodland	35	402	34	368
HB Lee	52	646	52	728
Reynolds Middle	62	755	59	683
Walt Morey	41	548	39	532
Reynolds High	146	2381	142	2441
Reynolds Learning	23	193	22	85