

2025-2026

## Fund 100 Questions

1. **Page 19, Fund 100 Resources, Functions 1715, 1740, 1910, 1913: all have \$0 this year but have all had revenue in the past. Why is there no revenue this year? Is this because we don't know how much it could be?**
  - a. 1715 & 1740 are related to athletic events. The District has waived athletic fees (now paid through Intensive Coaching funds) and less than \$5,000 was received for events.
  - b. 1910 is for building rentals. The District has implemented a new process allowing for building use fees to be retained by the individual buildings, less the cost of supplies and staffing. The revenue is less than \$8,000 to date.
  - c. 1913 is for musical instrument rental fees. The District has waived musical instrument fees.
2. **Page 19, Fund 100 Resources, Function 2102: Is the ESD apportionment doubling? Why?**
  - a. The ESD holds pass-through funds for the district. These funds may be used through a combination of contracting for services or by requesting a cash payment. Each year the ratio of contracts to services changes. Services include outside placement services for students (such as Helensview), technology fees for intranet and other services, and software fees for Synergy and other programs managed by the ESD. Funds that we do not use through services may be requested as a payment to the district. We update this amount once the Local Service Plan is finalized and student placement needs are better identified, which is typically in the fall.
3. **Page 20, Fund 100 Requirements, Object 2xx: Is the large increase in "Associated Payroll Costs" largely due to PERS?**
  - a. Yes.
4. **Page 21, Function 1111, Object 131: What are "Additional Hours Licensed?" Extra duty assignments? In-house substitutes? This is an almost \$400k increase from last year.**
  - a. It is a budget hold for fall staff balancing, based on the Licensed CBA. Once the fall enrollment is confirmed, we can add hours or support for classrooms. This is the whole amount, meaning if we were to use these funds some of this would actually be allocated to the related payroll costs for taxes and PERS.
5. **Page 21, Function 1111, Objects 141 and 142: What is "Other Compensation Licensed" and "Other Compensation Classified?"**
  - a. For this year (FY25) the 1111.0141 elements are for the elementary music program stipend.
  - b. For last year (FY24) the 1111.0142 elements were for paraeducator stipends.
6. **Page 21, Function 1111, Object 144: Why is "Longevity Pay" increasing by more than \$70k when there are 47.87 less FTE?**
  - a. Longevity pay increases based on salary, which increased 7% and has increased each year since the reference to FY24. The 2024-2025 Adopted column reflects what was budgeted last June when the Board adopted the budget but does not fully reflect the actual costs. FY25 actual cost will be about \$180,000. Unless retirements outpace the reduction, reductions are based primarily on seniority and are therefore early career employees, not those with longevity. Longevity in most cases will increase despite the reduction in FTE.

- 7. Page 21, Function 1111, Object 148: Are we reducing the bilingual stipend because we have few bilingual teachers? I'm concerned about the message this sends to future efforts to recruit a diverse pool of teachers.**
- This year (FY25) we will expend about \$200,000 on bilingual stipends, 75% of which is in the general fund. Next year (FY26) we propose to spend \$180,000 on bilingual stipends, about 73% of which is in the general fund. This is primarily due to reduction in ELL positions.
- 8. Page 21, Function 1111, Objects 314-317: Do our reductions in sub costs mean our teachers and staff will have reduced access to subs?**
- No. For FY25 we used object 314 within function 1111 as the "holding account" for all substitute costs, both licensed and classified, for all levels. Costs are spread across the correct functions this year. Most use of subs is for contractually required coverage. While we do our best to estimate, substitute coverage is provided based on need rather than budget.
- 9. Page 21, Function 1111, Objects 430-440: Does this mean we are not able to purchase any new library books or renew magazine subscriptions this coming year?**
- No. General Funds for library books are in function 2220 for Educational Media Services and 1210 for OBOB support. Grant funding can provide additional funds.
- 10. Page 22, Function 1121, Object 314: Does this mean we did not have funding for middle school subs this year?**
- No, FY25 was the first year funding for substitutes was moved back to the general fund after having been in ESSER funds for the last three years. The FY25 substitute budget was held solely in object 314 within function 1111 (see question 8 above), whereas the FY26 proposed substitute budget has been distributed based on actual use, with funds budgeted by the correct function.
- 11. Page 21, Function 1121, Object 144: Why is "Longevity Pay" increasing by more than \$40k when there are 21 less FTE?**
- Longevity pay increases based on salary which increased 7% twice since the reference to FY24. The 2024-2025 Adopted column is the adopted budget amount from June, but does not fully reflect the actual costs. FY25 actual cost will be about \$100,000, and the FY26 proposed budget is about \$90,000. One note is that unless retirements outpace the reduction, reductions tend to be early career employees, therefore not those with longevity. Longevity in most cases will increase despite the reduction in FTE.
- 12. Page 23, Function 1130 High School Programs vs Function 1131 High School Programs: what is the difference between them?**
- Function 1130 serves as a grouping mechanism for functions 1131 High School Programs, 1132 High School Athletics, and 1133 High School Activities. Salaries budgeted to function 1130 in prior years are now budgeted to the related sub-function.
- 13. Page 24, Function 1131, Objects 370 & 374: Tuition is \$210,000 and \$54,000. Is this tuition for HS staff? Where is the rest of the staff's tuition?**
- These are funds for the Middle College Program at Mt. Hood Community College (\$210,000) and for the PSU Senior Inquiry program (\$54,000).

- 14. Page 24, Function 1131, Object 314: Does this mean we did not have funding for HS subs?**
- No, FY25 was the first year funding for substitutes was moved back to the general fund after having been in ESSER funds for the last three years. The FY25 substitute budget was held solely in object 314 within function 1111 (see question 8 above), whereas the FY26 proposed substitute budget has been distributed based on actual use, with funds budgeted by the correct function.
- 15. Page 24, Function 1131, Object 410: What are the consumable supplies and materials we are purchasing this coming year (increase of over \$300,000)?**
- This is only a budget hold for all discretionary allocated to the high school. These costs will be distributed to other objects within this function once enrollment and other costs are known in the fall.
- 16. Page 25, Function 1132, Object 112: What is the additional athletic salary going to? How are we justifying this increase?**
- There is a classified athletic trainer and a classified athletic secretary. This increase was incurred in FY25 and FY26 continues this support. An athletic trainer is typical for schools with as many athletes as RHS supports. In other years, this cost was in a contract (0310 object code) rather than an employee and was limited hours. This OSEA-based position provides consistency and more hours of support for student athletes.
- 17. Page 25, Function 1132, Objects 141 & 142: What are the Other Compensations being added this coming year?**
- Club advisor stipends and additional hours for high school athletics and other programs.
- 18. Page 25, Function 1133, Object 132: Was the additional hour classified previously used for overtime pay (decrease from \$140,000 to \$0)?**
- Yes, this is a change due to updating the Chart of Accounts. Object 132 was used specifically for extra duty costs in prior years. The object codes were updated in FY23 and FY24 to better identify the cost. The 013X accounts are used for additional hours - payment for the number of hours worked. The 014X accounts are used for stipends - payment not based on the number of hours worked (either as a percent of pay or as a flat amount).
- 19. Page 26, Function 1210: What do we lose in reducing the TAG coordinator to ½ time?**
- We are not reducing. In FY26, this position will be split funded with Title funds, function 1272.
- 20. Page 27, Function 1223, Objects 111: Seems like a significant increase in licensed salaries (more than 7%) for the same FTE. What's the rationale for this increase?**
- Last year, one of the positions was vacant; the actual salary was greater than budgeted. In addition, employees in both of these positions advanced columns due to earning a Masters Degree. Adding the 7% COLA changed the FY25 actual cost to more than what was budgeted for FY25.
- 21. Page 28, Function 1224, Object 111: Seems like a significant increase in licensed salaries (more than 7%) for one additional FTE. What's the rationale for this increase?**
- The FY25 adopted budget amount was a reflection of the 5% increase, before the 7% was agreed upon. Several positions were vacant and budgeted at the lower end of the scale.

**22. Page 28, Function 1224, Objects 314 & 315: We haven't paid for subs from this Object item before.**

**What's different now?**

- a. We may have paid for subs from this object in the past, but sub costs were paid from ESSER beginning in FY21 (see question 8 above). The proposed FY26 budget shows a return of all sub costs to the same source as the position funding.

**23. Pages 28 and 29, Function 1225 Out of District Programs: The total is \$1,500,000. Can you give examples of the places and number of students involved?**

- a. These are placements outside of the district, and shared staffing costs:
  - PPS - Deaf & Hard of Hearing (seven students), Paraeducator for Visually Impaired (two students)
  - Centennial - Learning Specialist for RAHS (six students)
  - DDS - Early Childhood Intervention Services (357 students), SLP services for RAHS (one student) and Open School (two students)
  - GBSD - Learning Specialist for Open School (seven students)
- b. The number of students varies throughout the year and from year-to-year.

**24. Page 29, Function 1225: We're allocating \$850K more (\$650K to \$1.5 mil) to this function, what are we getting here and what is the justification for a significant increase?**

- a. We are at 1.4 million in actual costs for this year (FY25); the budget of 1.5 allows for cost increases from providers. See question 23 above.

**25. Page 29, Function 1227: Why the increase to extended school year (\$0 to \$300,000) and what's the justification?**

- a. This is for SUN schools. Funds for SUN were not allocated in the general fund this year, but this is where the payment is made.

**26. Page 30, Function 1250, Objects 314 & 315: We haven't paid for subs from this object item before.**

**What's different now?**

- a. We may have paid for subs from this object in the past, but sub costs were paid from ESSER beginning in FY21 (see question 8 above). The proposed FY26 budget shows a return of all sub costs to the same source as the position funding.

**27. Page 32, Function 1288: there is an increase of about 4.5 million in budgeted payments to charter schools. What is this estimated increase informed by? Is there a cap on the amount of ADM that Reynolds charter schools can enroll? If so, what is it?**

- a. General Fund (100) provides the pass through to charter schools in Function 1288. The amount is based on the state school fund payment, the charter's enrollment, the charter school payment rate set by ODE, and the agreed upon rate in the Charter Agreement. The increase is a reflection of the additional SSF revenue, enrollment changes, and the charter school payment rate. This amount changes each time ODE updates our state school fund payment.
- b. Enrollment is capped by each charter agreement. All of the charters are operating at or near their enrollment cap.

**28. Page 32, Function 1288: Is the charter school payment increase primarily due to their staffing costs going up?**

- a. No. Charter School payments reflect the State School Fund increase along with enrollment estimates. We receive the State School Fund payment for all enrollment, including charter schools. We then are required to pay their allocation based on enrollment at the rate set by ODE and the charter agreements.

- 29. Page 33, Function 1299 Other Programs: what is considered “Other Programs?” What are the roles of the 5 FTE being funded here?**
- a. This is an updated function based on ODE requirements for how we record dual language programs. Staff who support dual language programs are under this function.
- 30. Pages 33-34, Function 2110 Attendance/Social Work: The FTE that were previously funded through this function are gone. Who will do their work or how will their work be reassigned? Was it critical?**
- a. There are 10 FTE in the 2110 function but are no longer in Fund 100. The FTE has been reduced to 4 and those positions are in Fund 292, Intensive Coaching.
- 31. Page 35, Function 2120: Where will we see the majority of reductions to counseling staff?**
- a. Elementary school total counselors and social workers are the largest reduction. Four social workers will serve the district in 25-26. Each elementary school will continue to have a full-time counselor.
- 32. Page 36, Function 2130: Does this mean we’re going from 10 school nurses to 1.4 FTE?**
- a. No. Function 2130 FTE is Health and Safety Assistants. They have been coded to both 2130 Health Services and 2410 Building Administration. Two positions were in 2130, and the remaining are in 2410; this will be updated so that ALL health and safety assistants are in function 2410. School Nurses are contracted through the MESD.
- 33. Page 36, 2130 Health Services: The FTE is dropping from 10.06 to 1.38? Are these health room assistants? Are they picked up somewhere else?**
- a. See question 31.
- 34. Page 38, Function 2190, Object 113: What are the additional two administrator positions being added and what’s the justification?**
- a. There are two Program Administrators (Special Education) that were funded from function 2191 last year. They are not new additions, but will be moved to function 2190 as that is the function for Service Direction. Function 2191 is specific to Student Records and Information Systems.
- 35. Page 40, Function 2191, 470: What’s the computer software that will we be purchasing?**
- a. Synergy is our student information system, and Docuware is for electronic records storage).
- 36. Page 41, Function 2211, Object 342: What’s the justification for a large increase in out of district travel?**
- a. These were one-time costs for the Directors of Schools to attend the American Association of School Administrators Principal Supervisors Academy in 2024-25, and were rolled forward in the proposed budget. These funds will be reallocated to other areas of the general fund in the adopted budget.
- 37. Page 42, Function 2213, Object 113: What’s the administrator position being added here?**
- a. Curriculum and Instruction Coordinator funding was moved from 2190 to 2213 - Curriculum Development.
- 38. Page 42, Function 2220, Object 111: Librarians are dropping from 4.5 to 4. These are not the elementary librarians, correct? They are paid out of another account, correct?**
- a. Function 2220 Object 111 are licensed media specialists at the middle schools and RHS. The number of licensed media specialists is not changing (we currently have 15 FTE and will have 15

next year). The .50 in the budget was part of an elementary position that was absorbed by grant funds. Elementary licensed media specialists are funded from the Student Investment Account grant.

**39. Page 43, Function 2220, Object 145: Where are the media stipends that appeared in this object last year? The function shows classified staff but no stipend allocation?**

- a. There was a 4% Behavior Stipend in FY24 (\$913.64) provided to a library/media assistant in FY24. Media stipends for licensed staff are coded to 2220.0141 (Stipends)

**40. Page 45, Function 2241, Object 480: Are we not purchasing any new computers this coming year? Does this include student computers?**

- a. We are holding funds for new Chromebooks for 9th graders in 100.2660.0480 and 206.2660.0480. Function 2660 is Technology Services and 2241 is Instructional Technology.

**41. Page 46, Function 2310, Object 382: What's the reasoning for the increase in legal services? Are we anticipating more legal issues from the feds?**

- a. We will have bargaining and possible bond planning legal fees. An increase of about \$25,000 has been added.

**42. Page 46, Function 2310, Object 388 Election Services: what does that entail?**

- a. We pay Multnomah County for our publicly elected board positions to be on the ballot.

**43. Page 46, Function 2321, Object 113: What's the administrator position being added here?**

- a. The assistant superintendent position.

**44. Page 48, Function 2410, Objects 314 & 315: We haven't paid for subs from this object item before. What's different now?**

- a. We may have paid for subs, but sub costs were paid from ESSER beginning in FY21. This shows a return of all sub costs to the same source as the position funding.

**45. Page 49, Function 2520, Object 232: What's the reasoning for the significant increase in unemployment?**

- a. This is a holding budget for a possible increase in unemployment payout. We reduced unemployment to 0.5% based on actual incurrence, but because of the reduction in force, the unemployment payout may increase substantially. We are holding the \$413,000 for potential unemployment claims as we do not have reserve funds from which this could be paid.

**46. Page 52, Function 2542, Object 315: We haven't paid for subs from this object before. What's different now?**

- a. We may have paid for subs, but sub costs were paid from ESSER beginning in FY21. This shows a return of all sub costs to the same source as the position funding.

**47. Page 52, Function 2542, Object 321: What's the increase for cleaning services?**

- a. This is for contracted custodial services used to cover for vacancies and staff on leave. We have expended \$85,000 this year so far.

**48. Page 52, Function 2542, Object 328: What's the increase for garbage? This was also increased in Function 2541.**

- a. A 2% increase overall was applied to garbage/refuse/recycling services.

**49. Page 52, Function 2542, Object 380: What's the increase for non-instructional professional & tech services?**

- a. This is the abatement/environmental services contracted for maintenance and repairs. Our actual cost this year to date was over \$100,000. The \$25,000 budgeted is actually a decrease from what was actually spent in 24-25. The budgeted amount for FY26 has been set at \$25,000 because additional costs of this work will be completed in 25-26 using PCEF funds.

**50. Page 54, Function 2544, Object 112: With an increase in FTE for maintenance services, do we anticipate quicker responses on repairs, work orders, etc?**

- a. This year we added FTE mid-year to respond to work orders and safety concerns. This FTE has been retained in the proposed budget, and yes we are seeing quicker response times.

**51. Page 56, Function 2550, Object 112: We'll have 23.33 fewer FTE for transportation. How will we maintain our current bus route or is the plan to reduce routes? If so, how will these decisions be made equitably?**

- a. The FTE was not reduced, but it is split with Function 2558 to account for special education routes.

**52. Page 57, Function 2558, Object 112: Where and how are we adding 19.88 FTE to special education transportation? Are they being reallocated from other functions?**

- a. Yes, moved from function 2550. See question 51.

**53. Page 60, Function 2640 Staff Services: There's more tuition here. Who is this for?**

- a. This is tuition reimbursement for licensed staff. It has been paid from 2640 and 2649. We will consolidate to 2649 this year.

**54. Page 61, Function 2642, Objects 131 and 144: Are the staff who were paid here last year now in 2640?**

- a. These were budgetary holds for additional hours and longevity pay that were not allocated by a position, and were pending CBA agreements.

**55. Page 62, Function 2649 Other Staff Services: There's more tuition here. Who is this for?**

- a. This is contractual benefits for staff tuition reimbursement and conferences. See Question 53.

**56. Page 62, Function 2660, Object 112: What are the 3 FTE being added to Tech Services? What's the justification?**

- a. The three additional FTE were funded out of ESSER. The total number of FTE for Tech Services hasn't changed - they are just now all funded from the same place.

**57. Page 62, Function 2660, Object 322: Does zeroing out repairs mean we're not fixing any broken tech?**

- a. No. This year, object 322 cost to date is about \$6,000 and is related to cable installation/updates. This was not included in FY26 given budget restrictions. There is \$60,000 in supplies for replacement and repair parts.

**58. Page 64, Function 3363, Object 112: What is the .33 FTE being added to Community Partnerships?**

- a. This is a secretary position that is shared across multiple departments.

## Fund 200 Questions

**59. Page 67, Fund 200 Resources, Function 3203: The MYC fee for service revenue budget (in the special revenue fund) has increased substantially in FY2526. Does this mean the program is expanding?**

- a. Yes, MYC is expanding and is on track to become a Perkins-eligible CTE program.

**60. Page 67, Fund 200 Resources, Function 3299: What is the additional \$12 mil in Other Restricted Grants?**

- a. We have included in the proposed budget \$23.8 million for state grant funds.

\$347,598.83	Columbia Regional Autism Grant
14,607.08	CTE Pathways
\$2,667.00	CTE Perkins
\$26,795.00	Early Intervention Grant
\$2,155,336.73	Early Literacy Success Grant
\$2,617,914.22	High School Success
\$5,134,980.00	Intensive Coaching Grant
\$70,254.43	Outdoor School Grant
\$11,388,003.88	Student Investment Act Grant
\$561,996.00	Student Investment Act Summer Grant
\$1,500,000.00	Summer Learning Grants

**61. Page 69, Function 1111, Object 131: Why did the “Additional Hours Licensed” increase by \$1m from last year?**

- a. We are holding funds for additional hours, stipends, or other compensation in the Early Literacy grant and Student Investment Act grant. The grant funds are still under review and these costs will only be expended with the confirmed award.

**62. Page 70, Function 1113, Object 310: What are we giving up in Instructional, Professional, Tech Services for approx. \$370K?**

- a. Fund 242 for 21st Century Community Centers contracted services is budgeted under function 3390 for Other Community Services now, for \$375k. This better aligns with the ODE accounting structure.

**63. Page 71, Function 1121, Objects 314 & 315: \$12k is allocation for classified subs and with 0 FTE and has no money allocation for licensed subs when there are 5 licensed FTE.**

- a. This should be in 314 to cover substitutes for licensed staff in our CSI/TSI funds and will be moved to the correct location for the approved budget.

**64. Page 71, Function 1122, Objects 131, 132 & 141: What’s the justification in moving these amounts around, from additional hours to other compensation?**

- a. This is an update to the use of these objects. 13x is for payment based on hours worked while 14x is a stipend or flat rate amount.

**65. Page 72, Function 1130: What FTE are we losing here (Object 111 and 112) and what are we gaining in materials and supplies (Object 400)?**

- a. 111 & 112: the FTE moved to 1131
- b. 410 object: This is the Intensive Coaching grant and we have included funds for the Cosmetology course materials as we are expanding to two instructors. This will also be moved to 1131.



- 66. Page 72, Function 1131, Object 131: What are we giving up with “Additional Hours Licensed” being reduced significantly?**
- Fund 251 Drivers Education included budget for additional hours, but most of the funding is in temporary staffing (121 & 124)
  - Fund 274 High School Success has used about \$2,500 this year in additional hours for licensed and classified combined. Budget was not allocated here for FY26, but can be accessed if needed.
- 67. Page 72, Function 1131, Object 310: What are we giving up in “Instruction, Professional, Tech Services” (losing approx. \$142K)?**
- Nearly all of the budget in 1131.0310 was for Fund 274 High School Success, but not used or necessary for FY26. These funds were reallocated within High School Success to retain staff.
  - For FY26, \$65k is budgeted for services related to the 9th Grade Success program.
- 68. Page 73, Function 1131, Objects 410 & 460: What are we losing in consumables and non-consumables?**
- This was funding for Fund 274 High School Success. We are using this funding primarily to retain staff in FY26. We have less money for textbooks, supplies, and repairs and maintenance of CTE programs.
- 69. Page 74, Function 1133, Object 410: What are we losing here in consumables?**
- These funds are for Fund 260 - Student Activities. These funds are highly variable and a holding budget is in place in 1111.0310. Actual budget is depending on the year end balance at June 30.
- 70. Page 74, Function 1220, Object 310: What are we losing here in “Instructional, Professional, Tech Services” for restrictive programs?**
- No actual expenditures occurred in this budgeted item for Fund 292 Student Investment Account. For this reason, nothing is budgeted in FY26.
- 71. Page 75, Function 1224, Object 111: We are losing approx. a 1.5 FTE in Life Skills – how will we maintain the same level of services for these high-needs students with fewer staff?**
- The FY25 Adopted budget included 10.50 FTE in 1224.0111 (Licensed Special Education Instruction) - with 1.50 in grant funds. The FY26 Proposed budget includes 11.00 FTE, but .50 less is in grant funds.
- 72. Page 76, Function 1229, Object 111: Are staff being reallocated from Life Skills to Functional Life Skills? What is the rationale?**
- The FY25 Adopted budget included 4.0 FTE in 1229.0111 (Licensed Special Education Instruction). The FY26 Proposed budget includes 3.00 FTE, a reduction of 1.00 FTE and all in general fund. Staffing is allocated based on projected enrollment in the programs.
- 73. Page 77, Function 1271, Object 410: What are we purchasing for consumables in Remediation? \$150k this year when it was \$0 last year and only \$2500 the year before.**
- This was intended to be a budget hold on discretionary funds for schools using Title funds. The function will be changed to 1272.
- 74. Page 78, Function 1272, Object 360: We’re zeroing out the Charter school payments here. Is it being reallocated to another fund?**
- This is the charter school payment from Title funds. We do not know the amount, so this was not yet budgeted.

- 75. Page 79, Function 1288: Is this where the Charter School payments were moved to?**
- a. These are the charter school payments for grants, such as Student Investment Account, and Early Intervention.
- 76. Page 80, Function 1291, Objects 111 and 200): How do we have an additional FTE but no associated payroll costs?**
- a. The associated costs were unintentionally removed when balancing positions between grants and the general fund. These will be added back.
- 77. Page 80, Function 1299, Object 111: What's the FTE being added to Other Programs?**
- a. This is an updated function based on ODE requirements for how we record Dual Language programs. Staff who support dual language programs are under this function.
- 78. Page 80, Function 1400: Is this budget assuming no new funding for Summer Programs or does it take into consideration the new Summer School bill which just passed?**
- a. All summer funding was estimated prior to any legislative funding.
- 79. Page 82, Function 2115, Object 111: What is the Student Safety position being eliminated?**
- a. This is a TOSA position.
- 80. Page 83, Function 2120: We're losing 13.5 counselors in Fund 100 and gaining 6.5 in Fund 200 here. Are any of these positions being allocated from one fund to another? Does this mean we're ultimately only losing 7 counseling staff?**
- a. There are 37.00 FTE right now. The proposed budget has 29.00 FTE for counselor positions, for a net change of 8 FTE.
- 81. Page 84, Function 2130: What are the health services we'll be losing?**
- a. School Nursing services will be paid from our ESD funding.
- 82. Page 84, Function 2140, Objects 310, 318, & 425: What are the psychological services we are adding?**
- a. This is for our Stronger Connections grant, which started this year. Our in-school mental health services and Character Strong curriculum are billed here.
- 83. Page 85, Function 2190, Object 318: What are the additional \$200k being added to "Non-Instructional Staff, Professional, Tech Improvements for?"**
- a. These are also in support of our Stronger Connections grant and includes our partnerships with Latino Network, IRCO, AYCO, and others.
- 84. Page 86, Function 2210, Object 111: We're reducing Improvement of Instructional Services by 1.5 FTE and have been reducing this department annually. What are the repercussions of continued divestment here?**
- a. These are TOSA positions supporting curriculum and instruction. The impact of the reduction of TOSA positions means reduced levels of support for professional development, curriculum, and instruction.
- 85. Page 86, Function 2210, Object 125: What is the \$67k for a temporary admin designated for?**
- a. This is a budget for hours for technical support with secondary school schedule development and enrollment balancing.

**86. Page 87, Function 2211: What do we lose by zeroing out Teaching and Learning?**

- a. This includes different grants:
  - Title funds may still be used in this function, but these are discretionary allocations to schools. We did not budget at the school level yet as we are waiting on the actual Title award.
  - Title VI funds for Indian Education were not included but will be added should the grant be awarded. This year, the budget was \$14k.
  - CSI/TSI funds used this function this year, but for the proposed budget, most costs are in instruction services (111x).
  - Student Investment Account grant funds were used in prior years, but this year grant funds are primarily in instruction services (111x).

**87. Page 89–90, Function 2240: We’re heavily divesting in Instructional Staff Development (\$941,544 to \$283,337). What do we lose here? Will this impact our teachers’ access to PD?**

- a. Teachers have access to their contracted tuition funds, we have added the mentorship program, and district training is still provided.
- b. In prior years, funding was primarily for Instructional Coach positions, which were eliminated.

**88. Page 91, Function 2520, Object 690: What are we adding to “Indirect Charges” in this budget area (\$630k)?**

- a. This is an initial effort for cleaning up where we record indirect charges. Indirect charges have been consolidated from multiple functions.

**89. Page 92, Function 2529, Object 690: What are we adding to “Indirect Charges” in this budget area (\$345k)?**

- a. This is an initial effort for cleaning up where we record indirect charges. Indirect charges have been consolidated from multiple functions.

**90. Page 92, Function 2540, Object 550: What is the approx. \$3 mil in “Depreciable Technology” being added for?**

- a. This is the Energy Efficient Schools grant. We receive funding directly from utility companies to set aside for projects to improve our energy efficiency. We cannot use those funds without approval from the state program.

**91. Page 92, Function 2541, Object 380: What is being added to “Non-Instructional Professional and Tech Services” (\$500k)? What’s the rationale?**

- a. This is the startup for the Portland Clean Energy Fund award (PCEF). The funds are for project planning and services.

**92. Page 93, Function 2542, Object 530: By zeroing out “Improvement, Not Buildings,” what do we lose? How will we address our large backlog of work orders and repairs?**

- a. This was the cost of projects paid for by ESSER funds in FY24. The projects are closed.

**93. Page 94, Function 2544, Object 590: By zeroing out Other Capital Outlay, what do we lose? How will we address our large backlog of work orders and repairs?**

- a. This was the cost of projects paid for by ESSER funds in FY24. The projects are closed.
- b. The adopted budget in FY25 was for the Energy Efficient Schools grant (see Question 88), but no actual expenditures have occurred.

- 94. Page 94, Function 2594: This seems like a new function. Is this \$3.5m from a newly adopted grant?**
- Function 2549: Other Operations & Maintenance is new to Fund 200, and this is the startup for the Portland Clean Energy Fund award (PCEF).
- 95. Page 96, Function 2640, Object 114: What's the FTE being added to Staff Services?**
- FTE for the Recruitment and Retention Supervisor was moved from the general fund to grant funds.
- 96. Page 97, Function 2660, Object 480: What's the rationale for the significant increase to computer hardware?**
- Most of this budget (\$500,000) is for our E-Rate program. This pays for computer network hardware. Only actual reimbursement eligibility costs will be expended. The rest of the funding is part of the cost to provide new Chromebooks for 9th graders.
- 97. Page 99, Function 3102: Is this budget item for a grant we received for nutrition services?**
- Yes, the Fresh Fruit and Vegetable Program (FFVP) reimburses for the cost of providing nutrition lessons along with a snack of fresh fruits and vegetables. This USDA program encourages students to try new foods, learn about seasonal produce, and connect food to their healthy habits.
- 98. Page 101, Function 3390: We're shifting major funds from Supplies and Materials (400) to Purchased Services (300). What's the rationale? What do we gain/lose by doing this?**
- There will likely be costs in 400 Supplies and Materials after we receive our actual Title award. Schools have used their discretionary funding for a variety of purposes, some of which lands in this function.
  - The 21st Century Learning Community grant incurs costs in 300 Purchases Services for the after school program services provided by Metropolitan Family Services. In prior years, this cost was captured in other functions, such as 1113 or 2240.
- 99. Page 101, Function 3390, Object 310: What will the increased "Instructional, Professional, Tech Services" (up \$365k) be used for?**
- The 21st Century Learning Community grant incurs costs in 300 Purchases Services for the after school program services provided by Metropolitan Family Services. In prior years, this cost was captured in other functions, such as 1113 or 2240.
- 100. Page 101, Function 3500, Object 112: Budget reads like we're maintaining a 0.06 FTE, but at a reduced salary. This looks like an error.**
- This is the Early Head Start day care assistant position for .06; the budget for this year is an accurate estimate. In prior years, there was also funding for the day care lead; the adopted budget held salary costs but the actual position was funded in the general fund and therefore did not show FTE.
- 101. Page 102, Function 5200: What funds are we transferring to and from?**
- From Fund 100 General Fund to Fund 297 Nutrition Services (\$50,000). This is to meet the required "state match" for nutrition services annually.
  - From Fund 100 General Fund to Fund 400 (\$1,000,000). This is for the Full Faith and Credit debt payment.
  - From Fund 299 Insurance Reserve Fund to Fund 298 Early Retirement Fund (\$100,000). This is to offset the cost of retiree insurance costs.

- d. From Fund 257 Contract Fuel Sales to Fund 100 General Fund (\$85,000). This is to allocate the proceeds from providing fuel to non-district users to offset the cost of transportation fuel.

## Fund 300 Questions

- 102. Page 106, Fund 300 Resources: Do we anticipate our “Interest on Investment” to be impacted by the current market volatility?**
- a. Interest on Investment varies based on market changes and the amount invested. The district places funds in the Local Government Interest Pool (LGIP) which reduces risk, but may also have lower earning rates. For the Debt Funds, the interest is earned on the property taxes collected and held until the debt payment is due. The interest offsets the amount levied for taxpayers.

## Fund 400 Questions

- 103. Page 110, Fund 400 Resources, Function 1130: What informed the CET revenue budget in fund 400? How is that budgeted revenue number estimated?**
- a. The revenue in object 1130 is for Construction Excise Tax. It is based on historical receipts - which have varied annually.

## General Questions

- 104. Is Outdoor School in the budget for next year?**
- a. Yes. We have budgeted for Outdoor School; this is a reimbursement grant through MESD.
- 105. What sports will there be for the middle schools and the high school?**
- a. Middle School:
    - **Fall:** Volleyball, Cross Country
    - **Winter:** Boys Basketball, Girls Basketball, Wrestling
    - **Spring:** Track & Field
  - b. High School:
    - **Fall:** Football, Volleyball, Girls Soccer, Boys Soccer, Girls Cross Country, Boys Cross Country, Dance, Cheerleading
    - **Winter:** Girls Wrestling, Boys Wrestling, Girls Basketball, Boys Basketball, Girls Swimming, Boys Swimming, Dance, Cheerleading
    - **Spring:** Baseball, Softball, Girls Track and Field, Boys Track and Field, Girls Golf, Boys Golf, Girls Flag Football, Boys Volleyball, Girls Tennis, Boys Tennis
- 106. If we have a cell phone policy ban implemented, will cell phone stipends go away?**
- a. No. These are negotiated contractual stipends for identified staff.
- 107. What types of services, products, or activities are covered under “Non-Instruction, Professional, Tech Services?”**
- a. Object 318 is to record the cost for contracts which provide services not related to direct instruction for students. Examples of these services include: School resource officers, one-on-one nursing support, Mandt training, board training, enrollment projections, Carruth GASB analysis, website and volunteer software, and contracted translation services.

- 108. What types of services, products, or activities are covered under “Instruction, Professional, Tech Services?”**
- a. Object 310 is to record the cost for contracts which provide direct services to students, such as outplacement for students with special needs, after school programming, and classroom guests. Examples of these services include: Rosemary Anderson HS (Portland Opportunities Industrialization Center), Serendipity, Multnomah Education Service District (MESD), Portland Public Schools, David Douglas Schools, Centennial Schools, Functional Living Skills (FLS) Program of MESD, School-Based Mental Health (SBMH) Program of Multnomah County, Northwest Positive Behavior Intervention and Supports Network (NWPBIS), service contracts related to summer programs (beading class, etc.), and DePaul Staffing Services.
- 109. Why did Licensed and Classified Subs (ESS Contractual) get transferred out of a separate Subs Function that was used last year, and back into individual functions this year (objects 315 and 316)?**
- a. This year, FY25, was the first year funding for substitutes was moved back to the general fund after having been in ESSER funds for the last three years.
- 110. Should functions have bilingual stipends in them when there are 0 classified staff tied to the function? Unusual bilingual stipends:**
- a. Page 35, Function 2120, Object 148: \$2011 for 1 FTE
    - This is for the bilingual stipend related to a 1.0 FTE position in classified
  - b. Page 36, Function 2130, Object 148: \$667 for 1.38 FTE
    - This is for the bilingual stipend related to a 0.5625 FTE position in classified
  - c. Page 80, Function 1299, Object 148: \$5631 for 0 FTE
    - This is for the Dual Immersion Stipend related to a 1.0 FTE position in licensed
  - d. Page 83, Function 2120, Object 148: \$4453 for 1 FTE
    - This is for the Dual Immersion Stipend related to a 1.0 FTE position in licensed
- 111. Medicaid Fee for Service and Medicaid Administrative Claiming revenue are included in the budget. These programs have the potential to generate a decent amount of revenue. What plans does Reynolds have to increase participation in and billing for their Medicaid revenues?**
- a. We are building back our medicaid billing and administrative claiming processes. These depend on staff to record their eligible time in order to be reimbursed. Additionally, there are federal program discussions pending so we are budgeting conservatively.
- 112. What is the general plan to instructionally serve active ELL students in 2025-26, who number over 3000 students across the district, with less than half the number of EL specialists?**
- a. Elementary ELD staffing will return to a push-in/co-teaching model. This model proved effective between 2015-2018 and enabled braiding of ELD and literacy instruction. Middle and high school ELD will continue to be provided using a class-period model.
- 113. How will increased caseloads be managed by 31, instead of 51, specialists for 20 buildings? Charters are included, since historically the district has supported charters with district EL staffers.**
- a. Caseloads at all levels will increase. Charter schools are responsible for ELD instruction and case management. Rockwood Preparatory Academy will take over all aspects of ELD instruction and assessment starting in 2025-26. Secondary classes will be targeted at 25 students.

## Budget Book Formatting Changes (will be reflected in the approved budget book):

**Page 19 - Fund 100 Resources:** Two rows with zero dollars appearing in each of the four columns (2022-23 Actual, 2023-24 Actual, 2024-25 Adopted, and 2025-26 Proposed) have been hidden within objects 1319 and 1414.

**Page 20 - Fund 100 Requirements by Function and Object:** The FTE column incorrectly shows 0.00 for all Functions and Objects. The correct FTE for each Function and Object will be included in the approved budget.

**Page 20 - Fund 100 Requirements by Function and Object:** Two rows with zero dollars appearing in each of the four columns (2022-23 Actual, 2023-24 Actual, 2024-25 Adopted, and 2025-26 Proposed) have been hidden within function group 6000 and object 812.

**Pages 21-65 - Fund 100 Requirements with Detail:** Multiple rows with zero dollars appearing in each of the four columns (2022-23 Actual, 2023-24 Actual, 2024-25 Adopted, and 2025-26 Proposed) have been hidden within functions 1111, 1121, 1130, 1131, 1133, 1220, 1223, 1224, 1227, 1250, 1251, 1280, 1288, 1299, 2110, 2115, 2120, 2122, 2130, 2140, 2160, 2190, 2191, 2210, 2211, 2213, 2219, 2220, 2240, 2241, 2310, 2321, 2410, 2490, 2510, 2520, 2528, 2541, 2543, 2544, 2545, 2546, 2549, 2550, 2572, 2574, 2630, 2640, 2642, 2660, 2680, 2690, 3500, 5110, and 6110. Functions 1113, 1140, 1272, 1273, 1290, 1400, 2119, 2620, 2700, 3100, 3101, 3102, 3103, 3106, 3210, 3300, 3320, 4150, and 6110. have been deleted entirely as they contained zero dollars in each object row of each column's displayed financial year.

**Page 65 - Fund 100 Requirements with Detail:** Total FTE of Fund 100 appears as "#####". The correct total FTE of 1097.59 will be included in the approved budget.

**Page 65 - Fund 100 Requirements with Detail:** *The sum of the Total Functions within the Total 2023-24 Actual column of Fund 100 does not equal the 2023-24 Actual Total amount of \$149,082,956. As discussed in the Budget Committee Meeting on April 17, 2025, requirement amounts and objects have been updated and the sum of the Total Functions will equal the 2023-24 Actual Total amount of \$149,082,956 in the approved budget.*

**Page 68 - Fund 200 Resources:** One row with zero dollars appearing in each of the four columns (2022-23 Actual, 2023-24 Actual, 2024-25 Adopted, and 2025-26 Proposed) has been hidden within object 1510.

**Page 69 - Fund 200 Requirements by Function and Object:** Two rows with zero dollars appearing in each of the four columns (2022-23 Actual, 2023-24 Actual, 2024-25 Adopted, and 2025-26 Proposed) have been hidden within function group 6000 and object 812.

**Pages 70-104 - Fund 200 Requirements with Detail:** Multiple rows with zero dollars appearing in each of the four columns (2022-23 Actual, 2023-24 Actual, 2024-25 Adopted, and 2025-26 Proposed) have been hidden within functions 1111, 1113, 1121, 1131, 1132, 1133, 1140, 1223, 1224, 1229, 1250, 1271, 1272, 1280, 1291, 1400, 2110, 2115, 2120, 2140, 2190, 2191, 2210, 2211, 2219, 2220, 2230, 2240, 2241, 2320, 2410, 2490, 2510, 2520, 2541, 2542, 2544, 2546, 2558, 2573, 2574, 2620, 2630, 2640, 2649, 2660, 2680, 2700, 3100, 3101, 3106, 3300, 3500, 4150, 6110, and 7000. Functions 2543 and 2690 have been deleted entirely as they contained zero dollars in each object row of each column's displayed financial year.

**Page 75 - Fund 1210 Talented & Gifted:** Within the function heading, the "&" will be replaced with "AND" in conformity with Function 1210 within Fund 100.

**Page 106 - Fund 300 Resources:** One row with zero dollars appearing in each of the four columns (2022-23

Actual, 2023-24 Actual, 2024-25 Adopted, and 2025-26 Proposed) has been hidden within object 5110.

**Page 108 - Fund 300 Requirements with Detail:** A duplicate of page 106, Fund 300 Resources, appeared on this page instead of the Fund 300 Requirements with detail. The Fund 300 Requirements with detail, with one hidden row containing zero dollars in each of the four columns (2022-23 Actual, 2023-24 Actual, 2024-25 Adopted, and 2025-26 Proposed) within function 7000, will be included in the approved budget.

**Page 110 - Fund 400 Resources:** One row with zero dollars appearing in each of the four columns (2022-23 Actual, 2023-24 Actual, 2024-25 Adopted, and 2025-26 Proposed) has been hidden within object 1915.

**Page 111 - Fund 400 Requirements by Function and Object:** Two rows with zero dollars appearing in each of the four columns (2022-23 Actual, 2023-24 Actual, 2024-25 Adopted, and 2025-26 Proposed) have been hidden within function group 2000 and object group 400.

**Pages 112-113 - Fund 400 Requirements with Detail:** Multiple rows with zero dollars appearing in each of the four columns (2022-23 Actual, 2023-24 Actual, 2024-25 Adopted, and 2025-26 Proposed) have been hidden within function 4150.

**Page 113 - Function 5110 Long Term Debt Service:** The wording of the total for Fund Group 5000 incorrectly appeared as "FUNCTION 7000 TOTAL". This will be worded correctly as "FUNCTION 5000 TOTAL" in the approved budget.