

Committee Questions

Fund 100 Questions

1. **Page 15, Resources Function 1990 Miscellaneous Revenue: What accounts for the relatively large increase in budgeted miscellaneous revenue in the general fund? \$800,000 is a big increase over the \$300,000 budgeted in FY25-26 and the \$171,591 actually received in FY24-25.**
 - a. The district receives various donations, reimbursements, stipends, and other payments which are recorded as miscellaneous revenue.
 - b. In addition, when we need to correct a prior year transaction, such as an invoice received after the fiscal year has closed, a credit for an expense in a prior year, or any correction after the fiscal year, this correction is recorded to "Prior Year Recovery." That account is shown as a revenue account, but it can be a positive or negative balance, just depending on the type of correction. As we continue to clear prior-recorded invoices from our pending liabilities, or write off items, we record these items here. There are several aging accounts payable that we expect to write off, which will result in this account increasing.

2. **Page 15, Resources, Function 1915 Building Lease Payments: there is \$0 proposed. HOLLA leases one of our buildings. Do they pay rent? Also, where does the funding for land used by McMenamins for parking go?**
 - a. HOLLA is leasing what was the Four Corners building. The rent is included as part of their Charter School agreement.
 - b. McMenamins leases the parking lot during concert season (May to October). This revenue will be donated to the Reynolds Education Foundation to help fund mini-grants for schools. In the 200 Fund, local revenue has been added for \$20,630.50. This is offset by an expense in function 3390 for 400 Supplies, which will be the cost of mini grants.
 - c. Multnomah ESD leases two of the Edgefield buildings and we have confirmed that they will continue leasing through June 2027. Revenue for this has been added to the proposed budget (\$120,000).

3. **Page 15, Resources Function 2101 Intermediate Sources: Why is the County School Fund going down? Also, what is the County School Fund?**
 - a. The County School Fund is a distribution from Multnomah County based on revenues received from property taxes associated with railroad cars and the sale of timber cut on federal forest land. This is a statutory responsibility of Oregon counties (ORS 308.505 to ORS 308.665).
 - b. The County School Fund revenue is deducted from our State School Fund payment, so the net resources to the district is neutral.

4. **Page 15, Resources, Function 3102 State Sources: What is the revenue hold for SSF? What are the conditions needed to secure these funds? What happens if we DON'T secure these particular funds?**
 - a. Expenditures exceed estimated revenue by \$1,050,000 at the time of the budget proposal release. This line item is to allow for spending authority as we anticipate additional revenue from a combination of SSF adjustments, ending fund balance, and the final 2024-25 enrollment reconciliation.
 - b. If we do not realize the additional revenue, or if estimated expenditures increase, then additional reductions will be necessary.

5. **Page 16, Resources, Function 5000 Other Sources: The beginning fund balance is listed as \$4m but isn't our current ending fund balance closer to \$2m?**
- a. Yes. We expect that we will not spend all currently encumbered funds (e.g. on a purchase order to be expended or reserved for a vacant position). This would be a reduction in current year expenditures and therefore increase the ending fund balance.
6. **Page 16, Object 111 Licensed Salaries: What is the average salary for an RSD teacher?**
- a. The average salary for a licensed staff member is \$97,710 for 1.0 FTE 190 days; the 260-day equivalent is \$133,709

Salary Range for Current Staff (1.0 FTE 190 Days)		% of Licensed Staff in this Range	Salary Range for Full Year Equivalent (1.0 FTE 260 days)	
\$ 111,957	\$ -	32.0%	\$ 153,204	\$ -
100,578	109,409	29.0%	137,633	149,718
90,356	99,920	7.7%	123,645	136,733
80,051	89,495	9.7%	109,543	122,467
70,841	79,989	15.9%	96,940	109,459
62,085	69,702	5.1%	84,958	95,382
	59,642	0.2%		81,615

7. **Page 16, Object 113 Administrators Salaries: What is the average salary for an RSD administrator?**
- a. The average salary for administrators/directors is \$147,544 for 1.0 FTE 235 days; the 260-day equivalent is \$162,780.
- b. The average salary for supervisors/specialists is \$96,896 for 1.0 FTE 240 days; the 260-day equivalent is \$104,971.

Salary Range for Current Staff (1.0 FTE 235-240 Days)		% of Admin / Supervisors / Specialist Staff in this Range	Salary Range for Full Year Equivalent (1.0 FTE 260 days)	
\$ 204,290	\$ 255,060	6.3%	\$ 226,023	\$ 255,060
160,306	169,123	2.5%	177,360	187,115
151,949	156,244	13.8%	168,114	172,866
145,406	148,970	17.5%	160,875	164,818
131,737	139,760	22.5%	145,752	154,628
121,704	129,154	11.3%	134,651	142,894
90,438	112,034	22.5%	97,975	121,370
77,391	87,953	3.8%	83,840	95,282

8. **Page 16, Object 112 Classified Salaries: What is the average salary for a classified employee?**
- a. The average salary for classified staff is \$38,988 for 6.72hrs daily at 202 days; the 260-day equivalent at 1.0 FTE is \$57,857.
- b. 92% of classified employees work four or more hours per day and earn on average \$41,270 (or \$58,883 for the 260-day equivalent at 8 hours). 33% are full time (8 hours) and earn \$61,847 for the 260-day equivalent period.

Daily Hours	Average Actual Pay	% of Classified Staff in this range	Average of 1.0 FTE - 260 day Equivalent
Less than 4 hours	\$10,986	7.4%	\$45,271
4 hours, less than 6 hours	26,459	12.3%	59,602
6 hours or more	43,564	80.3%	58,768

- 9. Page 17, Function 1111 Elementary Programs, 300 Purchased Services: What does the amount of approx \$1.2 million entail?**
- a. \$993,638 licensed substitutes, \$207,538 classified substitutes, \$25,000 30-day EAs, and \$1500 rentals/leases.
- 10. Page 17, Function 1132 High School Athletics, 100 Salaries Regular: It looks like two FTE are getting paid approx \$316k each. Can you explain?**
- a. 100 Salaries Regular includes more than just pay for specific FTE:
 - \$141,092 is for salary costs for the 2.0 FTE for the athletic trainer and secretary.
 - \$ 43,490 is for additional hours to pay classified staff who support athletic activities.
 - \$449,314 is for coaching stipends.
- 11. Page 18, Function 1220 Restrictive Programs, 300 Purchased Services: Why is there an increase of \$775K?**
- a. This increase is similar to prior years and is primarily related to annual increases for contracted services through MESD for Behavioral Health, Support, and Helensview.
- 12. Page 18, Function 1225 Out of District Programs: What is this function for? Is this something we are legally obligated to provide?**
- a. 1225 Out of District Programs includes Early Childhood Intervention services through David Douglas SD (\$860,000) and Columbia Regional Inclusive Services for the Deaf and Hard of Hearing programs (\$730,000).
 - b. Open School and Rosemary Anderson programs have been restricted to currently enrolled students.
- 13. Page 19, Function 1229 Other Special Programs, 300 Purchased Services: This line item is more than double the previous year. What is this for?**
- a. 1229 Other Special Programs includes contracted services through MESD for functional life skills programs at Wheatley School and substitutes for RSD staff in the Community Transition Program. These program costs vary based on the number of placements in each program each year.
- 14. Page 19, Function 1250 Less Restrictive Programs, 300 Purchased Services: This line item is more than double the previous year. What is this for?**
- a. The increase reflects the cost of substitutes for staff in this function.
- 15. Page 19, Function 1288 Charter School: Is there a specific revenue for the charter schools or does it come from the general State School Fund for the district?**
- a. Charter schools are paid from the general fund. The District receives ADM for students in charter schools based on the state school fund allocation. Each month the district receives a state school fund payment, we pay each of the charter schools based on the rate determined by the charter school agreement. ODE mandates the charter school ADM per student, then the district pays based on the pass-through rate agreed upon in the charter contract.

- 16. Page 19, Function 1288 Charter School: Can we subtract the cost of these teachers from their pass through money?**
- Generally, charter schools employ their own staff. RSD is responsible for providing special education FAPE. A small number of RSD special education staff are assigned to charter schools. They are not reflected in this function.
- 17. Page 20, Function 1299 Other Programs: This requirement is nearly double the previous year and includes 3 additional FTE. What is this for?**
- This reflects licensed salaries for dual language immersion programs, which are expanding annually.
- 18. Page 20, Function 1299 Other Programs: Who are these 8 FTE?**
- Licensed teachers for dual language immersion programs.
- 19. Page 20, Function 2110 Attendance / Social Work: There is \$23,680 proposed for regular salaries and \$8,288 for associated payroll costs but there are 0 FTE. What is this funding?**
- This funding is for additional hours on timesheets for SPED tutoring programs.
- 20. Page 20, Function 2115 Student Safety: We reduced FTE by approx 10. Are these primarily SMTs?**
- Reduction of 7.48 FTE Campus Monitors
 - Reduction of 2.78 FTE ISS Monitor
 - Note: updated budget moves 0.75 FTE for Health and Safety Asst to function 2410
- 21. Page 20, Function 2115 Student Safety: Does this category include school resources deputies?**
- Yes. \$319,856 is budgeted to continue the contract with the Multnomah County Sheriff's Office.
- 22. Page 20, Function 2120 Guidance Services: We reduced counselors by six FTE. Where are we losing these positions?**
- The 6 FTE reduction was a shift of funding sources to grants.
 - The actual reduction in staff is 2 FTE (.5 Glenfair/.5 Margaret Scott, 1.0 RHS).
 - Every elementary school will still have a full time licensed counselor.
 - No reductions at middle schools or RLA.
 - RHS was reduced from 8 to 7 counselors.
- 23. Page 21, Function 2150 Speech Pathology and Audiology Services: I don't understand how we're reducing this requirement by two FTE yet only saving approx \$600.**
- The cost of salaries increases, even if the FTE does not change, due to step and COLAs. Additionally, other costs increased primarily related to substitute/temporary staff to cover absences and vacancies.
- 24. Page 21, Function 2190 Services Direction Support Services: We're reducing this requirement by nearly half the FTE. What is this for and what will we lose?**
- The total reduction is 5.17 FTE for TOSA positions from the General Fund. Two of these FTE will remain and be shifted to available grant funds.
- 25. Page 21, Function 2190 Services Direction Support Services: What type of services are under this category?**
- Medicaid billing and claiming fees, contracted staffing services for vacancies and leaves of absence, legal fees, and conference fees for required training.

- 26. Page 21, Function 2190 Services Direction Support Services: There is \$795,597 proposed for 6 FTE, which is approximately \$130,000 each. What positions are these?**
- 1 Director for Student Services
 - 3 Program Administrators
 - 1 Bookkeeper
 - 1 Secretary
 - Additional hours for SPED IEP meetings
- 27. Page 21, Function 2210 Improvement of Instructional Services: We're increasing this requirement by approx \$190K. What will this be used for?**
- This year we have expended over \$150k on licensed substitutes as of March; the budget reflects the estimated total cost of the full year.
- 28. Page 22, Function 2230 Assessment and Testing: How are we increasing FTE but decreasing salaries?**
- The 25-26 budget included .5 FTE for the Director of Assessment and Systems Improvement position and 1 FTE for a classified testing coordinator position. There are now 2 FTE classified testing coordinator positions funded here and no administrators.
- 29. Page 22, Function 2241 Instructional Technology: There is \$0 allocated for FTE. Do we not have teachers for media, technology, or computer science? Do those classes exist at Reynolds?**
- In 2024 the salaries coded to this function included the Director of Technology and 2.0 FTE for Instructional Technology TOSAs. TOSA positions were eliminated. The director position in FY24-25 was coded to Function 2660 Technology Services and then moved to 2661 for FY25-26 and FY26-27.
 - Licensed media specialists are in Function 2220 Educational Media Services.
 - Licensed technology electives are in Function 1121 for two middle schools.
 - Licensed CTE computer FTE is in Function 1131 for RHS.
- 30. Page 22, Function 2241 Instructional technology: We're increasing this function by \$345K. What will this be used for?**
- For the next budget year, replacement and replenishment of 9th grade devices are coded to this function, as well as the software licenses for Google Chrome OS management. In some years, there are grant funds to offset the replenishment cycle. In addition the cost for FY25-26 was paid for in June FY25-26.
- 31. Page 22, Function 2310 Board of Education, 300 Purchase Services: What does the \$190,000 proposed include?**
- This includes professional services for our bond consultant (\$40,000), our annual audit (\$85,000), legal services (\$30,000), and election services (\$35,000).
- 32. Page 22, Function 2310 Board of Education, 600 Other Objects: What does the \$14,000 proposed include?**
- Other objects includes dues and fees for our annual OSBA membership and subscriptions (\$12,000), and our annual payment to the Oregon Ethics Commission (\$2000)
- 33. Page 23, Function 2410 Office of the Principal Services: What are the positions funded under this requirement for?**
- 7.00 FTE Assistant Principals
 - 1.00 FTE HS Bookkeeper
 - 0.06 FTE Crossing Guard

- d. 1.00 FTE Dean of Students
- e. 8.82 FTE Health & Safety Assistant (this will increase by 0.75 FTE moving from 2115)
- f. 10.95 FTE Noon Assistant
- g. 16.00 FTE Principal
- h. 1.00 FTE RHS Receptionist
- i. 2.00 FTE HS Registrars
- j. 20.70 FTE Asst Secretary
- k. 1.00 FTE Attendance Secretary
- l. 16.00 FTE Lead Secretary

34. Page 23, Function 2490 Other Support Services - School Administration: There is \$85,951 proposed for 0.50 FTE. What position is this? And how does this position support Academic Success, Safe & Well-Maintained Facilities or Student Safety, Support & Wellness?

- a. This is the Director for Federal Programs position, which is split funded between general fund and federal/state grants with a strong focus on Title I-A, II-A, IV-A, Student Investment Account, High School Success, Early Literacy which all provide funding and support for student academic success, and health and safety.

35. Page 23, Function 2510 Direction of Business Support Services: There is \$211,380 allocated for 1.00 FTE. What position is this? Last year's budget had \$221,593 for 2.50 FTE. How are we reducing FTE from 2.5 to 1.0 but only reducing salaries by \$10K?

- a. Function 2510 Director of Business Support Services is the Managing Officer position. This position was in function 2520 in FY25-26 and updated to function 2510 starting this year.
- b. In prior years, the district receptionist positions and the executive assistant for operations were coded to this function. The reception positions are now in function 2630 Communications and the executive assistant position is now in function 2541 Service Area Direction Facilities.

36. Page 23, Function 2510, Direction of Business Support Services, 600 Other Objects: What are we funding for under this line item?

- a. This is a portion of the liability insurance.

37. Page 23, Function 2520 Fiscal Services, 100 Salaries: FTE went from 11 to 0 under this requirement. Are these positions now in the following functions: 2521, 2523, 2524, 2525? Am I correct in understanding we now have 8 FTE in the finance department from the previous 11 FTE?

- a. Correct, the Financial Services team is now moved to specific functions related to their roles.
- b. Adopted FTE was 11.0 FTE, one position was closed. In 25-26, budgeted FTE is 10.0, but 2.0 FTE were left vacant this year; the budget for 26-27 is for 10 FTE.

38. Page 23, Function 2523 Receiving and Disbursing Funds Services: There is \$77,018 allocation for 1.00 FTE. This category was \$0 for the last three years. How did we do it with no funding those years?

- a. This is for a specialist position in the Finance department; previous to this year, there were 2.0 FTE for this position, listed in function 2520.

39. Page 24, Function 2544 Maintenance Services, 300 Purchased Services: What are the increases in this line item for? What will it be used for?

- a. There is not an increase but rather a change in location. 2542 Custodial Services was reduced by \$1.6 million and \$1.3 million was added to 2544 Maintenance Services.
- b. This change better reflects the nature of the services, such as elevator monthly maintenance service, HVAC repairs, fencing, refinishing gym floors, playground equipment repairs, boiler services, glass replacement, and similar services.

- 40. Page 25, Function 2545 Building Fixed Costs: What kinds of items are in this function?**
- This function is where our utility and monthly service costs are recorded for water, electricity, natural gas, water and sewage, garbage, alarms and security monitoring, telephone, and postage.
- 41. Page 25, Function 2550 Student Transportation Services: If salaries are being moved to Function 2552 Vehicle Operation Services, why is there still funding allocated to salaries and payroll with no FTE?**
- 2550 is the “umbrella” function for the underlying functions. Most of the additional hours, which are the payroll costs listed in 2550, are for bus drivers in 2552 and for routes specific to students eligible for special education in 2558.
- 42. Page 25, Function 2558 Transportation - Special Education, 100 Salaries: If we are reducing FTE by 1.28, why is the amount for salaries increasing?**
- Classified staff receive a 4% step and 2% COLA this year. We reduced FTE costs by around \$45k, but the remaining 28 positions (18.60 FTE) cost an additional 6% which is around \$1,900 for each position.
 - This is an example of how, even if we were to keep the exact same FTE (‘roll up’), the cost would increase due to step, COLA, taxes, and other payroll costs. To keep the same number of staff (or FTE), the rate of payroll cost increase would need to be less than the additional revenue or we would need to reduce other costs.
- 43. Page 26, Function 2572 Purchasing Services and Function 2573 Warehousing and Distribution Services: What are the differences between these two categories? The 1.00 FTE in 2572 earns almost double what the position in 2573 earns. Please explain.**
- The 2572 Purchasing Services function is Financial Services. The position funded from this function is the procurement and contracts specialist.
 - The 2573 Warehouse and Distribution function is Facilities. The position funded from this function is for the district courier classified position.
- 44. Page 26, Function 2573 Warehousing and Distribution Services, 100 Salaries: It looks like we are keeping a 1.0 FTE but paying them less than the previous year?**
- It is not the same employee; the position is paid the same salary scale but on a different step than the previous employee.
- 45. Page 26, Function 2630 Communications: I thought we cut the Director of Communications. What other positions are in this function? What positions are we adding to Communications?**
- There are no new positions being added to the Communications department. This function includes 1.0 FTE for the Language Services Supervisor (same as last year) and 1.50 FTE for the district receptionists (moved from function 2510).
- 46. Page 26, Function 2640 Staff Services, 100 Salaries and 200 Associated Payroll Costs: If there are no FTE, why are there salaries and payroll costs?**
- Stipend costs for professional development are coded here.
- 47. Page 26, Function 2641 Undesignated: \$213,414 allocated for 1.00 FTE. What position is this?**
- This function is for HR Service Direction (we have corrected from “Undesignated”). The FTE is for the Managing HR Officer which was previously coded to 2640 Staff Services, the “umbrella” function for this group.

48. Page 27, Function 2649 Other Staff Services: There is \$114,191 allocated for 1.00 FTE. What position is this?

- a. \$80,000 is for the admin assistant to the HR and Finance teams. The other \$34,000 is to pay staff for building moves per the licensed contract.

49. Page 27, Function 2649 Other Staff Services, 200 Associated Payroll Costs: Why is the associated payroll costs so much larger than the salary?

- a. This function is where the REA insurance pool contribution is budgeted (\$350,000), under object 243 for insurance.

50. Page 29, Function 7000 Unappropriated Ending Fund Balance: Is this ending fund balance less than 5% of the general fund?

- a. No. \$8,070,910 is the rounded amount of 5% of budgeted revenues ($\$161,418,134 \times .05 = \$8,070,907$)
- b. Note: Board Policy requires 5% of Revenue to be reserved for ending fund balance. In Public Budgeting, Revenue is money collected or received in the current year, while Resources are other types of funding available, such as beginning fund balance or transfers. To calculate Total Revenue, it is the sum of funding sources in the 1000, 2000, 3000, and 4000 revenue codes.

Fund 200 Questions

51. Page 31, Resources, Function 1920 Donations: There is \$400,000 proposed. Where will these donations come from? And where will they be allocated?

- a. These revenue funds are for Fund 261 School-held donations and grants, and Fund 262 Reynolds Education Foundation donations and grants.
- b. Typical donations are from grantors such as Meyer Memorial Trust, Lemelson Foundation, Nike, Kroger, Blackbaud Giving, and various independent donations.
- c. The allocation depends on the specific donor requirements, and spending only occurs if there is a confirmed donation.

52. Page 31, Resources, Function 1990 Miscellaneous Revenue: There is \$1,374,999 proposed. Where do these funds come from and where will they be allocated?

- a. This provides sufficient authority for receiving payments related to these programs:
 - \$100,000 Drivers Education
 - \$150,000 E-Rate Program
 - \$350,000 Energy Efficient Schools program
 - \$100,000 Miscellaneous grants and donations held by the district
 - \$500,000 Student Activity fees and fundraising
 - \$525,000 Insurance claims and reimbursements
- b. Allocations for expenditures depend on the source and program; only actual revenue received will be approved for spending.

53. Page 31, Resources, 5000 Other Sources: There's a beginning fund balance of \$7.2m, which is different from the Fund 100 balance. Why is there this much here?

- a. Ten sub-funds within the 200 Special Revenue fund are expected to have carry forward funds, which are specific to each of those programs. Fund 200 is a collection of specific revenues and resources that are restricted to specific purposes.

- 238 Youth Transition Program. We are reimbursed at a specific rate, not at the actual cost of services. About \$30,000 is expected to be available to offset program costs that are not included in the reimbursement rate.
- 252 E-Rate program. We received funds in a prior year. \$580,000 is expected to carry forward.
- 253 Energy Efficient Schools. Senate Bill 1149 requires that Oregon's two largest investor-owned utilities, Portland General Electric (PGE) and PacifiCorp, collect a 1.5% "public purpose charge" from customers. Public K-12 schools within the PGE and PacifiCorp service areas receive 20% to implement energy efficiency projects and/or purchase zero emissions vehicles or electric vehicle chargers within the school districts. While the district receives these funds monthly, it is considered an advance to the district - no expenditures may occur until a project is approved by the program administrators (State of Oregon). The district is holding approximately \$3.6 million in funds that may be used to support upcoming replacements and renovations to HVAC systems. Note that the nature of these types of projects require saving and holding this revenue until funds are sufficient to support the proposed project.
- 257 Contract Fuel Sales. The district provides fuel to other government agencies and bills for the cost plus administrative fees. This is approximately \$100,000.
- 260 Student Activity Fund. Funds held by schools but not yet expended are carried forward to the following year; these funds may only be used for the purpose cited when raised.
- 261 Non ASB Grants and Fees. The budget is holding \$200,000 for carryforward of grant and donation funds still in progress.
- 270 MYC Fee for Services. RLA coordinates the Multnomah Youth Corp program which collects and raises funds throughout the year to support the summer program. \$60,000 is budgeted for this purpose.
- 297 Nutrition Services. Nutrition Services is expected to break even or better. The current end of year balance is approximately \$100,000.
- 298 Early Retirement. Early Retirement provides the funding to pay for contractually obligated stipends and health insurance for retiring employees, who may retire at any point during the year. Funds budgeted but not used carry forward to the following year and may reduce the general fund transfer. \$80,000 is expected to carry forward.
- 299 Insurance Reserve. Insurance reserve funds are for deductibles, settlements, and other emergency needs under various insurance and legal claims. Funds budgeted for the insurance reserve but not used carry forward to the following year and may reduce the general fund transfer. \$1,700,000 is expected to carry forward.

54. Page 33, Function 1131 High School Programs, 100 Salaries: If we are reducing FTE by 1.0, why is the amount of salaries increasing?

- a. Increases in staff costs (step/longevity/COLA/stipends) mean that the same FTE costs more.

55. Page 34, Function 1133 High School Activities, 400 Supplies and Materials: What are we purchasing in this line item?

- a. This is for Fund 260 Student Activities and is for supplies related to student clubs and activities.

56. Page 35, Function 1272 Title IA/D, 300 Purchased Services: We are increasing this line item by nearly \$300K. What are we purchasing?

- a. Approximately \$105k is for substitutes for staff positions in this fund.
- b. Approximately \$184k is for Charter School payments required under Title I programs for students enrolled in schools outside of the district.

57. Page 35, Function 1280 Alternative Education, 100 Salaries: How are we reducing FTE by only 0.5 and reducing salaries by over \$100K?

- a. The FY25-26 budget supports one licensed FTE, related costs and stipends paid to students for the MYC summer program. The proposed budget is for a halftime classified position.

58. Page 36, Function 1400 Summer School Programs: Since we didn't receive funding from ODE for summer school, are we eliminating these costs?

- a. We propose to keep the budget authority both to run essential programs and in the hopeful chance that funds are provided in a supplemental grant award. Expenditures will not occur in this fund unless revenue is confirmed.

59. Page 36, Function 2122 Positive Behavior Supports/Restorative Justice, 400 Supplies and Materials: What are we increasing this line by \$176K for?

- a. Title I is \$43,352 of the total and Comprehensive Support and Improvement/Targeted Support and Improvement (CSI/TSI) funds are the balance.
- b. We have been correcting functions within grants to better reflect the grant requirements and the actual reason for purchases.

60. Page 37, Function 2210 Improvement of Instructional Services: How are reducing FTE to 0 but still have salaries and payroll costs?

- a. Additional time sheet hours for data teams are billed to this function.

61. Page 38, Function 2240 Instructional Staff Development, 300 Purchased Services: What are we increasing this line item by nearly \$185K for?

- a. Much of this budget is for the Title IIA grant and is related to professional development. \$126,545 has been recorded here for professional development to improve instruction such as MANDT training and ECRI training. Additionally, \$60,900 is budgeted for related substitute costs for staff to attend training would also be coded here, and \$5000 for related travel.

62. Page 39, Function 2528 Risk Management: Why are we increasing this requirement by \$1.9 mil?

- a. This is for Fund 299 Insurance Reserve. The requirement is based on the carry-forward balance from FY25-26. This fund is for possible future expenditures for insurance claims.
- b. Previously, this was budgeted in 2544 Maintenance Services and was moved to more accurately reflect the nature of future spending.

63. Page 39, Function 2529 Other Fiscal Services: Why are we increasing this requirement by nearly \$800K?

- a. This is the function for the set-aside from all grants that can be used to offset district costs to manage the grant ("indirect"). This is not an actual increase of \$800,000, but the result of consolidating to one function. This amount matches the expected indirect allocation (4.14%) for grants eligible for indirect charges and shows as revenue to the general fund in object 1980, or 1000 Local Resources.

64. Page 40, Function 2544 Maintenance Services, 500 Capital Outlay: Why are we increasing this line by \$5.6 mil?

- a. This function reflects the cost for completion of the dental program classroom as well as the budget offset for Energy Efficient Schools. Note that 2544 is typically in Fund 100 as few grants pay for maintenance or repair expenses. However, Energy Efficient Schools requires a function/object for budgeting expenses and this grant only allows for capital expenses (e.g.

equipment replacement). Typically, capital expenditures are budgeted and paid for through Fund 400 Capital Projects, and using the 4000 Facilities Acquisition and Construction functions.

65. Page 43, Function 3000 Total Enterprise and Community Service: FTE are staying largely the same but costs are increasing by \$1.1 mil. Where and for what are costs increasing?

- a. Nutrition Services (Fund 297) is most of the budget in 3000. The budget allows for negotiated classified salary increases (2% COLA, 4% Step, related payroll costs) as well as food cost increases.
- b. Additionally, several grants have expenses charged here. For example, Title I uses function 3390 for parent and family events and Fund 242 for 21st Century Community Learning Centers to pay for SUN and other afterschool programs.

Fund 400 Questions

66. The Board's 2nd priority per our budget orientation packet is "Safe & Well Maintained Facilities" however the amount of budgeted expenditures in fund 400 has declined significantly from FY25-26 and there is no amount budgeted for objects 800 or 900 in FY26-27 which leads me to believe that we will deplete all fund balance in fund 400 during FY26-27. Can you give us more information about this decline in investment in capital projects while "Safe & Well Maintained Facilities" remains a Board Goal?

- a. Fund 400 is funded by three mechanisms: A transfer from the general fund, receipt of Construction Excise Taxes, or a capital bond. The district has no open bond projects which is the decline noticed - as bond funds were expended, the Capital Fund declined.
- b. The general fund transfers sufficient funds for debt payments (Full Faith and Credit debt).
- c. New revenue from the Construction Excise Tax is also recorded to Fund 400, and carry forward funds are paying for the cooling tower project at RHS.
- d. Fund 100 is the primary source of funds to support facilities, which is limited when resources are stretched and classroom instruction is prioritized. When there is not a Capital Bond, expenditures are typically recorded in the Facilities, Maintenance, and Operations functions (254x).
- e. Below is a summary of the last 14 years of expenditures captured by 254x functions. Note that the 2xx (grants/special revenue) are predominantly from a state seismic upgrades grant prior to 2020 and COVID/ESSER funds from 2020 through 2025. Intensive Coaching funds have supplemented CTE program additions and we are just starting to see use of the Portland Climate Change project funds.

Fiscal Year	Fund 100	Fund 2xx	Fund 4xx	Total Expenses Function 254x
2012–13	\$ 8,771,056			\$ 8,771,056
2013–14	9,594,470	\$ 51,100		9,645,570
2014–15	10,477,464	159,754		10,637,218
2015–16	10,493,082	70,597		10,563,679
2016–17	11,104,673	555,472	\$ 2,689,896	14,350,041
2017–18	9,363,382	1,675,505		
2018–19	10,043,054	2,350,476	274,148	12,667,678
2019–20	10,846,008	722,033	842,719	12,410,760
2020–21	9,381,465	248,109	232,844	9,862,419

2021–22	10,324,576	1,092,160		11,416,736
2022–23	12,727,484	906,849		13,634,333
2023–24	13,763,439	1,178,365		14,941,804
2024–25	15,043,165	1,106,331		16,149,497
2025–26	11,837,294	140,303		11,977,597
Total	\$153,770,611	\$10,257,056	\$4,039,608	\$168,067,275

General Questions

67. Is outdoor school included in the budget?

- In 2017, Oregon State University Extension Service (OSU Extension) was given responsibility for distributing funds to school districts and education service districts (ESDs) to establish and operate outdoor school programs. Every Oregon public school student has the opportunity to benefit from a hands-on, science-based outdoor education in fifth or sixth grade.
<https://extension.oregonstate.edu/outdoor-school/about-us>
- In the fall after outdoor school, the district is reimbursed for up to all costs, but the specific amount is not known until all outdoor school programs have concluded and OSU and MESD have reconciled available funds to reimbursement requests.
- The budget includes State Revenue in the amount of \$100,000 for this reimbursement in Special Revenue Funds

68. Doesn't JROTC pay for itself?

- Federal reimbursement is \$45,255. The cost of the position assigned to ROTC is \$159,058 (before changes for FY26-27 budget). Net cost for staffing is \$116,803.

69. We adopted a balanced budget last spring but then found out there was a deficit in the fall. Can you explain this?

- The budget was adopted with the inclusion of 10 furlough days. This was noted in the Revenue section in the line item "revenue hold" of \$5,681,943.
- To enable budget authority for the possibility of furlough days to be added back during the year (if additional revenue had been received), the full cost of salaries without furlough was shown in expenses.
- The revenue hold of \$5,681,943 represented the value of 10 furlough days or equivalent reductions.

70. Is board action required to approve the ending fund balance being below 5%?

- The Board will need to take action on suspending "DBDB: Fund Balance" before the end of the fiscal year. This will be brought forward during the June Business Meeting.

71. Are we tracking how much we are losing from Measures 5 and 50?

- It is difficult to say. This is a level of fiscal detail and research that is beyond the scope of our district's financial team.
- Note since 1990, Measure 5 capped *the amount that could be assessed "tax rate"* on property values for public school funding. For this reason, it is difficult to determine what tax would have been charged without the cap.
- Measure 50 followed in 1997 to limit the annual growth of assessed value of property, which further reduced public school funding from local taxes.
- However, the State School Fund payment is reduced by the total amount of local revenue, such as property taxes. So, even with additional local taxes, those additional taxes would reduce the amount from the state payment - making the district's resources neutral.

72. What level does the Budget Committee approve at?

- a. The budget committee approves at the expenditure function levels (1000, 2000, 3000, 4000).

73. Can we get a list of changes in certified, classified, and administrative staff in each school, along with the enrollment numbers for this year and projected for next?

Elementary <i>This list shows FTE from all funds</i> <i>*School has self-contained programs</i>		Administrators (FTE)	Licensed Staff (FTE)	Classified Staff (FTE)	Enrollment (fall membership)
Alder	2025-26	2	26	15.22	326
	2026-27	1	25	11.16	322
Davis	2025-26	2	26	13.94	365
	2026-27	2	25	12	358
Fairview*	2025-26	2	22.4	23.81	280
	2026-27	2	20.4	18.50	278
Glenfair	2025-26	2	28.1	17.06	408
	2026-27	2	26.6	13.25	405
Hartley	2025-26	2	23	13.81	330
	2026-27	1	20	12.69	322
Margaret Scott	2025-26	2	22.5	15.5	367
	2026-27	2	21	12.56	365
Salish Ponds	2025-26	2	21	17.84	294
	2026-27	1	18	12.97	290
Sweetbriar	2025-26	1	17.5	10.13	244
	2026-27	1	13.5	8.06	240
Troutdale*	2025-26	1	24	21.19	371
	2026-27	1	21.6	17.5	366
Wilkes*	2025-26	2	31.5	25	437
	2026-27	2	30.5	21.88	435
Woodland*	2025-26	2	27	22.06	376
	2026-27	2	26	15.38	372

Secondary <i>This list shows FTE from all funds</i>		Administrators (FTE)	Licensed Staff (FTE)	Classified Staff (FTE)	Enrollment (fall membership)
HB Lee	2025-26	3	40	20.75	606
	2026-27	2	34	18.31	615
RMS	2025-26	4	51	28.81	832
	2026-27	3	45	24.81	816
Walt Morey	2025-26	2	34	18.47	504
	2026-27	2	28	11.69	540
RHS	2025-26	8	121	66.5	2401
	2026-27	7	114	48.75	2391
RLA	2025-26	2	16.25	15.13	183
	2026-27	1	17.5	13.31	175

74. Can we get the number of students enrolled in music and CTE programs at the middle and high school level?

a. All numbers below are for the 2025-26 school year.

Middle Schools

CTE Program	HB Lee	RMS	Walt Morey
Graphic Design - Semester 1	19		30
Graphic Design - Semester 2	28		54
Culinary - Semester 1	114		
Culinary - Semester 2	102		
Coding - Semester 1		146	14
Coding - Semester 2		166	38
Lego Robotics - Semester 1			48
Lego Robotics - Semester 2			28
Music	HB Lee	RMS	Walt Morey
Band - Semester 1	121	139	100
Band - Semester 2	123	133	118
Orchestra - Semester 1	224	96	60
Orchestra - Semester 2	230	101	60
Choir - Semester 1		198	40
Choir - Semester 2		186	55

Reynolds High School

CTE Program	Semester 1 Enrollment	Semester 2 Enrollment
JROTC	98	89
Leadership	133	123
Business and Marketing	136	139
Computer Science	165	172
Woods/Construction Trades	179	175
Graphics	177	181
Engineering	177	182
Cosmotology	181	182
Metals/Welding Technology	185	180
Automotive Technology	183	193
Early Childhood Education	331	352
Culinary Arts	406	386
Music	Semester 1 Enrollment	Semester 2 Enrollment
Choir	269	140
Piano	108	63
Guitar	151	68
Orchestra	244	105
Band	207	98

75. How much do cell phone stipends for admin cost? What about for all groups?

- a. Administrators: \$38,520
- b. Specialists/Supervisors: \$13,380
- c. Licensed: \$2,950
- d. Classified: \$23,750

Total Budgeted: \$85,465

76. What does “salary regular” entail? What is included in “associated payroll costs?”

- a. “0100 Salary Regular” is all taxable compensation:
 - 0111 Licensed Salaries (FTE)
 - 0112 Classified Salaries (FTE)
 - 0113 Administrator Salaries (FTE)
 - 0114 Professional/Specialist/Supervisor Salaries (FTE)
 - 0116 Supplemental Retirement Stipend
 - 012x Temporary or Internal Substitutes (Timesheets)
 - 0131 Additional Hours Licensed (Timesheet)
 - 0132 Additional Hours Classified (Timesheet)
 - 0141 Other Compensation Licensed (Stipends)

- 0142 Other Compensation Classified (Stipends)
 - 0143 Other Compensation Admin (Stipends)
 - 0144 Longevity Pay
 - 0146 Travel Allowance (in lieu of in-district mileage)
 - 0147 Cell Phone Stipend
 - 0148 Stipend Bilingual
 - 0152 Tax Sheltered Annuity
 - 0164 SPED Staff 8% Stipend
- b. 0200 are the payroll taxes, insurance, and other contracted benefits:
- 0200 Fixed Costs (Typically used for vacant positions)
 - 0210 PERS Costs
 - 0220 Social Security
 - 0230 Paid Leave Oregon
 - 0231 Workers Compensation
 - 0232 Unemployment
 - 0240 Insurance
 - 0241 Life and LTD
 - 0242 EAP
 - 0243 Insurance Pool
 - 0245 Retiree Paid Insurance
 - 0246 Tuition Reimbursement - Licensed
 - 0247 Tuition Reimbursement - Classified
 - 0248 Tuition Reimbursement - Administrative
 - 0249 Administrator Professional Development
 - 0250 Employee Assistance Program