



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

**Reynolds School District
Board of Education Budget Committee Meeting**

April 17, 2025

6:00 PM

Building I, Edgefield Campus

2408 SW Halsey Street

Troutdale, Oregon 97060

- I. 6:00p - Call to Order - Board Chair 2
 - A. Land Acknowledgement
 - B. Roll Call / Introductions
- II. 6:10p - Elect Budget Committee Chair - Board Chair
- III. 6:15p - Elect Budget Committee Vice Chair - Budget Committee Chair
- IV. 6:20p - Budget Message - Superintendent Frank Caropelo
- V. 6:30p - Budget Presentation - Executive Director of Financial Services Holly Langan
- VI. 7:00p - Questions from the Budget Committee
- VII. 7:30p - Recess to Next Scheduled Budget Committee Meeting - May 1, 2025 at 6:00p

A black and white photograph of a large group of graduates sitting in rows of chairs, viewed from behind. They are wearing white gowns and black mortarboard caps. The image is partially obscured by a dark green diagonal overlay on the right side.

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2025-2026 Budget Committee Meeting

April 17, 2025

Agenda

- Call to Order - Board Chair
- Elect Budget Committee Chair - Board Chair
- Elect Budget Committee Vice Chair - Budget Committee Chair
- Budget Message - Superintendent Frank Caropelo
- Budget Presentation – Ex. Director of Finance Holly Langan
- Questions from the Budget Committee
- Recess to Next Scheduled Budget Committee Meeting

Land Use Acknowledgement:



We respectfully acknowledge that the land on which we are gathering today is the traditional homeland of a diverse array of indigenous tribes and bands. Multnomah County rests on traditional village sites of the Multnomah, Wasco, Cowlitz, Kathlamet, Clackamas, Bands of Chinook, Tualatin, Kalapuya, Molalla, and many other tribes who made their homes along the Columbia River, creating communities and summer encampments to harvest and use the plentiful natural resources of the area. Multnomah County is now home to a vibrant indigenous community representing over 400 different tribal nations.

We recognize Indigenous peoples as the traditional stewards of this land and acknowledge the enduring relationship between the land and the people since time immemorial. We make this acknowledgement to open a space of recognition, inclusion, and respect for our sovereign tribal partners and all indigenous students, families, and staff in our community.

Roll Call:



2025-26 Budget Committee & Term Dates

Board Members

1	Aaron Muñoz	June 30, 2025
2	Joyce Rosenau	June 30, 2025
3	Michael Reyes	June 30, 2025
4	Cayle Tern	June 30, 2025
5	Patty Carrera	June 30, 2027
6	Ana Gonzalez Muñoz	June 30, 2027
7	Francisco Ibarra	June 30, 2027

Community Members

8	<i>Vacant</i>	<i>June 30, 2026</i>
9	William Ohle	June 30, 2026
10	Thatcher Green	June 30, 2026
11	Victoria Rizzo	June 30, 2027
12	Catherine Nicewood	June 30, 2027
13	Kim Jacobs	June 30, 2028
14	Margaret Breithaupt	June 30, 2028

Chair and Vice Chair



Elect Budget Committee Chair

Board Chair: Any Nominations or Volunteers?

Motion: *Board Chair, I nominate _____ as the Chair of the Budget Committee.*

Elect Budget Committee Vice Chair

Budget Committee Chair: Any Nominations or Volunteers?

Motion: *Budget Committee Chair, I nominate _____ as the Vice-Chair of the Budget Committee.*



Budget Message

Frank Caropelo
Superintendent

Budget Presentation

Holly Langan
Executive Director of Financial Services

Budget Committee Duties



Receive Budget Document

Receive Budget Message

Discuss the Budget as Determined by Majority

Hear Public Comment

Approve the Budget and Recommend Adoption to the Board

Approve Proposed Property Taxes

Budget Committee Duties

Reviews and Approves:

- ✓ the school district's proposed budget.
- ✓ the criteria used to review the budget as aligned with the Board's stated goals.

Reminder:

- X Salary, benefit, or contract terms
- X Class size or staffing level
- X Provision of programs and services
- X Creating or modifying district policies

When the Budget Committee approves a proposed budget, the committee certifies that the district is planning to spend money in alignment with the Board goals.

MISSION

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



VISION

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

CORE BELIEFS & COMMITMENTS

SAFETY



We believe that all students, families, and staff deserve a safe and secure learning environment. We commit to providing physical and emotional safety across the Reynolds community.

EQUITY



We believe that equitable practices allow everyone within the Reynolds community to thrive. We commit to using equity as a foundation in all decision-making processes in order to eliminate inequities.

INSTRUCTIONAL PRACTICES



We believe that high-quality, first-time instruction will eliminate the opportunity gap. We commit to setting high expectations and providing intentional professional development for instructional leaders.

ORGANIZATIONAL CULTURE



We believe that the heart of a high-performing organization is its people. We commit to becoming an inclusive and positive organizational culture.

2025-2026 Board Budget Priorities

1

Academic
Success

2

Student and
Staff Safety,
Support, &
Wellness

3

Safe & Well-
Maintained
Facilities

Budget by Fund



	General Fund	Special Revenue Funds	Debt Services Funds	Capital Project Funds
FY 25-26	\$174,848,398	\$53,069,201	\$28,101,700	\$5,671,000
FY 24-25	\$162,883,907	\$43,770,294	\$25,640,000	\$5,803,355
FY 23-24	\$187,489,175	\$76,633,111	\$25,551,384	\$4,524,134
FY 22-23	\$171,256,997	\$74,304,317	\$15,552,973	\$5,019,534

Assumptions: Revenue

General Fund

- \$11.36 billion K-12 through State School Fund with 49/51% split; 8,441 enrollment (non-charter)
- First year of biennium - legislative approval pending
- Revenue Hold - \$6 million
- High cost disability and IEP funding gaps

Grant Funds

- ESSER funds ended September 2024
- Federal grants 5% reduction
- State grants flat funding

Beginning Fund Balance

- The General Fund has been using prior-year carryover to supplement an operating deficit
- **These are one-time funds that have been depleted**
- For 2025-26, this is a reduction in resources of \$10 million coupled with the end of ESSER funds which supplemented general fund spending (e.g. substitutes)

Fiscal Year	Beginning Fund Balance	Change
2021-22	\$ 24,654,907	
2022-23	\$ 37,766,147	\$ 13,111,240
2023-24	\$ 26,681,850	\$ (11,084,297)
2024-25	\$ 20,618,328	\$ (6,063,522)
2025-26	\$ 10,000,000	\$ (10,618,328)

Assumptions: Expenditures

General Fund

- Step increases included
- COLA: 7% REA and 4% for OSEA & RAA groups;
- PERS increase of 10% (rate is 15-18%)
- Discretionary significantly reduced (80% prescribed/required)
- Insurance expenses: increased Liability & Health by 5%

Structure of the Budget

The budget is organized by funds and each fund is divided into resources and requirements, which must balance.

Estimated Resources = Estimated Requirements

Structure of the Budget



Fund: Independent sets of accounts to group financial activities
General | Special Revenue | Debt | Capital Project

Resources

Organized by Fund and Source

Requirements

Organized by Fund, Function, and Object

Sources (type of revenue)

1000 Local Sources

2000 Intermediate Sources

3000 State Sources

4000 Federal Sources

5000 Other Sources

Functions (activity type)

1000 Instruction

2000 Support Services

3000 Enterprise and Community Services

4000 Facilities Acquisition and Construction

5000 Other Uses

6000 Contingency

7000 Unappropriated Ending Fund Balance

Objects (use)

100 Salaries

200 Associated Payroll Costs

300 Purchased Services

400 Supplies and Materials

500 Capital Outlay

600 Other Objects

700 Transfers

800 Other Uses (reserve, contingency)

Budget Sheet Overview



2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE	Resource or Expenditure Description	2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE

<p>Actual expenditures or resources for preceding two years.</p>	<p>Budgeted expenditures or resources for current year.</p>
<p>Proposed, Approved, and Adopted expenditures or resources for the upcoming year.</p>	<p>Positions paid from a particular fund.</p>

Fund 100: General Fund



- Accounts for revenues and expenditures for instructional programs, daily operations of schools, and general functions of the school district.
- The revenues primarily come from the State School Fund and property taxes.

Fund 200: Special Revenue or Grant Fund

- Accounts for revenue and expenditures of grants that are restricted for specific educational projects.
- Principal revenue comes from federal, state, and local grants.
- This section also includes the nutrition services fund, the early retirement fund, and insurance reserve fund.

Fund 300: Debt Fund

- These are accounts for the accumulation of resources and payments for general long-term debt and interest, associated with construction bonds and PERS bonds.
- Resources come from property taxes and payroll charges received from other District funds.

Fund 400: Capital Projects Fund



- These are accounts for financial resources used to acquire or construct major capital facilities (other than those of proprietary funds and trust funds).
- The most common source of revenue in this fund would be the sale of bonds.

2025-2026 Board Budget Priorities

1	2	3
Academic Success	Student and Staff Safety, Support, & Wellness	Safe & Well-Maintained Facilities

Priority 1: Academic Success

All elementary schools will retain reading specialists, kindergarten assistants, music, PE, and library media specialists.

Reading specialists will be added at middle and high schools, using Intensive Coaching grant funds.

Dual Immersion instruction will begin at Davis Elementary

Priority 2: Safety, Support, & Wellness

SUN Schools programs will remain at all current schools

Boundary shifts for west side schools will reduce overcrowding at Glenfair and HB Lee

Campus monitors at all sites will remain at current levels

School resource officers will remain at current levels

Priority 3: Facilities

Maintenance, custodial, transportation, nutrition, and grounds front line staffing will continue at current levels

Funds from the City of Portland Climate Resilience Fund will support facility improvements at Glenfair, Alder, and Margaret Scott

Projected Class Size Averages:



Kindergarten / Grade 1	Grades 2 / 3	Grades 4 / 5
24 students	26 students	28 students

FTE Reductions by Group

	Current FTE	25-26 FTE	Change
Licensed Staff	695.82	578.27	- 117.55
Classified Staff	600.15	565.96	- 34.19
Administrators	63.40	59.00	- 4.40
Supervisors / Specialists	29.00	25.00	- 4.00
Total	1,388.37	1,228.23	- 160.14

Balancing the Budget

- Based on current estimates, shortfall of \$25 million
- \$6 million remaining expenditures in excess of revenue

	Revenue	Expenditures
General Fund Proposed Budget	174,848,398	174,848,398
<i>Revenue Hold</i>	-5,698,943	-5,698,942
Budget without additional funding	169,149,455	169,149,456

Final SSF estimate will determine actual level of deficit

Next Steps

May 2025

Budget Committee
Meeting 2:
May 1

Budget Committee
Meeting 3 (if needed):
May 8

Board Budget Hearing
and Meeting to Adopt
Budget:
May 24

June 2025

Submit Budget to ODE

July 2025

Budget Year Begins

Adopted Budget is Filed
with County Recorder