Throughout the budget you will see some general trends. We are outlining the major trends here instead of repeating them throughout the budget document.

The fixed costs associated with employment expenses have increased by 0.5%. Our payments for the PERS Bond Object 0213 have increased. For 2012-13, the rate has increased due to changes in the repayment schedule.

Insurance Object 0240 now includes three types of insurance benefits that are provided to employees: health insurance, life insurance and disability insurance.

Staffing and FTE adjustments are explained in the narrative of each function. District-wide staffing reductions are identified explicitly in the area where they are occurring. Minor FTE shifts were made between functions to match actual assignments, to meet student needs and targeted staffing ratios.
Function Description: Provides instruction to elementary students in the general education setting.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>1111</td>
<td>Elementary</td>
<td>178.73</td>
<td>177.5</td>
<td>-1.23</td>
<td>16,937,068</td>
<td>17,586,313</td>
<td>+649,245</td>
</tr>
</tbody>
</table>

Staffing Changes
- Function 1111 contains staffing for the elementary classroom, music and PE instruction.
- We are reducing 3.0 FTE from the 2011-12 actual number in the field at the elementary level.
- In the fall of 2011, we provided 1.0 FTE licensed staffing was added at the beginning of the school year for class size relief.

Object 0130 - Additional Salaries (Stipends, curriculumpay, hours recorded on time cards)
- Reduced by $46,683.
- This year funds for additional staffing are being shifted to Function 2410: Office of the Principal to assure management and accountability for the use of salaries recorded and paid on time cards. These resources will be directly managed by building principals.
- The funds remaining in the Object 0130 Additional Salaries include the contractual obligation to pay stipends to elementary music teachers.
Reynolds School District
Adopted Budget Narrative
July 1, 2012 to June 30, 2013

100—General Fund
1111—Elementary Instruction K-5

**Staffing Ratio**
- Staffing is based on enrollment. The staffing in the adopted budget is based on projecting the grade level enrollment. Current students are moved up one grade level and divided by the staffing ratio to estimate the number of teachers needed. Staffing assignments are monitored and adjusted by tracking the daily attendance and enrollment reports.
- Staffing Ratios for grades K-3  1:27
- Staffing Ratios for grades 4-5  1:30
- Alder kindergarten students attend full-day programs to meet the “I Have a Dream” Foundation – Oregon partnership requirements.
- All other kindergarten students attend half-day programs. Kindergarten FTE is based on a 0.5 weighting

**Elementary Classroom-Based Instruction**

<table>
<thead>
<tr>
<th>1111—Elementary Instruction (Classroom)</th>
<th>2011-12 Budgeted</th>
<th>2011-12 Actual</th>
<th>2012-13 Adopted</th>
<th>Staffing Changes by Building</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alder</td>
<td>21</td>
<td>21</td>
<td>22</td>
<td>+1</td>
</tr>
<tr>
<td>Davis</td>
<td>16.5</td>
<td>16.5</td>
<td>15.5</td>
<td>-1</td>
</tr>
<tr>
<td>Fairview</td>
<td>14.5</td>
<td>14.5</td>
<td>13</td>
<td>-1.5</td>
</tr>
<tr>
<td>Glenfair</td>
<td>17</td>
<td>17</td>
<td>17</td>
<td>0</td>
</tr>
<tr>
<td>Hartley</td>
<td>17</td>
<td>17</td>
<td>16</td>
<td>-1</td>
</tr>
<tr>
<td>Salish Ponds</td>
<td>15.5</td>
<td>16.5</td>
<td>16</td>
<td>-0.5</td>
</tr>
<tr>
<td>Scott</td>
<td>13.5</td>
<td>13.5</td>
<td>13.5</td>
<td>0</td>
</tr>
<tr>
<td>Sweetbriar</td>
<td>12</td>
<td>12</td>
<td>12.5</td>
<td>+0.5</td>
</tr>
<tr>
<td>Troutdale</td>
<td>13.5</td>
<td>13.5</td>
<td>14</td>
<td>+0.5</td>
</tr>
<tr>
<td>Wilkes</td>
<td>13.5</td>
<td>13.5</td>
<td>13.5</td>
<td>0</td>
</tr>
<tr>
<td>Woodland</td>
<td>15.5</td>
<td>15.5</td>
<td>14.5</td>
<td>-1</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>169.5</strong></td>
<td><strong>170.5</strong></td>
<td><strong>167.5</strong></td>
<td>-3.0 for 2012-13</td>
</tr>
</tbody>
</table>
Elementary Specialist Instruction

<table>
<thead>
<tr>
<th>1111 Elementary Instruction (Specialist)</th>
<th>2011-12 Actual</th>
<th>2012-13 Adopted</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>Music (Grades 4-5)</td>
<td>4.5</td>
<td>4.5</td>
<td>0</td>
</tr>
<tr>
<td>Physical Education (Grades K-5)</td>
<td>5.5</td>
<td>5.5</td>
<td>0</td>
</tr>
<tr>
<td>TOTAL</td>
<td>10.0</td>
<td>10.0</td>
<td>0</td>
</tr>
</tbody>
</table>

Non-Staffing Changes

- Increased Object 0319 Other Instruction, Professional, Technical Service by $385,000 for mandatory Title I set asides, due to sanctions for failing to meet AYP. The funds will be used to provide required after school tutoring services, which the law calls supplemental educational services (SES).
- We anticipate a reduction in Title I funding by at least 5% for 2012-13. Title I funds are used to hire staff who intervene to address math and reading to students who struggle academically. Funds are allocated on a per pupil basis to the district and schools, based on poverty and enrolment. If we do not add the funds to Object 0319, we must reduce staff funded with Title I. This would deny students access critical instruction during the school day.
- All other changes at the object level are the result of principal allocations of the $77.25 per pupil allotment for instruction - a 3% increase from last year to cover rising supply costs.
This function was collapsed into Function 1111 two years ago. Oregon Budget law requires that the prior two years of history be included, this will be the last year this function will appear in the budget book.
Function Description: Provides instruction to middle school students in the general education setting.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>1121</td>
<td>Middle</td>
<td>87.26</td>
<td>88.0</td>
<td>0.75</td>
<td>8,570,961</td>
<td>9,131,354</td>
<td>+560,393</td>
</tr>
</tbody>
</table>

Staffing Ratio
- Staffing is based on enrollment. The staffing in the adopted budget is based on projecting the grade level enrollment. Current students are moved up one grade level and divided by the staffing ratio to estimate the number of teachers needed. Staffing assignments are monitored and adjusted by tracking the daily attendance and enrollment reports.
- Staffing Ratios for grades 6-8 1:30

Staffing Changes
- In 2011-12, middle school FTE was allocated without consideration of the preparatory periods. The resulting actual average class sizes for Grades 6-8 was 1:32
- It would take an additional 6.0 FTE (2011-12 to 2012-13) to have the actual class sizes reach the staffing ratio.
- At this time we do not have sufficient resources to add staffing to secondary schools.
- Note: At the elementary level, the issue of staffing ratio and class size is addressed by the specialist staffing for music and PE. Specialists cover the preparatory time at elementary schools.

Object 0123 - Tutoring
- Object 0123 Tutoring is increased to reflect the needs of our students to have additional supports to achieve high academic standards. As enrollment in AVID grows and students advance grades, we are able to serve more students with tutoring.
Function Description: Provides instruction to middle school students in the general education setting.

<table>
<thead>
<tr>
<th>FTE for Instruction</th>
<th>2011-12 Actual</th>
<th>2012-13 Adopted</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>H.B. Lee</td>
<td>29.5</td>
<td>29.5</td>
<td>0</td>
</tr>
<tr>
<td>RMS</td>
<td>34</td>
<td>34</td>
<td>0</td>
</tr>
<tr>
<td>WMMS</td>
<td>24.5</td>
<td>24.5</td>
<td>0</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>88</strong></td>
<td><strong>88</strong></td>
<td><strong>0</strong></td>
</tr>
</tbody>
</table>

Object 0130 - Additional Salaries
- Reduced $9,421.
- This year funds for additional staffing are being shifted to Function 2410: Office of the Principal to assure management and accountability for the use if salaries recorded and paid on time cards. These resources will be directly managed by building principals.

Non-Staffing Changes
- Increased Object 0319 - Other Instruction, Prof., Tech. Service by $385,000 for mandatory Title I set asides, due to sanctions for failing to meet AYP. The funds will be used to provide required after school tutoring services, which the law calls supplemental educational services (SES).
- We anticipate a reduction in Title I funding by at least 5% for 2012-13. Title I funds are used to hire staff who intervene to address math and reading to students who struggle academically. Funds are allocated on a per pupil basis to the district and schools, based on poverty and enrollment. If we do not add the funds to Object 0319, we must reduce staff funded with Title I. This would deny students access critical instruction during the school day.
- All other changes at the object level are the result of principal allocations of the $87.60 per pupil allotment - a 3% increase to cover rising supply costs.
Function Description: Provides competitive middle school track and field.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>1122</td>
<td>Middle Extra-Curricular</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>136,755</td>
<td>48,738</td>
<td>-88,017</td>
</tr>
</tbody>
</table>

Non-Staffing Changes
- All objects based on actual costs to run middle school track and field based on an allocation of $19.55 per student.
Function Description: Provides instruction to middle school students in the general education setting.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>1131</td>
<td>High</td>
<td>92.49</td>
<td>91.49</td>
<td>-0.99</td>
<td>9,154,356</td>
<td>9,396,256</td>
<td>+241,900</td>
</tr>
</tbody>
</table>

Staffing Ratio
- Staffing is based on enrollment. The initial staffing in the proposed budget is based on projecting the grade level enrollment. Current students are moved up one grade level and divided by the staffing ratio to estimate the number of teachers needed. Staffing assignments are monitored and adjusted by tracking the daily attendance and enrollment reports.
- Staffing Ratios for grades 9-12: 1:30

<table>
<thead>
<tr>
<th>High School</th>
<th>2011-12 Budgeted</th>
<th>2011-12 Actual</th>
<th>2012-2013 Proposed</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instruction</td>
<td>92.49</td>
<td>90.83</td>
<td>91.5</td>
<td>-0.49</td>
</tr>
</tbody>
</table>

Staffing Changes
- The actual licensed staffing in the field at high school was 90.83 FTE, which is -1.66 FTE below the budget.
- An addition of 0.67 FTE brings RHS staffing to 91.5 FTE.
- The classified staffing for the testing coordinator position is shifted from Function 2211 Teaching and Learning to 2410 Office of the Principal.

Object 0123 - Tutoring
- Object 0123 Tutoring is decreased to reflect the needs of our students to have additional supports to achieve high academic standards. Economy of scale and careful scheduling result in lower cost while maintaining level service.
Object 0130 - Additional Salaries

- This year some funds for additional staffing are being shifted to Function 2410: Office of the Principal to assure management and accountability for the use if salaries recorded and paid on time cards. These resources will be directly managed by building principals.
- Funds for club stipends are being shifted to a newly created function 1133 High School Extra Curricular to better track and manage the costs of the clubs and to reflect the direction of the board when cuts were made in 2009.
- The funds budgeted are for contractual obligations to pay department heads.

<table>
<thead>
<tr>
<th>Object 0130 Additional Salary Function</th>
<th>2011-12 Budgeted</th>
<th>2012-13 Adopted</th>
<th>Change</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1131 High School Instruction</td>
<td>199,933</td>
<td>29,659</td>
<td>-170,274</td>
<td>$151,000 has been added to the high school instruction in Object 319 to fund JROTC – a new partnership. This area has been reduced to reflect actual expenditures for additional staffing, such as stipends and curriculum pay. We believe that the restoration of early release days; close collaboration on the calendar; and tight coordination of school improvement and title resources have provided more time to work together without incurring costs for additional staffing.</td>
</tr>
<tr>
<td>1132 Athletics</td>
<td>270,000</td>
<td>233,086</td>
<td>-36,914</td>
<td>Removed stipends for department heads and activities and placed them in the correct functions.</td>
</tr>
<tr>
<td>1133 Activities</td>
<td>0</td>
<td>23,577</td>
<td>+23,577</td>
<td>Created function to properly monitor and manage student activities. The total budgeted for clubs $30,000 (this amount does not include the fixed costs related to employment).</td>
</tr>
</tbody>
</table>
Non-Staffing Changes

- Object 0319: Funds reserved for JROTC. The program has been successful in reaching enrollment that requires additional staffing. A request has been made to the federal government, who is on a fiscal year that begins in October. Receipt of those funds will require us to match staffing with these resources.
- All other changes at the object level are the result of principal allocations of the $69.00 per pupil allotment for instruction. The funds budgeted are for contractual obligations to pay department heads.
- Additional per pupil allocations were made for athletics and activities, overall an increase from the prior year.
Function Description: Provides competitive middle school track and field.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>1132</td>
<td>High School Athletics</td>
<td>1</td>
<td>1</td>
<td>0</td>
<td>537,987</td>
<td>501,610</td>
<td>-36,377</td>
</tr>
</tbody>
</table>

Changes
- All Funds for department head stipends were moved to Function 1131.
- Funds for club advisor were moved to Function 1133.
- Athletics were not reduced. The funds budgeted maintain existing programs.
**Function Description:** Provides competitive middle school track and field.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>1133</td>
<td>High School Activities</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>72,381</td>
<td>+72,381</td>
</tr>
</tbody>
</table>

**Changes**
- Created function to properly monitor and manage student activities. Funds for activities were previously paid from instruction, athletics, student body and grant funds.
Function Description: Provide instruction that meets needs of students with high academic capacity (97th percentile) in reading, math and/or intellectual capacity.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>1210</td>
<td>TAG</td>
<td>0.5</td>
<td>0.5</td>
<td>0</td>
<td>113,415</td>
<td>116,976</td>
<td>+3,561</td>
</tr>
</tbody>
</table>

Object 0130 - Additional Salaries
- Object 0130: This area has been increased for contractual stipends for the elementary TAG coordinators. The Elementary TAG Teachers complete personalized learning plans for all TAG-identified students.

Non-Staffing Changes
- Object 0319: These funds will be used to provide TAG enrichment, testing materials and licensing for ALEKS, a self-paced advanced mathematics program. There is a reduction of approximately $13,000 this year, due to a change in how schools will be providing enrichment activities. Individual schools will create enrichment opportunities to meet the needs of their TAG students. Funding is provided by the district upon approval of the applications for the school TAG enrichment activity.
Student Services Department Overview

The Student Services Department provides a continuum of service delivery options for students. The special education options within this continuum include evaluation services, classroom models and related services including occupational and physical therapy, speech and language therapy, and assistive and augmentative communication. In addition, the department supervises the school counseling and guidance program, which includes homeless services and the RLA Educational Options.

The goal for the student services program is to maintain spending at a flat rate while improving service delivery that results in dramatically improved outcomes for students in the special education subgroup. The reorganization plan expands the service delivery model and continuum of services to meet student needs. The reorganization was carefully planned in cooperation with stakeholders over the past 12 months to assure full support for the expanded continuum of services. Another outcome of the restructuring is that we will be better able to track and recover reimbursements for services provided to students.

In order to accomplish greater learning outcomes, the service delivery model is expanded to meet the needs of our current student population.

**Major Program Development includes:**

- Early Intervention/Earlychildhood Special Education Evaluation Team
- Autism Services – developing capacity from within the Reynolds School District to serve students diagnosed with autism
- Social Communication class is a specialized program that provides services to students who demonstrate significant communication and social deficits
- Social Cognitive classroom at the high school
- Training to certify staff in OIS protocols for proactive behavioral support, behavior intervention planning, and restraint and seclusion compliance.
- Centralized management system for student records in accordance with federal and state guidelines.
- Expansion of Four Corners.
Student Services Department Overview (Continued)

Major Program Development includes (Continued):
- Expanded partnership with Trillium Family Services to provide resource referral and direct mental health services for students enrolled in Reynolds Learning Academy Educational Options, grades 6-12.
- Increased School Psychologists for evaluation services.
- Increased Speech Language Pathologist dedicated to Assistive/Instructional Technology.

How the Student Services Budget is Different:
Additional functional areas have been created for each category of service to properly monitor and manage our service delivery model costing and accountability. This enables the student services department to assign responsibility by area for the program and budget monitoring tasks. There are two overarching functions (1220 – Restrictive and 1250 – Less Restrictive).

The general fund is increased by $239,654 to meet the maintenance effort requirement. The requirement is calculated by totaling eligible expenditures from all funds, including MESD resolution. A new Function 1588 and $273, 540 was added to monitor and manage funds for new legislation that requires the sponsoring-district to provide and pay for special education services in all of our public charter schools.

Licensed staffing positions will be added to accomplish the major program development outlined above. Approximately 38 positions in classified educational assistants are being reduced. Due to attrition, the number of individuals affected by the reduction will be about 20-25.

Almost all staffing is in the general fund and the supplies will be paid from grants, which explains why you will see reduction in Objects 0300-0600. From general funds staffing to support special education = 91.8 licensed FTE and 81.77 classified FTE and 3.0 administrator FTE.
Description of the Student Service Programs

K-8 Resource Room (Function 1250)
The Resource Room provides instruction in general education curriculum through either pull-out service in small groups special education settings, instruction in general education class settings, and/or collaborative teaching with general education teachers. Students typically receive the majority of their instruction in the general education setting. The program is designed to provide as much, or as little, as the students need in the way of special education services in order for them to access their education. Instruction is focused on Individual Education Plan (IEP) goals, which support progress toward competence in grade level curriculum in the least restrictive environment.

K-8 Life Skills Program (Function 1224)
The Targeted Academic class is a specialized program that provides services to students whose Individual Education Plan (IEP) demonstrates a need for cognitive, communication, socialization, motor skills, and life skills development. Skills are developed with significant adult support through individualized instruction, strategies and support such as:
- Visual systems for classroom support, work completion and communication
- Functional daily routines
- Social skills development
- Motor skill development
- Functional or modified core academic support and curriculum
- Reduced instructional pace
- Pre-vocational skill development
- Positive Behavior Supports
Description of the Student Service Programs (Continued)

K-8 Supported Behavior Classroom (Function 1220)
The Supported Behavior class is a specialized program that provides services to students whose Individual Education Plan (IEP) demonstrates a need for significant behavioral support, as well as, communication, social skills development, and academic services. The following instruction, strategies and support are incorporated in a small, structured group setting with moderate adult support:

- Positive Behavior Supports
- Collaborative problem solving
- Individualized core academic support
- Social skills coaching and modeling
- Access to school-based counselors
- Visual systems for work completion, communication and organization
- Individualized behavior support plans

Four Corners K-8 Therapeutic Program (Function 1220)
Four Corners Therapeutic class is a specialized program that provides services to students whose Individual Education Plan (IEP) demonstrates a need for significant behavioral support, as well as, mental health and emotional development, communication, social skills development, and academic services. Students who are placed into Four Corners are in need of additional support beyond the scope of other classrooms. Students from other school districts are also placed here as well.
Description of the Student Service Programs (Continued)

Four Corners K-8 Therapeutic Program (Function 1220) (Continued)
The following instruction, strategies and support are incorporated in a small, structured setting with significant adult support from both Special Education and Mental Health services:

- Daily mental health milieu of support
- Positive Behavior Supports
- Collaborative problem solving
- Secure environment for safety
- Visual systems for work completion, communication and organization
- Individualized behavior support plans
- Increased adult – to – student ratio and a highly structured small group setting
- Individualized core academic support and curriculum
- Social skills curriculum, coaching and modeling

Related Services (Function 2160)
Special Education Related Services include referral, evaluation, consultation and direct services for occupational/physical therapy, speech and language therapy, assistive technology/augmentative communication, behavioral consultation, instructional consultation and psychological evaluations.

Attendance/Social (Function 2110)
Social workers provide services designed to improve student attendance at school and which attempt to prevent or solve students’ problems involving the home, the school and/or the community. Includes services to homeless students.

Student Safety (Function 2115)
Activities associated with campus monitors, school police, crossing guards, and other direct expenses associated with services intended to enhance student, campus, and vicinity safety.
Guidance Services (Function 2120)
School counselors provide services addressing the academic, career, personal/social development of all students.

Health Services (Function 2130)
Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nursing services.

Early Intervention/Early Childhood Special Education Evaluation (Fund 265/ Function 1200)
An Early Intervention/Early childhood Special Education Evaluation Team will ensure that all referred Reynolds School District children, aged birth to five years of age, receive screening, and when necessary, evaluations for eligibility for Early Intervention and Early Childhood Special Education services. The team will include 2.0 Speech Language Pathologists, 2.0 Early Intervention/Early Childhood Special Education Teachers, 1.0 Intake Screener, part-time Occupational and Physical Therapists, Interpreter, Nurse, and Early Childhood Mental Health Specialist.
Description of the Student Service Programs (Continued)

Autism Services

Autism TOSA (Fund 268/Function 1299)
The student Services Department will add a 1.0 FTE Autism TOSA to provide support and consultation across the Special Education service continuum and general education classrooms.

K-5 Social Communication Classroom – Two Classrooms (Function 1220)
The Social Communication class is a specialized program that provides services to students who demonstrate significant communication and social deficits and whose Individual Education Plan (IEP) have an emphasis on social skills, functional routines, academic support and communication development, as well as a provision of sensory supports. Skills are developed through the following research-based strategies and curriculum with moderate to significant adult support:

- Visual systems for work completion, communication, organization, transition and daily routines
- Structured classroom setting
- Modified environmental stimuli
- Discrete trial teaching
- Pivotal response training
- Access to sensory supports
- Individualized behavior support plans
- Social skills training
- Individualized core academic curriculum

Social Cognitive Classroom Model at Reynolds High School (Function 1220)
The Social Cognitive classroom will provide intensive social/communication skills training to high school age students with an eligibility of Autism Spectrum Disorder. The model will implement a specifically designed researched based curriculum.
Description of the Student Service Programs (Continued)

Educational Options

Four Corners Program Expansion (Function 1220)
The Four Corners Therapeutic Program will add 7th and 8th grades in 2012-13. The program will also contract for a .5 RN to be shared with the Early Childhood Evaluation Team. Two floater EA positions to support students transitioning from Four Corners back into home schools.

Mental Health Services (Function 1220)
Student Services will be contacting for expanded services with Trillium Family Services to provide resource referral and direct mental health services for students enrolled in Reynolds Learning Academy Educational Options, grades 6-12.

Related Services (Function 2160)
Student Services will add 2.0FTE School Psychologists for evaluation services and 1.0 FTE Speech Language Pathologist dedicated to Assistive/Instructional Technology.

Compliance

OIS (Oregon Intervention System) TOSA (Function 2191)
The OIS TOSA will provide initial and refresher training for staff certification in OIS training for proactive behavioral support, behavior intervention planning, and restraint and seclusion compliance. This position is funded at .8FTE.

Compliance Records Assistant Secretaries (Function 2191)
Student Services will develop a centralized management system for student records in accordance with federal and state guidelines. Staffing will include 4.0 Assistant Secretary positions.
Function Description: Specially designed instruction for students with disabilities who spend half or more of their time in a restricted setting.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>1220</td>
<td>Restrictive Programs</td>
<td>72.56</td>
<td>32.19</td>
<td>-40.37</td>
<td>5,110,921</td>
<td>3,447,069</td>
<td>-1,663,852</td>
</tr>
</tbody>
</table>

Function Description: Specially designed instruction for students with disabilities in their transition from schooling to work and independent living.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>1223</td>
<td>Transition Programs</td>
<td>0</td>
<td>13.25</td>
<td>+13.25</td>
<td>0</td>
<td>783,831</td>
<td>+783,831</td>
</tr>
</tbody>
</table>

Changes
- Additional functional area created to properly monitor and manage the transition program service delivery model, costing and accountability.
Function Description: Specially designed instruction in a restrictive setting for students with disabilities requiring life skills training.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>1224</td>
<td>Life Skills</td>
<td>0</td>
<td>40.19</td>
<td>+40.19</td>
<td>0</td>
<td>2,522,233</td>
<td>+2,522,233</td>
</tr>
</tbody>
</table>

Changes
- Additional functional area created to properly monitor and manage the life skills program service delivery model, costing and accountability.
- Includes funding for 5 elementary (up from 4), 3 middle and 3 high school life skills classrooms. Staffing formerly in Function 1220.

100—General Fund
1225—Out of District Placements

Function Description: Specially designed instruction in a restrictive setting provided outside the district.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>1225</td>
<td>Out of District</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>723,144</td>
<td>+723,144</td>
</tr>
</tbody>
</table>

Changes
- Additional functional area created to properly monitor and manage the transition program service delivery model, costing and accountability.
Reynolds School District
Adopted Budget Narrative
July 1, 2012 to June 30, 2013

**Function Description:** Specially designed instruction in a restrictive setting for students with disabilities requiring summer services to maintain academic progress.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>1227</td>
<td>ESY</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>26,779</td>
<td>24,972</td>
<td>-1,807</td>
</tr>
</tbody>
</table>

100—General Fund
1229—Functional Living Skills

**Function Description:** Specially designed instruction in a restrictive setting for students with disabilities requiring functional living skills training.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>1229</td>
<td>Functional Living Skills</td>
<td>0</td>
<td>4.25</td>
<td>+4.25</td>
<td>0</td>
<td>244,958</td>
<td>+244,958</td>
</tr>
</tbody>
</table>

**Changes**
- Additional functional area created to properly monitor and manage the life skills program service delivery model, costing and accountability.
Reynolds School District  
Adopted Budget Narrative  
July 1, 2012 to June 30, 2013

100—General Fund  
1250—Less Restrictive Programs

**Function Description:** Specially designed remedial instruction for students with disabilities outside the regular classroom.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>1250</td>
<td>Less Restrictive Programs</td>
<td>98.85</td>
<td>38.80</td>
<td>-60.05</td>
<td>6,529,067</td>
<td>3,118,467</td>
<td>-3,410,600</td>
</tr>
</tbody>
</table>

100—General Fund  
1251—Less Restrictive Charter Schools

**Function Description:** Specially designed remedial instruction for students with disabilities attending district sponsored public charter schools.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>1229</td>
<td>Functional Living Skills</td>
<td>0</td>
<td>4.25</td>
<td>+4.25</td>
<td>0</td>
<td>273,951</td>
<td>+273,951</td>
</tr>
</tbody>
</table>

**Changes**
- Additional functional area created to properly monitor and manage the less restrictive service delivery model in charter schools, costing and accountability.
Function Description: Learning experiences for middle school students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>1280</td>
<td>Alternative Ed. Middle School/ RLA East</td>
<td>6.0</td>
<td>2.0</td>
<td>-4.0</td>
<td>510,269</td>
<td>150,982</td>
<td>-359,287</td>
</tr>
</tbody>
</table>

Staffing Changes
- Object 0111 Licensed Salaries reduced by 4.0 FTE.

Object 0130 - Additional Salaries
- This year funds for additional staffing are being shifted to Function 2410: Office of the Principal to assure management and accountability for the use of salaries recorded and paid on time cards. These resources will be directly managed by building principals.
Function Description: Learning experiences for high school students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>1283</td>
<td>RLA West</td>
<td>12.2</td>
<td>21.12</td>
<td>+8.92</td>
<td>979,573</td>
<td>1,625,784</td>
<td>+646,211</td>
</tr>
</tbody>
</table>

Staffing Changes
- Object 0111 Licensed Salaries increased by 6.8 FTE
- 4.0 FTE Licensed Salaries were shifted from Function 1280 Middle School Alternative Ed
- Licensed staffing is to be added to provide electives (Health/Wellness, Foreign Language and Art) and targeted academic interventions to increase the range of academic opportunities provided onsite and build capacity to serve more students.
- Object 0112 Classified Salaries increased by 2.12 FTE
- Classified staffing is be added to support the Night School Program
- MYC Crew Leaders shifted from grant funds

Object 0130 - Additional Salaries
- This year funds for additional staffing are being shifted to Function 2410: Office of the Principal to assure management and accountability for the use of salaries recorded and paid on time cards. These resources will be directly managed by building principals.

Non-Staffing Changes
- All other changes at the object level are the result of principal allocations of the $108.15 per pupil allotment - a 3 increase to cover rising supply costs.
Function Description: Expenditures for District-sponsored charter schools.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>1288</td>
<td>Charter Schools</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>3,412,000</td>
<td>4,501,015</td>
<td>+1,089,015</td>
</tr>
</tbody>
</table>

Changes
- Increase due to KNOVA Learning Reynolds Public Charter Schools in 2011-12.
Function Description: Instructional activities design to improve English skills for students who do not speak English as their native language.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>1291</td>
<td>ELL</td>
<td>45.12</td>
<td>45.13</td>
<td>+0.01</td>
<td>4,050,561</td>
<td>4,189,874</td>
<td>+59,313</td>
</tr>
</tbody>
</table>

Changes
This area has been reduced to reflect actual needs.

Staffing Changes
- Object 0111 Licensed Salaries: decreased by $83,345 based on actual salaries.
- Object 0121 Licensed Substitutes: increased by $55,099 based on actual expenditures.
- Object 0143 Temporary Staffing is decreased by $21,985 to Object 0121.

Object 0130 - Additional Salaries
- Object 0130 decreased by $12,000. This year funds for additional staffing are being shifted to Function 2410: Office of the Principal to assure management and accountability for the use if salaries recorded and paid on time cards. These resources will be directly managed by building principals.

Non-Staffing Changes
- Object 0340 Travel: Increased by $4,000 for travel based on actual expenditures.
- Object 0410 Consumable Supplies: increased by $3,000 for additional curricular needs for 3,000 ELL students.
- Object 0460 Non-consumable Supplies: Increased by $8,000 for instructional supplies lasting more than one year, such as headsets, recorders, etc.
Function Description: Activities designed to improve student attendance at school and attempt to prevent or solve students’ problems involving the home, the school and/or the community.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>2110</td>
<td>Attendance/Social Work</td>
<td>1.0</td>
<td>3.0</td>
<td>+2.0</td>
<td>93,821</td>
<td>346,759</td>
<td>+252,938</td>
</tr>
</tbody>
</table>

Staffing Changes
• Object 0111 Licensed Salaries additional 2.0 FTE shifted from Function 2120 - Guidance Services to reflect assignment.

Non-Staffing Changes
• Object 0410 Consumable Supplies: increased by $50,000 to comply with required services to students experiencing homelessness to remove barriers to school attendance.
Function Description: Activities associated with campus monitors, school police, crossing guards and other direct expenses associated with services intended to enhance student, campus and vicinity safety.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>2115</td>
<td>Student Safety</td>
<td>14.5</td>
<td>12.64</td>
<td>-1.86</td>
<td>893,873</td>
<td>913,185</td>
<td>+19,512</td>
</tr>
</tbody>
</table>

Staffing Changes
- Object 0112 Classified Salaries reduction of 1.86 FTE. Staffing levels need to be aligned for equity and program need.

Non-Staffing Changes
- Object 0310 Instructional, Professional Technical Services: Increase of $7,877 for school resource officers.
100—General Fund
2120—Guidance Services

Reynolds School District
Adopted Budget Narrative
July 1, 2012 to June 30, 2013

Function Description: School counselors provide comprehensive services addressing the academic, career, personal/social development of all students.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>2120</td>
<td>Guidance Services</td>
<td>31.0</td>
<td>27.0</td>
<td>-4.0</td>
<td>2,702,730</td>
<td>2,442,651</td>
<td>-260,079</td>
</tr>
</tbody>
</table>

Changes
This area has been reduced to reflect actual assignments.

Staffing Changes
- Object 0111 Licensed Salaries decreased by $242,173 based on actual salaries.
- 2.0 FTE was shifted to Function 2110 to match assignment.
Function Description: Physical and mental health services which are not direct instruction. Includes medical, dental and nursing services.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>2130</td>
<td>Health Services</td>
<td>0</td>
<td>1.0</td>
<td>+1.0</td>
<td>0</td>
<td>49,362</td>
<td>+49,362</td>
</tr>
</tbody>
</table>

Changes
We are re-implementing use of this functional area to properly cost, manage and monitor the service delivery model for Section 504 of the Rehabilitation Act.

Staffing Changes
- Object 0112 Classified Salaries to support a student eligible for 504 assistance.
Reynolds School District
Adopted Budget Narrative
July 1, 2012 to June 30, 2013

100—General Fund
2140—Psychological Services

Function Description: Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, planning school programs to meet the special needs of students, behavioral evaluation to plan and manage psychological counseling for students, staff and parents.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>2140</td>
<td>Psychological Services</td>
<td>3.0</td>
<td>9.3</td>
<td>+6.3</td>
<td>307,742</td>
<td>795,920</td>
<td>+488,178</td>
</tr>
</tbody>
</table>

Changes
- Addition of 6.3 FTE, increase of 2.0 FTE and hiring of 4.3 FTE in place of contracting for same service.
- The additional staffing for psychological services better equips us to meet student needs for assessment, planning and support.
- Increases quality while decreasing costs by hiring staff directly.

Staffing Changes
- Object 0111 Licensed Salaries increased by $ 308,483 to pay actual salaries.
Function Description: Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, planning school programs to meet the special needs of students, behavioral evaluation to plan and manage psychological counseling for students, staff and parents.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>2150</td>
<td>Speech Pathology</td>
<td>16.81</td>
<td>16.1</td>
<td>-0.7</td>
<td>1,567,058</td>
<td>1,419,712</td>
<td>-147,346</td>
</tr>
</tbody>
</table>

Changes
- Addition of 2.1 FTE Speech Pathologist positions. Explain positive impact on students.
- Decrease of 2.81 FTE Speech Pathologist assistant positions.

Staffing Changes
- Object 0111 Licensed Salaries decreased by $96,158 to pay actual salaries.
- Object 0121 Classified Salaries decreased by $85,295.
Function Description: Activities concerned with providing occupational and physical therapy, and assistive technology.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>2160</td>
<td>Other Treatment</td>
<td>6.6</td>
<td>8.88</td>
<td>+2.28</td>
<td>478,454</td>
<td>624,519</td>
<td>+146,065</td>
</tr>
</tbody>
</table>

Staffing Changes
- Object 0111 Licensed Salaries decreased by $3,196 to pay actual salaries.
- Object 0121 Classified Salaries increased by $74,618.
- The FTE changes are part of the larger program redesign for student services.
Changes

- Use of the function is discontinued.
- Total Resources of $56,000 relocated from Function 2190 to Function 2211 Teaching and Learning to align with supervision and management structure.
Function Description: Direction and management of student services programs.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>2191</td>
<td>Service Direction</td>
<td>2.6</td>
<td>8.31</td>
<td>+5.71</td>
<td>242,552</td>
<td>841,259</td>
<td>+598,707</td>
</tr>
</tbody>
</table>

Changes
- The FTE changes are part of the larger program redesign for student services.
Reynolds School District
Adopted Budget Narrative
July 1, 2012 to June 30, 2013

100—General Fund
2211—Teaching and Learning

Function Description: Curriculum and activities designed for assisting staff in planning, developing and evaluating the process of providing learning experiences for students.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>2211</td>
<td>Teaching and Learning</td>
<td>4.5</td>
<td>4.5</td>
<td>0</td>
<td>1,096,949</td>
<td>1,197,192</td>
<td>+100,243</td>
</tr>
</tbody>
</table>

Staffing Changes
- Object 0112 Classified Salary: Reduce by 1.0 FTE Classified staffing $35,621 for a testing coordinator at RHS is being shifted to the high school budget Function 2410 Office of the Principal.
- Object 0113 Administrator Salary: Increased by a net of $51,633 and 1.0 FTE. The salary for curriculum coordinator is being shifted from grant funds (Fund 206) to general fund. Salaries are budgeted at actual.

Object 0130 - Additional Salaries
- Increased by $27,088 to provide planned professional development to improve instructional strategies.

Non-Staffing Changes
- Object 0319 Instructional, Professional and Technical Services: Reduced by $15,000. Expenses shifted to federal funds.
- Object 0410 Consumable Supplies: Increase by $17,000 to purchase materials for professional development activities.
- Object 0420 Textbooks: Reduced by $400,000, delaying the social studies adoption.
- Object 0470 Computer Software: Decreased by $16,427 based on planned activities.
- Object 0640 Dues and Fees: Decreased by $12,000 based on actual expenditures.
**100—General Fund**

**2220—Educational Media Services**

**Reynolds School District**

**Adopted Budget Narrative**

**July 1, 2012 to June 30, 2013**

**Function Description:** Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, online and distance learning resources.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>2220</td>
<td>Educational Media Services</td>
<td>13.11</td>
<td>13.59</td>
<td>+0.48</td>
<td>1,090,459</td>
<td>1,031,977</td>
<td>-58,482</td>
</tr>
</tbody>
</table>

**Changes**

- We are continuing our current structure for this function. The areas maintained include support for all media centers district-wide, one elementary specialist to serve all eleven elementary schools, maintain media specialists at .8 FTE for each middle school and 1.0 FTE at RHS, maintain current level of funding for elementary media assistants.

**Staffing Changes**

- All changes reflect actual costs and equitable staffing levels.

**Object 0130 - Additional Salaries**

- Increased by $3,700 based on actual expenditures.

**Non-Staffing Changes**

- Object 0430 Library Books: Increased by $65,000 to assure our information and materials are culturally relevant and up-to-date in content and medium district-wide.
- Object 0440 Periodicals: Reduced by $7,000 due to reduced demand and use by students.
- Object 0470 Computer Software: Increased by $15,000 to maintain book circulation and collection management software.
Function Description: Activities concerned with the measurement of individual student achievement, generally used to monitor individual and group progress in reaching district and state learning goals and requirements.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>2230</td>
<td>Assessment and Training</td>
<td>0</td>
<td>1.0</td>
<td>+1.0</td>
<td>0</td>
<td>82,725</td>
<td>+82,725</td>
</tr>
</tbody>
</table>

Staffing Changes
- Reintroducing the use of this functional area created to properly monitor and manage the assessment costs and accountability.
- Staffing includes 1.0 FTE Assessment TOSA
**Function Description:** Activities of the elected body with responsibility for policy.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>2310</td>
<td>Board of Education</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>210,500</td>
<td>217,626</td>
<td>7,126</td>
</tr>
</tbody>
</table>

**Object 0130 - Additional Salaries**
- Object 0130 reflects contractual obligations for additional hours.

**Non-Staffing Changes**
- Object 0310 Instructional, Professional, Technical Services reflect an increase of $7,037 contracted services to stream meetings.
- Object 0480 Computer Hardware is reduced to reflect replacement schedule for the board computers.
Function Description: Activities of the executive responsibility for the entire district.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>2321</td>
<td>Office of the Superintendent</td>
<td>2.0</td>
<td>2.0</td>
<td>0</td>
<td>416,771</td>
<td>461,290</td>
<td>+44,519</td>
</tr>
</tbody>
</table>

Object 0130 - Additional Salaries
- Object 0130 reflects contractual obligations for stipends and TSA.

Non-Staffing Changes
- Object 0319 Instructional, Professional, Technical Services reflect actual legal and contracted services.
- Includes funds for Intergovernmental Liaison position that supports Superintendent.
Function Description: Activities concerned with the direction and management of a particular school.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>2211</td>
<td>Teaching and Learning</td>
<td>4.5</td>
<td>4.5</td>
<td>0</td>
<td>1,096,949</td>
<td>797,192</td>
<td>-299,757</td>
</tr>
</tbody>
</table>

Staffing Changes
- Object 0112 Classified Salaries: increased by +3.58 FTE.
- Increased by 1.0 classified FTE for a RHS testing coordinator shifted from Function 2211 Teaching and Learning
- Shifting of 1.0 FTE Supervisor Salaries into Classified for Reynolds High School Head Secretary position
- Shifting 1.0 FTE Classified to 1.0 Supervisor in Function 2540 Maintenance and Operations for RHS Custodial Supervisor position
- Remaining Classified FTE include secretarial support in our schools.
- Object 0113 Administrator Salaries: Maintains current level of administrator staffing for the schools – 11 elementary principals and 1 elementary assistant principal required for the “I Have a Dream” – Foundation partnership, 3 middle school principals, 4 middle school assistant principals, 2 high school principals and 6 high school assistant principals

Object 0130 - Additional Salaries
- Increased by $167,670 based on contractual obligation for stipends and school improvement allocations to each school. This year funds for additional staffing are being shifted to Function 2410: Office of the Principal to assure management and accountability for the use if salaries recorded and paid on time cards. These resources will be directly managed by building principals.

Non-Staffing Changes
- All other changes at the object level are the result of principal allocations of the per pupil allotment for instruction.
Function Description: Activities concerned with directing and managing business support services. This function was combined with function 2510 Fiscal Services in 2011-12.
Function Description: Activities concerned with the direction and management of a particular school.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>2520</td>
<td>Business Services</td>
<td>9.86</td>
<td>10.69</td>
<td>+0.83</td>
<td>992,971</td>
<td>1,083,384</td>
<td>+90,413</td>
</tr>
</tbody>
</table>

Staffing Changes
- Object 0112 Classified Salaries: increased by 1.86 FTE.
- Added 1.0 FTE shift from Title I (0.6 FTE) and Student Services (0.4 FTE) Function 2191 for a federal programs and grants bookkeeper.
- Reduced 0.14 FTE by shifting from Function 2520 to account for a year round position that is shared between two departments.

Non-Staffing Changes
- Object 359 Other Communications Services: Reduced $15,000 to Function 2410 for high school pagers.
Function Description: Activities concerned with care and upkeep of the physical plant, including all district facilities.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>2540</td>
<td>Maintenance &amp; Operations</td>
<td>11</td>
<td>11</td>
<td>0</td>
<td>2,495,398</td>
<td>2,404,356</td>
<td>-91,042</td>
</tr>
</tbody>
</table>

Staffing Changes
- Object 0112 Classified Salaries: Reduced by 1.0 FTE to reflect current staffing levels.
- Object 0114 Supervisor Salaries
- Shifted 1.0 FTE from Function 2410 Object 0112 Classified Salaries to Function 2540 Object 0114 Supervisors for Custodial Supervisor at RHS

Object 0130 - Additional Salaries
- Increased by $29,500 to reflect actual expenditures.
- Additional staffing, such as extra pay and stipends.

Non-Staffing Changes
- Object 0329 Other Property Services: increased by $16,000.
- Object 0410 Consumable Supplies: reduced by $125,000.
- Object 0495 Vandalism: reduced by $100,000.
Function Description: Activities concerned with maintaining the grounds and landscaping.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>2543</td>
<td>Grounds</td>
<td>4.5</td>
<td>4.5</td>
<td>0</td>
<td>484,315</td>
<td>601,074</td>
<td>+116,759</td>
</tr>
</tbody>
</table>

Staffing Changes
- All salaries budgeted to actual.

Object 0130 - Additional Salaries
- Increased by $6,000 to reflect actual expenditures.
- Additional staffing, such as extra pay, stipends and summer crew.

Non-Staffing Changes
- Object 0310 Instructional, Profession and Technical: Decreased by $10,000.
- Object 0322 Repairs and Maintenance Services: Decreased by $15,000.
- Object 0410 Consumable Supplies: Reduced by $20,000.
- Object 0460 Non-consumable Supplies: Increased $15,000.
- Object 0530 Improvements, Not Buildings: Increased by 20,000.
- Object 0540 Depreciable Equipment: Increased by $113,000 to purchase mower.
Function Description: Activities concerned with maintaining the grounds and landscaping.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>2544</td>
<td>Deferred Maintenance</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>396,000</td>
<td>396,000</td>
<td>0</td>
</tr>
</tbody>
</table>

Non-Staffing Changes

- Object 0310 Instructional, Profession and Technical: Increased by $25,000.
- Object 0322 Repairs and Maintenance: Decreased by $40,000.
- Object 0520 Building Acquisition: Increased by $15,000.
### Function Description:
Activities concerned with custodial services and our utilities.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>2545</td>
<td>Fixed Costs</td>
<td>45.0</td>
<td>45.0</td>
<td>0</td>
<td>6,062,746</td>
<td>5,839,391</td>
<td>-223,355</td>
</tr>
</tbody>
</table>

### Staffing Changes
- All salaries budgeted to actual.

### Object 0130 - Additional Salaries
- Increased by $25,000 to reflect actual expenditures.
- Additional staffing, such as extra pay, overtime and stipends.

### Non-Staffing Changes
- Object 0310 Instructional, Profession and Technical: Increased by $121,911 to reflect actual expenditures.
- Object 0321 Cleaning to reflect actual.
- Object 0322 Repairs and Maintenance Services: Decreased by $13,000.
- Object 0324 Rental/Leases: Decreased by 25,000.
- Object 0325 Electricity: Decreased by $92,470 to reflect energy savings generated through conservation efforts.
- Remaining Objects decreased to reflect actual costs.
Function Description: Activities concerned with repairs, maintenance-related issues brought forward through the safety program.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>2546</td>
<td>Safety Program</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>135,000</td>
<td>+135,000</td>
</tr>
</tbody>
</table>

Changes

- This functional area was added to increase oversight, management, and accountability for activities that are addressed by the safety committee.

Non-Staffing Changes

- Object 0310 Instructional, Profession and Technical: Added $10,000 for software to provide ongoing training for staff.
- Object 0322 Repair & Maintenance Services: Added $100,000 to address issues from the safety program.
- Object 0410 Consumable Supplies: Added $25,000 for supplies to treat issues raised through our safety program.
100—General Fund
2550—Transportation

Reynolds School District
Adopted Budget Narrative
July 1, 2012 to June 30, 2013

Function Description: Activities concerned with the transportation of students between home and school, as provided by state law; and trips to school activities.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>2550</td>
<td>Transportation</td>
<td>90.5</td>
<td>85.5</td>
<td>-5.0</td>
<td>6,912,778</td>
<td>6,722,642</td>
<td>-190,136</td>
</tr>
</tbody>
</table>

Transportation Department function 2550 is staffed with 82 FTE classified personnel. This includes: 102 bus drivers who drive 543 routes; 5 mechanics responsible to maintain over 150 district vehicles; 6.6 office and training staff to manage routing, dispatching, transportation requests/billing, fuel usage/billing for cities, driver payroll, new and current driver training/record keeping and driving evaluations.

Changes
Bell time and route changes made last year to fund programs added back into the budget, netted a larger than anticipated savings.

Staffing Changes
- Reduction of 5.0 FTE for a saving $90,804, a net of $50,000 due to more efficient routing and the bell time schedule changes.

Object 0130 - Additional Salaries
- This includes an increase of $40,773, which includes funds shifted from Object 0112 and additional funds proposed for after school bussing for the three middles schools.
Non-Staffing Changes

- Object 0322 Repairs and Maintenance: Decreased by $20,970 based on actual expenditures.
- Object 0331 Transportation Reimbursement: Reduced by $40,000. Funds tri-met tickets for RLA students. The $40,000 was shifted to a new Function 2558 to pay for special needs students transported by taxi.
- Object 0419 Gasoline, Diesel: Decreased by $59,000 because fuel prices were on the rise last year, but they did not go up as much as predicted. There is money in the proposed budget for prices to increase. Part of these savings $30,000 has shifted to object 0530 (improvements, not buildings) for a propane fueling station.
- Two bus purchase lease payments will end in 2012, so new propane buses may be purchased in 2013.
- Object 0470 Computer Software: Increased by $14,000 to install fleet management system.
- Object 0530 Improvements Not Building: Increased by $30,000 to pay for resurfacing of bus parking area.
- Object 0610 Redemption of Principal: Increase of $15,670, related to lease of busses.
- Object 0620 Interest: Decrease of $15,660, due to nearing end of loan.

The transportation consultant report has been used as a guide to determine department reorganization and efficiencies. Overall, the transportation department operating budget, outside of personnel costs, will decrease by approximately $46,000.
Reynolds School District
Adopted Budget Narrative
July 1, 2012 to June 30, 2013

100—General Fund
2558—Transportation - Special Ed

**Function Description:** Activities concerned with transporting students in Special Education.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>2558</td>
<td>Transportation - Special Ed</td>
<td>0.71</td>
<td>0.71</td>
<td>0</td>
<td>269,368</td>
<td>269,857</td>
<td>+489</td>
</tr>
</tbody>
</table>

**Changes**
- No appreciable changes. Maintain level of service.

**Non-Staffing Changes**
- Object 0335 Reimbursable Transportation Private: reduced by $15,000. Shifting from cabs and mileage to public transportation. $40,000 was shifted from Function 2550 to pay for special needs students transported by taxi. An additional $10,000 was added to meet student needs.
- Object 0336 Reimbursable Transportation Public: Increased by $15,120.
Function Description: Activities concerned with transporting students not covered in functions 2550 and 2558.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>2559</td>
<td>Transportation - Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>76,000</td>
<td>126,000</td>
<td>+50,000</td>
</tr>
</tbody>
</table>

Non-Staffing Changes
- Object 0336 Transportation for Homeless Students.
- Object 0337 Supplemental Choice Transportation: Increased by $29,000.
**Function Description:** Activities concerned with receiving, distribution, transporting supplies, furniture, materials, etc.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>2573</td>
<td>Distributive Services</td>
<td>1.0</td>
<td>1.0</td>
<td>0</td>
<td>65,368</td>
<td>65,610</td>
<td>+242</td>
</tr>
</tbody>
</table>

**Changes**
- No appreciable changes.
Function Description: Activities concerned with printing and copying instructional materials.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>2574</td>
<td>Printing Services</td>
<td>1.0</td>
<td>1.0</td>
<td>0</td>
<td>144,662</td>
<td>157,778</td>
<td>+13,116</td>
</tr>
</tbody>
</table>

Non-Staffing Changes
- Object 0410 Consumable Supplies: Increased by $12,720 for increased copy volume and anticipated paper price increases.
Function Description: Activities concerned with proposal writing, resource development, program management and monitoring of grant activities for the entire district.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>2574</td>
<td>Printing Services</td>
<td>1.0</td>
<td>1.0</td>
<td>0</td>
<td>144,662</td>
<td>157,778</td>
<td>+13,116</td>
</tr>
</tbody>
</table>

Changes
Function was added to provide support for grant writing and resource development district wide.

Staffing Changes
- Considering the addition of 1.0 FTE to generate resources district-wide.
Function Description: Activities concerned with custodial services and our utilities.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>2630</td>
<td>Communications</td>
<td>1.0</td>
<td>1.0</td>
<td>0</td>
<td>243,211</td>
<td>317,021</td>
<td>+73,810</td>
</tr>
</tbody>
</table>

Changes
- The website technician resigned and was not replaced. We are continuing to contract with Aha Consulting for web hosting and support and those costs were shifted from Function 2660 Technology.

Object 0130 - Additional Salaries
- An increase of $28,900, which includes staffing for support for volunteer screening process and summer crew position. Staffing is provided through additional hours for staff who work less than full time.

Non-Staffing Changes
- Object 0319 Other Instruction, Professional, Technical Services: Increased by $54,125 for website consulting and hosting, and contracted staffing to support graphic design and writing services.
- Object 0354 Advertising: Increased by $3,195 for planned activities with chamber directories and banner ads.
- Object 0412 Parent Involvement: Increased by $14,626 to support volunteers and management of the volunteer screening process.
Function Description: Activities concerned with human resources management, including recruitment, placement, transfers, negotiations, etc.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>2640</td>
<td>Staff Services</td>
<td>6.0</td>
<td>6.0</td>
<td>0</td>
<td>991,972</td>
<td>1,107,940</td>
<td>+115,968</td>
</tr>
</tbody>
</table>

Changes
- Additional service for Employee Assistance Program to better support all district personnel.
- Increase in Legal Services to reflect actual expenditures.

Object 0130 - Additional Salaries
- An increase of $17,197 for necessary staffing.

Non-Staffing Changes
- Object 0246 Tuition Reimbursement Licensed: Decrease of $26,200 to reflect actual use patterns.
- Object 0247 Tuition Reimbursement Classified: Decrease of $4,750 to reflect actual use patterns.
- Object 0248 Tuition Reimbursement Administrative: Decrease of $2,300 to reflect actual use patterns.
- Object 0249 Administrator Professional Development: Increase of $20,000 to meet contractual requirements.
- Object 0250 Employee Assistance Program: increase of $22,272 to offer support to all personnel.
- Object 0382 Legal Services: Increased by $65,000 to reflect actual expenditures.
- Object 0480 Computer Hardware: Planned purchase of new badge printer. Increased by $3,000.
- Object 0640 Dues and Fees: Increased by $9,000 to reflect contractual obligations.
Function Description: Activities concerned with all aspects of technology use, computing, data processing, networking and telecommunications.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>2660</td>
<td>Technology Services</td>
<td>11.83</td>
<td>9.0</td>
<td>-2.83</td>
<td>1,410,632</td>
<td>1,580,515</td>
<td>+169,883</td>
</tr>
</tbody>
</table>

Staffing Changes
- Object 112 Classified Salaries
- Did not replace 1.0 FTE Technician when left, covering .5 FTE with contracted service for website development in Function 2630 Communications.
- The department staffing was restructured to better meet the needs for technology support.

Object 0130 - Additional Salaries
- Increase of $7,200 to pay overtime for technicians.

Non-Staffing Changes
- Object 460 Non-Consumable Supplies: Decrease $83,717 due to completion of data center installation.
- Object 470 Computer Software: Decrease of $50,525 due to a switch in software products to lower costs.
Function Description: Activities concerned with providing recreation for the community. These funds are used exclusively for the swimming pool.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>3320</td>
<td>Community Recreation</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>37,318</td>
<td>103,879</td>
<td>+66,561</td>
</tr>
</tbody>
</table>

Changes
- Object 410 No changes. Funds purchase supplies to operate community swim center.
Function Description: Activities concerned with providing intervention and wrap around services, through SUN Community Schools, Boys and Girls Club and Outdoor School.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>3363</td>
<td>Community Partnerships</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>310,000</td>
<td>+310,000</td>
</tr>
</tbody>
</table>

Changes
This is a new functional area to track and monitor the investments in community partnerships.

Non-Staffing Changes
- Object 310 includes Funding for: Outdoor School ($100,000), SUN Community Schools ($170,000) and Boys and Girls Club ($40,000).
- Increased by $90,000 over last year’s commitments to Outdoor School for $100,000 and SUN Community School for $120,000.
**Function Description:** Activities concerned with providing childcare for parenting teens.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>3500</td>
<td>Teen Parent Program</td>
<td>2.0</td>
<td>2.0</td>
<td>0</td>
<td>89,761</td>
<td>86,829</td>
<td>-2,932</td>
</tr>
</tbody>
</table>

**Changes**
No substantial changes. This provides staffing for the pregnant and parenting teens support program offered at Reynolds Learning Academy.
Function Description: Expenditures for debt retirement exceeding 12 months.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>5110</td>
<td>Long-Term Debt</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>723,310</td>
<td>737,310</td>
<td>+14,000</td>
</tr>
</tbody>
</table>

Changes
No substantial changes. This provides funding to pay for debt related to contractual obligations for retired employees.
**Function Description:** Expenditures of general funds that are transferred to other funds.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>5200</td>
<td>Transfer to Other Funds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>905,000</td>
<td>1,221,612</td>
<td>+316,612</td>
</tr>
</tbody>
</table>

**Detail**

- New to MESD Transit to Special Education Special Revenue Fund 265: $309,612.
- Existing to Nutrition Services Fund 297: Increased $7,000, required match for federal funds.
- Existing to Retirement Fund 298: $800,000 to Fund 298 Retirement to pay stipends and insurance for retirees in accordance with our contractual obligations.
- Existing to Insurance Reserve Fund: 299: $57,000 to pay district liability insurance.
Function Description: Operating Contingencies assigned by Board action.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>6110</td>
<td>Operating Contingencies</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>7,177,000</td>
<td>3,788,792</td>
<td>-3,388,208</td>
</tr>
</tbody>
</table>

Detail
- Object 0760 Committed: $513,486
- Object 0770 Assigned: $1,100,000
- Object 0810 Planned Reserve: $2,175,306
Function Description: Unappropriated End Fund Balance assigned by Board action.

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Adopted FTE 2011-12</th>
<th>Adopted FTE 2012-13</th>
<th>+/-</th>
<th>Adopted $ 2011-12</th>
<th>Adopted $ 2012-2013</th>
<th>+/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>7000</td>
<td>Unappropriated Ending Fund</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>5,000,000</td>
<td>5,426,819</td>
<td>+426,819</td>
</tr>
</tbody>
</table>

Detail
- Object 0820: Reserved for Next Year: $5,426,819. Funds assigned by board action. Current policy is to reserve 5%.
Federal Stimulus (Fund 101)

As promised by the Obama administration, Federal stimulus ARRA funding was eliminated. The District has expended all federal stimulus funding. This fund appears because Oregon Budget law requires that the prior two years of history be included.

Title I Fund (200) - Improving the Academic Achievement of the Disadvantaged

The purpose of this fund is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging state academic achievement standards and state academic assessments. This purpose can be accomplished by:

1. ensuring that high-quality academic assessments, accountability systems, teacher preparation and training, curriculum, and instructional materials are aligned with challenging State academic standards so that students, teachers, parents, and administrators can measure progress against common expectations for student academic achievement;
2. meeting the educational needs of low-achieving children in our Nation’s highest-poverty schools, limited English proficient children, migratory children, children with disabilities, Indian children, neglected or delinquent children, and young children in need of reading assistance;
3. closing the achievement gap between high- and low-performing children, especially the achievement gaps between minority and nonminority students, and between disadvantaged children and their more advantaged peers;
4. holding schools, local educational agencies, and States accountable for improving the academic achievement of all students, and identifying and turning around low-performing schools that have failed to provide a high-quality education to their students, while providing alternatives to students in such schools to enable the students to receive a high-quality education;
5. distributing and targeting resources sufficiently to make a difference to local educational agencies and schools where needs are greatest;
6. improving and strengthening accountability, teaching, and learning by using State assessment systems designed to ensure that students are meeting challenging State academic achievement and content standards and increasing achievement overall, but especially for the disadvantaged;
Title Fund (200) - Improving the Academic Achievement of the Disadvantaged: Continued

(7) providing greater decision making authority and flexibility to schools and teachers in exchange for greater responsibility for student performance;

(8) providing children an enriched and accelerated educational program, including the use of school-wide programs or additional services that increase the amount and quality of instructional time;

(9) promoting school-wide reform and ensuring the access of children to effective, scientifically based instructional strategies and challenging academic content;

(10) significantly elevating the quality of instruction by providing staff in participating schools with substantial opportunities for professional development;

(11) coordinating services under all parts of this title with each other, with other educational services, and, to the extent feasible, with other agencies providing services to youth, children, and families; and

(12) affording parents substantial and meaningful opportunities to participate in the education of their children.

Title I Fund (201)

The budget for Title I services is based on a series of assumptions and goals. These include:

We are planning funding based on a 5% reduction in funds offered to us by Oregon Department of education. This scenario retains all current teachers, and adds after school tutoring classes at all of our Title I schools.

While we are strategically working to improve all of our Title I schools, we are predicting that we will continue to face sanctions. In order to move out of District sanction status, one level must meet their AYP outcomes overall and for all subgroups for two consecutive years. This level could be elementary, middle or high school. The first year of meeting would be considered a “hold” year, and the second year would move us out of sanctions, and would free up dollars for instruction of students, instead of requiring multiple set aside amounts.
Title I Fund (201): Continued

Because we are in sanctions based on our not meeting AYP outcomes for a period of multiple years, we are required to have set asides for tutoring and professional development. By identifying a $800,000 amount in our general fund allocations for tutoring and choice transportation, we satisfy the sanction Supplemental Education Services provided to Reynolds Middle School, Lee Middle School, Alder Elementary, Glenfair Elementary, and Woodland Elementary. We also avoid reduction in force of teachers. The number of schools could increase for whom we must provide tutoring, based on AYP results we will receive this summer. We predict that a small percent of the $800,000 will be used for SES tutoring, because we are increasing after school tutoring at all sites, and families will have access to additional help school year 2012-2013.

We will centralize and reduce Instructional Coaches from 5.5 FTE to 4.0 FTE at the elementary level, and 2.5 at the middle school level. This will provide for more intense embedded professional development throughout our district.

Because Reynolds Learning Academy passed 75% poverty in October, 2011, we must fund that site as a new Title I site. They will complete a targeted Title I plan, and will be allocated the appropriate staffing and funding level for that purpose.

One required set aside is the .5 Homeless Liaison. Apart from covering 0.5 FTE from this source, we will also provide approximately $10,000 in tutoring support for students experiencing homelessness who are struggling academically. Other expenses to meet the needs of students experiencing homelessness will be incurred in the Student Services General Fund budget, as well as the other .5 FTE for the Liaison. The services to remove barriers to school attendance and to assist homeless students remain in their original school are not funded at this time, and we are required to meet these needs.

The continuing staff in the Title I budget apart from coaches and teachers include 0.5 Federal Programs Director, 0.5 Homeless Liaison, and 1.0 Federal Programs secretary.
Title I Fund (201): Continued

<table>
<thead>
<tr>
<th>Difference</th>
<th>Rationale</th>
</tr>
</thead>
<tbody>
<tr>
<td>Increase Funding for extended day to occur at all Title I sites to a total of $800,000</td>
<td>Extended day will allow all students to receive needed interventions, and decrease demand for SES tutoring</td>
</tr>
<tr>
<td>Decreased professional development at building level for those sites not required to spend 10% of their allocation on PD</td>
<td>Increases amount of dollars available for intervention with students in the afterschool setting</td>
</tr>
<tr>
<td>Provide 5% of each building’s extended day budget for intervention materials</td>
<td>Meaningful materials provided for extended day intervention purposes aligned with best practices</td>
</tr>
<tr>
<td>Decrease Instructional Coaches at elementary level from 4.0 to 5.5</td>
<td>Centralized coaching will make the time and resources more effectively used to improve schools</td>
</tr>
</tbody>
</table>

**TITLE IB – Reading First Fund (204)**

A two year grant for improving reading intervention at one school. The District has expended all reading first funding. This fund appears because Oregon Budget law requires that the prior two years of history be included.

**TITLE I – School Improvement Funds (Leadership for Literature and Learning) Fund (205)**

We have five schools who are currently in school improvement status. These schools include: Reynolds Middle, Lee Middle, Woodland Elementary, Glenfair Elementary and Alder Elementary Schools. Woodland and Glenfair, will leave this status if they meet AYP, as this will be their second year of meeting. There could be other schools who enter the School Improvement group, if they do not meet AYP this year. These schools include: Troutdale, Sweetbriar, Wilkes, Scott, Hartley, Fairview, and Davis.

These funds require a separate application more stringent than the Title I materials, and the primary purposes are to improve interventions, increase professional development and analyze school performance to improve outcomes. We assume that additional award amounts will be equal to this year’s award amount for all five sites. These awards are 2 years each in duration, and require annual reporting and application processes.
TITLE IIA Fund (206)
Title IIA has as its primary purpose to improve school at all sites. Because our district is entering its 7th year of district non-performance, we are under stringent restrictions to strategically align all Title IIA dollars to improve schools for all subgroups of students. We are also required to submit an additional application and report called the 2141 Plan. This plan is scrutinized closely by ODE to assure that we are using all funds to improve schools.

This plan distributes resources equitably and efficiently throughout our district. The areas of focus are literacy, math, and writing for all students. This plan also specifically targets our efforts to assist students of non-performing subgroups, including ELD and special education.

This year, we will shift from the title of TOSA to the provision of 2 Instructional Coaches from this funding source. This provides increased professional development opportunities for all sites and centralizes the Instructional Coaching role.

Although we have received commendations in the past regarding the role and use of our Curriculum Coordinator, that role has been Move Curriculum Coordinator to GF from Title IIA, as this expenditure was not allowed y ODE, and position is primarily a GF function. Moving forward, this provides more stability for our district in the area of predictable support for district-wide professional development.

<table>
<thead>
<tr>
<th>Difference</th>
<th>Rationale</th>
</tr>
</thead>
<tbody>
<tr>
<td>5% reduction assumed in professional development activities district-wide</td>
<td>Assumes 5% decrease in funding from ODE SY 2012-13</td>
</tr>
<tr>
<td>Shift from one Curriculum Coordinator and one TOSA to two Instructional Coaches</td>
<td>Aligns to appropriate uses of funding, streamlines professional development and provides for ongoing embedded training</td>
</tr>
</tbody>
</table>
TITLE IID Industrial Technology Fund (208)

The District has expended all instructional technology funding. This fund appears because Oregon Budget law requires that the prior two years of history be included.

Title III Fund (209)

Title III has a narrow range of acceptable uses. The two approved overall areas allowed by Title III are professional development to improve our district’s ability to provide effective instruction for English Language Learners, and to provide materials and resources used in the instruction of English Language Development. During school year 2012-2013, we will continue to provide Professional Development District-Wide to improve ELD and non-ELD teachers’ skills to meet the needs of ELL students, and will improve academic skills for English Language Learner Students to the same high standards as all students.

We will continue to provide embedded professional development through coaching model provided by 2.0 FTE ELD TOSAs. These teachers on special assignment have used the coaching model for the 2011-2012 school year, supporting improved instruction at all Reynolds School District schools.

We have begun to provide extended day English Language Development opportunities for students, and have provided newcomer summer school for middle school and high school newcomers. We will continue those efforts.

<table>
<thead>
<tr>
<th>Difference</th>
<th>Rationale</th>
</tr>
</thead>
<tbody>
<tr>
<td>Object 0111: No staffing changes</td>
<td>Budget book shows 4.0 FTE in error; current 2.0 FTE remains</td>
</tr>
<tr>
<td>Reduce tutoring amount 0130 by half: $15,000</td>
<td>Assumes 5% funding reduction from ODE</td>
</tr>
<tr>
<td>Increase intervention materials 0410 by $30,000</td>
<td>Provides intervention and sheltering materials for use with ELL Students district-wide</td>
</tr>
</tbody>
</table>
TITLE IV Safe & Drug Free School Fund (210)

The District has expended all safe and drug free funding. This fund appears because Oregon Budget law requires that the prior two years of history be included.

TITLE IVB - 21st Century Learning Centers After School Grants Fund (211)

This was a competitive grant of a 5-year duration for Hartley Elementary and Reynolds Middle Schools. The Funds provided after school programming. The District has expended all grant funds and the program is being sustained with SUN School Partnership funds. This fund appears because Oregon Budget law requires that the prior two years of history be included.

TITLE IVB – 21st Century Learning Centers After School Grants Fund (213)

The 21st Century grant source is a five-year award for Reynolds High School and Reynolds Learning Academy. During the first three years, we are fully funded. In years 4 and 5, we receive a 20% reduction in funding. This structure is in place with the assumption that after the 5th year, the district will continue the after school partnerships and provide enrichment and educational classes for students after school.

We will continue to provide after school academic credit recovery, and enrichment activities for students attending Reynolds High School and Reynolds Learning Academy. Because of the reduction in funds we will continue to build partnerships to enhance our after-school offerings.

Because we know that the predictability for students to graduate is linked to their ability to thrive at 9th grade, and because we have developed effective partnerships and programs for this purpose and transition, we will continue to support to 9th grade transition.

<table>
<thead>
<tr>
<th>Difference</th>
<th>Rationale</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reduction in afterschool activities expenses of 20% in year 4 (spend down)</td>
<td>Prioritize partners and elements essential to support student success</td>
</tr>
<tr>
<td>Fund credit recovery software to assure students remain on track to graduate</td>
<td></td>
</tr>
</tbody>
</table>

103
TITLE VII – Native American Education Services Fund (214)

We apply for these funds directly to the Federal Government level for documented Native American Student support. Students must have first nation status. These funds are applied for with parent input, so as to align the funds to student need. For the past few years, the funds have been used for two purposes: tutoring of qualifying students who experience academic struggle, and cultural competence activities.

During school year 2011-2012, we verified first nation status, analyzed student performance and have worked to make tutoring maximally effective for students.

Total funding amount is approximately $10,000.

<table>
<thead>
<tr>
<th>Difference</th>
<th>Rationale</th>
</tr>
</thead>
<tbody>
<tr>
<td>Level funding for tutoring at $5,000</td>
<td>Assumes level funding SY 2012-13</td>
</tr>
<tr>
<td>Level funding for cultural events and student and parent involvement $5,000</td>
<td>Assumes level funding SY 2012-13</td>
</tr>
</tbody>
</table>

Vocational Education (NACTE) - Perkins Grant Fund (215)

These funds are used to provide enhanced career technical education opportunities for high school students. One focus area is to keep our CTE offerings current and supplied with state-of-the-art equipment, tools and fully trained instructors. An analysis of need is conducted at RHS, and funds are applied to support the improvement of CTE programs for all students.

<table>
<thead>
<tr>
<th>Difference</th>
<th>Rationale</th>
</tr>
</thead>
<tbody>
<tr>
<td>No changes</td>
<td>Assumes level funding SY 2012-13</td>
</tr>
</tbody>
</table>

IDEA Enhancement Fund (216): Individuals with Disabilities Education Act, funds to be used to enhance services to eligible students.
Reynolds School District  
Adopted Budget Narrative  
July 1, 2012 to June 30, 2013

**IDEA Part B Fund (218):** Funding for assistance for Education of All Children with Disabilities. As part of the student services restructuring, these funds are used in conjunction with general and MESD funding sources to coordinate and deliver a continuum of service options to eligible students.

**IDEA Early Intervening Service Fund (220):** Funding for assistance for early childhood intervention services. As part of the student services restructuring, these funds are used in conjunction with general and MESD funding sources to coordinate and deliver a continuum of service options to eligible students.

**IDEA EEAT Fund (221):** Funding for Early Education Assessment and Training. As part of the student services restructuring, these funds are used in conjunction with general and MESD funding sources to coordinate and deliver a continuum of service options to eligible students.

**Long Term Care and Treatment Fund (223):** The District has expended all long-term care and treatment funding. This fund appears because Oregon Budget law requires that the prior two years of history be included.

**ARRA Title I Fund (226):** As promised by the Obama administration, Federal stimulus ARRA funding was eliminated. The District has expended ARRA Title I funding. This fund appears because Oregon Budget law requires that the prior two years of history be included.

**ARRA IDEA Fund (227):** As promised by the Obama administration, Federal stimulus ARRA funding was eliminated. The District has expended ARRA IDEA funding. This fund appears because Oregon Budget law requires that the prior two years of history be included.

**ARRA Other School Improvement Fund (228):** As promised by the Obama administration, Federal stimulus ARRA funding was eliminated. The District has expended ARRA School Improvement funding. This fund appears because Oregon Budget law requires that the prior two years of history be included.

**Healthy Active Schools Program Fund (247):** Accounts for revenue and expenditures for all schools related to state revenue to support healthy activity in schools.
Systems Performance Review and Improvement Fund (230): Funds to develop a data-driven special education program.

Advanced Placement Fund (232): Grant fund for advanced placement at Reynolds High School. The District has expended advance placement funding. This fund appears because Oregon Budget law requires that the prior two years of history be included.

McKinney Vento Fund (233): Grant funds to support homeless students. The District has expended McKinney Vento funding. This fund appears because Oregon Budget law requires that the prior two years of history be included.

Title V Promoting Innovative Programs Fund (236): Grant funds to support planning for KNOVA and ACE Academy charter schools. The charter schools have expended their Title V grant funding. This fund appears because Oregon Budget law requires that the prior two years of history be included.

Mentoring Program Grant Fund (243): Grant funds to develop student mentoring programs. The District has expended the mentoring grant funding. This fund appears because Oregon Budget law requires that the prior two years of history be included.

Multnomah Youth Cooperative (MYC) Program Grant Fund (245): Grant funds to support the MYC program at Reynolds Learning Academy. The District has expended the MYC grant funding. The program is continuing with other funding sources. This fund appears because Oregon Budget law requires that the prior two years of history be included.

EBISS Grant Fund (246): Grant funds to support development of an EBISS (Effective Behavior and Instructional Support Systems). The District has expended EBISS grant funding. This fund appears because Oregon Budget law requires that the prior two years of history be included.

Healthy Active Schools Grant Fund (247): Grant funds to support healthy active schools. The District has expended healthy active schools grant funding. This fund appears because Oregon Budget law requires that the prior two years of history be included.
Driver’s Education Fund (251): Accounts for revenue and expenditures to support the driver’s education class at the high school. The principal source of revenue is received from ODOT and class fees.

E-Rate Fund (252): Accounts for revenue received under the Schools and Libraries Program of the universal Service Fund administered by the Universal Service Administrative Company under the direction of the Federal Communications commission. The principal source of revenue is discounts to assist schools with affordable telecommunications and Internet access.

Energy Efficient Schools SB 1149 Fund (253): Accounts for revenue received under the Senate Bill 1149 which introduces competition into the retail electricity market or Oregon’s two largest utilities, Portland General Electric and PacificCorp.

Mt Hood Cable Regulatory Commission Fund (255): Accounts for an agreement between Mt Hood Cable Regulatory commission to support a media production project at the high school.

Mini Grants Fund (256): Accounts for various grants received throughout the district ranging in value from $5,000 to $25,000. Previously this fund accounted for REF-Grants, which now are managed directly by the individual schools.

Contract Fuel Sales Fund (257): Accounts for revenue received from local city governments for fuel provided at an average monthly cost plus an administration fee.

Student Activities Fund (258): Accounts for revenue and expenditures of all schools’ student body funds. The revenue sources are participation fees, donations and fund-raising activities. Individual accounts are kept at each school; this fund summarizes all activity at year-end.

Non-Federal Competitive Fund (260): This funds accounted for the revenue and expenditures related to the Boring Grant with is now accounted for in the Mini Grant Fund (256).
**Reynolds School District**  
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**MESD Special Ed Refund & Transit Fund (265):** Accounts for revenue and expenditures related to special education transportation. The principal source of revenue is from MESD Resolution Transit for current and prior years.

**Cooperative Teachers Fund (267):** Accounts for all agreements related to hosting student teachers. The principal source of revenue is University of Oregon, Lewis & Clark College, Concordia University, George Fox University and Warner Pacific College.

**MESD Intergovernmental (IGA) Projects Funds (268):** Accounts for revenue and expenditures related to intergovernmental agreement with Multnomah Educational School District.

**MYC Fees for Service Fund (270):** Accounts for revenue and expenditures related to the Multnomah Youth Cooperative program at Reynolds Learning Academy. The primary source of revenue is local state entities that pay a fee for the services provided by students. This is the program income fund related to OYCC Fund (271).

**OYCC Fund (271):** Accounts for the revenue and expenditures related a grant through Oregon Youth Conservation Corps to support the Multnomah Youth Cooperation program at Reynolds Learning Academy.

**MYC Summer Budget Fund (272):** Accounts for additional revenue received to support a Multnomah Youth Cooperation Summer Program at Reynolds Learning Academy.

**Four Corners Awards Fund (273):** Accounts for revenue and expenditures related to an award to Four Corners. The primary source of revenue was a local source.

**Functional Living Program Fund (275):** Accounts for revenue and expenditures related to a functional living program supported by local funds.
Reynolds School District
Adopted Budget Narrative
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JROTC Fund (276): Accounts for the revenue and expenditures related to the JROTC program at the high school. The primary source of revenue is the US Army. Previously, this fund accounted for Cooperative Teachers, which is now accounted for in Cooperative Teachers Fund (267).

WSI Fund (279): Accounts for revenue and expenditures to support WSI. Primary source of revenue was local sources.

Youth Transition Program Fund (286): Accounts for the revenue and expenditures related to an intergovernmental agreement in association with a youth transition program at Four Corners. The primary source of revenue is State of Oregon Department of Human Services.

RHS Building Construction Program Fund (288): Accounts for the revenues and expenditures related to the home construction program operated at Reynolds High School. The primary source of revenue is funds transfer from other funds.

Home School Connection Fund (289): Accounts for the revenues and expenditures related to home school connection. This fund appears because Oregon Budget law requires that the prior two years of history be included.

All Day Kindergarten Fund (290): Accounts for revenue and expenditures related to the all day Kindergarten at Sweetbriar. The primary revenue source was fees for service. This fund appears because Oregon Budget law requires that the prior two years of history be included.

School After School Fund (291): Accounts for revenue and expenditures related to an after school study program. The primary source of revenue is local sources. This fund appears because Oregon Budget law requires that the prior two years of history be included.

Music Enrichment Fund (292): Accounts for revenue and expenditures related to music enrichment. The primary source of revenue was local sources. This fund appears because Oregon Budget law requires that the prior two years of history be included.
Professional Development Fund (296): Accounts for revenue and expenditures related to professional development. The primary source of revenue is intergovernmental. This fund appears because Oregon Budget law requires that the prior two years of history be included.

Nutrition Services Fund (297): Accounts for revenues and expenditures for the food dispensing programs. Principal revenue sources are sales of food and subsidies under the National School Lunch and Breakfast Programs received through the State of Oregon, and a transfer from General Fund for “match”.

Retirement Fund (298): Accounts for stipends and post retirement health care benefits as a result of collective bargaining agreements. Principal revenue source is General Fund.

Insurance Reserve Fund (299): Accounts for costs incurred by the District under its general liability, including but not limited to property liability, Boiler and Machinery/Equipment Breakdown, Crime, Business Auto and Public Entity Liability. Principal revenue source is a transfer from the General Fund.

Debt Service / General Obligation Bond Fund (300): Provides for the payment of principal and interest on long-term general obligation debt of governmental funds. Principal revenue source are property taxes.

Debt Service / PERS UAL Fund (350): Provides for the payment of principal and interest on PERS UAL pension obligation bonds. Revenue sources are charged to other funds.

Debt Service/QZAB Fund (351): Qualified Zone Academy Bond funds, which are fully expended. This fund appears because Oregon Budget law requires that the prior two years of history be included.

Capital Project Funds – Full Faith and Credit Refunding Obligations, Series 2010 Fund (400): Provides for the payment of interest on the 2010 FFCRO Series. Accounts for activities related to the acquisition, construction, and equipping of facilities. The principal payment is paid out of General Fund. Revenue sources are the excise tax, interest earnings and the capital projects fund.
Insurance Reserve Fund (600): This fund appears because Oregon Budget law requires that the prior two years of history be included. The Insurance Reserve Fund is now Fund 299.

Scholarship Funds (700): Accounts for fund-raising and scholarship resources received and held by the District in a fiduciary capacity. Disbursements from this fund are made in accordance with the trust and fund-raising agreements.