

Reynolds School District 1204 NE 201st Avenue, Fairview, OR 97024

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HOW TO USE THIS BUDGET

Welcome to the Reynolds School District's 2014-15 Budget Document. The following information will walk you through the budget document's format, organization, as well as the budget preparation process.

The Budget document is organized into ten sections:

- 1. Introduction Section
- 2. Budget Summary Section
- 3. General Fund Section
- 4. Nutrition Services Section
- 5. Federal Programs Section
- 6. State Programs Section
- 7. Other Funds Section
- 8. Program & Project Information Section
- 9. Supporting Schedules
- 10. Appendices

The Table of Contents leads the budget document.

The **Introduction** lists the Budget Committee Members, explains the processes of developing the budget and overview, along with the timeline, assumptions and the calendar. Also included in this section is the Organization Chart of Reynolds School District.

The **Budget Summary** tab describes the resources (beginning balance plus new year revenues) and requirements of the entire budget for the district, by major function, major object and by location.

The next five sections provide summary required information by fund groups (**General Fund, Nutrition Services, Federal Programs, State & Local Programs and Other Funds**.

The **Program and Project Information** section offers the information of individual programs.

The **Supporting Schedules** section includes detailed historical and projected personnel resource allocations, forecasts, property tax information and debt schedules.

The final section is the **Appendices**. This has been created as a reference to the rest of the budget document. It includes a reference guide with budget terminology, as well as the required legal and miscellaneous documents that will be included upon adoption of the budget, including publications, Board resolutions, and salary schedules for all employee groups.

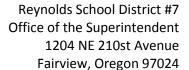
The Table of Contents further outlines the elements of each section, along with the associated page numbers.



Budget Committee Members

Budget Year 2014-2015

Member	Status	Position	Term Ends
Heather Chao	Board Member	Position 1	June 30, 2015
Diego Hernandez	Board Member	Position 2	June 30, 2017
John Lindenthal	Board Member	Position 3	June 30, 2017
Joseph Teeny	Board Member	Position 4	June 30, 2017
Tamara Schaffner	Board Member	Position 5	June 30, 2015
Dane Nickerson	Board Chair & Budget Committee Chair	Position 6	June 30, 2015
Bruce McCain	Board Vice Chair	Position 7	June 30, 2015
Sara Garcia Gonzalez	Budget Committee Member	Position 8	June 30, 2014
Trenton Scott Harden	Budget Committee Member	Position 9	June 30, 2014
Stanley Madzelan	Budget Committee Member	Position 10	June 30, 2014
Zainab Ali Alabboodi	Budget Committee Member	Position 11	June 30, 2015
Kathleen Forrest	Budget Committee Member	Position 12	June 30, 2015
Josh Moriarty	Budget Committee Member	Position 13	June 30, 2016
Meredith Cawood	Budget Committee Vice Chair	Position 14	June 30, 2016





May 1, 2014

2014-15 BUDGET MESSAGE

The budget presented in this document represents the financial plan for Reynolds School District. It contains estimates of the revenues and expenditures needed to support the program offerings of the district for a single fiscal year. This message provides background information on the budget process, budget development, and the assumptions and estimates used. In total it demonstrates the District's plan to serve the Reynolds School District students during the 2014-15 school year.

Statewide Revenue

Over the past two decades, several citizen initiatives have changed how Oregon funds public education starting with Measure 5 in 1990. The property tax limitations enacted under Measure 5 and the later Measures 47 and 50 shifted the primary burden of paying for K–12 education from local property taxpayers to the state General Fund. This shift led the Legislature in 1991 to establish a school funding equalization formula. That funding formula, largely based on student enrollment numbers and student demographics, determines how much money each school district will get from the State School Fund to fill the gap between the district's local revenue (property taxes) and its equalization target under the formula. This shift affected how funds are provided to public schools, making them more dependent on the overall economy of Oregon. When the economy decreases and there is a high unemployment rate, public programs and services such as schools are directly impacted because the state's primary source of revenue is based on income taxes.

As a result of the economic downturn in 2008 and slow recovery, income tax and property tax collections have decreased and lessened the overall amount of revenue allocated to public programs and is only recently showing signs of improvement.

K-12 Revenue Picture

Historically, the K-12 share of state total revenue had been declining steadily over the last 8 years since the 2003-2005 biennium. Between the 2003-05 and 2011-13 biennia, the K-12 was allocation went from 44.8% of the total state revenue to 38.2% of the total state revenue, a decrease of 6.6%. The State adopted 2013-2015 budget promised increases in spending in education to the \$6.65 billion level, up from \$5.7 billion in 2011-13. With the new budget, came legislation that decreased the employer PERS contributions in an effort to decrease the labor costs to districts. Once adopted, however, the budget provided for a number of carve-outs of the funding to be issued as competitive grants during the biennium and therefore the increase in per pupil payments to Districts was not as high as originally hoped.

The March Quarterly State Revenue Forecast showed no growth in state funds, indicating that the biennial revenue growth will be below the 2% kicker threshold, which allows the State to retain revenues.

Beginning with the 2014-15 school year, legislation changing the funding formula for calculating poverty funding takes effect and results in a positive impact on the Reynolds School District. The 2000 census data will no longer be used to allocate funding for students in poverty and we will therefore receive more accurate funding for serving our students in poverty.

Reynolds School Board Adopted Budget Goals

The Reynolds School Board set the following budget goals to guide the 2014-15 program delivery planning work completed by the District's Administrative Team. Once the plan was in place, the budget was prepared in such a way to fund the plan's implementation.

2014-2015 Board Budget Goals

- Support 2013-14 Board and Superintendent Goals and Action Plan
- Increase Achievement K-12 with Emphasis at K-3

Optimize technology to meet the needs of 21st Century Learners

The equipment our students use for learning must be relevant

Continue Investment in Current Textbook, e-text, and/or Instructional Materials in

Compliance with the State Adoption Cycle

Align English Language Learner (ELL) Resources with ELL Services Broaden Extended Learning and Dropout Prevention Programs Align Professional Development Opportunities Enhance District Academic Partnerships

- Expand Athletics and Activities Opportunities
- Maintain a 5% Unappropriated Ending Fund Balance in Keeping with Board Policy
- Provide Safe, Healthy, and Well-Maintained Learning Environments

2013-2014 Superintendent and School Board Goals and Action Plan

The District focus is described in three Target Areas in order to further define goals and action plans for completion of the work and the measurement of outcomes.

Student Achievement Goals

- Improve the Reading and Mathematics Outcomes for each Reynolds School District Student
- Improve the Graduation Rate for Each and Every Student, Particularly within Subgroups
- Redesign the High School Special Education Offerings to Increase the Graduation Rates for Students in Special Education

Fiscal Responsibility

- Review District Policies and Implement Best Practices in all Areas
- Successfully Implement the Annual Budget
- Redefine the Budget Process to be School-Board Driven

Communication

Refine and Implement District-wide Communications Plan for Internal and External Communication

Formulation of the Budget Plan

Like last year, the theme for the budget process for 2014-15 is to budget a plan, not plan a budget. This change in practice begun in 2012-13 created a tremendous opportunity to commence the budget work through meeting individually with staff and principals to gather feedback on requirements for their school and departments, such as staffing, supplies, technology, and facilities, and taking the budget process down to the student and building level. With a District of this size, the process is a long and detailed one but well worth the investment of time. Quality information continues to be gained about each building and its student population. With this knowledge and feedback, the plan of action for 2014-15 was summarized, and the work began by aligning budget funding for 2014-15 to the plan, specifically toward attaining the District goals and the adopted Board Budget Goals.

Board Budget Goal:

Support the Board and Superintendent 2013-14 Action Plan

Student Achievement

Goal 1: To improve the Reading and Mathematics outcomes for each Reynolds School District student. The District proposed budget includes the following:

Curriculum and Instruction Budget:

- Final phase of implementation of full day kindergarten at all eleven of the District's elementary schools
- K-12 literacy framework and its components: including a comprehensive assessment system, leveled materials, and the professional development to ensure a high quality implementation
- Committees at the elementary and secondary levels to:
 - o support the implementation of the literacy framework
 - o build framework for math instruction and study potential materials for adoption
 - o continue work with proficiency based teaching and learning
 - o strengthen and continue systematic implementation of Response to Intervention
- Professional development in instructional techniques and specific program delivery
- Addition of Language Coaches in the ELL Budget to provide professional development to teachers
- Ongoing materials purchases

Student Services Budget:

- Research-based curriculum in reading and math in order to target students with difficulty in these areas
- Training on the curriculum and providing additional time for special education teachers to work alongside general education teachers to collaborate on students who struggle in reading and math

Technology Budget:

- Technology Plan implementation, including redesigning technology and data collection, reporting staffing to improve efficiencies, and meeting the District's technology needs
- 2:1 student devices for new full day kindergarten classrooms together with the wireless systems where needed
- 2:1 student devices for all 6th grade classrooms in the district together with the wireless systems where needed
- Teacher technology grant program to encourage technology enhancements in the classroom
- Director of Instructional Technology to bridge technology and curriculum and instruction in order to continue the work of the digital transformation of teaching and learning
- Teacher on Special Assignment (TOSA) for Technology Instruction to provide additional training opportunities to licensed staff on the use of technology in daily classroom instruction

Goal 2: To improve the graduation rate for each and every student, particularly within subgroups. The following has been placed in the proposed budget for consideration:

Curriculum and Instruction Budget:

- Opportunities in the Advancement Via Individual Determination (AVID) college readiness program
- Credit recovery and second opportunities to earn credit at the high school level
- 2 Language Coaches for GLAD and SIOP Training
- Online high school academy

Student Services Budget:

- Positive Behavioral Interventions and Supports (PBIS) Structure for grades K-8, and Challenge Day diversity awareness and anti-bullying program at all middle schools
- .5 Counseling FTE
- Professional development in proficiency-based Teaching, Learning, and Grading, Common Core State
 Standards, and Scope and Sequence in the four content areas

Goal 3: To continue the work of redesigning of high school Special Education offerings, case management, and self-contained classrooms in order to increase the graduation rates for students in Special Education. The Student Services Department has budgeted for the following:

- Redesign of the high school special education course offerings in order to increase the graduation rates
- High school resource room teacher assignment change into a support class for students with severe behavior needs in order to keep students on-track and in school
- Implementation of restorative justice practices to reduce suspensions and expulsions

Fiscal Responsibility

Much of the work around fiscal responsibility, implementing best practices, and refining the overall process within a budget preparation process happens during the development of the detail and evaluation of labor placement, revenue, and expenditure estimates and cannot be pointed out in terms of budgeted expenditures. Specific expenditures within the proposed budget that demonstrate the continued work in fiscal responsibility are as follows:

- Enhance the 2012 ODE Chart of Accounts implementation within the proposed budget for compliance and to assist in more accurate reporting of revenue and expenditure data by subject, grade level, and school
- Research and align classroom and licensed support full-time equivalents (FTE) down to the sections taught to increase efficiencies
- Staff FTE to the minimum to operate each building based on projected enrollment, monitoring class sizes, and allow for a contingency budget to be used for FTE wherever required, following the first 10 days of school should student attendance exceed enrollment projections
- Allocate music and physical education (PE) FTE at the elementary level at a fixed 0.50 FTE each to provide
 principals the opportunity to have their instructional needs drive their school schedule as opposed to days
 and times that music and PE teachers can spend time in the buildings, with an additional benefit of dealing
 with the licensed prep-time needs
- Allocate Portland Art Tax estimated funding to the four eligible Elementary Schools, Alder, Glenfair,
 Margaret Scott and Wilkes, for adding music and art FTE at those sites
- Align classified staff FTE to locations based on measureable criteria, such as enrollment and student mobility rates, where applicable, and square footage of space to be cleaned or mowed
- Continue the work in facility maintenance and operations budgets to budget the plan for improvements and specific projects to be completed and not establish a number that is adjusted annually for inflation
- Continue the work of creating building allocation budgets on prioritized, expressed building needs for the year and not strictly on a per student basis

- Increase furniture, fixtures, and equipment budgets to replace broken, dilapidated or non-repairable furniture in use in school classrooms and buildings to continue an annual replacement cycle and improve student ergonomics and learning experiences in classrooms
- Continue technology replacement project with a third round of computers proposed to replace student and teacher computers that are older than six years and add technology to the classrooms for instruction and student use in new full day kindergarten classes as well as the 6th grade
- Continue to acquired ERate approvals annually that result in an 86% reduction in the District's telephone and internet costs
- Secure facility energy efficiency audits and qualify planned improvements for SB1149 funding for 2014-15

Communication

To refine and implement the district-wide communications plan for internal and external communication in order to promote the District as a professional, responsive, and well-managed organization dedicated to student achievement. The proposed budget includes the following:

- Maintain FTE to provide communications service to parents with emphasis on enhancing services to parents
- Continue increased memberships and involvement in community organizations to spread the good news about Reynolds School District
- Begin regular patron communication seven times per year. Begin with district mailer with a plan to transition to e-mail for those with Internet access
- Conduct two summit format community-wide interactive sessions
- Coordinate a District-wide service learning day
- Enhance the District's communication system to include text messaging and the ability for parents to receive communication in their preferred manner (database)

Board Budget Goal:

Increase Achievement K-12 with Emphasis at K-3

Optimize Technology to Meet the Needs of 21st Century Learners

- 2:1 student to device ratio expansion with full day kindergarten
- 2:1 student to device ratio addition for 6th grades moving on from existing K-5 implementation
- Instructional Technology TOSA and additional technology support staff
- Wireless system expansion for student and other devices

Continue Investment in Current Textbook, e-text, and/or Instructional Materials

- Elementary literacy curriculum
- Secondary literacy framework and curriculum
- Social skills curriculum for all kindergarten classrooms
- Student electronic devices and apps

Align English Language Learner (ELL) Resources with ELL Services

- Full Day kindergarten at 5 remaining elementary schools
- Equity Officer FTE
- GLAD / SIOP Implementation Coaches (Language Coaches)
- GLAD implementation K-5

Broaden Extended Learning and Dropout Prevention Programs

- Full Day kindergarten at 5 remaining elementary schools
- Education Assistants in every kindergarten classrooms for 30 days
- Online high school academy
- Expulsion prevention program 6-12

Align Professional Development Opportunities

- Technology training
- Curriculum roll out training
- Ongoing professional development

Enhance District Academic Partnerships

- SUN program expansion at Margaret Scott, Salish Ponds, Woodland, and Reynolds High School
- SEI services at Reynolds High School
- College Possible

Middle College with Mt. Hood Community College

Board Budget Goal:

Expand Athletics and Activities Opportunities

- Expanded middle school sports programming
- Challenge Day at all middle schools

Board Budget Goal:

Maintain a 5% Unappropriated Ending Fund Balance Per Board Policy

Budget includes the required 5% unappropriated ending fund balance

Board Budget Goal:

Provide Safe, Healthy and Well-maintained Learning Environments

- Implementation of Safety Officer within Facilities Maintenance
- Annual bus replacement cycle
- Annual technology replacement cycle
- Annual student furniture replacement cycle
- Kitchen expansions and replacement kitchen equipment at Margaret Scott and Salish Ponds
- Facility improvements including full day kindergarten classroom readiness, functioning and secure locker room renovation at Reynolds High School, new and replacement security camera systems, and soft fall materials for elementary playgrounds.

BUDGET DEVELOPMENT

Revenue Assumptions

General Fund

The District's 2014-15 service plan is based on a number of revenue assumptions. The largest source of District revenue comes from the State School Fund and is determined using projected student enrollment in the District

and projected transportation expenditures. As of the date of this message, the District's estimate of revenue and resources that will be available for District use in 2014-15 is based upon the following revenue assumptions:

- The District Average Daily Membership Weighted (ADMw) for 2014-15 is projected to be 14,860
 - This Projected 2013-14 ADMw for the District is 14,714
 - The Final 2012-13 actual ADMw for the District is 14,192

The increase is a result of projections received from the District's charter schools, and the exiting 2014 senior class being the smallest class District-wide. The projected increase in overall enrollment is 121 students, comprised of projected increases of 106 students in the District, including 27 ADM for the online academy, and 15 students in the District-sponsored charter schools. The weights applied to reach the 14,860 overall weighted membership number are based on the weight distribution among the existing Reynolds' student population, the increased number of identified English Language Learners (ELLs), and the decreased number of special education students exiting with the Class of 2014 as compared to the projected incoming number of special education students for the 2014-15 school year.

- The estimated State School Fund (SSF) distribution is based upon the Biennial Budget of \$6.65 billion identified to support K-12 education statewide for the 2013-2015 biennium. It is further assumed that the biennial budget will be paid out for the second half at the rate of 51% for the second year of the biennium. Based upon the District's projected enrollment and the State's projected funding level, the Reynolds School District estimates \$83.8 million in State School Fund revenues for 2014-15.
- The estimated property tax revenue to be collected by the District during 2014-2015 is \$22.9 million and is based upon a 1.5% growth factor and a 94.6% collection rate as estimated by the Oregon Department of Revenue.
- The District's beginning fund balance, considered a resource in the budget process, is estimated to be \$9.6 million at July 1, 2014.
- The Multnomah Education Service District (MESD) pass through or "transit" dollars anticipated for 2014-2015 are based upon changes to the service plan selection. Additional revenues have been identified in order to fund the Early Childhood and Functional Living Skills (FLS) services for students with District staff rather than to utilize MESD services.

Nutrition Service Fund

Revenues are based on projected enrollment with existing free and reduced lunch rates for the upcoming year. Proposed revenues will include a slight rate increase for paid lunches as required to continue the work of bridging the gap between paid and federally-funded school lunches.

Federal Programs

Revenues are based on a projected increase in Title, IDEA and School Improvement Grant programs at an estimated average of 25.7% from the current year revenues. The majority of the increase for IDEA is due to a budgeted carry-over and the anticipated School Improvement Grants for 2014-15.

Expenditure Assumptions

General Fund

The District's 2014-2015 service plan is based on a number of expenditure assumptions. As is the case with any educational entity, the largest expense of the District is labor. The proposed staffing framework is based upon a comprehensive evaluation of staffing across all labor groups, departments, and buildings to align to the 2014-2015 plan with emphasis on the Board and Superintendent Goals and overall Board Budget Goals.

The District's anticipated expenditures are proposed to exceed the projected 2014-2015 revenues by \$860,537. This amount represents a decrease in the **budgeted** spend-down of the District's reserves by \$1,081,002, however, the total one-time expenditures in the proposed 2014-15 budget is \$3.7 million. This means that \$2.8 million of the current year revenues are being spent on one-time current year expenses, not on ongoing expenses, which is a true improvement.

It is important to note that the committed contingency amounts identified in the budget are to cover a variety of items, such as:

- FTE for enrollment in excess of our projections;
- Special Education Maintenance of Effort pending Multnomah Education Service District (MESD) labor negotiations which could result in higher costs;
- ELL supports pending further development of the service model;
- Summer 2014 facility project contingencies; and
- Uncommitted amounts for unforeseen expenses.

Reynolds School District is fortunate in that it has additional resources to support the expenditure budget where the current year's revenues fall short. The focus of any proposed spend-down beyond current year revenues has been on one-time expenditures or projects in curriculum and instruction, facility improvements, technology, and furniture, fixtures and equipment. As was the case in 2013-14, the 2014-15 Budget does **not** propose spending down reserves for ongoing expenditures such as labor.

As of the date of this message, the estimate of expenditures for 2014-15 is based upon the following assumptions:

- The salary schedules for administrative and confidential employees will include a Cost of Living Allowance (COLA) increase of 1.5% along with a scheduled experience step. Additionally, an average of \$1,100 in monthly insurance caps is assumed.
- The salary schedule for classified staff is based upon a contract in the process of being negotiated and represents a 1.5% COLA increase along with a scheduled step increase and an average of \$912 in monthly insurance caps depending on the length of year worked.
- The salary schedule for licensed staff is based upon an open contract in the process of being negotiated and represents a 1.5% COLA increase with a scheduled step increase that ranges from 1.04% to 1.91%.

- The Public Employees Retirement System (PERS) Board released contribution rates for the biennium beginning July 1, 2013.
 - Tier 1 and 2 Employer PERS Rate is set at 9.71% down from 14.11% in 2011-13; however, it remains unchanged from 2013-14
 - Oregon Public Service Retirement Plan (OSPRA) Employer PERS Rate is set at 7.71% down from 12.11% in 2011-13 and unchanged from 2013-14
- The Public Employees Retirement System (PERS) Unfunded Actuarial Liability (UAL) requires a 10.03% rate applied to PERS eligible payroll to cover the annual bond payments.
- Other employer labor costs are based on the assumption of 7.65% FICA, .46% 3.80% rates for Workers'
 Compensation, and a self-funded unemployment rate of 0.5%.
- Projected FTE cuts from reductions in federal funding were absorbed into General Fund vacancies created through retirements or resignations wherever possible to avoid reduction-in-force layoffs.
- The expenditure budget includes a full school year with no cut or furlough days proposed.
- E-Rate savings are taken as a reduction in the District billing for telephone and Internet services. The District took full advantage of the E-Rate qualification process beginning again with the 2012-2013 school year, after sporadically collecting ERate funding for a number of years. In order to receive benefits for the 2013-2014 school year, the application and eligibility process was completed in the spring of 2013. These savings will represent 86% of what the District has historically spent on telephone and Internet services as the E-Rate program had not been utilized at Reynolds in recent years, estimated at \$120,000 for 2014-2015.

Nutrition Service Fund

Expenditures are based on labor-rate changes as noted above, projected contract services, commodity-rate increases, and continuing capital improvements within the District's food service locations. 2014-15 will be the fifth year in a five-year contract with Chartwells for management and product contract services.

Federal Programs

Expenditures are based on labor-rate changes as noted above, together with the projected increases in Federal Title and IDEA and School Improvement Grant programs at an estimated 25% for 2014-15

Proposed Changes to Previously Contracted Services

In 2012-13, the Functional Living Skills Program (FLS) served 23 high-needs Reynolds students. This program was operated by the Multnomah Education Service District and supported by resolution funds. Beginning in 2013-14, the Reynolds School District expanded its FLS program utilizing MESD resolution dollars in the form of transit dollars to serve 8 students. These dollars are transferred from the MESD to the District's general fund. The 2014-15 budget includes serving an additional 8 students directly using MESD pass-through dollars. The total transit dollars that will be received by the District from the MESD specifically for the 8 FLS students are estimated at \$457,950.

Spending Down District General Fund Reserves

The District has been utilizing reserves to balance the annual budget for some time. The proposed 2014-2015 budget utilizes \$.86 million in reserves to offset the expenditures proposed that exceed the current year's revenues. This represents a reduction in budgeted spend-down when compared to the \$1.94 million budgeted in 2013-2014 as noted on the following table:

GENERAL FUND BUDGETED SPEND-DOWN OF RESERVES					
2010-11	2011-12	2012-13	2013-14	2014-15	
3,065,032	3,926,000	6,654,722	1,941,539	860,537	

The reduction in proposed budgeted spend-down is a result of increased State School Fund Revenues, anticipated PERS savings, and changes to expenditure practices. The District has begun to meet the goal of using current year revenues for current year and ongoing expenses, including \$2.4 million in one-time expenses from the current year's budget. The goal of the District will be to continue the practice of only spending down fund balances on one-time expenditures such as capital and other non-labor costs.

Student-Teacher Ratio Information

During the fall of 2012-2013 some class sizes were inordinately large, particularly at some elementary schools, where FTE had been cut based on a projected decrease in enrollment. The 2013-14 budget reflected additional staff to meet the demand of increased enrollment and allowed for the District to respond with additional FTE where enrollment numbers exceeded the projections.

The proposed 2014-15 budget reflects an overall increase of 24.9 FTE when compared to the current 2013-2014 working budget. The additional FTE consists of all labor groups and has been distributed throughout the District in a strategic manner in response to projected increases in student enrollment and to support the District's goals of improving student achievement.

As previously stated, the proposed 2014-2015 budget includes staffing based on projected enrollment with an emphasis on smaller class sizes in grades K through 3. However, principals have the authority in how FTE is

actually used in order to support each building's particular needs. The following table outlines the projected student-to-teacher ratio by location:

2014-2015 PROPOSED GENERAL EDUCATION - GENERAL FUND LICENSED TEACHER FTE			
PROJECTED ENROLLMENT	SCHUUI		
513	ALDER	21.00	24.43
507	DAVIS	19.00	26.68
403	FAIRVIEW	15.00	26.87
530	GLENFAIR	19.00	27.89
552	HARTLEY	20.00	27.60
485	M SCOTT	17.00	28.53
528	SALISH	20.00	26.40
387	SWEETBRIAR	13.00	29.77
379	TROUTDALE	16.00	23.69
450	WILKES	18.00	25.00
543	WOODLAND	20.00	27.15
829	HB LEE	27.50	30.15
1024	RMS	31.50	32.51
631	WMMS	22.05	28.62
2750	RHS	98.33	27.97
229	RLA WEST	13.50	16.96
45	RLA EAST	3.00	15.00
55	4 CORNERS	-	
10,840.00		393.88	27.52
All Day Kindergarten Fully Implemented at all Elementary Schools			

CONCLUSION

This budget document reflects the conscious effort to continue the practice of maintaining the beginning fund balance over the course of the last year for use on one-time purchases while adjusting staffing levels to match the projected increasing enrollment. The 2014-15 budget document benefits from the stop-gap created; however, it is essential to work toward utilizing current year revenues for current year expenses and accessing the fund balance or reserve only for those one-time needs or to offset increased fixed costs in the short term.

The 2014-15 budget uses \$860,537 of the District's cash reserves, including \$3.7 million in one-time costs for curriculum, technology, facility needs, and site improvements. The projected unappropriated ending fund balance of \$6.1 million represents 5.0% of the total 2014-2015 General Fund resources, which meets Board policy. Additionally, the proposed budget includes a contingency balance of \$2.68 million. However, the district will need access to contingencies for increased expenses for which the contingency is currently committed.

Even in a time of scarce resources, this document supports the District's mission and goals for a quality educational program, a safe and secure learning environment for our students, and resources to continue to attract and maintain a quality workforce.

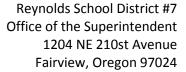
I would like to acknowledge the work of the entire Reynolds Leadership Team and the District's Finance staff in particular for their hours of work in planning, projecting, and compiling the 2014-15 budget document.

Respectfully submitted,

Linda L. Florence, Ed.D.

Superintendent

Reynolds School District





1 de mayo de 2014

2014-15 MENSAJE DEL PRESUPUESTO

El presupuesto presentado en este documento representa el plan financiero de Reynolds School District. Contiene estimados de los ingresos and los gastos necesarios para respaldar los programas ofrecidos por el distrito en un año fiscal. Este menaje provee información preliminar del proceso del presupuesto, desarrollo del presupuesto y las conjeturas y los estimados utilizados. En su totalidad, demuestra el plan del distrito para proveer servicios a los estudiantes del Distrito Escolar de Reynolds durante el año escolar 2014-15.

Ingresos Estatales

Durante las últimas dos décadas, varias iniciativas ciudadanas han cambiado la forma en que Oregon financia la educación pública, comenzando con la Medida 5 en 1990. Las limitaciones de impuestos a la propiedad promulgadas bajo la Medida 5 y las posteriores Medidas 47 y 50 desplazó la carga principal de pagar por la educación de los grados K–12 de los contribuyentes de impuestos de propiedad local hacia el Fondo General del Estado. Este cambio dirigió a la Legislatura en 1991 a establecer una fórmula de igualación de financiamiento para la educación. Esta fórmula de financiación, basada principalmente en la cantidad de registro de estudiantes y los datos demográficos de los estudiantes, determina la cantidad de dinero que cada distrito recibe de los Fondos Educativos del Estado para completar la brecha entre los ingresos locales del distrito (impuestos a la propiedad) y su objetivo de igualación bajo la fórmula. Este cambio afecta cómo se proporcionan fondos a las escuelas públicas haciéndolas que dependan más de la economía general de Oregon. Cuando la economía disminuye y hay una alta tasa de desempleo, los programas y servicios públicos, tale como las escuelas se ven directamente afectados porque la principal fuente de ingresos estatales se basa en los impuestos a los ingresos

Como consecuencia de la recesión económica del 2008 y a lenta recuperación, la recaudación del impuesto a los ingresos y del impuesto a la propiedad han disminuido y disminuye la cantidad total de los ingresos asignados a los programas públicos.

Ajusto de Ingresos de K-12

El ingreso total para la educación K-12 han estado disminuyendo constantemente desde el bienio 2003-05. En 2003-05 se destinaron 44.8% para la educación K-12 de los ingresos del estado y en 2011-13 los distritos recibieron 38.2%, una disminución del 6.6%. El presupuesto adoptado por el estado 2013-2015 promete un incremento en los gastos para la educación aumentos en el gasto en educación en el nivel de \$ 6.65 billones en comparación con el nivel de \$ 5.7 mil millones durante el bienio 2011-13. Con el presupuesto, llegó la legislación que redujo las contribuciones patronales PERS, en un esfuerzo para reducir los costos laborales y restablecer o aumentar los programas a nivel de distrito. Una vez aprobadas, sin embargo, el presupuesto previsto para una serie de cortes de la financiación que se emitirán en forma de subvenciones competitivas durante el bienio y, por tanto, el aumento de los pagos por cada alumno a distritos no fue tan alta como se esperaba en un principio.

Como las escuelas se financian principalmente a través de los impuestos sobre los ingresos, el déficit de

ingresos históricos también han afectado al número de puestos de personal en los distritos escolares. Los presupuestos escolares se inclinan fuertemente en los costos de personal, salarios y beneficios, por lo general alrededor de 80 a 85% del presupuesto total.

El Pronóstico trimestral de marzo sobre ingresos estatales no mostró crecimiento de los fondos estatales, lo que indica que el crecimiento de los ingresos bienal estará por debajo del umbral del 2%, lo que resultaría en ingresos del Estado que se envían de vuelta en vez de asignarlas al presupuesto.

PRESUPUESTANDO UN PLAN

Metas del Presupuesto Adoptadas por la Junta Directiva

La Junta Escolar Reynolds establece los siguientes objetivos presupuestarios para guiar la ejecución de los programas para el 2014-15 el programa de trabajo de planificación de entrega completada por Equipo Administrativo del Distrito. Una vez que el plan estuvo aceptado, el presupuesto fue preparado de tal manera en que financiara la ejecución del plan

2014-2015 Metas del Presupuesto de la Junta Directiva

Plan de Acción de Apoyo a las Metas de la Junta Directiva y la Superintendente

Incremento de Logros Académicos K-12 con énfasis K-3

Optimizar la tecnología para satisfacer las necesidades de los estudiantes del siglo XXI Los equipo en los que los estudiantes aprenden necesitan ser relevantes Continuar la inversión en libros de texto, libros electrónicos, y/o materiales didácticos en Conformidad con el Ciclo de adopción del Estado

Alinear a los recursos de los estudiantes del Idioma inglés (ELL) Con los Servicios de ELL Ampliar el Aprendizaje Extendido y Programas de Prevención a la Deserción Escolar Alinear oportunidades de Desarrollo Profesional

Mejorar las asociaciones Académicas del Distrito

Expandir las Oportunidades de Atletismo y Actividades

Mantener un balance final no asignado del 5% de acuerdo con la Política de la Junta Directiva

Proporcionar ambientes de aprendizaje seguro, saludable y bien mantenido.

Metas de la Superintendente y de la Junta Directiva

El enfoque del distrito se describen en tres áreas con el fin de definir con mayor precisión los objetivos y planes de acción para la realización del trabajo y la medición de los resultados.

Meta de Logros Académicos de los Estudiantes

- Mejorar los resultados de lectura y matemáticas para cada estudiante de Reynolds School District
- Mejorar el índice de graduación para cada estudiante, en particular dentro de los subgrupos
- Rediseñar los servicios de Educación Especial en la escuela preparatoria par aumentar la tasa de graduación para estudiantes de Educación Especial.

Responsabilidad Fiscal

- Revisar las Políticas del Distrito y aplicar las mejores prácticas en todas las áreas
- Poner en práctica con éxito el presupuesto anual
- Redefinir el proceso presupuestario para que sea dirigido por la Junta Directiva

Comunicación

 Mejorar y aplicar en todo el Distrito un Plan de Comunicaciones para la comunicación interna y externa.

Formula para el plan presupuestario

Una vez más, nuestro tema para el proceso de presupuesto para el año 2014-15 ha sido presupuestar un plan y no planear un presupuesto. Este cambio en la práctica que emprendimos en el 2012-13 creó una gran oportunidad para comenzar el trabajo presupuestario , reuniéndonos individualmente con el personal y los directores para el intercambio de ideas en cuanto a sus necesidades para sus escuelas y departamentos , tales como personal , materiales, tecnología, y las instalaciones, mediante la reducción del proceso presupuestario a nivel de los estudiantes y los edificios. Con un distrito de este tamaño , el proceso fue largo y detallado , pero valió la pena la inversión de tiempo . Hemos obtenido una gran cantidad de conocimiento sobre cada edificio y su población estudiantil. Con este conocimiento y la retroalimentación, se resumió el plan de acción para 2014-15 , y el trabajo comenzó alineando los fondos del presupuesto para 2014-15 con el plan, y trabajando hacia el logro de las metas del distrito .

Logros Estudiantiles

Para mejorar los resultados de lectura y matemáticas para cada estudiante de Reynolds School District The El Presupuesto propuesto por el Distrito incluye lo siguiente:

Presupuesto del Plan de Estudio e Instrucción:

- Continuar con la última etapa de implementación de Kindergarten de tiempo completo en todas las once escuelas primarias del distrito;
- K-12 Marco de alfabetización y sus componentes: incluyendo un sistema integral de evaluaciones, materiales al nivel, y el desarrollo profesional para garantizar una implementación de alta calidad;
- Comités en los niveles primarios y secundarios para:
 - o Apoyar la implementación del marco de alfabetización;
 - Construir un marco para la enseñanza de matemáticas y estudiar materiales potenciales para su adopción;
 - o Continuar trabajando con la enseñanza y el aprendizaje basados en el dominio; y
 - Fortalecer y continuar con la implementación sistemática de respuesta a la intervención;
- Desarrollo Profesional en técnicas de instrucción y ejecución de los programas específicos;
- Agregar Instructores (guías) en el Presupuesto de ELL para proveer o proporcionar desarrollo profesional a los maestros; y

 Además de una academia en línea instalada para los estudiantes de Reynolds High School como una opción para la obtención de créditos de estudio en línea con contrato de alta calidad (HQ) servicios autorizados a través ORVED..

Presupuesto de Servicios a los Estudiantes:

- Continuar con la suma de un currículo basado en la investigación de lectura y matemáticas con el fin de orientar a los estudiantes con dificultades en éstas áreas; y
- Continuar con el entrenamiento del currículo y proveer tiempo adicional a los maestros de educación especial para trabajar en conjunto con los maestros de educación general y colaborar sobre los estudiantes que tienen dificultades en lectura y matemáticas.

Presupuesto de Tecnología:

- Continuar el trabajo de implementación de las recomendaciones del Plan de Tecnología adoptada, incluyendo la tecnología de rediseño y la recopilación de datos, la presentación de informes al personal para mejorar la eficiencia y la satisfacción de las necesidades de tecnología del distrito;
- Agregar 2:1 aparatos para los estudiantes para las clases de Kindergarten de tiempo completo en conjunto con el sistema inalámbrico cuando fuera necesario.
- Agregar 2:1 aparatos para los estudiantes para todas las clases de sexto grado del distrito en conjunto con el sistema inalámbrico donde fuera necesario.
- Continuar con el programa de becas de tecnología para maestros para fomentar mejoras tecnológicas en los salones.
- Agregar un Director de Tecnología Educativa para tender puentes entre la tecnología y el plan de estudios y enseñanza con el fin de continuar la obra de la transformación digital de la enseñanza y el aprendizaje;
- Agregar un segundo Maestro en Asignación Especial (TOSA) para la instrucción de tecnología para proporcionar oportunidades adicionales de capacitación para el personal con licencia sobre el uso de la tecnología en la enseñanza diaria en el salón; y
- Continuar con la posición de Analista de Datos Tecnológicos creada en 2013-14 para supervisar la recolección de datos a nivel del distrito, revisar y validar todos los informes de presentación de datos del distrito y recopilar datos del rendimiento estudiantil y resultados de las pruebas para uso administrativo al trabajar con los planes de mejoras de las escuelas y los planes de instrucción del estudiante individual.

Logros Estudiantiles (Cont)

Para mejorar la tasa de graduación para cada uno de los estudiantes, especialmente dentro de los subgrupos. Lo siguiente está en el presupuesto propuesto para consideración:

Presupuesto de Currículo e Instrucción:

- Aumentar las oportunidades de AVID (Avance Vía Determinación Individual) programa de preparación para la universidad :
 - Agregar tutores para apoyar las sesiones del espectro de las clases electivas de AVID Grados 7-12;

- Capacitar a los maestros de clases electivas no-AVID, en las estrategias de AVID para hacer crecer el programa a nivel de toda la escuela;
- Proporcionar una exposición significativa a la universidad a través de excursiones bianuales;
- Pagar por los registros del Fondo General, no subvenciones, para asegurar la continuidad y estabilidad del programa en el futuro;
- Incrementar recuperación de créditos y segundas oportunidades para obtener crédito a nivel de educación secundaria durante el curso del día para que los estudiantes tengan una mayor oportunidad de obtener suficientes créditos para graduarse si se han atrasado para la graduación;
- Agregar entrenadores en el presupuesto de ELL Budget para proporcionar desarrollo profesional a los maestros; y
- Agregar una Academia en la red para estudiantes de Reynolds High School como una opción para obtener créditos por los estudios online con servicios contratados de alta calidad (HQ) de maestros licenciados a través de ORVED.

Presupuesto de Servicios Estudiantiles:

- Seguir financiando las intervenciones al Comportamiento Positivo Positivo y Apoyo (PBIS) para los grados
 K-8, y desafío del Día de conciencia de la diversidad (Conciencia a la Diversidad) y el programa anti-tiranía para todos los estudiantes del grado 11 en Reynolds High School (RHS);
- Ajustar la consejería FTE para igualar la proporción de estudiantes por consejero del distrito y mejorar el servicio a los estudiantes en riesgo de no graduarse para implementar las prácticas restaurativas y apoyar a los estudiantes de la academia por internet;
- Aumentar el desarrollo profesional en las siguientes áreas:
 - o Enseñanza, aprendizaje y calificación basados en el domino;
 - Estándares Estatales Comunes;
 - Alcance y Secuencia de trabajo en Inglés, Artes Lingüísticas, Arte, Ciencia, Matemáticas, Estudios Sociales; y
- Continuar con las mejoras de la supervisión y seguridad de los estudiantes para proporcionar supervisión en los pasillos de las escuelas segundarias grandes para mejorar la asistencia y la seguridad general de los estudiantes en las escuelas del distrito..

Logros Estudiantiles (Cont)

Para continuar con el trabajo de rediseñar los servicios de Educación Especial en la escuela preparatoria Manejo de casos, y salones especiales para poder incrementar la tasa de graduación para estudiantes en Educación Especial. El Departamento de Servicios Estudiantiles ha presupuestado lo siguiente:

- Seguir trabajando en el rediseño de los cursos de educación especial ofrecidos en la preparatoria para poder incrementar la tasa de graduación de los estudiantes en educación especial ofreciendo más créditos en matemáticas y artes lingüísticas;
- Reconfigurar un maestro del salón de recursos de la preparatoria en una clase de apoyo para estudiantes

con necesidades graves de conducta con el fin de mantener a los estudiantes "encaminados" y en la escuela y;

 Continuar con las prácticas de justicia restaurativa, mientras se trabaja para mantener a nuestros estudiantes en la escuela y reducir las suspensiones y expulsiones, proporcionando apoyo y servicios alternativos.

Responsabilidad Fiscal

Gran parte del trabajo sobre la responsabilidad fiscal, la implementación de las mejores prácticas, y perfeccionar el proceso general dentro del proceso de preparación de un presupuesto, sucede durante el desarrollo de los detalles y la evaluación de la inserción laboral, ingresos, y las estimaciones de gastos y no se puede señalar en términos de los gastos presupuestados. Los gastos específicos dentro del presupuesto propuesto que demuestran el continuo trabajo en la responsabilidad fiscal son los siguientes:

- Seguir implementando el Plan General de Contabilidad ODE 2012 ODE dentro del proyecto de presupuesto para el cumplimiento y ayudar a informar con mayor precisión de los datos de ingresos y gastos por materia, nivel de grado y escuela;
- Investigar y alinear en los salones personal certificado y de apoyo equivalente a tiempo completo (FTE) en las secciones de enseñanza para incrementar la eficiencia;
- Personal de tiempo completo (FTE) al mínimo para operar cada edificio basado en los registros de estudiantes proyectados, seguimiento del tamaño de las clases, y permitir un presupuesto de contingencia que se utilizará para FTE cuando sea necesario, luego de los primeros 10 días de clases si la asistencia de estudiante excede lo proyectado;
- Asignar música y Educación Física (PE) FTE en el nivel primario en un fijo de 0.50 FTE cada uno para proporcionar a los directores la oportunidad de tener sus necesidades de instrucción conduzcan el horario de la escuela en vez de días y horarios en que los maestros de música y educación física puedan pasar tiempo en los edificios, con el beneficio adicional de hacer frente a las necesidades de tiempo de preparación de los maestros.
- Asignar los fondos del impuesto de Arte de Portland para las cuatro escuelas primarias elegibles, Alder,
 Glenfair, Margaret Scott and Wilkes, para agregar FTE para música y Arte en esos lugares;
- Alinear personal clasificado FTE a lugares, en función de criterios medibles, como tasa de matrícula y movilidad estudiantil, y cuando corresponda a los metros cuadrados a ser limpiado cortar el césped;
- Seguir trabajando en el mantenimiento de las instalaciones y presupuesto de operaciones para presupuestar el plan de mejoras y proyectos específicos para ser completados y no establecer un número que se ajusta anualmente según la inflación;
- Seguir trabajando en crear asignaciones de presupuesto en los edificios según las necesidades priorizadas de los edificios par el año y no estrictamente en función de cada estudiante;
- Aumento de muebles, accesorios y presupuesto de equipos para reemplazar los muebles rotos,

deteriorados o no reparables en uso en los salones escolares y edificios para continuar el ciclo de reemplazo anual y mejorar la ergonomía de los estudiantes y la experiencia de aprendizaje en los salones.

- Continuar con el proyecto de reemplazo de tecnología con una tercera ronda de equipos propuestos para reemplazar a las computadoras de los estudiantes y maestros que tienen más de 6 años y se agregan la tecnología a las aulas para la enseñanza y el uso de los estudiantes en las nuevas clases de Kindergarten de tiempo completo, así como en el sexto grado;
- Seguir adquiriendo aprobaciones de ERate anualmente que resulta en un 86% de reducción de costos de teléfono e internet del distrito; y
- Asegurar las auditorias de eficiencia de energía y planes de mejoras calificados por los fondos SB1149 para el 2014-15.

Comunicación

Para refinar e implementar el plan de comunicación de todo el distrito para la comunicación interna y externa con el fin de promover el Distrito como una organización profesional, sensible y bien administrado dedicado a los logros del estudiante. El proyecto de presupuesto incluye la siguiente:

- mantener FTE para proporcionar un servicio de comunicaciones para los padres con énfasis en la mejora de los servicios para los padres;
- continuar el aumento de membresía y participación en organizaciones de la comunidad para difundir las buenas nuevas acerca del Distrito Escolar Reynolds;
- establecer un patrón de comunicación para todo el distrito y revisarlos por lo menos cites veces al ano.
 Iniciar el proceso en todo el distrito de eliminar el correo reilar e implementar el electrónico para todos los que tengan acceso al internet.;
- realizar dos sesiones interactivas para toda la comunidad que sean exitosas;
- coordinar un día en todo el Distrito de aprendizaje de servicio; y
- Mejorar el sistema de comunicación del Distrito para incluir los mensajes de texto y la capacidad de los padres para recibir la comunicación en su forma preferida (base de datos).

DESARRO DEL PRESUPUESTO

Supuestos de Ingresos

Fondo General

Plan de servicio 2014-15 del Distrito se basa en una serie de hipótesis de ingresos . La mayor fuente de ingresos del distrito proviene del Fondo Escolar del Estado y se determinó a través de la inscripción de estudiantes proyectada en el Distrito y los gastos de transporte proyectado. A la fecha de este mensaje , la

estimación de los ingresos y recursos que estarán disponibles para el uso de Distrito en 2014-15 del Distrito se basa en las siguientes hipótesis de ingresos:

- El promedio diario del miembro ponderado del Distrito (ADMw) será aproximadamente de 14,860 para el ano 2014-2015.
 - o Este es un aumento de la proyectada 2013-14 ADMw de 14.71.
 - o El 2012-13 ADMw real proyectada por el Estado para el Distrito es 14.192.

El aumento proyectado es el resultado de aumentar las proyecciones de algunas de las escuelas chárter del Distrito , así como el hecho de que la clase mayor 2014 que sale representa el más pequeño en todo el distrito de clase . El aumento proyectado en la inscripción general es de 121 estudiantes , integrados por los aumentos proyectados de 106 estudiantes en el Distrito , incluyendo 27 ADM para la academia en línea , y 15 estudiantes en las escuelas charter patrocinados por el Distrito . Las ponderaciones aplicadas para alcanzar el número de socio global ponderado 14860 se basan en la distribución del peso entre la población estudiantil actual de Reynolds , el aumento del número de identificados Aprendices del Idioma Inglés (ELL) , y la disminución del número de estudiantes de educación especial que salen con la Clase de 2014 en comparación con el número de entrada prevista de los estudiantes de educación especial para el año escolar 2014-15.

- El Estado Fondo Escolar (SSF) distribución estimada se basa en el presupuesto bienal de \$ 6.650 millones identificados para apoyar K- 12 en todo el estado la educación para el bienio 2013-2015. Se supone además que el presupuesto bienal se pagará en la segunda mitad, a razón de 51 % para el segundo año del bienio. En base a la matrícula proyectada del Distrito y el nivel de financiamiento proyectado del Estado, el Distrito Escolar de Reynolds estima 83800000 dólares en los ingresos del Fondo Escolar del Estado para 2014-15.
- Los ingresos de impuestos a la propiedad se estima que debe percibir el Distrito durante 2014-2015 es \$ 22,900,000 . y esta basado en 1.5%de crecimiento neto y un 94.6% de la colección de datos estimado por el estado de Oregon del Departamento de Revenue.
- El saldo del fondo a partir del distrito, considerado un recurso en el proceso presupuestario, se estima en \$ 9.600.000 al 1 de julio de 2014.
- El Distrito de Servicios Educativos de Multnomah (MEDS) pase a través o en dólares de "tránsito" que se prevé para 2014-2015 se basa en los cambios en la selección del plan de servicio. Los ingresos adicionales se han identificado con el fin de financiar la Educación Infantil y Habilidades para la Vida funcionales servicios (FLS) de los estudiantes con el personal del Distrito en lugar de utilizar los servicios MESD.

Fondo de Servicios de Nutrición

Los ingresos se basan en la inscripción proyectada con tasas de almuerzo gratis o precio reducido existentes para el próximo año. Ingresos propuestos incluirán un aumento leve tarifa para almuerzos pagados según sea necesario para continuar el trabajo de cerrar la brecha entre los almuerzos escolares y pagados con fondos federales.

Programas Federales

Los ingresos se basan en un aumento proyectado en el título, IDEA y programas de mejora de subvención a una escuela promedio estimado de 25.7% de los ingresos del año en curso. La mayor parte del aumento de IDEA se debe a un traspaso de lo presupuestado y las subvenciones para mejoras escolares previstos para 2014-15.

Supuestos de Gastos

Fondo General

Plan de servicio de 2014-2015 del Distrito se basa en una serie de supuestos gastos. Como es el caso con cualquier entidad educativa, el mayor gasto del Distrito es el trabajo. El marco de plantilla propuesta se basa en una evaluación completa de la dotación de personal en todos los grupos de trabajo, departamentos y edificios para alinear el plan 2014-2015, con énfasis en la Junta y el Superintendente Metas y Objetivos generales Presupuesto Junta.

Se proponen gastos anticipados del Distrito exceder los proyectados 2014-2015 los ingresos en \$ 860,537. Esta cantidad representa una disminución en la reducción de gastos presupuestados de las reservas del distrito por \$ 1,081,002 sin embargo, el total de los gastos de una sola vez en el proyecto de presupuesto 2014-15 es de \$ 3.7 millones. Esto significa que \$ 2.8 millones de los ingresos del año en curso están siendo gastar en gastos únicos año corriente, no sobre los gastos corrientes, que es una verdadera mejora.

Es importante tener en cuenta que los importes comprometidos de contingencia identificados en el presupuesto son para cubrir una gran variedad de artículos, tales como:

- FTE para la inscripción en exceso de nuestras proyecciones;
- Mantenimiento de Educación Especial del Esfuerzo en espera de Multnomah Distrito de Servicios Educativos (MESD) las negociaciones laborales que podría resultar en mayores gastos;
- ELL apoya mientras se perfecciona el modelo de servicio;
- Verano 2014 las contingencias del proyecto instalación; y
- Cantidades no comprometidas para gastos imprevistos.

Distrito Escolar de Reynolds es afortunada porque tiene recursos adicionales para apoyar el presupuesto de gastos cuando los ingresos del año en curso están a la altura. El objetivo de cualquier spend-down propuesta más allá de los ingresos del año en curso ha sido sobre los gastos de una sola vez o proyectos en el currículo e instrucción, mejora de las instalaciones, la tecnología y mobiliario, instalaciones y equipo. Como fue el caso en 2013-14, la 2014-15 Presupuesto no se propone pasar por las reservas para los gastos en curso, como la mano de obra.

A la fecha de este mensaje, la estimación de los gastos para 2014-15 se basa en los siguientes assumptionsr:

- Las escalas de sueldos para los empleados administrativos y confidenciales incluirán un Costo de Vida (COLA) aumento del 1,5%, junto con un paso experiencia programada. Además, se asume un promedio de \$ 1.100 en las tapas de seguros mensuales.
- La escala de sueldos para el personal clasificado se basa en un contrato en el proceso de ser negociado y representa un aumento de COLA 1,5%, junto con un aumento de paso programado y un promedio de 912 dólares en las tapas de seguro mensuales, dependiendo de la duración del año trabajado.

- La escala de sueldos para el personal con licencia se basa en un contrato abierto en el proceso de ser negociado y representa un incremento del 1,5 % COLA con un aumento de paso programado que va de bajo 1,04 % a 1,91 %.
- El Sistema de Retiro de Empleados Públicos (PERS) Junta liberó las tasas de contribución para el bienio que comienza el 1 julio de 2013.
 - Nivel 1 and 2 del Empleador PERS Cambio se ha fijado en 9,71 % por debajo de 14.11 % en 2011 a 13, sin embargo, no ha cambiado 2013-14
 - $\circ~$ Oregon Plan de Retiro (OSPRA) Empleador PERS Cambio se ha fijado en 7,71 % bajo a 12.11 % en 2011-13 y 2013-14 sin cambios 0
- El Sistema de Retiro de Empleados Públicos (PERS) sin fondear Actuarial Responsabilidad (UAL) requiere una tasa de 10,03 % aplicado a PERS nómina elegible para cubrir los pagos de los bonos anuales.
- Otros costos laborales de los empleadores se basan en el supuesto de 7.65 % FICA, 0.46 % 3.80 % para las tasas de Compensación de los Trabajadores , y una tasa de desempleo con fondos propios del 0,5%.
- Cortes FTE Proyección de las reducciones en los fondos federales fueron absorbidos por las vacantes del Fondo General creadas a través de jubilaciones o renuncias siempre que sea posible para evitar despedidas o la reducción de la fuerza.
- El presupuesto de gastos incluye un año escolar completo sin corte o días de licencia propuesto.
- Ahorro de E-Rate se toman como una reducción en la facturación del distrito para los servicios de telefonía e Internet . El Distrito aprovechó el proceso de calificación de E-Rate comenzando de nuevo con el año escolar 2012-2013 , después de recoger de forma esporádica financiación eRate para un número de años . Con el fin de recibir los beneficios para el año escolar 2013-2014 , se completó el proceso de solicitud y elegibilidad en la primavera de 2013 . Estos ahorros representan el 86% de lo que el Distrito ha invertido históricamente en los servicios telefónicos y de Internet como el programa E-Rate no se había utilizado en Reynolds en los últimos años , que se estima en \$ 120,000 para 2014-2015 .

Fondo de servicio de Nutrición

Los gastos se basan en los cambios de los tipos de trabajo como se señaló anteriormente, contratar servicios proyectados, los aumentos de los tipos de productos básicos, y las mejoras de capital que continúan dentro de centros de servicio de alimentos del Distrito. 2014-15 será el quinto año de un contrato de cinco años con Chartwells para los servicios de gestión y de contratos de productos.

Programas Federales

Los gastos se basan en los cambios de los tipos de trabajo como se ha señalado anteriormente, junto con los aumentos previstos en el Título Federal y IDEA y programas de subvención para mejoras escolares en un 25% para 2014-15.

Propuesta de Cambios a los servicios contratados con anterioridad

En 2012-13, el Programa Funcional de Habilidades de estar (FLS) sirvió 23 estudiantes de alto necesita Reynolds. Este programa fue operado por el Servicio de Educación del Distrito de Multnomah y el apoyo de los fondos de resolución. A partir de 2013-14, el Distrito Escolar de Reynolds expandió su programa FLS utilizando dólares de resolución MESD en forma de dólares de tránsito para servir 8 estudiantes. Estos dólares se transfieren desde el MESD al fondo general del distrito. El presupuesto 2014-15 incluye servir un período adicional de 8 estudiantes directamente utilizando dólares de paso a través MESD. Los dólares del total de tránsito que serán recibidos por el Distrito de la MESD específicamente para los 8 estudiantes FLS se estiman en \$ 457.950.

OTRAS CONSIDERACIONES PARA EL PRESUPUESTO

Reducir los gastos del Distrito General de las Reservas

El Distrito ha sido la utilización de las reservas para equilibrar el presupuesto anual por algún tiempo. El proyecto de presupuesto 2014-2015 utiliza \$ 860.537 en reservas para compensar los gastos propuestos que exceden los ingresos del año en curso. Esto representa una reducción en el presupuesto de reducción de gastos en comparación con el presupuesto de en \$1.94 millones dólares en 2013-2014 como se indica en la siguiente tabla :

FONDO GENERAL PRESUPUESTADOS reducir RESERVAS					
2010-11 2011-12 2012-13 2013-14 2014-15					
3,065,032	3,926,000	6,654,722	1,941,539	860.537	

La reducción en la propuesta de presupuesto de reducción de gastos es consecuencia del aumento de los ingresos del Fondo Escolar del Estado, ahorros previstos PERS, y cambios en las prácticas de gasto. El Distrito ha empezado a cumplir con el objetivo de utilizar los ingresos del año en curso para el año en curso y gastos en curso, incluyendo \$ 2.4 millones en gastos de una sola vez por el presupuesto del año en curso. La meta del Distrito será la de continuar la práctica de sólo pasar por los saldos de fondos en los gastos de una sola vez, como el capital y otros costos no laborales.

Maestro-estudiante Ratio de información

Durante el otoño de 2012-2013 algunos tamaños de las clases eran excesivamente grande , sobre todo en algunas escuelas primarias, donde se había cortado FTE basadas en una disminución proyectada de la matrícula . El presupuesto 2013-14 refleja personal adicional para satisfacer la demanda de aumento de la matrícula y se permite que el Distrito pueda responder con un ETC adicional donde el número de matriculados superaron las proyecciones..

El presupuesto propuesto para 2014-15 refleja un aumento total del 24,9 FTE, en comparación con el actual presupuesto de trabajo 2013-2014. El FTE adicional consiste en todos los grupos de trabajo y se ha distribuido en todo el Distrito de una manera estratégica en respuesta a los aumentos proyectados en la inscripción de estudiantes y para apoyar los objetivos de mejorar el rendimiento estudiantil del Distrito.

Como se dijo anteriormente, el proyecto de presupuesto 2014-2015 incluye la dotación de personal en base a la matrícula proyectada con un énfasis en clases más pequeñas en los grados K a 3. Sin embargo, los directores

tienen la autoridad en la forma FTE se utiliza realmente con el fin de satisfacer las necesidades particulares de cada edificio . La siguiente tabla muestra la proporción de estudiantes por maestro proyectado por ubicación:

2014-2015 PROPUESTA GENERAL EDUCATIVA – FONDOS GENERALES MAESTROS CON LICENCIA FTE			
PROJECTED ENROLLMENT	SCHOOL	PROPOSED CLASSROOM FTE (+ ELECTIVE @ SECONDARY)	CLASSROOM TEACHER:STUDENT RATIO
513	ALDER	21.00	24.43
507	DAVIS	19.00	26.68
403	FAIRVIEW	15.00	26.87
530	GLENFAIR	19.00	27.89
552	HARTLEY	20.00	27.60
485	M SCOTT	17.00	28.53
528	SALISH	20.00	26.40
387	SWEETBRIAR	13.00	29.77
379	TROUTDALE	16.00	23.69
450	WILKES	18.00	25.00
543	WOODLAND	20.00	27.15
829	HB LEE	27.50	30.15
1024	RMS	31.50	32.51
631	WMMS	22.05	28.62
2750	RHS	98.33	27.97
229	RLA WEST	13.50	16.96
45	RLA EAST	3.00	15.00
55	4 CORNERS	-	
10,840.00		393.88	27.52
IMPLIMENTAR PARA TODO EL DIA EN TODAS LAS ESCULAS PRIMARIAS KINDERGARTEN			

Nuevas Iniciativas Propuestas

Las nuevas iniciativas en el proyecto de presupuesto para servicios de ELL, mejoras del plan de estudios, más dispositivos de tecnología en las manos de los estudiantes, la continuación del plan de reemplazo de nuestra flota de transporte, mantenimiento de las instalaciones y la mejora continua y el mobiliario estudiante reemplazos están en línea con el Presupuesto de la Junta adoptada Objetivos.

[NO ESTOY SEGURO SI QUEREMOS ESTE NUEVO PROYECTO DE NUEVAS INICIATIVAS SECCIÓN O SI DIGO BASTA DE CONFORMIDAD CON LAS OTRAS SECCIONES]

CONCLUSIÓN

Este documento presupuestario refleja el esfuerzo consciente para continuar con la práctica de mantener el saldo del fondo de comenzar en el transcurso del año pasado para su uso en las compras de una sola

vez , mientras que el ajuste de los niveles de dotación de personal para que coincida con el aumento de la matrícula proyectada. Los documentos del presupuesto 2014-15 se beneficia del recurso provisional creados ; Sin embargo , es esencial para trabajar hacia la utilización de los ingresos del año en curso para los gastos del año en curso y acceder al saldo de los fondos de reserva o sólo para aquellas necesidades de una sola vez o para compensar el aumento de los costos fijos en el corto plazo.

El presupuesto 2014-15 utiliza \$ 860.537 de las reservas de efectivo del Distrito, incluyendo \$ 3.7 millones en gastos no recurrentes para el currículo , la tecnología , las necesidades de las instalaciones, y las mejoras del sitio . El saldo de los fondos no asignados final proyectada de 6,1 millones dólares representa el 5,0% del total de 2014 a 2015 los recursos del Fondo General , que se reúne la política del Consejo . Además, el proyecto de presupuesto incluye un equilibrio de contingencia de \$ 2.68 millones . Sin embargo , el distrito tendrá acceso a las contingencias de aumento de los gastos para los que la contingencia está actualmente comprometido .

Incluso en una época de escasez de recursos, este documento apoya la misión y los objetivos para un programa de calidad de la educación , un ambiente de aprendizaje seguro para nuestros estudiantes, y recursos para continuar para atraer y mantener una fuerza laboral de calidad del Distrito.

Me gustaría reconocer el trabajo de todo el equipo Reynolds Liderazgo y personal de finanzas del Distrito , en particular, por sus horas de trabajo en la planificación, la proyección y la compilación del documento presupuestario 2014-15 .

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Linda L. Florence, Ed.D. Superintendente Reynolds School District



Budget Process

July 1, 2014 to June 30, 2015

The Reynolds School District prepares the budget in accordance with the following:

- Oregon Local Budget Law (ORS 294), which provides standard procedures for the preparation, presentation and administration of the budget. Public involvement in budget preparation is mandated by this law. Oregon Budget Law requires the budget be balanced. Projected resources, which include beginning balance plus new year revenues, must equal projected requirements in each fund.
- The Oregon Department of Education (ODE), through the administrative rule process, required chart of accounts that is used to classify revenues and expenditures. The Reynolds School District appropriates its expenditure budget at the major function level. The functional areas, as defined by ODE, are Instruction, Support Services, Enterprise and Community Services, Facilities Acquisition and Construction, Other Uses (mainly transfers), Contingency, and Unappropriated Ending Fund Balance.
- Governmental Accounting Standard Board (GASB) Statement 54, which defines the hierarchy of fund balance classifications which are bound by constraints on resources reported in the fund.

Preparation of the budget involves many steps and months of collaborative work by District Staff. Once a proposed budget is developed, the Superintendent presents it and the Budget Message to the Budget Committee. The Budget Committee then reviews the proposed budget and receives public comments. The Budget Committee recommends revisions to the budget if needed and then approves the budget and tax levy, and recommends adoption to the District's Board of Directors.

Once the Budget Committee approves the Proposed Budget and recommends adoption, the Board of Directors holds a public budget hearing to present the budget and adopts the budget and tax levy in June.

If, after July 1, 2014 the school district receives unanticipated revenue or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year.

A supplemental budget cannot be used to authorize a tax levy.

The Board of Directors may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than ten percent of the annual budget of the fund being adjusted. If the expenditures are greater than ten percent, the Board must first publish the supplemental budget and hold a special hearing with the entire Budget Committee.



Reynolds School District Administration Offices 1204 NE 201st Avenue Fairview, OR 97024 503.661.7200 • FAX 503.667.6932

Reynolds School District Board Budget Goals 2014-2015

- Support Board/Superintendent Goals and Action Plan
- Increase Achievement K-12 with Emphasis at K-3
 - Optimize technology to meet the needs of 21st Century Learners
 - (The equipment our students learn on needs to be relevant)
 - Continue Investment in Current Textbook, e-text, and/or Instructional Materials in Compliance with the State Adoption Cycle
 - o Align English Language Learner (ELL) Resources with ELL Services
 - Broaden Extended Learning and Dropout Prevention Programs
 - Align Professional Development Opportunities
 - Enhance District Academic Partnerships
- Expand Athletics and Activities Opportunities
- Maintain a 5% Unappropriated Ending Fund Balance per Board Policy
- Provide Safe, Healthy and Well-maintained Learning Environments

Reynolds School District No. 7

Budget Calendar

2014 - 2015

2014 - 2015	
Board of Directors Meeting	July 10, 2013
√ Board Appoints Budget Officer	
√ Board Considers Budget Calendar	
Publish 1st Notice of Budget Committee Meetings	April 8, 2014
√ 5 to 30 Days Before the 1 st Meeting (Gresham Outlook)	
Conduct 1st Budget Work Session	April 10,2014
Conduct 2nd Budget Work Session	April 17, 2014
Publish 2nd Notice of Budget Committee Meetings	April 22, 2014
√ 5 to 30 Days Before the 1 st Meeting (Gresham Outlook)	
	36 1 2014
1st Budget Committee Meeting	May 1, 2014
√ Appoint Presiding Officer	
√ Receive Budget Message	
√ Receive Public Testimony ✓ Receive Proposed Budget Document	
 √ Receive Proposed Budget Document √ Review Budget Document Format and Discuss Relevant Changes 	
 ✓ Review Budget Document Format and Discuss Relevant Changes ✓ Respond to Questions from Budget Committee 	
2nd Budget Committee Meeting	May 8, 2014
√ Budget Committee Deliberations	171ay 0, 2014
√ Respond to Questions from First Meeting	
Additional Meeting if Necessary	May 15, 2014
<u>, </u>	,
Publish Notice of Budget Hearing (only once)	May 20, 2014
√ 5 to 30 Days Before the Hearing (Gresham Outlook)	-
√ Publish Financial Summaries	
Board of Directors Meeting - Conduct Budget Hearing	June 11, 2014
√ Conducted by School Board	
√ Open to Public	
√ Run Budget Hearing Concurrent with Board Meeting	
Board of Directors Meeting - Enact Resolutions	June 11, 2014
√ Adopt Budget	
√ Make Appropriations	
√ Impose and Categorize Taxes	
√ Amend 13-14 Appropriations (if necessary)	T 1 45 0044
Submit Tax Certification Documents To County Assessor Office by July 15, 2014	July 15, 2014
√ To County Assessor Office by July 15, 2014 File Pudget Decument with County Recorder and Decimented Agencies	
√ File Budget Document with County Recorder and Designated Agencies	



Budget Overview July 1, 2014 to June 30, 2015

Background:

Reynolds School District No. 7 was established when the elementary school districts of Fairview, Troutdale and Wilkes consolidated for the purpose of building a new high school. In 1975, Rockwood School district merged with Reynolds. The District is a mix of urban and rural, high tech manufacturing and farm land.

Education Programs are conducted in eleven elementary schools, three middle schools, one high school, one alternative school with two sites, and one therapeutic school. The high school consistently ranks as one of the largest, in terms of student population, in the state.

The seven Board Directors that govern the Reynolds School District serve without compensation. All are elected at large to four-year-terms. The entire Board, together with seven appointed residents of the school district, serve as the District's Budget Committee.

Permanent Property Tax Rate for Reynolds School District: \$4.4626

Location:

The Reynolds School District boundaries encompass a 27 square mile area, which includes the cities of Fairview, Troutdale, Wood Village, North Gresham and Northeast Portland, as well as some unincorporated areas.

Highlights of the 2014 - 2015 Proposed Budget:

- The Zero-Based Budgeting Method the budget was prepared using a different methodology than years past.
 - All budgetary allocations for each school and department for the Proposed Budget were set at zero to begin the process. Every school and department must begin with a plan for service delivery for the year and from that plan, they propose a budget.
 - Careful consideration was given to the needs of the individual schools, including their demographics, poverty and mobility levels.
 - o Teacher per student ratio were also measured during this process.
 - The plan aligns with District policies, Board adopted budget goals and no predetermined budget allotments were assigned.
 - o Everything throughout the entire budget process was reviewed with a fresh perspective and priorities were measured according to the established budget goals.
 - All budgetary requirements are comprehensive, justified and complete based on what was known at a given point in time.



- The proposed budget follows the 2012 Oregon Department of Education Chart of Accounts.
 - The District's account codes were restructured to align with the state's required chart of accounts with respect to expenditure functions, objects and areas.
 - The District is now able to account for all direct and indirect costs by subject, grade level, subject, organization and by school.
 - Financial information resulting from this new expense structure will be forwarded to the Oregon Department of Education for analysis and ultimately, form the basis for legislative recommendation in future years.
- The total budget, all funds, increased by 7.7%, or \$11,841,968, from \$152,861,383 in 2013-14 to \$164,703,351 in 2014-15.
 - General Fund increased by 6.3%, or \$7,235,680, from \$114,920,160 to \$122,155,840 in 2014-15, including a Contingency of \$2,675,459 and an Unappropriated Ending Fund Balance of \$6,107,792.
 - Federal Programs increased by 25.7%, or \$2,660,066, from \$10,332,364 to \$12,992,430 in 2014-15.
 - State and other Programs increased by 17.1%, or \$676,534, from \$3,951,603 to \$4,628,137 in 2014-15, including a contingency of \$41,918 and an Unappropriated Ending Fund Balance of \$1,058,418.
 - Nutrition Services Program increased by 9.1%, or \$602,962, from \$6,593,693 to \$7,196,655 in 2014-15, including a contingency of \$726,546.
 - o **Early Retirement Program** increased by 9.5%, or \$107,358, from \$1,131,888 to \$1,239,246 in 2014-15, including a contingency of \$439,246.
 - o **Insurance Reserve Program** increased by 104.9%, or \$479,318, from \$457,000 to \$936,318 in 2014-15.
 - o **Debt Service Payments** (Notes Payable, G.O. and PERS Bonds) increased by 1.3%, or \$185,638, from \$13,818,912 to \$14,004,550 in 2014-15, including an unappropriated ending fund balance of \$533,000.
 - Capital Projects fund decreased by 5.9%, or \$(103,641), from \$1,746,679 to \$1,643,038 in 2014-15.
 - Trust Fund decreased by 6.2%, or \$(1,945), from \$31,392 to \$29,447 in 2014-15, including an unappropriated ending fund balance of \$19,140.

This budget includes full time employee equivalents within the General Fund - , Federal and State Program Funds, and the Nutrition Services Fund, totaling 1,142.32 FTE.

Regular Average Daily Membership (ADMr) is projected to increase by 1.1%, from 11,001.57 ADMr to 11,123.5 ADMr for 2014-15. This number includes projections from the District's Charter Schools. English Language Learner students make up 24.64% and Special Education students represents 15.82% of District's total students.



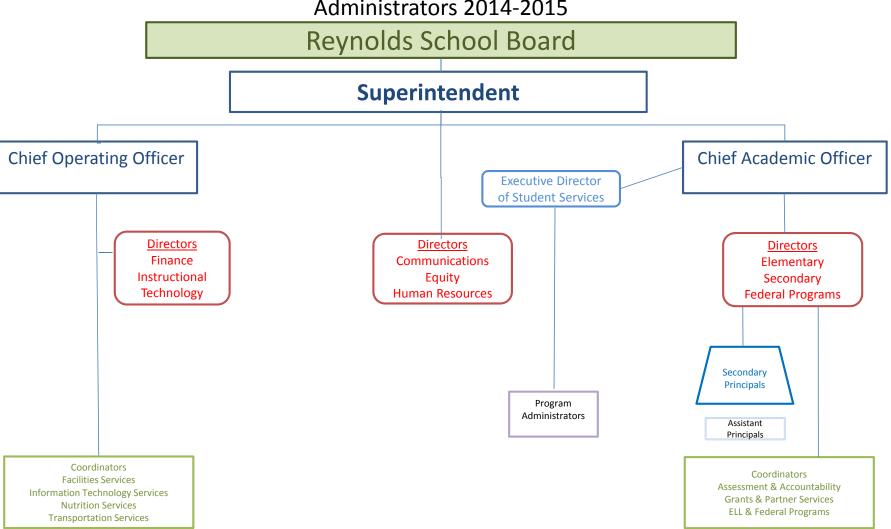
General Information:

Assessed Value in Billions	2011-12 4.9	2012-13 4.93	2013-14 5.29	<u>2014-15</u>
Real Market Value (M-5) in Billions	7.56	7.3	7.11	**
Property Tax Rate Extended:				
Operations	4.46	4.46	4.46	
Debt Service	1.32	1.52	1.56	
Total Property Tax Rate	5.78	5.99	6.02	
Measure 5 Loss	324,240	448,103	409,860	
Number of Employees (FTEs)	1,055.87	1,053.00	1,117.41	1,142.32
Average Daily Enrollment - ADMr*	10,769.80	10,735.00	11,001.57	11,123.50
Weighted Enrollment Extended - ADMw* *Latest estimates from ODF web site	14,141.90	14,192.70	14,656.00	14,860.28

Latest estimates from ODE web site

^{**}Available October 2015

Reynolds School District Organizational Chart Administrators 2014-2015







REVENUES ASSUMPTIONS:

State School Fund:

Using the adopted 2013-15 Biennial budget of \$6.65 billion statewide for the biennium, with a 49/51 split between the two fiscal years, Reynolds School District's portion based on projected enrollment for 2014-15 is estimated to be \$83,680,97. With the Online Academy, the total is estimated to be \$83,871,085.

Property Taxes:

Estimated Tax revenue of \$22,940,051 is based upon a 1.5% grown factor and collections are estimated to be at 94.6% based upon the Oregon Department of Revenue's published estimates for Multnomah County.

Student Enrollment:

Average Daily Membership (ADM) projections are based on data collected from each building, including Charter Schools, and have been estimated at 11,123.5 for 2014-15.

General Fund Revenues:

The General Fund Revenues are projected to be \$122,155,840.

EXPENDITURE ASSUMPTIONS:

Program costs for instruction, support, and administrative functions primarily consist of personnel related expenses. The district builds the budget based on negotiated collective bargaining agreements with licensed, classified, and administrative employee groups. These agreements determine expenditures for wages and insurance benefits, and are the basis for calculations of required personnel costs including:

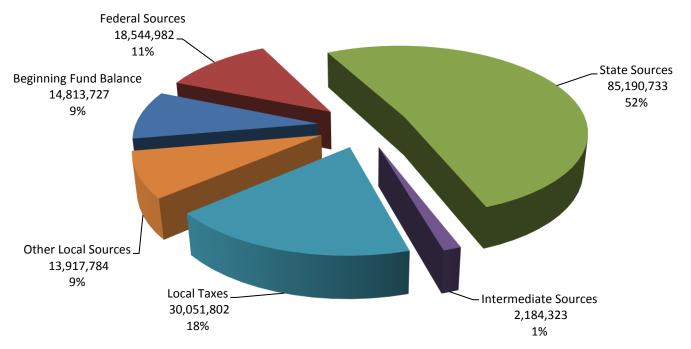
- PERS Employer Rate 9.71% for Tier 1 / 2 Employees, 7.71% for OPSRP Employees
- PERS UAL Bonds 10.03% for all PERS eligible employees
- FICA 7.65 % employer match
- Workers' Compensation ranging from .46% to 3.8%
- Unemployment .5%
- Insurance cap based upon negotiated amounts

As of the time of this draft budget presentation, both the Licensed and Classified bargaining units are in the process of contract negotiations for the contract period beginning July 1, 2014.

Purchased Services, Supplies, and Other are increased/decreased based upon review of usage as well as pending requirements such as multi-year contract increases.

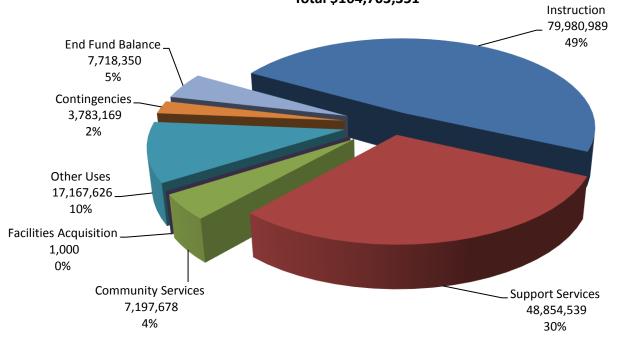
The proposed budget is balanced and the total General Fund expenditures are projected to be \$122,155,840, and include the 5% Unappropriated Ending Fund Balance as per Board Policy, as well as committed and uncommitted contingencies totaling \$2,675,459.

Reynolds School District Combined Resources by - All Funds July 1, 2014 to June 30, 2015 Total \$164,703,351



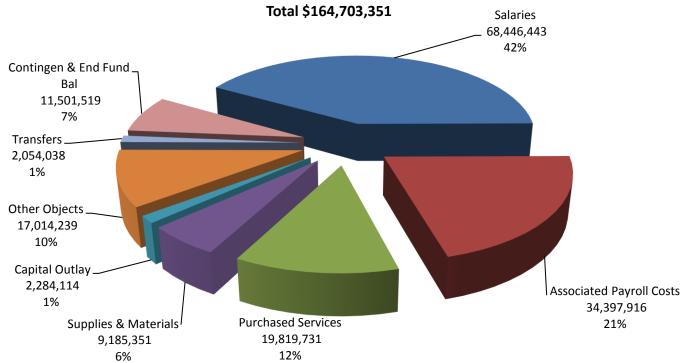
Description	Beginning Fund Balance	Federal Sources	State Sources	Intermediate Sources	Local Taxes	Other Local Sources	Total
General Fund	9,643,788	106,575	84,866,089	1,973,698	22,940,052	2,625,638	122,155,840
Federal Programs	-	12,992,430	-	-	-	-	12,992,430
State & Other Programs	2,154,250	-	324,644	145,625	-	2,003,618	4,628,137
Nutrition Services	1,158,678	5,445,977	-	15,000	-	577,000	7,196,655
Early Retirement	839,246	-	-	-	-	400,000	1,239,246
Insurance Reserve	829,318	-	-	-	-	107,000	936,318
G.O. Bonds	110,000	-	-	-	7,111,750	10,000	7,231,750
PERS Bonds	-	-	-	-	-	6,650,490	6,650,490
Capital Projects Fund	49,000	-	-	50,000	-	1,544,038	1,643,038
Trust Fund	29,447	-	-	-	-	-	29,447
Total	14,813,727	18,544,982	85,190,733	2,184,323	30,051,802	13,917,784	164,703,351

Reynolds School District Combined Requirements by Major Function - All Funds July 1, 2014 to June 30, 2015 Total \$164,703,351



Description	Instruction	Support Services	Community Services	Facilities Acquisition	Other Uses	Contingencies	End Fund Balance	Total
General Fund	68,694,665	42,465,963	135,613	-	2,176,348	2,575,459	6,107,792	122,155,840
Federal Programs	9,110,601	3,742,968	138,861	-	-	-	-	12,992,430
State & Other Programs	2,175,723	898,983	453,095	-	-	41,918	1,058,418	4,628,137
Nutrition Services	-	-	6,470,109	-	-	726,546	-	7,196,655
Early Retirement	-	800,000	-	-	-	439,246	-	1,239,246
Insurance Reserve	-	936,318	-	-	-	-	-	936,318
G.O. Bonds	-	-	-	-	6,698,750	-	533,000	7,231,750
PERS Bonds	-	-	-	-	6,650,490	-	-	6,650,490
Capital Projects Fund	-	-	-	1,000	1,642,038	-	-	1,643,038
Trust Fund	-	10,307	-	-	-	-	19,140	29,447
Total	79,980,989	48,854,539	7,197,678	1,000	17,167,626	3,783,169	7,718,350	164,703,351

Reynolds School District Combined Requirements by Major Object - All Funds July 1, 2014 to June 30, 2015



Description	Salaries	Associated Payroll Costs	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Transfers	Contingen & End Fund Bal	Grand Totals
General Fund	59,260,861	29,944,354	15,100,878	5,290,472	891,994	929,992	2,054,038	8,683,251	122,155,840
Federal Programs	6,874,798	2,791,682	1,433,899	1,422,666	-	469,385	-	-	12,992,430
State & Other Programs	438,090	186,064	541,944	1,713,017	642,120	6,566	-	1,100,336	4,628,137
Nutrition Services	1,522,694	1,025,816	2,532,703	604,196	750,000	34,700	-	726,546	7,196,655
Early Retirement	350,000	450,000	-	-	-	-	-	439,246	1,239,246
Insurance Reserve	-	-	200,000	155,000	-	581,318	-	-	936,318
G.O. Bonds	-	-	-	-	-	6,698,750	-	533,000	7,231,750
PERS Bonds	-	-	-	-	-	6,650,490	-	-	6,650,490
Capital Projects Fund	-	-	-	-	-	1,643,038	-	-	1,643,038
Trust Fund	-	-	10,307	-	-	-	-	19,140	29,447
Total	68,446,443	34,397,916	19,819,731	9,185,351	2,284,114	17,014,239	2,054,038	11,501,519	164,703,351

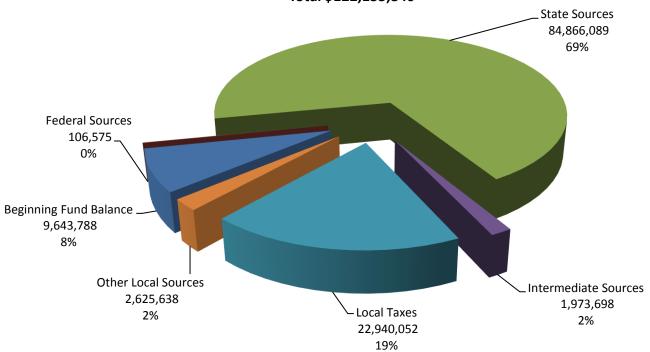


General Fund (100 and 105)

Accounts for revenues and expenditures for instructional programs, daily operations or our schools and general functions of our school district. The revenues primarily come from State School Fund and Property Taxes.

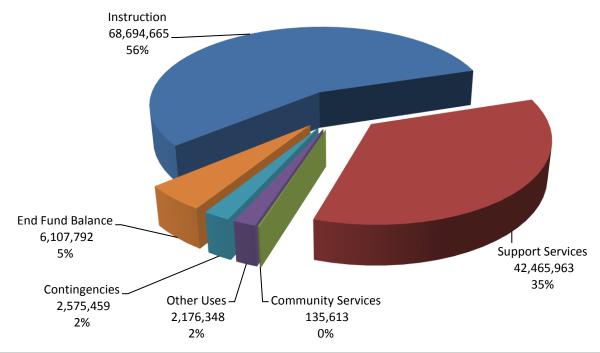
Fund 105 is solely for historical purposes only, tracking General Fund expenditures for the strike.

Reynolds School District General Fund Resources July 1, 2014 to June 30, 2015 Total \$122,155,840



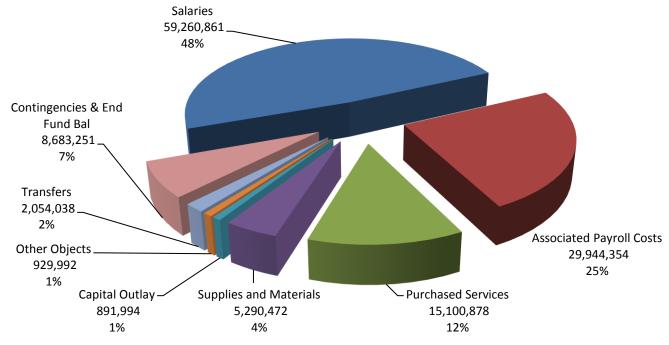
Description	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Beginning Fund Balance	19,155,763	18,496,520	11,457,953	9,643,788	9,643,788	
Federal Sources	75,446	7,359	92,267	106,575	106,575	
State Sources	69,540,611	70,347,799	78,897,240	84,866,089	84,866,089	
Intermediate Sources	26,443	698,362	1,448,129	1,973,698	1,973,698	
Local Taxes	20,801,306	21,080,540	21,466,978	22,940,052	22,940,052	
Other Local Sources	738,491	1,275,931	1,557,593	2,625,638	2,625,638	
Grand Totals	110,338,060	111,906,511	114,920,160	122,155,840	122,155,840	-

Reynolds School District General Fund Requirements by Major Function July 1, 2014 to June 30, 2015 Total \$122,155,840



Description	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15	FTE 14-15
Instruction	55,659,333	58,360,887	62,792,472	68,694,665	68,694,665		615.90
Support Services	34,874,146	39,871,399	40,469,960	42,365,963	42,465,963		390.97
Community Services	145,503	164,708	471,723	135,613	135,613		2.50
Other Uses	1,632,310	1,959,471	1,634,310	2,176,348	2,176,348		-
Contingencies	-	-	3,805,687	2,675,459	2,575,459		-
End Fund Balance	17,986,108	11,550,046	5,746,008	6,107,792	6,107,792		-
Grand Totals	110,297,400	111,906,511	114,920,160	122,155,840	122,155,840	-	1,009.37

Reynolds School District General Fund Requirements by Major Object July 1, 2014 to June 30, 2015 Total \$122,155,840



Description	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Salaries	51,199,317	52,573,874	55,759,701	59,260,861	59,260,861	
Associated Payroll Costs	22,634,573	24,947,276	27,112,207	29,944,354	29,944,354	
Purchased Services	11,717,994	12,376,968	14,297,652	15,100,878	15,100,878	
Supplies and Materials	3,512,353	6,833,885	4,409,677	5,290,472	5,290,472	
Capital Outlay	212,803	916,408	1,111,486	791,994	891,994	
Other Objects	2,129,252	1,486,442	1,166,742	929,992	929,992	
Transfers	905,000	1,221,612	1,512,000	2,054,038	2,054,038	
Contingencies & End Fund Bal	17,986,108	11,550,046	9,551,695	8,783,251	8,683,251	
Grand Totals	110,297,400	111,906,511	114,921,160	122,155,840	122,155,840	-

Reynolds School District #7

General Fund Details - Resources

	cal	Budget	0	Budg	et
2011/12	2012/13	2013/14	General Fund Details - Resources	2014/1	
Actuals	Actuals	Working	[[100-105].*.*.*.*]	Proposed	Approved
\$	\$	\$	Object	\$	\$
			1000 - Local Sources		
20,224,778	20,478,001	20,302,085	1111 - Current Year Taxes	21,695,223	21,695,223
572,342	598,210	1,158,893	1112 - Prior Year Taxes	1,238,417	1,238,417
4,185	4,329	6,000	1190 - Tax Penalties & Interest	6,412	6,412
94,212	252,235	5,000	1312 - Tuition From Other Districts	5,000	5,000
150	750	1,000	1319 - Tuition Placement Testing Fees	1,000	1,000
213,758	124,766	66,969	1400 - Transportation Fees	170,000	170,000
7,989	240	8,000 82,600	1415 - Transportation - Foster Care	8,000 82,600	8,000 82.600
101 200	183,043	135,000	1416 - Transportation - DHS 1510 - Interest On Investments	155,000	155,000
181,298 250	44,053	108,000	1715 - Admissions -Athletic Events	100,000	100,000
2.420	46,324	164,000	1740 - Athletic User Fees	200,000	200,000
21,375	66,995	50,000	1910 - Rentals	50,000	50,000
25,008	34,424	30,000	1911 - Staff Building Use	30,000	30,000
198,186	259,708	200,000	1980 - Fees Charged To Grants	459,398	459,398
21,702	133,687	618.024	1990 - Miscellaneous Revenue	800,000	800,000
(27,857)	129,380	50,000	1992 - Medicaid	514,040	514,040
-	-	9,000	1995 - PBIS	9,000	9,000
-	325	30,000	1996 - Challenge Day Program	41,600	41,600
21,539,797	22,356,471	23,024,571	Total 1000 - Local Sources	25,565,690	25,565,690
			2000 - Intermediate Sourcess		
6,364	1,714	6,500	2101 - County School Fund	1,800	1,800
-	489,705	1,083,687	2102 - ESD Apportionment	1,603,887	1,603,887
16,136	-	357,942	2110 - City/County Revenue	368,011	368,011
3,943	206,943	-	2199 - Other Intermediate Sources	-	=
26,443	698,362	1,448,129	Total 2000 - Intermediate Sourcess	1,973,698	1,973,698
			3000 - State Sources		
65,188,397	68,616,615	77,965,846	3101 - State School Fund - Geneeral Supp	83,871,085	83,871,085
1,057,163	1,139,421	931,394	3103 - Common School Fund	995,004	995,004
596,129	591,762	-	3199 - Other Unrestricted Grants In	-	-
2,698,921 69,540,611	- 70,347,799	- 78,897,240	3299 - Other Restricted Grants Total 3000 - State Sources	84,866,089	- 84,866,089
69,540,611	70,347,799	70,097,240		84,000,009	64,600,069
	1	02.267	4000 - Federal Sources 4300 - Restricted from Fed for JROTC	106 575	106 575
- 75.446	7,359	92,207	4580 - Restricted from Fed for JROTC	106,575	106,575
75,446 75,446	7,359 7,359	92.267	Total 4000 - Federal Sources	106,575	106,575
70,770	7,003	32,207	5000 - Other Sources	100,010	700,070
16,954	- 1	-	5160 - Lease Purchase Receipts		-
19,138,809	18,496,520		5400 - Beginning Fund Balance	9,643,788	9,643,788
19,155,763	18,496,520	11,457,953		9,643,788	9,643,788
110,338,060	111,906,511	114,920,160	Total Object	122,155,840	122,155,840

Reynolds School District #7

General Fund Details - Requirements

Histor	rical	Budget		General Fund Details - Requirements		Budget	
2011/12	2012/13	2013/14		Schelari una Sciano Requiremento		2014/15	
Actuals	Actuals	Working		[[100-105].*.*.*.*]	Proposed	Approved	
\$	\$	\$	FTE	Function - Object	\$	\$	FTE
				1000 - Instruction 1111 - Primary Programs K-5	T T	1	
11,410,385	11,851,887	12,324,902	186.50	0100 - Salaries	13,521,059	13,521,059	200.42
4,581,440	5,050,175	5,429,512		0200 - Associated Payroll Costs	6,345,617	6,345,617	
3,479	2,397	71,141		0300 - Purchased Services	14,000	14,000	
257,265	288,668	402,897		0400 - Supplies and Materials	744,170	744,170	
-	-	279		0500 - Capital Outlay	-	-	
-	150	-		0600 - Other Objects	6,500	6,500	
16,252,568	17,193,278	18,228,731	186.50	Total 1111 - Primary Programs K-5	20,631,346	20,631,346	200.42
E 057 055	F 026 424	6 460 055	02.50	1121 - Middle School Programs	6 205 207	6 205 207	90.50
5,657,955 2,253,867	5,926,124 2,520,048	6,168,255 2,751,378	93.50	0100 - Salaries 0200 - Associated Payroll Costs	6,285,297 2,932,719	6,285,297 2,932,719	90.50
155,394	99,464	4,110		0300 - Purchased Services	66,290	66,290	
175,319	152,990	534,824		0400 - Supplies and Materials	408,607	408,607	
-	-	3,000		0500 - Capital Outlay	-	-	
973	1,569	3,000		0600 - Other Objects	2,650	2,650	
8,243,508	8,700,194	9,464,567	93.50	Total 1121 - Middle School Programs	9,695,563	9,695,563	90.5
				1122 - Middle School Extra-Curricular			
43,844	42,909	44,622		0100 - Salaries	161,351	161,351	
13,557	11,618	11,722		0200 - Associated Payroll Costs	42,388	42,388	
75	-	-		0300 - Purchased Services	20,568	20,568	
3,456	10,184	9,864		0400 - Supplies and Materials	19,500	19,500	
-	94	50		0600 - Other Objects Total 1122 - Middle School Extra-Curricular	500	500	
60,933	64,805	66,259			244,307	244,307	
12,764	_	_		1123 - Ms Ex-Curr-Non Athletc 0100 - Salaries	_	_	
3,121	-	_		0200 - Associated Payroll Costs	_	-	
15,885	-	-		Total 1123 - Ms Ex-Curr-Non Athletc	-	-	
				1131 - High School Programs			
5,860,118	6,269,368	6,707,633	99.83	0100 - Salaries	6,827,389	6,827,389	98.8
2,320,126	2,626,888	2,970,154		0200 - Associated Payroll Costs	3,165,877	3,165,877	
101,614	128,429	156,065		0300 - Purchased Services	179,894	179,894	
245,617	532,144	263,248		0400 - Supplies and Materials	480,900	480,900	
1,215	1,638	1,000		0600 - Other Objects	1,500	1,500	
8,528,690	9,558,466	10,098,100	99.83	Total 1131 - High School Programs	10,655,560	10,655,560	98.8
321,087	261,650	198,270	1.00	1132 - High School Athletics 0100 - Salaries	193,430	193,430	1.0
78,385	55,021	64,106	1.00	0200 - Associated Payroll Costs	62,835	62,835	1.0
74,618	94,658	110,242		0300 - Purchased Services	118,000	118,000	
37,360	44,166	73,000		0400 - Supplies and Materials	63,000	63,000	
6,677	6,872	11,000		0600 - Other Objects	12,000	12,000	
518,126	462,367	456,618	1.00	Total 1132 - High School Athletics	449,265	449,265	1.0
				1133 - High School Activities			
5,301	59,129	85,910		0100 - Salaries	68,783	68,783	
984	14,128	22,116		0200 - Associated Payroll Costs	18,071	18,071	
-	1,153	14,938		0300 - Purchased Services	23,110	23,110	
-	-	28,155		0400 - Supplies and Materials	28,000	28,000	
6,285	- 74,410	- 151,119		0600 - Other Objects Total 1133 - High School Activities	750 1 38,714	750 138,714	
3,203	7-7,-10	101,110		1210 - Talented & Gifted	130,114	100,714	
37,073	40,218	40,902	0.50	0100 - Salaries	46,327	46,327	0.5
9,037	11,625	14,774		0200 - Associated Payroll Costs	16,160	16,160	
3,080	3,586	(350)		0300 - Purchased Services	20,450	20,450	
7,824	31,214	7,675		0400 - Supplies and Materials	14,500	14,500	
138	620	-		0600 - Other Objects	270	270	
57,152	87,263	63,001	0.50	Total 1210 - Talented & Gifted	97,707	97,707	0.5
				1220 - Restrictive Programs			
1,316,694	1,729,698	1,867,129	37.10	0100 - Salaries	1,883,271	1,883,271	38.9
563,912	781,658	895,671		0200 - Associated Payroll Costs	1,014,889	1,014,889	
552,288	793,284	470,897		0300 - Purchased Services	462,600	462,600	
22,355 2,455,249	81,689 3,386,330	52,598 3,286,295	37.10	0400 - Supplies and Materials Total 1220 - Restrictive Programs	59,000 3,419,760	59,000 3,419,760	38.9
2,700,273	3,300,330	5,200,233	37.10	. C.a LEO - Neodifer of Tograms	3,413,100	5,715,700	30.9

	al	Budget		General Fund Details - Requirements		Budget	
2011/12	2012/13	2013/14				2014/15	
Actuals	Actuals	Working		[[100-105].*.*.*.*]	Proposed	Approved	
\$	\$	\$	FTE	Function - Object	\$	\$	FTE
				1000 - Instruction			
11,410,385	11,851,887	12,324,902	186.50	1111 - Primary Programs K-5 0100 - Salaries	13,521,059	13,521,059	200
431,728	415,259	375,811	12.47	0100 - Salaries	337,118	337,118	10
223,252	222,208	10,691		0200 - Associated Payroll Costs	216,247	216,247	.,
-	-	1,100		0400 - Supplies and Materials	3,000	3,000	
654,980	637,467	387,602	12.47	Total 1223 - Transition Program	556,365	556,365	1
				1224 - Life Skills			
1,122,757	1,384,903	1,256,673	37.35	0100 - Salaries	1,167,097	1,167,097	3
574,390	812,732	699,168		0200 - Associated Payroll Costs	716,552	716,552	
110	-	-	27.05	0400 - Supplies and Materials	-	-	
1,697,258	2,197,635	1,955,840	37.35	Total 1224 - Life Skills	1,883,649	1,883,649	3
1,094,665	792,079	1,300,139		1225 - Out of District Programs 0300 - Purchased Services	936,856	936,856	
1,094,665	792,079	1,300,139		Total 1225 - Out of District Programs	936,856	936,856	
1,004,000	732,073	1,000,100		1227 - Extended School Year	300,000	300,000	
16,907	8,841	10,614		0100 - Salaries	10,300	10,300	
3,714	2,834	2,788		0200 - Associated Payroll Costs	2,705	2,705	
2,288	10,688	11,000		0300 - Purchased Services	11,000	11,000	
111	21	100		0400 - Supplies and Materials	100	100	
23,020	22,384	24,502		Total 1227 - Extended School Year	24,105	24,105	
				1229 - Functional Living Skills			
126,896	140,902	287,899	8.50	0100 - Salaries	347,908	347,908	
68,764	78,639	180,593		0200 - Associated Payroll Costs	213,508	213,508	
195,660	219,540	468,492	8.50	Total 1229 - Functional Living Skills	561,416	561,416	
				1250 - Less Restrictive Programs			_
3,652,324	2,488,338	2,556,743	69.18	0100 - Salaries	2,571,518	2,571,518	5
1,849,772 951	1,221,984	1,312,214		0200 - Associated Payroll Costs 0300 - Purchased Services	1,362,649	1,362,649	
285	-	-		0300 - Purchased Services 0400 - Supplies and Materials	10,000	10,000	
50	_	_		0600 - Other Objects	10,000	10,000	
5,503,381	3,710,322	3,868,957	69.18	Total 1250 - Less Restrictive Programs	3,944,167	3,944,167	
				1251 - Less Restrictive - Charter School			
-	164,995	225,712	4.20	0100 - Salaries	252,204	252,204	
-	70,763	118,651		0200 - Associated Payroll Costs	123,064	123,064	
-	235,758	344,363	4.20	Total 1251 - Less Restrictive - Charter School	375,268	375,268	
				1270 - Educationally Disadvantaged			
-	5,496	50,000		0100 - Salaries	114,055	114,055	
-	1,404 6,900	13,135		0200 - Associated Payroll Costs Total 1270 - Educationally Disadvantaged	29,962	29,962	
-	6,900	63,135			144,017	144,017	
_	168,000	_		1271 - Remediation 0300 - Purchased Services	924,139	924,139	
-	168,000	-		Total 1271 - Remediation	924,139	924,139	
				1280 - Alternative Ed		·	
283,248	92,373	1,025,683	18.60	0100 - Salaries	1,216,095	1,216,095	1
114,121	47,090	535,256		0200 - Associated Payroll Costs	575,045	575,045	
-	-	250		0300 - Purchased Services	2,000	2,000	
-	-	27,000		0400 - Supplies and Materials	45,500	45,500	
397,369	139,463	1,588,189	18.60	Total 1280 - Alternative Ed	1,838,640	1,838,640	
				1283 - Alternative Ed - HS			
790,417	1,063,804	-		0100 - Salaries	-	-	
318,891	484,963	-		0200 - Associated Payroll Costs	-	-	
24,888 1,134,196	22,646 1,571,413	-		0400 - Supplies and Materials Total 1283 - Alternative Ed - HS	- l	-	
1,134,190	1,011,413				-	-	
184,075	.	_		1288 - Charter School 0100 - Salaries		_	
81,734	-	-		0200 - Associated Payroll Costs	-	_	
4,744,573	5,171,499	6,088,642		0300 - Purchased Services	6,379,886	6,379,886	
5,010,383	5,171,499	6,088,642		Total 1288 - Charter School	6,379,886	6,379,886	
				1291 - English Language Learners Instruction			
2,643,228	2,720,003	3,233,460	53.46	0100 - Salaries	3,883,177	3,883,177	6
1,126,692	1,192,093	1,607,079		0200 - Associated Payroll Costs	1,831,758	1,831,758	
6,520	6,110	27,380		0300 - Purchased Services	38,000	38,000	
33,582	42,480	19,000		0400 - Supplies and Materials	35,000	35,000	
-	629	1,000		0600 - Other Objects	6,000	6,000	
3,810,022	3,961,315	4,887,918	53.46	Total 1291 - English Language Learners Instruction Total 1000 - Instruction	5,793,935	5,793,935	6
	E0 000 000						6
55,659,333	58,360,887	62,792,472	622.18	2000 - Support Services	68,694,665	68,694,665	

Historie	cal	Budget		General Fund Details - Requirements		Budget	
2011/12	2012/13	2013/14		·		2014/15	
Actuals	Actuals	Working		[[100-105].*.*.**]	Proposed	Approved	
\$	\$	\$	FTE	Function - Object	\$	\$	FTE
ı		1	T	1000 - Instruction 1111 - Primary Programs K-5	<u> </u>		
11,410,385	11,851,887	12,324,902	186.50	0100 - Salaries	13,521,059	13,521,059	200.
70,372	76,212	42,457	100.00	0200 - Associated Payroll Costs	82,051	82,051	200
-	-			0300 - Purchased Services	1,500	1,500	
-	551	50,000		0400 - Supplies and Materials	50,000	50,000	
256,812	256,587	273,115	2.50	Total 2110 - Attendance / Social Work	319,798	319,798	2
	,	,		2115 - Student Safety	,	,	
410,890	392,212	491,952	15.09	0100 - Salaries	438,255	438,255	15
227,985	237,976	282,815		0200 - Associated Payroll Costs	287,459	287,459	
249,549	419,035	320,000		0300 - Purchased Services	333,174	333,174	
690	-	-		0400 - Supplies and Materials	-	-	
889,115	1,049,223	1,094,767	15.09	Total 2115 - Student Safety	1,058,888	1,058,888	15
				2119 - Homeless			
-	22,377	-		0400 - Supplies and Materials	-	-	
-	22,377	-		Total 2119 - Homeless	-	-	
				2120 - Guidance Services			
1,568,863	1,641,355	1,697,602	26.50	0100 - Salaries	1,786,383	1,786,383	27
640,602	687,721	788,106		0200 - Associated Payroll Costs	844,939	844,939	
67	179	-		0300 - Purchased Services	-	-	
- 1	123	-		0400 - Supplies and Materials	1,600	1,600	
2,209,532	2,329,377	2,485,708	26.50	Total 2120 - Guidance Services	2,632,922	2,632,922	2
				2122 - Positive Behavior Supports			
-	-	36,400		0100 - Salaries	49,412	49,412	
-	-	9,562		0200 - Associated Payroll Costs	12,984	12,984	
-	-	33,265		0300 - Purchased Services	50,500	50,500	
-	_	12,293		0400 - Supplies and Materials	18,528	18,528	
-	-	91,520		Total 2122 - Positive Behavior Supports	131,424	131,424	
		,		2130 - Health Services	<u>'</u>		
-	20,856	26,790		0100 - Salaries	138,422	138,422	
-	17,622	1,341		0200 - Associated Payroll Costs	36,366	36,366	
-	38,479	28,131		Total 2130 - Health Services	174,788	174,788	
				2140 - Psychological Services			
398,821	543,734	515,727	9.30	0100 - Salaries	549,576	549,576	9
155,702	221,479	260,175		0200 - Associated Payroll Costs	270,401	270,401	
666	-	-		0400 - Supplies and Materials	-	-	
555,189	765,213	775,902	9.30	Total 2140 - Psychological Services	819,977	819,977	9
				2150 - Speech Pathologist			
849,366	868,012	1,053,621	18.38	0100 - Salaries	1,096,941	1,096,941	18
352,656	387,829	498,568		0200 - Associated Payroll Costs	532,005	532,005	
38,656	96,514	-		0300 - Purchased Services	-	-	
274	-	-		0400 - Supplies and Materials	-	-	
1,240,951	1,352,355	1,552,189	18.38	Total 2150 - Speech Pathologist	1,628,946	1,628,946	18
				2160 - Oth Stdnt Treatment			
331,776	352,755	385,461	8.14	0100 - Salaries	413,090	413,090	8
128,708	166,892	194,791		0200 - Associated Payroll Costs	203,159	203,159	
473	97,720	-		0300 - Purchased Services	-	-	
460,957	617,367	580,253	8.14	Total 2160 - Oth Stdnt Treatment	616,249	616,249	8
				2190 - Service Direction			
-	-	665,743	13.05	0100 - Salaries	552,289	552,289	8
-	-	278,533		0200 - Associated Payroll Costs	283,917	283,917	
6,755	-	25,000		0300 - Purchased Services	30,000	30,000	
37,748	-	-		0400 - Supplies and Materials	-	-	
12,780	-	-		0600 - Other Objects	-	-	
57,284	-	969,276	13.05	Total 2190 - Service Direction	866,206	866,206	
				2191 - Service Direction			
387,038	437,939	-		0100 - Salaries	-	-	
146,207	221,735	-		0200 - Associated Payroll Costs	-	-	
80,881	30,819	-		0300 - Purchased Services	-	-	
11,076	239,939	-		0400 - Supplies and Materials	-	-	
-	6,250	-		0500 - Capital Outlay	-	-	
625,201	936,682	-		Total 2191 - Service Direction	-	-	
				2211 - Teaching & Learning			
357,237	454,354	453,527	4.50	0100 - Salaries	689,914	689,914	4
163,713	232,919	143,454		0200 - Associated Payroll Costs	286,047	286,047	
32,024	23,414	17,700		0300 - Purchased Services	39,450	39,450	
634,353	1,326,021	194,602		0400 - Supplies and Materials	206,800	206,800	
24,376	6,095	9,200		0600 - Other Objects	11,000	11,000	
1,211,704	2,042,803	818,484	4.50	Total 2211 - Teaching & Learning	1,233,211	1,233,211	4

Histo	rical	Budget		General Fund Details - Requirements		Budget	
2011/12	2012/13	2013/14		Constant and Dotaile Troquitomonies		2014/15	
Actuals	Actuals	Working		[[100-105].*.*.*.*]	Proposed	Approved	
\$	\$	\$	FTE	Function - Object	\$	\$	FTE
-	T	Ī	-	1000 - Instruction	<u> </u>	T	
11,410,385	11,851,887	12,324,902	186.50	1111 - Primary Programs K-5 0100 - Salaries	13,521,059	13,521,059	200.
614,473	603,044	610,850	14.19	0100 - Salaries	625,210	625,210	14.
288,263			14.19				14.
289	307,718	355,696		0200 - Associated Payroll Costs	360,940	360,940	
	448.033	100,000		0300 - Purchased Services	100,000	100,000	
85,795 988,819	148,033 1,058,854	106,000 1,072,547	14.19	0400 - Supplies and Materials Total 2220 - Educational Media Services	106,000 1,092,150	106,000 1,092,150	14.
300,013	1,030,034	1,072,547	14.13	2230 - Assessment & Testing	1,032,130	1,032,130	17.
98,328	91,735	266,284	4.00	0100 - Salaries	398,057	398,057	5
42,530	45,460	108,947	4.00	0200 - Associated Payroll Costs	184,593	184,593	Ŭ
140,858	137,195	375,231	4.00	Total 2230 - Assessment & Testing	582,650	582,650	5
	,	,		2240 - Instructional Staff Development	,		
_	1,672	116,292		0100 - Salaries	72,275	72,275	
-	490	30,550		0200 - Associated Payroll Costs	18,983	18,983	
-	338	42,650		0300 - Purchased Services	66,850	66,850	
-		41,743		0400 - Supplies and Materials	21,000	21,000	
-		7,350		0600 - Other Objects	10,000	10,000	
-	2,500	238,585		Total 2240 - Instructional Staff Development	189,108	189,108	
	,,,,,,			2310 - Board Of Education	.,,		
39,782	_	76,689	0.50	0100 - Salaries	39,783	39,783	0
15,323	-	16,543	0.00	0200 - Associated Payroll Costs	16,688	16,688	
406,889	133,415	186,000		0300 - Purchased Services	228,500	228,500	
30,820	12,393	23,500		0400 - Supplies and Materials	23,500	23,500	
79,264	66,163	30,000		0600 - Other Objects	30,000	30,000	
572,078	211,971	332,733	0.50	Total 2310 - Board Of Education	338,471	338,471	(
,	,	,		2321 - Office Of The Superintendent	,		
217,830	229,612	216,461	1.50	0100 - Salaries	217,796	217,796	1
78,253	120,213	99,460	1.00	0200 - Associated Payroll Costs	98,642	98,642	·
67,761	40,599	68,000		0300 - Purchased Services	68,000	68,000	
17,898	15,481	14,000		0400 - Supplies and Materials	14,000	14,000	
7,530	5,576	10,000		0600 - Other Objects	15,000	15,000	
389,273	411,481	407,921	1.50	Total 2321 - Office Of The Superintendent	413,438	413,438	1
	,	,		2410 - Building Administration	,	,	
4,586,340	4,864,594	4,956,985	91.28	0100 - Salaries	5,272,752	5,272,752	96
2,196,314	2,367,399	2,529,681		0200 - Associated Payroll Costs	2,731,136	2,731,136	
40,172	39,006	23,209		0300 - Purchased Services	38,634	38,634	
144,499	78,263	73,504		0400 - Supplies and Materials	70,100	70,100	
1,679	641	711		0600 - Other Objects	5,589	5,589	
6,969,005	7,349,903	7,584,091	91.28	Total 2410 - Building Administration	8,118,211	8,118,211	96
				2520 - Fiscal Services			
652,339	608,902	571,695	10.20	0100 - Salaries	661,261	661,261	10
298,269	322,206	309,029		0200 - Associated Payroll Costs	336,552	336,552	
128,260	91,547	119,758		0300 - Purchased Services			
				0300 - Purchased Services	124,400		
49.516	40.486				124,400 49.000	124,400	
49,516 34.075	40,486 32,860	41,000		0400 - Supplies and Materials	49,000	124,400 49,000	
34,075 1,162,459	40,486 32,860 1,096,003		10.20			124,400	10
34,075	32,860	41,000 25,962	10.20	0400 - Supplies and Materials 0600 - Other Objects	49,000 41,142	124,400 49,000 41,142	10
34,075	32,860	41,000 25,962	10.20	0400 - Supplies and Materials 0600 - Other Objects Total 2520 - Fiscal Services	49,000 41,142	124,400 49,000 41,142	10
34,075 1,162,459	32,860 1,096,003	41,000 25,962	10.20	0400 - Supplies and Materials 0600 - Other Objects Total 2520 - Fiscal Services 2540 - Maintenance & Operations	49,000 41,142	124,400 49,000 41,142	10
34,075 1,162,459 589,849	32,860 1,096,003 680,732	41,000 25,962	10.20	0400 - Supplies and Materials 0600 - Other Objects Total 2520 - Fiscal Services 2540 - Maintenance & Operations 0100 - Salaries	49,000 41,142	124,400 49,000 41,142	10
34,075 1,162,459 589,849 292,534	32,860 1,096,003 680,732 345,834	41,000 25,962 1,067,444 - -	10.20	0400 - Supplies and Materials 0600 - Other Objects Total 2520 - Fiscal Services 2540 - Maintenance & Operations 0100 - Salaries 0200 - Associated Payroll Costs	49,000 41,142 1,212,355 - -	124,400 49,000 41,142	11
34,075 1,162,459 589,849 292,534 660,671	32,860 1,096,003 680,732 345,834 672,970	41,000 25,962 1,067,444 - -	10.20	0400 - Supplies and Materials 0600 - Other Objects Total 2520 - Fiscal Services 2540 - Maintenance & Operations 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services	49,000 41,142 1,212,355 - -	124,400 49,000 41,142	1(
34,075 1,162,459 589,849 292,534 660,671 275,073	32,860 1,096,003 680,732 345,834 672,970 239,786	41,000 25,962 1,067,444 - -	10.20	0400 - Supplies and Materials 0600 - Other Objects Total 2520 - Fiscal Services 2540 - Maintenance & Operations 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials	49,000 41,142 1,212,355 - -	124,400 49,000 41,142	1(
34,075 1,162,459 589,849 292,534 660,671 275,073 44,204	32,860 1,096,003 680,732 345,834 672,970 239,786 5,661	41,000 25,962 1,067,444 - -	10.20	0400 - Supplies and Materials 0600 - Other Objects Total 2520 - Fiscal Services 2540 - Maintenance & Operations 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials 0500 - Capital Outlay	49,000 41,142 1,212,355 - -	124,400 49,000 41,142	1
34,075 1,162,459 589,849 292,534 660,671 275,073 44,204 203,999	32,860 1,096,003 680,732 345,834 672,970 239,786 5,661 225,010	41,000 25,962 1,067,444 - - - - - -	10.20	0400 - Supplies and Materials 0600 - Other Objects Total 2520 - Fiscal Services 2540 - Maintenance & Operations 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials 0500 - Capital Outlay 0600 - Other Objects	49,000 41,142 1,212,355 - - - - - - -	124,400 49,000 41,142 1,212,355	1
34,075 1,162,459 589,849 292,534 660,671 275,073 44,204 203,999	32,860 1,096,003 680,732 345,834 672,970 239,786 5,661 225,010	41,000 25,962 1,067,444 - - - - - -	10.20	0400 - Supplies and Materials 0600 - Other Objects Total 2520 - Fiscal Services 2540 - Maintenance & Operations 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials 0500 - Capital Outlay 0600 - Other Objects Total 2540 - Maintenance & Operations	49,000 41,142 1,212,355 - - - - - - -	124,400 49,000 41,142 1,212,355	
34,075 1,162,459 589,849 292,534 660,671 275,073 44,204 203,999	32,860 1,096,003 680,732 345,834 672,970 239,786 5,661 225,010 2,169,993	41,000 25,962 1,067,444 - - - - - - -		0400 - Supplies and Materials 0600 - Other Objects Total 2520 - Fiscal Services 2540 - Maintenance & Operations 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials 0500 - Capital Outlay 0600 - Other Objects Total 2540 - Maintenance & Operations 2541 - Operation and Maintenance Service Direction	49,000 41,142 1,212,355 - - - - - - - -	124,400 49,000 41,142 1,212,355	
34,075 1,162,459 589,849 292,534 660,671 275,073 44,204 203,999	32,860 1,096,003 680,732 345,834 672,970 239,786 5,661 225,010 2,169,993	41,000 25,962 1,067,444 - - - - - - - - - - - - - - - - - -		0400 - Supplies and Materials 0600 - Other Objects Total 2520 - Fiscal Services 2540 - Maintenance & Operations 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials 0500 - Capital Outlay 0600 - Other Objects Total 2540 - Maintenance & Operations 2541 - Operation and Maintenance Service Direction 0100 - Salaries	49,000 41,142 1,212,355 - - - - - - - - - - - - - - -	124,400 49,000 41,142 1,212,355 - - - - - - - - - - - - - - -	
34,075 1,162,459 589,849 292,534 660,671 275,073 44,204 203,999 2,066,330	32,860 1,096,003 680,732 345,834 672,970 239,786 5,661 225,010 2,169,993	41,000 25,962 1,067,444 - - - - - - - - - - - - - - - - - -		0400 - Supplies and Materials 0600 - Other Objects Total 2520 - Fiscal Services 2540 - Maintenance & Operations 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials 0500 - Capital Outlay 0600 - Other Objects Total 2540 - Maintenance & Operations 2541 - Operation and Maintenance Service Direction 0100 - Salaries 0200 - Associated Payroll Costs	49,000 41,142 1,212,355 - - - - - - - - - - - - - - - - - -	124,400 49,000 41,142 1,212,355 - - - - - - - - - - - - - - - - - -	
34,075 1,162,459 589,849 292,534 660,671 275,073 44,204 203,999 2,066,330	32,860 1,096,003 680,732 345,834 672,970 239,786 5,661 225,010 2,169,993 153 47 10,623	41,000 25,962 1,067,444 - - - - - - - 521,258 304,327 840,354		0400 - Supplies and Materials 0600 - Other Objects Total 2520 - Fiscal Services 2540 - Maintenance & Operations 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials 0500 - Capital Outlay 0600 - Other Objects Total 2540 - Maintenance & Operations 2541 - Operation and Maintenance Service Direction 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services	49,000 41,142 1,212,355 - - - - - - - - - - - - - - - - - -	124,400 49,000 41,142 1,212,355 - - - - - - - - - - - - -	
34,075 1,162,459 589,849 292,534 660,671 275,073 44,204 203,999 2,066,330	32,860 1,096,003 680,732 345,834 672,970 239,786 5,661 225,010 2,169,993 153 47 10,623	41,000 25,962 1,067,444 - - - - - - - - - - - - - - - - - -		0400 - Supplies and Materials 0600 - Other Objects Total 2520 - Fiscal Services 2540 - Maintenance & Operations 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials 0500 - Capital Outlay 0600 - Other Objects Total 2540 - Maintenance & Operations 2541 - Operation and Maintenance Service Direction 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials	49,000 41,142 1,212,355 - - - - - - - - - - - - - - - - - -	124,400 49,000 41,142 1,212,355 - - - - - - - - - - - - -	
34,075 1,162,459 589,849 292,534 660,671 275,073 44,204 203,999 2,066,330	32,860 1,096,003 680,732 345,834 672,970 239,786 5,661 225,010 2,169,993 153 47 10,623	41,000 25,962 1,067,444 - - - - - - - - - - - - - - - - - -		0400 - Supplies and Materials 0600 - Other Objects Total 2520 - Fiscal Services 2540 - Maintenance & Operations 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials 0500 - Capital Outlay 0600 - Other Objects Total 2540 - Maintenance & Operations 2541 - Operation and Maintenance Service Direction 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials 0500 - Capital Outlay	49,000 41,142 1,212,355 - - - - - - - - - - - - - - - - - -	124,400 49,000 41,142 1,212,355 - - - - - - - - - - - - -	12
34,075 1,162,459 589,849 292,534 660,671 275,073 44,204 203,999 2,066,330	32,860 1,096,003 680,732 345,834 672,970 239,786 5,661 225,010 2,169,993 153 47 10,623 66	41,000 25,962 1,067,444 - - - - - - - - - - - - - - - - - -	12.20	0400 - Supplies and Materials 0600 - Other Objects Total 2520 - Fiscal Services 2540 - Maintenance & Operations 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials 0500 - Capital Outlay 0600 - Other Objects Total 2540 - Maintenance & Operations 2541 - Operation and Maintenance Service Direction 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials 0500 - Capital Outlay 0600 - Other Objects Total 2541 - Operation and Maintenance Service Direction	49,000 41,142 1,212,355 - - - - - - - - - - - - - - - - - -	124,400 49,000 41,142 1,212,355 - - - - - - - - - - - - -	12
34,075 1,162,459 589,849 292,534 660,671 275,073 44,204 203,999 2,066,330	32,860 1,096,003 680,732 345,834 672,970 239,786 5,661 225,010 2,169,993 153 47 10,623 66	41,000 25,962 1,067,444 - - - - - - - - - - - - - - - - - -	12.20	0400 - Supplies and Materials 0600 - Other Objects Total 2520 - Fiscal Services 2540 - Maintenance & Operations 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials 0500 - Capital Outlay 0600 - Other Objects Total 2540 - Maintenance & Operations 2541 - Operation and Maintenance Service Direction 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials 0500 - Capital Outlay 0600 - Other Objects	49,000 41,142 1,212,355 - - - - - - - - - - - - - - - - - -	124,400 49,000 41,142 1,212,355 - - - - - - - - - - - - -	12
34,075 1,162,459 589,849 292,534 660,671 275,073 44,204 203,999 2,066,330	32,860 1,096,003 680,732 345,834 672,970 239,786 5,661 225,010 2,169,993 153 47 10,623 66 - - 10,889	41,000 25,962 1,067,444 - - - - - - - - - - - - -	12.20	0400 - Supplies and Materials 0600 - Other Objects Total 2520 - Fiscal Services 2540 - Maintenance & Operations 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials 0500 - Capital Outlay 0600 - Other Objects Total 2540 - Maintenance & Operations 2541 - Operation and Maintenance Service Direction 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials 0500 - Capital Outlay 0600 - Other Objects Total 2541 - Operation and Maintenance Service Direction 0700 - Supplies and Materials 0500 - Capital Outlay 0600 - Other Objects Total 2541 - Operation and Maintenance Service Direction	49,000 41,142 1,212,355 - - - - - - - - - - - - -	124,400 49,000 41,142 1,212,355 - - - - - - - - - - - - -	12
34,075 1,162,459 589,849 292,534 660,671 275,073 44,204 203,999 2,066,330	32,860 1,096,003 680,732 345,834 672,970 239,786 5,661 225,010 2,169,993 153 47 10,623 66 - - - 10,889	41,000 25,962 1,067,444 - - - - - - - - - - - - - - - - - -	12.20	0400 - Supplies and Materials 0600 - Other Objects Total 2520 - Fiscal Services 2540 - Maintenance & Operations 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials 0500 - Capital Outlay 0600 - Other Objects Total 2540 - Maintenance & Operations 2541 - Operation and Maintenance Service Direction 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials 0500 - Capital Outlay 0600 - Other Objects Total 2541 - Operation and Maintenance Service Direction 0100 - Salaries 0500 - Capital Outlay 0600 - Other Objects Total 2541 - Operation and Maintenance Service Direction 2542 - Custodial Services 0100 - Salaries 0200 - Associated Payroll Costs	49,000 41,142 1,212,355 - - - - - - - - - - - - -	124,400 49,000 41,142 1,212,355 - - - - - - - - - - - - -	12
34,075 1,162,459 589,849 292,534 660,671 275,073 44,204 203,999 2,066,330	32,860 1,096,003 680,732 345,834 672,970 239,786 5,661 225,010 2,169,993 153 47 10,623 66 - - 10,889	41,000 25,962 1,067,444 - - - - - - - - - - - - -	12.20	0400 - Supplies and Materials 0600 - Other Objects Total 2520 - Fiscal Services 2540 - Maintenance & Operations 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials 0500 - Capital Outlay 0600 - Other Objects Total 2540 - Maintenance & Operations 2541 - Operation and Maintenance Service Direction 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials 0500 - Capital Outlay 0600 - Other Objects Total 2541 - Operation and Maintenance Service Direction 0100 - Salaries 0500 - Capital Outlay 0600 - Other Objects Total 2541 - Operation and Maintenance Service Direction 2542 - Custodial Services 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services	49,000 41,142 1,212,355 - - - - - - - - - - - - -	124,400 49,000 41,142 1,212,355 - - - - - - - - - - - - -	12
34,075 1,162,459 589,849 292,534 660,671 275,073 44,204 203,999 2,066,330	32,860 1,096,003 680,732 345,834 672,970 239,786 5,661 225,010 2,169,993 153 47 10,623 66 - - 10,889	41,000 25,962 1,067,444 - - - - - - - - - - - - -	12.20	0400 - Supplies and Materials 0600 - Other Objects Total 2520 - Fiscal Services 2540 - Maintenance & Operations 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials 0500 - Capital Outlay 0600 - Other Objects Total 2540 - Maintenance & Operations 2541 - Operation and Maintenance Service Direction 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials 0500 - Capital Outlay 0600 - Other Objects Total 2541 - Operation and Maintenance Service Direction 0100 - Salaries 0500 - Capital Outlay 0600 - Other Objects Total 2541 - Operation and Maintenance Service Direction 2542 - Custodial Services 0100 - Salaries 0200 - Associated Payroll Costs	49,000 41,142 1,212,355 - - - - - - - - - - - - -	124,400 49,000 41,142 1,212,355 - - - - - - - - - - - - -	12 12 43

Histori		Budget		General Fund Details - Requirements		Budget	-	
2011/12	2012/13	2013/14		·		2014/15		
Actuals	Actuals	Working		[[100-105].*.*.*.*]	Proposed	Approved		
\$	\$	\$	FTE	Function - Object	\$	\$	FTE	
Т		I	1	1000 - Instruction 1111 - Primary Programs K-5	T	T		
11,410,385	11,851,887	12,324,902	186.50	0100 - Salaries	13,521,059	13,521,059	200.	
213,819	195,474	208,572	5.00	0100 - Salaries	219,014	219,014	5.	
96,574	109,256	121,500		0200 - Associated Payroll Costs	124,879	124,879		
45,301	54,449	72,500		0300 - Purchased Services	90,500	90,500		
42,807	42,367	135,000		0400 - Supplies and Materials	134,000	134,000		
11,250	86,870	15,000		0500 - Capital Outlay	15,000	15,000		
710	1,100	2,000		0600 - Other Objects	3,000	3,000		
410,462	489,516	554,572	5.00	Total 2543 - Grounds Maintenance	586,393	586,393		
				2544 - Maintenance Services				
307,929	343,394	320,000		0300 - Purchased Services	465,000	465,000		
65	- 04.405	100,000		0400 - Supplies and Materials	200,000	200,000		
10,049 318,044	21,165 364,559	11,000 431,000		0500 - Capital Outlay Total 2544 - Maintenance Services	25,000 690,000	125,000 790,000		
310,044	304,359	431,000			090,000	790,000		
1,883,754	1,944,513	_		2545 - Building Fixed Costs 0100 - Salaries	_	_		
954,631	1,120,474	-		0200 - Associated Payroll Costs		-		
2,269,960	2,130,453	2,182,991		0300 - Purchased Services	2,320,355	2,320,355		
300,286	446,217	110,000		0400 - Supplies and Materials	37,500	37,500		
-	-	30,000		0500 - Capital Outlay	30,000	30,000		
5,408,630	5,641,657	2,322,991		Total 2545 - Building Fixed Costs	2,387,855	2,387,855		
				2546 - Safety Program				
421	-	-		0100 - Salaries	-	-		
110	-	-		0200 - Associated Payroll Costs	-	-		
-	48,333	150,000		0300 - Purchased Services	30,000	30,000		
-	9,444	10,000		0400 - Supplies and Materials	80,500	80,500		
-	36,375	-		0500 - Capital Outlay	-	-		
530	94,152	160,000		Total 2546 - Safety Program	110,500	110,500		
0.700.000	0.740.450	0.400.470	00.40	2550 - Transportation	0.000.470	0.000.470	0.0	
2,733,698	2,718,458	3,138,479	86.12	0100 - Salaries	3,023,179	3,023,179	86	
1,554,301	1,796,394	2,052,013		0200 - Associated Payroll Costs	2,038,965	2,038,965		
265,471 649,322	(242,793) 626,737	507,705 783,460		0300 - Purchased Services 0400 - Supplies and Materials	630,396 803,050	630,396 803,050		
16,954	608,010	624,202		0500 - Capital Outlay	668,000	668,000		
995,905	360,567	579,900		0600 - Other Objects	271,810	271,810		
6,215,651	5,867,374	7,685,758	86.12	Total 2550 - Transportation	7,435,400	7,435,400	86	
				2558 - Transportation - Special Ed				
21,390	14,470	10,012	0.28	0100 - Salaries	9,991	9,991	0	
12,086	10,854	8,027		0200 - Associated Payroll Costs	8,036	8,036		
151,791	704,689	251,000		0300 - Purchased Services	426,000	426,000		
185,267	730,013	269,039	0.28	Total 2558 - Transportation - Special Ed	444,027	444,027	(
	1.050			2559 - Other Stdnt Transport 0100 - Salaries				
-	1,050	-			-	-		
75,882	316	90,000		0200 - Associated Payroll Costs 0300 - Purchased Services	125 000	125 000		
3,787	109,138	80,000		0400 - Supplies and Materials	135,000	135,000		
79,669	110,504	80,000		Total 2559 - Other Stdnt Transport	135,000	135,000		
	-,	,		2573 - Distribution Services	.,	,		
73,003				<u> </u>	1			
	44,108	44,117	1.00	0100 - Salaries 44,779		44,779		
43,077 22,339	44,108 25,804	44,117 26,113	1.00	0100 - Salaries 0200 - Associated Payroll Costs	44,779 26,325	44,779 26,325	'	
43,077			1.00 1.00			44,779 26,325 71,104	1	
43,077 22,339	25,804	26,113		0200 - Associated Payroll Costs	26,325	26,325		
43,077 22,339 65,416 47,094	25,804 69,912 50,003	26,113 70,230 62,425		0200 - Associated Payroll Costs Total 2573 - Distribution Services 2574 - Print Services 0100 - Salaries	26,325 71,104 68,271	26,325 71,104 68,271		
43,077 22,339 65,416	25,804 69,912 50,003 26,958	26,113 70,230 62,425 36,946	1.00	0200 - Associated Payroll Costs Total 2573 - Distribution Services 2574 - Print Services 0100 - Salaries 0200 - Associated Payroll Costs	26,325 71,104 68,271 36,863	26,325 71,104 68,271 36,863		
43,077 22,339 65,416 47,094 22,106	25,804 69,912 50,003 26,958 147	26,113 70,230 62,425 36,946 5,500	1.00	0200 - Associated Payroll Costs Total 2573 - Distribution Services 2574 - Print Services 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services	26,325 71,104 68,271 36,863 31,680	26,325 71,104 68,271 36,863 31,680		
43,077 22,339 65,416 47,094 22,106 - 41,654	25,804 69,912 50,003 26,958 147 110,113	26,113 70,230 62,425 36,946 5,500 40,000	1.50	0200 - Associated Payroll Costs Total 2573 - Distribution Services 2574 - Print Services 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials	26,325 71,104 68,271 36,863 31,680 47,000	26,325 71,104 68,271 36,863 31,680 47,000	1	
43,077 22,339 65,416 47,094 22,106	25,804 69,912 50,003 26,958 147	26,113 70,230 62,425 36,946 5,500	1.00	0200 - Associated Payroll Costs Total 2573 - Distribution Services 2574 - Print Services 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials Total 2574 - Print Services	26,325 71,104 68,271 36,863 31,680	26,325 71,104 68,271 36,863 31,680	1	
43,077 22,339 65,416 47,094 22,106 - 41,654	25,804 69,912 50,003 26,958 147 110,113	26,113 70,230 62,425 36,946 5,500 40,000 144,871	1.00 1.50	0200 - Associated Payroll Costs Total 2573 - Distribution Services 2574 - Print Services 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials Total 2574 - Print Services 2620 - Grant/Development	26,325 71,104 68,271 36,863 31,680 47,000 183,814	26,325 71,104 68,271 36,863 31,680 47,000 183,814	1	
43,077 22,339 65,416 47,094 22,106 - 41,654 110,855	25,804 69,912 50,003 26,958 147 110,113	26,113 70,230 62,425 36,946 5,500 40,000 144,871 78,885	1.50	0200 - Associated Payroll Costs Total 2573 - Distribution Services 2574 - Print Services 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials Total 2574 - Print Services 2620 - Grant/Development 0100 - Salaries	26,325 71,104 68,271 36,863 31,680 47,000 183,814	26,325 71,104 68,271 36,863 31,680 47,000 183,814	1	
43,077 22,339 65,416 47,094 22,106 - 41,654 110,855	25,804 69,912 50,003 26,958 147 110,113	26,113 70,230 62,425 36,946 5,500 40,000 144,871	1.00 1.50	0200 - Associated Payroll Costs Total 2573 - Distribution Services 2574 - Print Services 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials Total 2574 - Print Services 2620 - Grant/Development 0100 - Salaries 0200 - Associated Payroll Costs	26,325 71,104 68,271 36,863 31,680 47,000 183,814 98,537 55,435	26,325 71,104 68,271 36,863 31,680 47,000 183,814 98,537 55,435	1	
43,077 22,339 65,416 47,094 22,106 - 41,654 110,855	25,804 69,912 50,003 26,958 147 110,113 187,220	26,113 70,230 62,425 36,946 5,500 40,000 144,871 78,885 28,257	1.00 1.50	0200 - Associated Payroll Costs Total 2573 - Distribution Services 2574 - Print Services 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials Total 2574 - Print Services 2620 - Grant/Development 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services	26,325 71,104 68,271 36,863 31,680 47,000 183,814 98,537 55,435 500	26,325 71,104 68,271 36,863 31,680 47,000 183,814 98,537 55,435 500	,	
43,077 22,339 65,416 47,094 22,106 - 41,654 110,855	25,804 69,912 50,003 26,958 147 110,113 187,220	26,113 70,230 62,425 36,946 5,500 40,000 144,871 78,885 28,257	1.00 1.50 1.50	0200 - Associated Payroll Costs Total 2573 - Distribution Services 2574 - Print Services 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials Total 2574 - Print Services 2620 - Grant/Development 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0600 - Other Objects	26,325 71,104 68,271 36,863 31,680 47,000 183,814 98,537 55,435 500 500	26,325 71,104 68,271 36,863 31,680 47,000 183,814 98,537 55,435 500 500	1	
43,077 22,339 65,416 47,094 22,106 - 41,654 110,855	25,804 69,912 50,003 26,958 147 110,113 187,220	26,113 70,230 62,425 36,946 5,500 40,000 144,871 78,885 28,257	1.00 1.50	0200 - Associated Payroll Costs Total 2573 - Distribution Services 2574 - Print Services 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials Total 2574 - Print Services 2620 - Grant/Development 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0600 - Other Objects Total 2620 - Grant/Development	26,325 71,104 68,271 36,863 31,680 47,000 183,814 98,537 55,435 500	26,325 71,104 68,271 36,863 31,680 47,000 183,814 98,537 55,435 500	1	
43,077 22,339 65,416 47,094 22,106 - 41,654 110,855	25,804 69,912 50,003 26,958 147 110,113 187,220	26,113 70,230 62,425 36,946 5,500 40,000 144,871 78,885 28,257 - 107,142	1.50 1.50 1.50 1.00	0200 - Associated Payroll Costs Total 2573 - Distribution Services 2574 - Print Services 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials Total 2574 - Print Services 2620 - Grant/Development 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0300 - Purchased Services 0600 - Other Objects Total 2620 - Grant/Development 2630 - Communications	26,325 71,104 68,271 36,863 31,680 47,000 183,814 98,537 55,435 500 500 154,972	26,325 71,104 68,271 36,863 31,680 47,000 183,814 98,537 55,435 500 500 154,972	1	
43,077 22,339 65,416 47,094 22,106 - 41,654 110,855 - - -	25,804 69,912 50,003 26,958 147 110,113 187,220	26,113 70,230 62,425 36,946 5,500 40,000 144,871 78,885 28,257 - 107,142	1.00 1.50 1.50	0200 - Associated Payroll Costs Total 2573 - Distribution Services 2574 - Print Services 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials Total 2574 - Print Services 2620 - Grant/Development 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0300 - Purchased Services 0600 - Other Objects Total 2620 - Grant/Development 2630 - Communications 0100 - Salaries	26,325 71,104 68,271 36,863 31,680 47,000 183,814 98,537 55,435 500 500 154,972	26,325 71,104 68,271 36,863 31,680 47,000 183,814 98,537 55,435 500 500 154,972		
43,077 22,339 65,416 47,094 22,106 - 41,654 110,855 - - - - - - - - - - - - - - - - - -	25,804 69,912 50,003 26,958 147 110,113 187,220 - - - - - 129,690 48,488	26,113 70,230 62,425 36,946 5,500 40,000 144,871 78,885 28,257 - 107,142	1.50 1.50 1.50 1.00	0200 - Associated Payroll Costs Total 2573 - Distribution Services 2574 - Print Services 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials Total 2574 - Print Services 2620 - Grant/Development 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0600 - Other Objects Total 2620 - Grant/Development 2630 - Communications 0100 - Salaries 0200 - Associated Payroll Costs	26,325 71,104 68,271 36,863 31,680 47,000 183,814 98,537 55,435 500 500 154,972	26,325 71,104 68,271 36,863 31,680 47,000 183,814 98,537 55,435 500 500 154,972	1	
43,077 22,339 65,416 47,094 22,106 - 41,654 110,855 - - -	25,804 69,912 50,003 26,958 147 110,113 187,220	26,113 70,230 62,425 36,946 5,500 40,000 144,871 78,885 28,257 - 107,142	1.50 1.50 1.50 1.00	0200 - Associated Payroll Costs Total 2573 - Distribution Services 2574 - Print Services 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials Total 2574 - Print Services 2620 - Grant/Development 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0300 - Purchased Services 0600 - Other Objects Total 2620 - Grant/Development 2630 - Communications 0100 - Salaries	26,325 71,104 68,271 36,863 31,680 47,000 183,814 98,537 55,435 500 500 154,972	26,325 71,104 68,271 36,863 31,680 47,000 183,814 98,537 55,435 500 500 154,972	1	

11131011	ical	Budge	t	General Fund Details - Requirements		Budget	
2011/12	2012/13	2013/14	l	General i una betans - Requirements		2014/15	
Actuals	Actuals	Working		[[100-105].*.*.*.*]	Proposed	Approved	
\$	\$	\$	FTE	Function - Object	\$	\$	FTE
				1000 - Instruction			
				1111 - Primary Programs K-5			
11,410,385 216,200	11,851,887 <i>414,545</i>	12,324,902 385,795	186.50 <i>1.50</i>	0100 - Salaries Total 2630 - Communications	13,521,059 408,831	13,521,059 408,831	200.4 1.5
216,200	414,545	385,795	1.50		400,031	406,631	1.5
301,717	311,654	406,002	6.40	2640 - Staff Services 0100 - Salaries	460,044	460,044	6.9
414,763	596,620	569,899	0.40	0200 - Associated Payroll Costs	630,382	630,382	0.0
73,115	142,602	161,550		0300 - Purchased Services	154,250	154,250	
6,673	18,702	17,500		0400 - Supplies and Materials	36,950	36,950	
27,370	29,067	30,000		0600 - Other Objects	40,000	40,000	
823,638	1,098,644	1,184,951	6.40	Total 2640 - Staff Services	1,321,626	1,321,626	6.9
				2660 - Technology Services			
444,769	424,341	438,871	8.20	0100 - Salaries	604,789	604,789	9.7
187,429	197,877	211,763		0200 - Associated Payroll Costs	285,947	285,947	
81,567	57,130	206,957		0300 - Purchased Services	21,276	21,276	
349,928	2,112,036	492,687		0400 - Supplies and Materials	953,229	953,229	
130,346 300	152,078 300	395,006 593		0500 - Capital Outlay 0600 - Other Objects	12,434 6,421	12,434 6,421	
1,194,338	2,943,762	1,745,877	8.20	Total 2660 - Technology Services	1,884,096	1,884,096	9.7
3,10 3,000	_,,,,	,,,,		2700 - Early Retirement	,,,,,,,,,	,,,	
90,540	-	-		0100 - Salaries	_	-	
90,540	-	-		Total 2700 - Early Retirement	-	-	
34,914,806	39,871,399	40,469,961	385.32	Total 2000 - Support Services	42,365,963	42,465,963	390.9
				3000 - Enterprise and Community Service			
				3300 - Community Services			
-	8,438	-		0100 - Salaries	-	-	
-	687	-		0200 - Associated Payroll Costs	-	-	
-	9,124	-		Total 3300 - Community Services	-	-	
				3320 - Community Recreation Services			
-	3,307	-		0100 - Salaries	-	-	
-	959 4,266	-		0200 - Associated Payroll Costs Total 3320 - Community Recreation Services		-	
	1,200			3363 - Community Partnership			
14,790	13,548	580		0100 - Salaries	_	-	
4,491	3,710	152		0200 - Associated Payroll Costs	-	-	
-	9,719	344,139		0300 - Purchased Services	-	-	
19,281	26,977	344,871		Total 3363 - Community Partnership	-	-	
				3500 - Child Care			
82,095	77,207	74,516	2.50	0100 - Salaries	79,862	79,862	2.5
39,356	43,201	48,335		0200 - Associated Payroll Costs	49,751	49,751	
4,771	3,933	4,000		0400 - Supplies and Materials	6,000	6,000	
126,222	124,341	126,851	2.50	Total 3500 - Child Care	135,613	135,613	2.5
145,503	164,708	471,723	2.50	Total 3000 - Enterprise and Community Service	135,613	135,613	2.:
		1		5000 - Other Uses (Fund Xfer/Debt Servi			
707 040	707.050	122 210		5110 - Long-Term Debt Service	100.010	122 240	
727,310 727,310	737,859 737,859	122,310 122,310		0600 - Other Objects Total 5110 - Long-Term Debt Service	122,310 122,310	122,310 122,310	
727,570	707,000	122,010		5200 - Transfer Of Funds	122,510	122,010	
905,000	1,221,612	1,512,000		0700 - Transfer OTT unus	2,054,038	2,054,038	
905,000	1,221,612	1,512,000		Total 5200 - Transfer Of Funds	2,054,038	2,054,038	
1,632,310	1,959,471	1,634,310		Total 5000 - Other Uses (Fund Xfer/Debt Servi	2,176,348	2,176,348	
				6000 - Contingency			
I	I			6110 - Operating Contingencies	I	I	
-	-	3,805,687		0800 - Other Uses of Funds	2,675,459	2,575,459	
-	-	3,805,687		Total 6110 - Operating Contingencies	2,675,459	2,575,459	
-	-	3,805,687		Total 6000 - Contingency	2,675,459	2,575,459	
				7000 - Unappropriated Ending Fund Balan			
				7000 - Unappropriated Ending Fund Balan			
17,986,108	11,550,046	5,746,008		0800 - Other Uses of Funds	6,107,792	6,107,792	
17,986,108	11,550,046	5,746,008		Total 7000 - Unappropriated Ending Fund Balan	6,107,792	6,107,792	
17,986,108	11,550,046	5,746,008		Total 7000 - Unappropriated Ending Fund Balan	6,107,792	6,107,792	
110,338,060	111,906,511	114,920,160	1,010.00	Total Function - Object	122,155,840	122,155,840	1,009.3

Reynolds School District Schedule of Transfers July 1, 2014 to June 30, 2015

From	То	Amount	Explanation
General Fund - 100	Nutrition Services - Fund 297	55,000	Required to match for free and reduced or free milk program.
General Fund - 100	Early Retirement - Fund 298	400,000	Paid for early retirement benefits and stipends.
General Fund - 100	Insurance Reserve - Fund 299	57,000	Used for Workers Compensation, liability insurance, property loss, etc.
General Fund - 100	Capital Projects Fund - Fund 400	1,542,038	Paid for 2010 Full Faith and Credit Refunding Obligations.

Total 2,054,038



Nutrition Services (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".

Fresh Fruit and Vegetable Program: Accounts for revenues and expenditures for a series of grants within Nutrition Services to provide produce for individual schools.

Reynolds School District Nutrition Services Fund July 1, 2014 to June 30, 2015

Resources Total \$7,196,655

Description	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Beginning Fund Balance	864,199	1,165,438	1,023,815	1,158,678	1,158,678	
Revenue from Federal Sources	4,582,500	4,797,526	5,098,568	5,445,977	5,445,977	
Revenue from Intermediate Sources	-	-	10,434	15,000	15,000	
Revenue from Local Sources	502,465	499,823	460,876	577,000	577,000	
Revenue from State Sources	-	11,539	-	-	-	
Grand Totals	5,949,164	6,474,326	6,593,693	7,196,655	7,196,655	-

Requirements by Major Function Total \$7,196,655

Description	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
3000 Community Services	4,838,726	5,249,184	5,909,342	6,470,109	6,470,109	
5000 Other Uses	-	-	-	-	-	
6000 Contingency	-	-	684,351	726,546	726,546	
7000 Unapprop End Fund Balance	1,110,438	1,225,142	-	-	-	
Grand Totals	5,949,164	6,474,326	6,593,693	7,196,655	7,196,655	-

Requirements by Major Object Total \$7,196,655

Description	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
100 Salaries	1,358,578	1,352,220	1,434,275	1,522,694	1,522,694	
200 Associated Payroll Costs	786,931	878,714	1,092,853	1,025,816	1,025,816	
300 Purchased Services	2,035,169	2,176,704	2,462,889	2,532,703	2,532,703	
400 Supplies and Materials	526,306	469,076	609,325	604,196	604,196	
500 Capital Outlay	106,826	339,644	250,000	750,000	750,000	
600 Other Objects	24,916	32,826	60,000	34,700	34,700	
700 Transfers	-	-	-	-	-	
800 Contingency & End Fund Balance	1,110,438	1,225,142	684,351	726,546	726,546	
Grand Totals	5,949,164	6,474,326	6,593,693	7,196,655	7,196,655	-

Nutrition Services FTE

Major Function	Licensed	Classified	Admin	Supervisor	Total						
Instruction	-	-	-	-	-						
Support Services	-	-	-	-	-						
Community Services	-	51.25	0.20	-	51.45						
TOTAL	-	51.25	0.20	-	51.45						

Histor	rical	Budget	Nutrition Services Details -	Bud	get
2011/12	2012/13	2013/14	Resources	2014	/15
Actuals	Actuals	Working	[297.*.*.*.*]	Proposed	Approved
\$	\$	\$	Object	\$	\$
			1000 - Local Sources		
5,607	9,634	6,000	1510 - Interest On Investments	7,000	7,000
458,078	447,554	413,076	1610 - Food Service Meal Sales	450,000	450,000
32,221	33,775	33,000	1690 - Food Services - Other Sales	50,000	50,000
6,559	8,860	8,800	1990 - Miscellaneous Revenue	15,000	15,000
502,465	499,823	460,876	Total 1000 - Local Sources	522,000	522,000
			2000 - Intermediate Sourcess		
-	-	10,434	2199 - Other Intermediate Sources	15,000	15,000
-	-	10,434	Total 2000 - Intermediate Sourcess	15,000	15,000
			3000 - State Sources		
-	11,539	-	3299 - Other Restricted Grants	-	-
-	11,539	-	Total 3000 - State Sources	-	-
			4000 - Federal Sources		
-	252,060	314,691	4100 - USDA Commodities	320,000	320,000
286,744	144,788	152,000	4500 - Restricted Revenue Thru State	155,000	155,000
63,234	84,915	65,735	4502 - Summer Seamless Waiver	51,135	51,135
982,619	1,021,022	1,077,531	4503 - National Breakfast Program	1,200,000	1,200,000
3,058,594	3,104,220	3,272,223	4505 - National School Nutrition Prog	3,500,000	3,500,000
191,308	190,520	216,388	4580 - Restrc Fed Rev Thru State	219,842	219,842
4,582,500	4,797,526	5,098,568	Total 4000 - Federal Sources	5,445,977	5,445,977
			5000 - Other Sources		
48,000	55,000	55,000	5200 - Interfund Transfers	55,000	55,000
816,199	1,110,438	968,815	5400 - Beginning Fund Balance	1,158,678	1,158,678
864,199	1,165,438	1,023,815	Total 5000 - Other Sources	1,213,678	1,213,678
5,949,164	6,474,326	6,593,693	Total Object	7,196,655	7,196,655

Histor 2011/12	rical 2012/13	Budge 2013/1		Nutrition Services Details - Requirements		Budget 2014/15	
Actuals	Actuals	Workin	g	[297.*.***.*]	Proposed	Approve	d
\$	\$	\$	FTE	Function - Object	\$	\$	FTE
				3000 - Enterprise and Community Service			
1,334,872	1,321,781	1,403,842	50.76	3100 - Food Services 0100 - Salaries	1,483,694	1,483,694	51.45
781,120	867,590	1,081,860	00.70	0200 - Associated Payroll Costs	1,015,569	1,015,569	01.10
2,035,099	2,176,695	2,418,027		0300 - Purchased Services	2,509,290	2,509,290	
348,326	292,778	413,490		0400 - Supplies and Materials	408,696	408,696	
106,826	339,644	250,000		0500 - Capital Outlay	750,000	750,000	
24,916	32,122	60,000		0600 - Other Objects	32,600	32,600	
4,631,160	5,030,610	5,627,219	50.76	Total 3100 - Food Services	6,199,849	6,199,849	51.45
				3101 - Summer Seamless Waiver			
12,992	19,151	16,047		0100 - Salaries	20,000	20,000	
3,196	7,938	4,827		0200 - Associated Payroll Costs	5,254	5,254	
69	8	44,862		0300 - Purchased Services	23,413	23,413	
-	956	-		0400 - Supplies and Materials	-	-	
-	-	-		0600 - Other Objects	2,100	2,100	
16,257	28,053	65,735		Total 3101 - Summer Seamless Waiver	50,767	50,767	
				3102 - Nutrition Services Grant			
10,714	11,289	14,386		0100 - Salaries	19,000	19,000	
2,615	3,186	6,167		0200 - Associated Payroll Costs	4,993	4,993	
177,979	175,341	195,835		0400 - Supplies and Materials	195,500	195,500	
-	704	-		0600 - Other Objects	-	-	
191,308	190,520	216,388		Total 3102 - Nutrition Services Grant	219,493	219,493	
4,838,726	5,249,183	5,909,342	50.76	Total 3000 - Enterprise and Community Service	6,470,109	6,470,109	51.45
				6000 - Contingency			
				6110 - Operating Contingencies			
-	-	684,351		0800 - Other Uses of Funds	726,546	726,546	
-	-	684,351		Total 6110 - Operating Contingencies	726,546	726,546	
-	-	684,351		Total 6000 - Contingency	726,546	726,546	
				7000 - Unappropriated Ending Fund Balan			
	4 005 4 15			7000 - Unappropriated Ending Fund Balan			
1,110,438	1,225,142	-		0800 - Other Uses of Funds	-	-	
1,110,438	1,225,142	-		Total 7000 - Unappropriated Ending Fund Balan	-		
1,110,438	1,225,142	-	F0 =0	Total 7000 - Unappropriated Ending Fund Balan	7.400.055		F4 45
5,949,164	6,474,326	6,593,693	50.76	Total Function - Object	7,196,655	7,196,655	51.45



Federal Programs

Title IA Fund (201 & 202): Accounts for revenues and expenditures which support students living in poverty to achieve academic standards in reading, writing and math.

Comprehensive Achievement Plan (203): Accounts for revenues and expenditures dedicated toward planning for program improvement that all Focus and Priority Schools are required to develop and implement.

School Improvement Grants Fund (204 & 205): Accounts for revenues and expenditures which increase academic achievement for schools in improvement sanctions under No Child Left Behind (NCLB).

Title IIA – Teacher Quality Fund (206 & 207): Accounts for revenues and expenditures supporting professional development so staff may increase academic achievement for students.

Title III – English Language Acquisition Fund (208 & 209): Accounts for revenues and expenditures to increase academic skills for students identified as Limited English Proficient.

Title IV-B – 21st Century Schools Fund (211 - 213): Accounts for revenues and expenditures to provide after school academic enrichment and additional services to students.

Title VII – Indian Education Fund (214): Accounts for revenues and expenditures to increase academic skills for Native American students.

Title IC – Perkins Act Career Technical Education Fund (215 & 216): Accounts for revenues and expenditures to improve academic and technical performance and to prepare students for the workforce.

IDEA Enhancement Fund (217): Accounts for revenues and expenditures to support enhancement of Response to Intervention (RTI), Positive Behavior Support (PBIS), System Performance & Review (SPR&I), determination and other activities related to the support of students with disabilities.



IDEA – Part B Fund (218): Accounts for revenues and expenditures to supplement and increase the level of special education services provided to eligible students with disabilities within special education programs.

IDEA Pre-School Grants Fund (220): Accounts for revenues and expenditures to provide early intervening services for children with disabilities.

Extended Assessment Fund (221): Accounts for revenues and expenditures to provide teacher training on the extended assessment.

ARRA School Improvement Fund (228): Federal stimulus dollars to support School Improvement Programs (Funding no longer received from this award, and remains for historical purposes).

ELC Kindergarten Readiness Grant (229): One time grant for the finalized distribution of ARRA Early Childhood Matters grant, for related expenses associated with the Kindergarten Assessment project (Funding no longer received from this award, and remains for historical purposes).

SPR&I – System Performance Review and Improvement Fund (230): Accounts for revenues and expenditures to assist districts and programs on annual performance data collection and reporting for special education.

MYC - ARRA Fund (245): Accounts for revenues and expenditures to support student summer work crews. (Funding no longer received from this award but remains for history purposes.)

EBISS – Effective Behavioral and Instructional Support Systems Fund (246):

Accounts for revenues and expenditures to support district implementation of EBISS and offer students improved outcomes through instructional differentiation planned by school and district level teams who analyze academic and behavioral data to monitor and adjust classroom instruction.

Healthy Active Schools Fund (247): Accounts for revenues and expenditures to promote physical and mental wellness through nutrition and activity for students. (Funding no longer received from this award but remains for history purposes.)



Oregon First Robotics Fund (248): Accounts for revenues and expenditures to enhance science and engineering at Reynolds High School. (Funding no longer received from this award but remains for history purposes.)

Reynolds School District Federal Programs July 1, 2014 to June 30, 2015

Resources Total \$12,992,430

Description	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Revenue From Federal	8,460,778	7,176,309	10,332,365	12,992,430	12,992,430	
Grand Totals	8,460,778	7,176,309	10,332,365	12,992,430	12,992,430	-

Requirements by Major Function Total \$12,992,430

Description	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
1000 Instruction	5,677,730	5,065,540	7,086,608	9,110,601	9,110,601	
2000 Support Services	2,658,546	2,046,371	3,112,506	3,742,968	3,742,968	
3000 Community Services	124,502	64,398	133,251	138,861	138,861	
Grand Totals	8,460,778	7,176,309	10,332,365	12,992,430	12,992,430	-

Requirements by Major Object Total \$12,992,430

Description	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
100 Salaries	3,974,247	3,697,486	5,079,655	6,874,798	6,874,798	
200 Associated Payroll Costs	1,586,868	1,568,053	2,426,867	2,791,682	2,791,682	
300 Purchased Services	1,519,120	755,810	1,250,187	1,433,899	1,433,899	
400 Supplies and Materials	1,098,871	775,217	1,158,039	1,422,666	1,422,666	
500 Capital Outlay	8,333	54,655	-	-	-	
600 Other Objects	273,339	325,088	417,617	469,385	469,385	
Grand Totals	8,460,778	7,176,309	10,332,365	12,992,430	12,992,430	-

FTE

Major Function	Licensed	Classified	Admin	Supervisor	Total
Instruction	35.05	26.49	-	-	61.54
Support Services	13.00	1.00	0.50	-	14.50
Community Services	-	-	-	-	-
TOTAL	48.05	27.49	0.50	-	76.04

2011/12	Historical 1/12 2012/13		Federal Programs Details - Resources	Budget 2014/15		
Actuals	Actuals	2013/14 Working	[201-249.*.*.*.*]	Proposed	Approved	
\$	\$	\$	Object	\$	\$	
			201,202 - Title IA Fund (201 & 202)			
4,401,353	4,442,049	-, -,	4580 - Restrc Fed Rev Thru State	6,892,361	6,892,36	
4,401,353	4,442,049	6,146,196	Total 201,202 - Title IA Fund (201 & 202)	6,892,361	6,892,3	
		00.000	203 - Comprehensive Achievement Plan (203)	1 0.055	2.05	
-	- 1	60,000	4580 - Restrc Fed Rev Thru State Total 203 - Comprehensive Achievement Plan (203)	9,255 9,255	9,25 9,2 5	
		00,000	204,205 - School Improvement Fund	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5,2.	
422,176	192,184	324,679	4580 - Restrc Fed Rev Thru State	1,689,595	1,689,59	
422,176	192,184	324,679	Total 204,205 - School Improvement Fund	1,689,595	1,689,5	
			206,207 - Title IIA			
457,265	314,295	374,460	4580 - Restrc Fed Rev Thru State	335,833	335,83	
457,265	314,295	374,460	Total 206,207 - Title IIA	335,833	335,8	
488,234	348,899	464,100	208,209 - Title III 4580 - Restrc Fed Rev Thru State	444,810	444,81	
488,234	348,899	,	Total 208,209 - Title III	444,810	444,8	
			211 - 21st Century CCLC STEM			
41,745	- [-	4500 - Restricted Revenue Thru State	- I	-	
41,745	-	-	Total 211 - 21st Century CCLC STEM	-	-	
			212,213 - Title IV			
44,736	-	-	4500 - Restricted Revenue Thru State	-	-	
453,546	329,160	254,194	4580 - Restrc Fed Rev Thru State Total 212,213 - Title IV	280,315	280,3	
498,282	329,160	254,194		280,315	280,3	
13,231	8,634	7,984	214 - Title VII 4580 - Restrc Fed Rev Thru State	7,636	7,6	
13,231	8,634	,	Total 214 - Title VII	7,636	7,6	
· ·			215,216 - Perkins	·		
167,190	170,642	182,138	4580 - Restrc Fed Rev Thru State	165,693	165,69	
167,190	170,642	182,138	Total 215,216 - Perkins	165,693	165,6	
			217 - IDEA Enhancement			
-	-	,	4580 - Restrc Fed Rev Thru State	12,525	12,52	
-	- 1	12,731	Total 217 - IDEA Enhancement	12,525	12,5	
1,769,599	1,316,144	2,478,628	218 - IDEA B 4580 - Restrc Fed Rev Thru State	3,130,511	3,130,5	
1,769,599	1,316,144		Total 218 - IDEA B	3,130,511	3,130,5	
., ,	.,,	_,,	220 - IDEA Pre-School	2,123,211	3,113,1	
- 1	18,109	8,628	4580 - Restrc Fed Rev Thru State	8,727	8,7	
-	18,109	8,628	Total 220 - IDEA Pre-School	8,727	8,7	
			221 - IDEA Extended Assessment			
3,600	3,600	,	4580 - Restrc Fed Rev Thru State	3,550	3,5	
3,600	3,600	3,600	Total 221 - IDEA Extended Assessment	3,550	3,5	
50.050			228 - Arra - Other	1		
59,656 59,656		-	4580 - Restrc Fed Rev Thru State Total 228 - Arra - Other	-	-	
00,000			229 - ELC-Kindergarten Readiness Grant			
- 1	- 1	327	4580 - Restrc Fed Rev Thru State	T - T	-	
-	-	327	Total 229 - ELC-Kindergarten Readiness Grant	-	-	
·			230 - SPR&I			
5,864	6,328		4580 - Restrc Fed Rev Thru State	6,012	6,0	
5,864	6,328	6,088	Total 230 - SPR&I	6,012	6,0	
			245 - MYC Federal	1		
1,662 1,662	20,266 20,266	-	4580 - Restrc Fed Rev Thru State Total 245 - MYC Federal		-	
1,002	20,200	-	246 - EBISS		-	
16,063	6,000	7,612	4580 - Restrc Fed Rev Thru State	5,607	5,6	
16,063	6,000		Total 246 - EBISS	5,607	5,6	
			247 - Healthy Active Schools Program	•		
108,199	-	-	2200 - Restricted Revenue	-	-	

Histo 2011/12	orical 2012/13	Budget 2013/14	Federal Programs Details - Resources	Bud 20 1	lget 4/15
Actuals	Actuals	Working	[201-249.*.*.*.*]	Proposed	Approved
\$	\$	\$	Object	\$	\$
			201,202 - Title IA Fund (201 & 202)		
4,401,353	4,442,049	6,146,196	4580 - Restrc Fed Rev Thru State	6,892,361	6,892,361
6,660	-	1,000	4580 - Restrc Fed Rev Thru State	-	-
6,660	-	1,000	Total 248 - Oregon FIRST Robotics Year 1	-	-
#REF!	#REF!	#REF!	Total Object	#REF!	#REF!

Histo 2011/12	orical 2012/13	Budge 2013/1		Federal Programs Details - Requirements	Budget 2014/15		
Actuals	Actuals	Working		[[201-249].*.*.*.*]	Proposed	Approve	nd.
\$	\$	\$	FTE	Function - Object	\$	S Approve	FTE
	·			201,202 - Title IA Fund (201 & 202)			
				1272 - Title IA/D		I	
1,581,132	1,887,558	2,255,311	30.84	0100 - Salaries	2,226,350	2,226,350	32.09
628,311	770,424	997,265		0200 - Associated Payroll Costs	1,002,590	1,002,590	
613,797	133,972	176,972		0300 - Purchased Services	196,533	196,533	
281,778	408,657	700,306		0400 - Supplies and Materials	806,980	806,980	
599	-	6,399		0600 - Other Objects	-	-	
3,105,618	3,200,611	4,136,253	30.84	Total 1272 - Title IA/D	4,232,453	4,232,453	32.09
				2110 - Attendance / Social Work			
35,811	33,786	39,473	0.50	0100 - Salaries	34,456	34,456	0.50
13,804	15,084	20,778		0200 - Associated Payroll Costs	15,676	15,676	
2,439	-	-		0400 - Supplies and Materials	-	-	
52,054	48,870	60,250	0.50	Total 2110 - Attendance / Social Work	50,132	50,132	0.50
				2210 - Improvement of Instructional Services			
543,223	440,199	510,415	6.00	0100 - Salaries	653,143	653,143	10.00
213,494	194,182	258,645		0200 - Associated Payroll Costs	307,245	307,245	
-	803	5,000		0300 - Purchased Services	-	-	
-	-	270		0400 - Supplies and Materials	98,977	98,977	
756,717	635,184	774,330	6.00	Total 2210 - Improvement of Instructional Services	1,059,365	1,059,365	10.00
				2240 - Instructional Staff Development			
51,719	71,142	291,637		0100 - Salaries	448,723	448,723	
10,594	17,279	78,249		0200 - Associated Payroll Costs	117,881	117,881	
87,703	67,000	222,497		0300 - Purchased Services	338,006	338,006	
4,478	13,039	25,523		0400 - Supplies and Materials	82,412	82,412	
47,754	34,665	11,526		0600 - Other Objects	2,400	2,400	
202,248	203, 126	629,432		Total 2240 - Instructional Staff Development	989,422	989,422	
90 244	04.804	00 407	1.50	2490 - Oth Sch Admn Supp Svcs 0100 - Salaries	05.075	05.075	1.50
89,341	91,804	90,407	1.50		95,075	95,075	1.50
39,145	41,731	48,731		0200 - Associated Payroll Costs	39,528	39,528	
-	14	37,829		0300 - Purchased Services	- 00.000	29,368	
-	400.040	*		0400 - Supplies and Materials	29,368		
113,096 241,582	169,242 302,791	252,249 429,216	1.50	0600 - Other Objects Total 2490 - Oth Sch Admn Supp Svcs	289,502 453,473	289,502 453,473	1.50
241,582	302,791	429,210	1.50		453,473	453,473	1.50
5,749	7,317	16,855		3390 - Oth Community Services 0100 - Salaries		_	
1,616	2,014	5,339		0200 - Associated Payroll Costs		-	
16,385	21,292	14,066		0300 - Associated Payroll Costs 0300 - Purchased Services	1,617	1,617	
19,384	20,842	80,451		0400 - Supplies and Materials	105,899	105,899	
43,133	51,465	116,711		Total 3390 - Oth Community Services	107,516	107,516	
4,401,353	4,442,049	6,146,193	38.84	Total 201,202 - Title IA Fund (201 & 202)	6,892,361	6,892,361	44.09

Histo 2011/12	orical 2012/13	Budget 2013/14		Federal Programs Details - Requirements	Budget 2014/15							
Actuals	Actuals	Workin	g	[[201-249].*.*.*.*]	Proposed	Approve	ed					
\$	\$	\$	FTE	Function - Object	\$	\$	FTE					
	201,202 - Title IA Fund (201 & 202)											
1,581,132	1,887,558	2,255,311	30.84	1272 - Title IA/D 0100 - Salaries	2,226,350	2,226,350	32.09					
				203 - Comprehensive Achievement Plan (203)								
-	-	15,000		2240 - Instructional Staff Development 0100 - Salaries	7,329	7,329						
-	-	4,500		0200 - Associated Payroll Costs	1,926	1,926						
-	-	38,004		0300 - Purchased Services	-	-						
-	-	2,496		0600 - Other Objects	-	-						
-	-	60,000		Total 2240 - Instructional Staff Development	9,255	9,255						
-	-	60,000		Total 203 - Comprehensive Achievement Plan (203)	9,255	9,255						

Histor 2011/12	rical 2012/13	Budget 2013/1		Federal Programs Details - Requirements		Budget 2014/15	
Actuals	Actuals	Working	g	[[201-249].*.*.*.*]	Proposed	Approve	∌d
\$	\$	\$	FTE	Function - Object	\$	\$	FTE
				201,202 - Title IA Fund (201 & 202)			
				1272 - Title IA/D			
1,581,132	1,887,558	2,255,311	30.84	0100 - Salaries	2,226,350	2,226,350	32.09
<u>_</u>				204,205 - School Improvement Fund			
				1272 - Title IA/D			
82,991	26,631	14,251		0100 - Salaries	1,092,546	1,092,546	
26,886	6,997	2,926		0200 - Associated Payroll Costs	287,011	287,011	
96,127	23,930	103,147		0300 - Purchased Services	89,380	89,380	
163,647	58,239	44,276		0400 - Supplies and Materials	45,737	45,737	
369,651	115,796	164,599		Total 1272 - Title IA/D	1,514,674	1,514,674	
				2210 - Improvement of Instructional Services			
870	38,382	36,404		0100 - Salaries	43,788	43,788	
225	8,008	13,428		0200 - Associated Payroll Costs	11,506	11,506	
-	6,088	4,818		0300 - Purchased Services	12,692	12,692	
-	292	-		0400 - Supplies and Materials	-	-	
1,095	52,770	54,650		Total 2210 - Improvement of Instructional Services	67,986	67,986	
	40.000	45 500		2240 - Instructional Staff Development			
23,403	13,900	45,736		0100 - Salaries	69,062	69,062	
5,209	3,196	14,677		0200 - Associated Payroll Costs	18,146	18,146	
21,494	3,546	44,977		0300 - Purchased Services	19,687	19,687	
1,323	2,975	-		0600 - Other Objects	-	-	
51,429	23,617	105,391		Total 2240 - Instructional Staff Development	106,895	106,895	
1				3390 - Oth Community Services			
-	-	40		0400 - Supplies and Materials	40	40	
- 100 (==	400	40		Total 3390 - Oth Community Services	40	40	
422,176	192,184	324,679		Total 204,205 - School Improvement Fund	1,689,595	1,689,595	

Histo 2011/12	rical 2012/13	Budget 2013/1		Federal Programs Details - Requirements	Budget 2014/15		
Actuals	Actuals	Working	g	[[201-249].*.*.*.*]	Proposed	Approve	ed
\$	\$	\$	FTE	Function - Object	\$	\$	FTE
				201,202 - Title IA Fund (201 & 202)			
1,581,132	1,887,558	2,255,311	30.84	1272 - Title IA/D 0100 - Salaries	2,226,350	2,226,350	32.09
				206,207 - Title IIA			
159,610 74,979 - 2,349	64,607 28,272 - -	62,634 34,685 - -	0.50	2210 - Improvement of Instructional Services 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials	117,075 38,082 1,449 113	117,075 38,082 1,449 113	0.50
11,660 248,598	11,975 <i>104,854</i>	16,818 <i>114,138</i>	0.50	0600 - Other Objects Total 2210 - Improvement of Instructional Services	17,607 174,326	17,607 174,326	0.50
90,729 21,017	26,896 5.454	26,917 7,925		2240 - Instructional Staff Development 0100 - Salaries 0200 - Associated Payroll Costs	-		
84,241	171,415	224,915		0300 - Purchased Services	158,557	158,557	
1,623	2,321	566		0400 - Supplies and Materials	450	450	
11,058 208,667	3,355 209,441	- 260,323		0600 - Other Objects Total 2240 - Instructional Staff Development	2,500 161,507	2,500 161,507	
457,265	314,295	374,460	0.50	Total 206,207 - Title IIA	335,833	335,833	0.50

Histo 2011/12	rical 2012/13	Budget 2013/1		Federal Programs Details - Requirements		Budget 2014/15	
Actuals	Actuals	Working	g	[[201-249].*.*.*.*]	Proposed	Approve	ed
\$	\$	\$	FTE	Function - Object	\$	\$	FTE
				201,202 - Title IA Fund (201 & 202)			
				1272 - Title IA/D			
1,581,132	1,887,558	2,255,311	30.84	0100 - Salaries	2,226,350	2,226,350	32.09
				208,209 - Title III	1 1		
15,350	19,227			1272 - Title IA/D 0100 - Salaries			
3,915	6,456	-		0200 - Associated Payroll Costs	-	-	
3,915	829	-		0300 - Associated Payroll Costs 0300 - Purchased Services	-	-	
181,443	65,069	-		0400 - Supplies and Materials	_	-	
200,708	91,580	-		Total 1272 - Title IA/D	_	-	
200,700	0.,000			1291 - English Language Learners Instruction			
_	_	14,623		0100 - Salaries	_	-	
-	-	3,963		0200 - Associated Payroll Costs	-	-	
-	-	8,427		0300 - Purchased Services	-	-	
_	-	103,707		0400 - Supplies and Materials	58,423	58,423	
-	-	130,720		Total 1291 - English Language Learners Instruction	58,423	58,423	
				2210 - Improvement of Instructional Services			
157,975	98,711	148,506	2.00	0100 - Salaries	152,100	152,100	2.00
59,589	40,373	61,284		0200 - Associated Payroll Costs	67,942	67,942	
1,079	2,282	66,469		0300 - Purchased Services	50,000	50,000	
-	40,812	3,665		0400 - Supplies and Materials	14,219	14,219	
9,573	7,650	9,377		0600 - Other Objects	10,237	10,237	
228,217	189,829	289,301	2.00	Total 2210 - Improvement of Instructional Services	294,498	294,498	2.00
				2240 - Instructional Staff Development			
21,910	15,811	24,451		0100 - Salaries	47,979	47,979	
4,706	3,651	1,717		0200 - Associated Payroll Costs	12,605	12,605	
9,550	31,523	-		0300 - Purchased Services	-	-	
10,769	2,112	143		0400 - Supplies and Materials	-	-	
12,375	1,460	1,269		0600 - Other Objects		-	
59,309	54,557	27,579		Total 2240 - Instructional Staff Development	60,584	60,584	
	343			3390 - Oth Community Services 0100 - Salaries			
-	98	-		0200 - Associated Payroll Costs	-	-	
	12,491	16,500		0400 - Associated Payroll Costs 0400 - Supplies and Materials	31,305	31,305	
	12,491	16,500 16,500		Total 3390 - Oth Community Services	31,305 31,305	31,305 31,305	
488,234	348,899	464,100	2.00	Total 208,209 - Title III	444,810	444.810	2.00

Histo 2011/12	orical 2012/13	Budget 2013/14		Federal Programs Details - Requirements	Budget 2014/15							
Actuals	Actuals	Workin	g	[[201-249].*.*.*.*]	Proposed	Approv	ed					
\$	\$	\$	FTE	Function - Object	\$	\$	FTE					
	201,202 - Title IA Fund (201 & 202)											
1,581,132	1,887,558	2,255,311	30.84	1272 - Title IA/D 0100 - Salaries	2,226,350	2,226,350	32.09					
				211 - 21st Century CCLC STEM								
10,000	-	-		1271 - Remediation 0300 - Purchased Services	-	-						
23,130	-	-		0400 - Supplies and Materials	-	-						
7,623	-	-		0500 - Capital Outlay	-	-						
992	-	-		0600 - Other Objects	-	-						
41,745	-	-		Total 1271 - Remediation	-	-						
41,745	-	-		Total 211 - 21st Century CCLC STEM	-	-						

Histor 2011/12	rical 2012/13	Budge 2013/1		Federal Programs Details - Requirements	Budget 2014/15		
Actuals	Actuals	Workin	g	[[201-249].*.*.*.*]	Proposed	Approve	ed
\$	\$	\$	FTE	Function - Object	\$	\$	FTE
				201,202 - Title IA Fund (201 & 202)			
. ==				1272 - Title IA/D			
1,581,132	1,887,558	2,255,311	30.84	0100 - Salaries	2,226,350	2,226,350	32.09
				212,213 - Title IV			
167,506	104,565	77,079	0.50	0100 - Salaries	62,947	62,947	0.50
39,016	24,901	15,282		0200 - Associated Payroll Costs	23,163	23,163	
243,849	178,776	141,476		0300 - Purchased Services	174,188	174,188	
10,639	8,378	7,001		0400 - Supplies and Materials	9,209	9,209	
710	-	-		0500 - Capital Outlay	-	-	
12,572	12,541	12,356		0600 - Other Objects	9,851	9,851	
599,527	329,160	253,194	0.50	Total 1271 - Remediation	279,358	279,358	0.50
				2240 - Instructional Staff Development			
-	-	560		0100 - Salaries	560	560	
-	-	190		0200 - Associated Payroll Costs	147	147	
-	-	250		0300 - Purchased Services	250	250	
-	-	1,000		Total 2240 - Instructional Staff Development	957	957	
				2490 - Oth Sch Admn Supp Svcs			
16,741	-	-		0100 - Salaries	-	-	
7,250	-	-		0200 - Associated Payroll Costs	-	-	
23,991	-	-		Total 2490 - Oth Sch Admn Supp Svcs	-	-	
623,518	329,160	254,194	0.50	Total 212,213 - Title IV	280,315	280,315	0.50

Histor 2011/12	Historical Budget 2011/12 2012/13 2013/14			Federal Programs Details - Requirements	Budget 2014/15		
Actuals	Actuals	Workin	g	[[201-249].*.*.*.*]	Proposed	Approv	ed
\$	\$	\$	FTE	Function - Object	\$	\$	FTE
				201,202 - Title IA Fund (201 & 202)			
				1272 - Title IA/D			
1,581,132	1,887,558	2,255,311	30.84	0100 - Salaries	2,226,350	2,226,350	32.09
				214 - Title VII			
				1271 - Remediation			
6,789	6,652	4,540		0100 - Salaries	4,540	4,540	
1,609	1,653	1,540		0200 - Associated Payroll Costs	1,192	1,192	
8	-	600		0300 - Purchased Services	600	600	
4,826	-	1,000		0400 - Supplies and Materials	1,000	1,000	
-	329	304		0600 - Other Objects	304	304	
13,231	8,634	7,984		Total 1271 - Remediation	7,636	7,636	
13,231	8,634	7,984		Total 214 - Title VII	7,636	7,636	

Histo 2011/12	orical 2012/13	Budge 2013/1		Federal Programs Details - Requirements		Budget 2014/15	
Actuals	Actuals	Workin	g	[[201-249].*.*.*.*]	Proposed	Approve	ed
\$	\$	\$	FTE	Function - Object	\$	\$	FTE
				201,202 - Title IA Fund (201 & 202)			
				1272 - Title IA/D			
1,581,132	1,887,558	2,255,311	30.84	0100 - Salaries	2,226,350	2,226,350	32.09
				215,216 - Perkins			
				1131 - High School Programs			
4,266	-	-		0300 - Purchased Services	-	-	
4,266	-	-		Total 1131 - High School Programs	-	-	
				2100 - Support Services - Instruction			
-	-	8,488		0100 - Salaries	8,488	8,488	
-	-	2,878		0200 - Associated Payroll Costs	2,229	2,229	
-	-	10,000		0300 - Purchased Services	-	-	
-	=	21,366		Total 2100 - Support Services - Instruction	10,717	10,717	
				2120 - Guidance Services			
36,843	(235)	-		0100 - Salaries	-	-	
15,349	1,766	-		0200 - Associated Payroll Costs	-	-	
52,193	1,531	=		Total 2120 - Guidance Services	-	-	
				2190 - Service Direction			
10,377	8,019	-		0100 - Salaries	-	-	
2,196	2,052	-		0200 - Associated Payroll Costs	-	-	
158	485	-		0600 - Other Objects	-	-	
12,731	10,556	-		Total 2190 - Service Direction	-	-	
				2210 - Improvement of Instructional Services			
6,585	2,097	11,759		0100 - Salaries	-	-	
1,485	633	5,072		0200 - Associated Payroll Costs	-	-	
8,392	13,425	13,541		0300 - Purchased Services	10,000	10,000	
64,893	65,284	119,463		0400 - Supplies and Materials	118,234	118,234	
-	54,655	-		0500 - Capital Outlay	-	-	
3,973	6,012	6,749		0600 - Other Objects	6,358	6,358	
85,328	142,105	156,584		Total 2210 - Improvement of Instructional Services	134,592	134,592	
				2230 - Assessment & Testing			
-	2,289	388		0300 - Purchased Services	3,000	3,000	
-	2,289	388		Total 2230 - Assessment & Testing	3,000	3,000	
			·	2240 - Instructional Staff Development			
10,407	7,576	-		0100 - Salaries	9,254	9,254	
2,265	1,541	-		0200 - Associated Payroll Costs	2,430	2,430	
-	5,043	3,750		0300 - Purchased Services	5,700	5,700	
-	-	50		0600 - Other Objects	-	-	
12,672	14,160	3,800		Total 2240 - Instructional Staff Development	17,384	17,384	
167,190	170,642	182,138		Total 215,216 - Perkins	165,693	165,693	

Histo 2011/12	orical 2012/13	Budget 2013/14		Federal Programs Details - Requirements	Budget 2014/15						
Actuals	Actuals	Working	g	[[201-249].*.*.*.*]	Proposed	Approv	ed				
\$	\$	\$	FTE	Function - Object	\$	\$	FTE				
	201,202 - Title IA Fund (201 & 202)										
1,581,132	1,887,558	2,255,311	30.84	1272 - Title IA/D 0100 - Salaries	2,226,350	2,226,350	32.09				
				217 - IDEA Enhancement							
-	-	10,385		2190 - Service Direction 0100 - Salaries	9,501	9,501					
-	-	1,838		0200 - Associated Payroll Costs	2,497	2,497					
-	-	508 12,731		0600 - Other Objects Total 2190 - Service Direction	527 12,525	527 12,525					
-	-	12,731		Total 217 - IDEA Enhancement	12,525	12,525					

Histo	orical	Budge	t	Federal Programs Details - Description		Budget	
2011/12	2012/13	2013/1		Federal Programs Details - Requirements		2014/15	
Actuals	Actuals	Workin	g	[[201-249].*.*.*.*]	Proposed	Approve	ed
\$	\$	\$	FTE	Function - Object	\$	\$	FTE
				201,202 - Title IA Fund (201 & 202)			
				1272 - Title IA/D			
1,581,132	1,887,558	2,255,311	30.84	0100 - Salaries	2,226,350	2,226,350	32.09
				218 - IDEA B			
				1140 - Pre-kindergaten Programs	70 740	70 740	0.00
-	-	-		0100 - Salaries	78,719	78,719	2.00
-	-	-		0200 - Associated Payroll Costs Total 1140 - Pre-kindergaten Programs	44,723 123,442	44,723 123,442	2.00
				1220 - Restrictive Programs	120,442	120,442	2.00
271,632	684,062	1,355,928	3.34	0100 - Salaries	1,695,230	1,695,230	26.94
112,418	381,234	841,303	0.0 1	0200 - Associated Payroll Costs	790,449	790,449	20.01
295,502	82,733	168,999		0300 - Purchased Services	372,040	372,040	
220,807	76,322	16,000		0400 - Supplies and Materials	20,000	20,000	
43,552	53,013	2,000		0600 - Other Objects	8,169	8,169	
943,911	1,277,364	2,384,230	3.34	Total 1220 - Restrictive Programs	2,885,888	2,885,888	26.94
				1224 - Life Skills			
151,896	-	-		0100 - Salaries	-	-	
96,585	-	-		0200 - Associated Payroll Costs	-	-	
1,279	-	-		0400 - Supplies and Materials	-	-	
249,761	-	-		Total 1224 - Life Skills	-	-	
				1250 - Less Restrictive Programs			
124,802	3,080	-		0100 - Salaries	-	-	
80,671	834	-		0200 - Associated Payroll Costs	-	-	
64	-	-		0300 - Purchased Services	-	-	
3,303	106	-		0400 - Supplies and Materials	-	-	
208,840	4,020	-		Total 1250 - Less Restrictive Programs	-	-	
265				2140 - Psychological Services 0100 - Salaries	_		
69	-	-		0200 - Associated Payroll Costs	-	-	
197	-	-		0300 - Purchased Services	-	-	
1,626	-	_		0400 - Supplies and Materials	_	_	
2,157	-	-		Total 2140 - Psychological Services	-	-	
2,.01				2160 - Oth Stdnt Treatment			
17,302	-	-		0300 - Purchased Services	-	-	
11,890	-	-		0400 - Supplies and Materials	-	-	
29,192	-	-		Total 2160 - Oth Stdnt Treatment	-	-	
İ				2191 - Service Direction			
232,519	-	-		0100 - Salaries	-	-	
99,903	(3)	-		0200 - Associated Payroll Costs	-	-	
525	-	-		0300 - Purchased Services	-	-	
2,790	-	-		0400 - Supplies and Materials	-	-	
-	-	94,400		0600 - Other Objects	121,181	121,181	
335,737	(3)	94,400		Total 2191 - Service Direction	121,181	121,181	
				2240 - Instructional Staff Development			
-	8,713	-		0100 - Salaries	-	-	
-	2,787	-		0200 - Associated Payroll Costs	-	-	
-	3,176	-		0300 - Purchased Services	-	-	
-	20,089	- -		0600 - Other Objects Total 2240 - Instructional Staff Development	-	-	
	34,764		224	-	2 120 511		20.04
1,769,599	1,316,144	2,478,630	3.34	Total 218 - IDEA B	3,130,511	3,130,511	28.94

Histo 2011/12	rical 2012/13	Budget 2013/14		Federal Programs Details - Requirements	Budget 2014/15						
Actuals	Actuals	Workin	g	[[201-249].*.*.*.*]	Proposed	Approv	ed				
\$	\$	\$	FTE	Function - Object	\$	\$	FTE				
	201,202 - Title IA Fund (201 & 202)										
1,581,132	1,887,558	2,255,311	30.84	1272 - Title IA/D 0100 - Salaries	2,226,350	2,226,350	32.09				
				220 - IDEA Pre-School							
-	9,341	6,670		1220 - Restrictive Programs 0100 - Salaries	6,636	6,636					
-	2,178	1,592		0200 - Associated Payroll Costs	1,745	1,745					
-	5,900	-		0300 - Purchased Services	-	-					
-	690	366		0600 - Other Objects	346	346					
-	18,109	8,628		Total 1220 - Restrictive Programs	8,727	8,727					
-	18,109	8,628		Total 220 - IDEA Pre-School	8,727	8,727					

Histo 2011/12	rical 2012/13	Budget 2013/14		Federal Programs Details - Requirements	Budget 2014/15							
Actuals	Actuals	Workin	g	[[201-249].*.*.*.*]	Proposed	Approve	ed					
\$	\$	\$	FTE	Function - Object	\$	\$	FTE					
	201,202 - Title IA Fund (201 & 202)											
1,581,132	1,887,558	2,255,311	30.84	1272 - Title IA/D 0100 - Salaries	2,226,350	2,226,350	32.09					
				221 - IDEA Extended Assessment								
3,034	3,024	2,588		2230 - Assessment & Testing 0100 - Salaries	2,692	2,692						
566	439	875		0200 - Associated Payroll Costs	708	708						
-	137	137		0600 - Other Objects	150	150						
3,600	3,600	3,600		Total 2230 - Assessment & Testing	3,550	3,550						
3,600	3,600	3,600		Total 221 - IDEA Extended Assessment	3,550	3,550						

Histo 2011/12	orical 2012/13	Budge 2013/1		Federal Programs Details - Requirements	Budget 2014/15		
Actuals	Actuals	Workin	g	[[201-249].*.*.*.*]	Proposed	Approve	ed
\$	\$	\$	FTE	Function - Object	\$	\$	FTE
1,581,132	1,887,558	2,255,311	30.84	1272 - Title IA/D 0100 - Salaries	2,226,350	2,226,350	32.09
				228 - Arra - Other			
32,087 6,892	-	-		1272 - Title IA/D 0100 - Salaries 0200 - Associated Payroll Costs	-	-	
4,757 13,649	-	-		0300 - Purchased Services 0400 - Supplies and Materials	-	-	
57,385	-	-		Total 1272 - Title IA/D	-	-	
1,262 467 542 2,271	- - -	- - -		2240 - Instructional Staff Development 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services Total 2240 - Instructional Staff Development			
59,656	-	-		Total 228 - Arra - Other	-	-	

Histo 2011/12	orical 2012/13	Budge 2013/1		Federal Programs Details - Requirements	Budget 2014/15		
Actuals	Actuals	Workin	ıg	[[201-249].*.*.*.*.*]	Proposed	Approve	ed
\$	\$	\$	FTE	Function - Object	\$	\$	FTE
				201,202 - Title IA Fund (201 & 202)			
1,581,132	1,887,558	2,255,311	30.84	1272 - Title IA/D 0100 - Salaries	2,226,350	2,226,350	32.09
				229 - ELC-Kindergarten Readiness Grant			
-	-	244		0100 - Salaries	-	-	
-	-	70		0200 - Associated Payroll Costs	-	-	
-	-	12		0600 - Other Objects	-	-	
64,198	-	327		Total 2240 - Instructional Staff Development	-	-	1
64,198	=	327		Total 229 - ELC-Kindergarten Readiness Grant	-	-	

Histo 2011/12	rical 2012/13	Budget 2013/14		Federal Programs Details - Requirements	Budget 2014/15					
Actuals	Actuals	Workin	g	[[201-249].*.*.*.*]	Proposed	Approve	ed			
\$	\$	\$	FTE	Function - Object	\$	\$	FTE			
	201,202 - Title IA Fund (201 & 202)									
1,581,132	1,887,558	2,255,311	30.84	1272 - Title IA/D 0100 - Salaries	2,226,350	2,226,350	32.09			
				230 - SPR&I						
1,712 439	4,479 1,164 -	4,046 1,310 200		2210 - Improvement of Instructional Services 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services	4,164 1,095 200	4,164 1,095 200				
2,211 1,502 <i>5,864</i>	444 241 6,328	300 232 6,088		0400 - Supplies and Materials 0600 - Other Objects Total 2210 - Improvement of Instructional Services	300 253 6,012	300 253 6,012				
5,864	6,328	6,088		Total 230 - SPR&I	6,012	6,012				

Histo 2011/12	orical 2012/13	Budget 2013/14		Federal Programs Details - Requirements	Budget 2014/15						
Actuals	Actuals	Workin	ıg	[[201-249].*.*.*.*]	Proposed	Approve	ed				
\$	\$	\$	FTE	Function - Object	\$	\$	FTE				
	201,202 - Title IA Fund (201 & 202)										
1,581,132	1,887,558	2,255,311	30.84	1272 - Title IA/D 0100 - Salaries	2,226,350	2,226,350	32.09				
				245 - MYC Federal							
-	15,231	-		1283 - Alternative Ed - HS 0100 - Salaries	-	-					
-	2,453	-		0200 - Associated Payroll Costs	-	-					
1,235	1,774	-		0300 - Purchased Services	-	-					
427	809	-		0400 - Supplies and Materials	-	-					
1,662	20,266	-		Total 1283 - Alternative Ed - HS	-	-					
1,662	20,266	·		Total 245 - MYC Federal	-	-					

Histo 2011/12	rical 2012/13	Budget 2013/14		Federal Programs Details - Requirements	Budget 2014/15					
Actuals	Actuals	Workin	g	[[201-249].*.*.*.*]	Proposed	Approve	ed			
\$	\$	\$	FTE	Function - Object	\$	\$	FTE			
	201,202 - Title IA Fund (201 & 202)									
				1272 - Title IA/D						
1,581,132	1,887,558	2,255,311	30.84	0100 - Salaries	2,226,350	2,226,350	32.09			
				246 - EBISS						
				2240 - Instructional Staff Development						
11,312	4,569	4,750		0100 - Salaries	4,441	4,441				
2,747	1,203	805		0200 - Associated Payroll Costs	1,166	1,166				
1,764	-	1,692		0300 - Purchased Services	-	-				
240	-	-		0400 - Supplies and Materials	-	-				
-	229	366		0600 - Other Objects	-	-				
16,063	6,000	7,613		Total 2240 - Instructional Staff Development	5,607	5,607				
16,063	6,000	7,613		Total 246 - EBISS	5,607	5,607				

Histo 2011/12	rical 2012/13	Budge 2013/1		Federal Programs Details - Requirements	Budget 2014/15		
Actuals	Actuals	Workin	g	[[201-249].*.*.*.*]	Proposed	Approve	ed
\$	\$	\$	FTE	Function - Object	\$	\$	FTE
				201,202 - Title IA Fund (201 & 202)			
				1272 - Title IA/D			
1,581,132	1,887,558	2,255,311	30.84	0100 - Salaries	2,226,350	2,226,350	32.09
				247 - Healthy Active Schools Program			
				2122 - Positive Behavior Supports			
26,830	-	-		0400 - Supplies and Materials	-	-	
26,830	-	-		Total 2122 - Positive Behavior Supports	-	-	
				3390 - Oth Community Services			
25,664	-	-		0100 - Salaries	-	-	
12,818	-	-		0200 - Associated Payroll Costs	-	-	
340	-	-		0300 - Purchased Services	-	-	
39,396	-	-		0400 - Supplies and Materials	-	-	
3,151	-	-		0600 - Other Objects	-	-	
81,369	-	-		Total 3390 - Oth Community Services	-	-	
108,199	-	-		Total 247 - Healthy Active Schools Program	-	-	

Histo 2011/12	orical 2012/13	Budge 2013/1		Federal Programs Details - Requirements	Budget 2014/15		
Actuals	Actuals	Workin	g	[[201-249].*.*.*.*]	Proposed	Approve	d
\$	\$	\$	FTE	Function - Object	\$	\$	FTE
				201,202 - Title IA Fund (201 & 202)			
1,581,132	1,887,558	2,255,311	30.84	1272 - Title IA/D 0100 - Salaries	2,226,350	2,226,350	32.09
				248 - Oregon FIRST Robotics Year 1			
-		1,000 1,000		1121 - Middle School Programs 0400 - Supplies and Materials Total 1121 - Middle School Programs		-	
3,000 634	-	-		1131 - High School Programs 0100 - Salaries 0200 - Associated Payroll Costs	-	-	
3,026 6,660	- - -	- -		0400 - Associated Payroll Costs 0400 - Supplies and Materials Total 1131 - High School Programs	- -	-	
6,660	-	1,000		Total 248 - Oregon FIRST Robotics Year 1	-	-	
8,650,212	7,176,309	10,332,365	45.19	Total Function - Object	12,992,430	12,992,430	76.04



State and Other Local Programs

Driver's Education Fund (251): Accounts for revenues 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 revenues and expenditures from the Schools and Libraries Program related to telecommunications and internet access.

Energy Efficient Schools - SB 1149 Fund (253): Accounts for revenues received under the Senate Bill 1149 which introduces competition into the retail electricity market of Oregon's two largest utilities, Portland General Electric and PacifiCorp.

C3 Program (254): Accounts for grant received from the City of Portland for after school activities.

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 grans received throughout the district ranging in value from \$5,000 to \$25,000.

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

Student Activities Fund (260): Formerly fund 258. Accounts for revenues 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-ASB Funds (261): Accounts for revenues and expenditures generated by fees at the school level, including donations, early childhood department, graphics department, etc.

Reynolds Education Foundation (262): Accounts for revenues and expenditures generated by donations from the Reynolds Education Foundation for education purposes.



Project Lead the Way Fund (263): Accounts for revenues and expenditures received from the State Board of Higher Education on behalf of the Oregon University System for the engineering and technology program.

Four Corners Tuition Fund (264): Accounts for revenue and expenditures received from other school districts as tuition payment for students attending Treatment Program.

MESD Early Childhood Fund (265): Accounts or revenues and expenditures related to Early Childhood Evaluation. The principal source of revenue comes from pass through dollars from MESD. Moved to the General Fund at the beginning of 2013-14, and is for historical purposes only.

Co-operative Teachers Fund (267): Accounts for all agreements related to hosting student teachers. The principal source of revenue is University of Oregon, Lewis and Clark College, Concordia University, George Fox University and Warner Pacific College. For historical purposes only.

PPS / Columbia Regional Autism Fund (268): Accounts for revenues and expenditures for autism services. The primary source of revenue comes from the Columbia Regional Program who receives autism funding from the state.

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.

PEEK-8 Physical Education Expansion K-8 (275): Accounts for additional revenues and expenditures allocated to hire licensed physical education teachers to support activities related to meeting the physical education instructional requirements for students as described in OAR 581-020-0250.



Army Junior ROTC (276): Accounts for the revenues and expenditures related to the JROTC program at the high school. The primary source of revenue is the U.S. Army. Moved to the General Fund at the beginning of 2013-14, and is for historical purposes only.

Educator Effectiveness (279): Accounts for the revenues and expenditures related to improving student achievement through effective teachers and leaders, through collaboration with educational partners and stakeholders to create a supportive state policy infrastructure focused on educator effectiveness leading to improved student learning. There is no additional funding in 2014-15, and is for historical purposes only.

Expanded Reading Opportunities Grant (280): Accounts for the revenues and expenditures related to extending and expanding reading opportunities in schools and improve the reading proficiency of students by the time the students complete the third grade. There is no additional funding in 2014-15, and is for historical purposes only.

District PLT (281): Accounts for the revenues and expenditures related to the collaborative teams of teachers and building/district administrators who support district-wide implementation of the Oregon Framework (SB290/ESEA waiver) and the Common Core State Standards in a manner specific to the district's needs. There is no additional funding in 2014-15, and is for historical purposes only.

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

RHS Home Construction Program Fund (288): This fund is no longer active and appears because Oregon Budget Law requires that the prior two years of history be included.

Reynolds School District State & Other Programs July 1, 2014 to June 30, 2015

Resources Total \$4,628,137

Description	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Beginning Fund Balance	356,446	1,311,137	2,062,184	2,154,250	2,154,250	
Revenue from Intermediate Sources	247,746	243,942	130,135	145,625	145,625	
Revenue from Local Sources	657,851	2,254,953	1,177,568	2,003,618	2,003,618	
Revenue from State Sources	61,190	31,920	581,716	324,644	324,644	
Grand Totals	1,323,233	3,841,952	3,951,603	4,628,137	4,628,137	-

Requirements by Major Function Total \$4,628,137

Description	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
1000 Instruction	319,660	1,839,624	2,322,031	2,175,723	2,175,723	
2000 Support Services	136,270	154,116	928,699	898,983	898,983	
3000 Community Services	-	80,487	557,548	453,095	453,095	
5000 Other Uses	-	-	-	-	-	
6000 Contingency	-	-	84,479	41,918	41,918	
7000 Unapprop End Fund Balance	867,303	1,767,725	58,846	1,058,418	1,058,418	
Grand Totals	1,323,233	3,841,952	3,951,603	4,628,137	4,628,137	-

Requirements by Major Object Total \$4,628,137

Description	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
100 Salaries	174,485	584,770	508,996	438,090	438,090	
200 Associated Payroll Costs	51,759	225,495	187,348	186,064	186,064	
300 Purchased Services	53,680	363,478	658,959	541,944	541,944	
400 Supplies and Materials	71,787	851,823	1,825,849	1,713,017	1,713,017	
500 Capital Outlay	100,744		592,069	642,120	642,120	
600 Other Objects	3,475	48,661	35,057	6,566	6,566	
700 Transfers	-					
800 Contingency & End Fund Balance	867,303	1,767,725	143,325	1,100,336	1,100,336	
Grand Totals	1,323,233	3,841,952	3,951,603	4,628,137	4,628,137	-

FTE

Major Function	Licensed	Classified	Admin	Supervisor	Total
Instruction	4.00	1.40	-	-	5.40
Support Services	-	-	-	-	-
Community Services	-	0.06	-	-	0.06
TOTAL	4.00	1.46	-	-	5.46

	rical	Budget	State and Local Details - Resources	Budg	
2011/12	2012/13	2013/14		2014/	-
Actuals	Actuals \$	Working \$	[[251-296].*.*.*.*] Object	Proposed \$	Approved
		—	251 - Drivers Education	•	<u>Ψ</u>
108,423	43,705	42,458	1990 - Miscellaneous Revenue	T - T	-
34,650	31,920	32,000	3204 - Drivers Education	127,557	127,55
(62,327)	15,866	100,000	5400 - Beginning Fund Balance	45,382	45,3
80,746	91,491	174,458	Total 251 - Drivers Education	172,939	172,9
			252 - E-Rate		
143,343	74,069	-	1990 - Miscellaneous Revenue	53,380	53,3
153,616	269,436	-	5400 - Beginning Fund Balance	346,620	346,6
296,960	343,504	<u>-</u>	Total 252 - E-Rate	400,000	400,0
			253 - Energy Efficient Schools - SB 1149		
231,529	225,878	170,000	1993 - SB1149	701,760	701,7
213,978	445,507	607,746	5400 - Beginning Fund Balance	815,986	815,9
445,507	671,384	777,746	· · ·	1,517,746	1,517,
00.004			254 - C3 Program		
28,081	- 25 425	-	2110 - City/County Revenue	-	-
-	25,425	3,000	2199 - Other Intermediate Sources 5400 - Beginning Fund Balance	3,000	3,0
28,081	25,425	3,000 3,000	Total 254 - C3 Program	3,000	3,
,		-,,,,,	255 - Mt Hood Cable Regulatory Commission Grant	,,,,,	-,
100,744	-	_	2199 - Other Intermediate Sources		_
100,744	-	_	Total 255 - Mt Hood Cable Regulatory Commission Grant	_	
			256 - Other Contracts & Grants		
- 1	79,114	112,000	1415 - Transportation - Foster Care	Т . Т	_
46,748	46,519	69,220	1990 - Miscellaneous Revenue	5,000	5,0
-	1,500	-	2200 - Restricted Revenue	-	-
6,922	11,058	2,586	5400 - Beginning Fund Balance	44,248	44,2
53,670	138,191	183,806	Total 256 - Other Contracts & Grants	49,248	49,
			257 - Contract Fuel Sales		
7,242	6,661	30,000	1412 - Fuel Fees	361,746	361,7
18,544	25,786	370,000	5400 - Beginning Fund Balance	38,254	38,2
25,786	32,447	400,000	Total 257 - Contract Fuel Sales	400,000	400,
			258 - Clearing Account		
28,543	25,075	-	1990 - Miscellaneous Revenue	-	-
41,922		-	5400 - Beginning Fund Balance	-	-
70,466	25,075	-	Total 258 - Clearing Account		
1			260 - Student Body Account		
-	970,967	306,773	1990 - Miscellaneous Revenue	542,118	542,1
-	478,171 1,449,138		5400 - Beginning Fund Balance Total 260 - Student Body Account	608,049 1,150,167	608,0 1,150,
-	1,449,136	1,100,000		1,130,167	1,150,
1		40.151	261 - Non ASB Funds 1914 - Donations	41,000	41,0
-	34,937	36,749	1990 - Miscellaneous Revenue	41,000 53,175	53,1
_	-		5400 - Beginning Fund Balance	40,808	40,8
-	34,937	,	Total 261 - Non ASB Funds	134,983	134,
		,	262 - Reynolds Education Foundation	,	
- 1	538	9.719	1990 - Miscellaneous Revenue	9,719	9,7
-	538		Total 262 - Reynolds Education Foundation	9,719	9,
,			263 - Project Lead the Way (PLTW)		
- 1	4,430	-	1990 - Miscellaneous Revenue	T - T	-
-	-	11,843	2199 - Other Intermediate Sources	840	8
-	11,843	-	2200 - Restricted Revenue	- 1	-
-	-	-	5400 - Beginning Fund Balance	11,003	11,0
-	16,273	11,843	Total 263 - Project Lead the Way (PLTW)	11,843	11,
			264 - Four CornersTuition		
-	-	202,297	1312 - Tuition From Other Districts	38,658	38,6
-	-	-	5400 - Beginning Fund Balance	161,342	161,3
-	-	202,297	Total 264 - Four CornersTuition	200,000	200,
			265 - MESD Early Childhood		
-	262,249 309,612	-	1990 - Miscellaneous Revenue	-	-

Histo		Budget	State and Local Details - Resources	Bud	_
2011/12	2012/13	2013/14		2014	
Actuals	Actuals	Working	[[251-296].*.*.*.*]	Proposed	Approved
\$	\$	\$	Object	\$	\$
			251 - Drivers Education	T T	
108,423	43,705	42,458		-	-
-	571,861	<u> </u>	Total 265 - MESD Early Childhood		<u> </u>
			267 - Cooperating Teacher		
22,773	-	-	1990 - Miscellaneous Revenue	-	-
4,473	-	-	5400 - Beginning Fund Balance	-	-
27,246	-	-	Total 267 - Cooperating Teacher	-	-
			268 - PPS / Columbia Regional Autism		
-	163,200	158,200	1990 - Miscellaneous Revenue	197,062	197,062
1,147	-	-	2199 - Other Intermediate Sources	-	-
-	-	-	5400 - Beginning Fund Balance	2,068	2,068
1,147	163,200	158,200	Total 268 - PPS / Columbia Regional Autism	199,130	199,130
			270 - MYC Fee For Service		
-	8,000	-	1990 - Miscellaneous Revenue	-	-
-	14,800	20,800	2200 - Restricted Revenue	51,007	51,007
26,540	-	-	3203 - MYC Fee For Service	-	-
52,343	65,314	86,114	5400 - Beginning Fund Balance	33,225	33,225
78,883	88,114	106,914	Total 270 - MYC Fee For Service	84,232	84,232
			271 - OYCC		
22,960	19,840	18,400	2200 - Restricted Revenue	13,826	13,826
(3,775)	-	-	5400 - Beginning Fund Balance	972	972
19,185	19,840	18,400	Total 271 - OYCC	14,798	14,798
			275 - PEEK-8 Physical Education Expansion K-8		
- 1	- 1	100,000	3299 - Other Restricted Grants	197,087	197,087
_	_	-	5400 - Beginning Fund Balance	3,293	3,293
-	-	100,000	Total 275 - PEEK-8 Physical Education Expansion K-8	200,380	200,380
			276 - Army Junior ROTC		
42,350	99,699	-	2199 - Other Intermediate Sources	<u> </u>	_
42,350	99,699	-	Total 276 - Army Junior ROTC	_	_
,			279 - Educator Effectiveness - NQTL OF		
Т	I	133,401	3299 - Other Restricted Grants		
	- 1	133,401	Total 279 - Educator Effectiveness - NQTL OF		-
		700,401			
T		300,000	280 - Expanded Reading Opportunities Grant 3299 - Other Restricted Grants		
-	-	300,000 300,000		-	-
-	- 1	300,000			
		40.045	281 - District PLT		
-	-	16,315	3299 - Other Restricted Grants	-	-
-	-	16,315	Total 281 - District PLT		-
			286 - Youth Transition Program		
52,463	70,836		2200 - Restricted Revenue	79,952	79,952
52,463	70,836	79,092	Total 286 - Youth Transition Program	79,952	79,952
			288 - Rhs Home Construction		
69,250	-	-	1990 - Miscellaneous Revenue	-	-
(69,250)	-	-	5400 - Beginning Fund Balance	-	-
-	-	-	Total 288 - Rhs Home Construction	-	-
1,323,233	3,841,952	3,951,603	Total Object	4,628,137	4,628,137

	orical	Budget	State and Local Details - Requirements		Budget	
2011/12	2012/13 Actuals	2013/14			2014/15 Approved	
Actuals \$	Actuals \$	Working \$ FTE	[[251-296].*.*.*.*.*] Function - Object	Proposed s	Approved	FTE
Ψ	Ψ	, FIE	251 - Drivers Education	<u> </u>	<u> </u>	FIL
Т	I	T	1131 - High School Programs	Т	Т	
46,628	51,504	45,000	0100 - Salaries	82,571	82,571	
8,778	8,176	15,677	0200 - Associated Payroll Costs	21,692	21,692	
116	-	2,000	0300 - Purchased Services	-	-	
6,278	1,191	9,677	0400 - Supplies and Materials	1,000	1,000	
-	-	14,323	0500 - Capital Outlay	64,374	64,374	
3,080	-	3,302	0600 - Other Objects	3,302	3,302	
64,879	60,870	89,979	Total 1131 - High School Programs	172,939	172,939	
_	_	84,479	6110 - Operating Contingencies 0800 - Other Uses of Funds	_	_	
-	-	84,479	Total 6110 - Operating Contingencies	_	-	
			7000 - Unappropriated Ending Fund Balan			
15,866	30,621	-	0800 - Other Uses of Funds	-	-	
15,866	30,621	-	Total 7000 - Unappropriated Ending Fund Balan	-	-	
80,745	91,491	174,458	Total 251 - Drivers Education	172,939	172,939	
			252 - E-Rate			
	4		2660 - Technology Services	202 222	000 000	
	1,776 1,776		0300 - Purchased Services	200,000 200,000	200,000 200,000	
-+	1,770		Total 2660 - Technology Services 7000 - Unappropriated Ending Fund Balan	200,000	200,000	
296,960	341,728		0800 - Other Uses of Funds	200,000	200,000	
296,960	341,728	-	Total 7000 - Unappropriated Ending Fund Balan	200,000	200,000	
296,960	343,504	-	Total 252 - E-Rate	400,000	400,000	
			253 - Energy Efficient Schools - SB 1149			
			2540 - Maintenance & Operations			
-	-	200,000	0300 - Purchased Services	120,000	120,000	
-	-	577,746	0500 - Capital Outlay	577,746	577,746	
-	-	777,746	Total 2540 - Maintenance & Operations	697,746	697,746	
445,507	671,384	_	7000 - Unappropriated Ending Fund Balan 0800 - Other Uses of Funds	820,000	820,000	
445,507	671,384	-	Total 7000 - Unappropriated Ending Fund Balan	820,000	820,000	
445,507	671,384	777,746	Total 253 - Energy Efficient Schools - SB 1149	1,517,746	1,517,746	
			254 - C3 Program			
			1271 - Remediation			
13,015	9,491	-	0100 - Salaries	-	-	
3,255	3,511	-	0200 - Associated Payroll Costs	-	-	
11,811	6,531	1,000	0300 - Purchased Services	1,000	1,000	
28,081	2,688 22,221	2,000 3,000	0400 - Supplies and Materials Total 1271 - Remediation	2,000 3,000	2,000 3,000	
20,007	, '	-,000	7000 - Unappropriated Ending Fund Balan	3,500	0,000	
-	3,204	-	0800 - Other Uses of Funds	-	-	
-	3,204	-	Total 7000 - Unappropriated Ending Fund Balan	-	-	
28,081	25,425	3,000	Total 254 - C3 Program	3,000	3,000	
			255 - Mt Hood Cable Regulatory Commission Grant			
T	Т		2540 - Maintenance & Operations			_
400 - 11		_	0500 - Capital Outlay	-	-	
100,744		_	Total 2540 - Maintenance & Operations	_	_	
100,744	-	-	Total 2540 - Maintenance & Operations Total 255 - Mt Hood Cable Regulatory Commission Grant	-		
	-	-	Total 255 - Mt Hood Cable Regulatory Commission Grant	-		
100,744	:	-	•			
100,744	25,000	28,086	Total 255 - Mt Hood Cable Regulatory Commission Grant 256 - Other Contracts & Grants	25,000		
100,744	-	-	Total 255 - Mt Hood Cable Regulatory Commission Grant 256 - Other Contracts & Grants 1111 - Primary Programs K-5	-	-	
100,744 100,744 2,414 2,414	25,000 25,000	28,086 28,086	Total 255 - Mt Hood Cable Regulatory Commission Grant 256 - Other Contracts & Grants 1111 - Primary Programs K-5 0400 - Supplies and Materials Total 1111 - Primary Programs K-5 1121 - Middle School Programs	25,000	25,000	
100,744	25,000 25,000 20,000	28,086 28,086 20,000	Total 255 - Mt Hood Cable Regulatory Commission Grant 256 - Other Contracts & Grants 1111 - Primary Programs K-5 0400 - Supplies and Materials Total 1111 - Primary Programs K-5 1121 - Middle School Programs 0300 - Purchased Services	25,000 25,000	25,000 25,000	
2,414 2,414 27,694	25,000 25,000 20,000 2,306	28,086 28,086 20,000 595	Total 255 - Mt Hood Cable Regulatory Commission Grant 256 - Other Contracts & Grants 1111 - Primary Programs K-5 0400 - Supplies and Materials Total 1111 - Primary Programs K-5 1121 - Middle School Programs 0300 - Purchased Services 0400 - Supplies and Materials	25,000 25,000 - 18,077	25,000 25,000 - 18,077	
100,744 100,744 2,414 2,414	25,000 25,000 20,000	28,086 28,086 20,000	Total 255 - Mt Hood Cable Regulatory Commission Grant 256 - Other Contracts & Grants 1111 - Primary Programs K-5 0400 - Supplies and Materials Total 1111 - Primary Programs K-5 1121 - Middle School Programs 0300 - Purchased Services 0400 - Supplies and Materials Total 1121 - Middle School Programs	25,000 25,000	25,000 25,000	
2,414 2,414 27,694	25,000 25,000 20,000 2,306	28,086 28,086 20,000 595 20,595	Total 255 - Mt Hood Cable Regulatory Commission Grant 256 - Other Contracts & Grants 1111 - Primary Programs K-5 0400 - Supplies and Materials Total 1111 - Primary Programs K-5 1121 - Middle School Programs 0300 - Purchased Services 0400 - Supplies and Materials Total 1121 - Middle School Programs 1122 - Middle School Extra-Curricular	25,000 25,000 - 18,077	25,000 25,000 - 18,077	
2,414 2,414 27,694	25,000 25,000 20,000 2,306	28,086 28,086 20,000 595	Total 255 - Mt Hood Cable Regulatory Commission Grant 256 - Other Contracts & Grants 1111 - Primary Programs K-5 0400 - Supplies and Materials Total 1111 - Primary Programs K-5 1121 - Middle School Programs 0300 - Purchased Services 0400 - Supplies and Materials Total 1121 - Middle School Programs	25,000 25,000 - 18,077	25,000 25,000 - 18,077	
2,414 2,414 27,694	25,000 25,000 20,000 2,306 22,306	28,086 28,086 20,000 595 20,595	Total 255 - Mt Hood Cable Regulatory Commission Grant 256 - Other Contracts & Grants 1111 - Primary Programs K-5 0400 - Supplies and Materials Total 1111 - Primary Programs K-5 1121 - Middle School Programs 0300 - Purchased Services 0400 - Supplies and Materials Total 1121 - Middle School Programs 1122 - Middle School Extra-Curricular 0400 - Supplies and Materials	25,000 25,000 - 18,077	25,000 25,000 - 18,077 18,077	

Histo	rical	Budget	State and Local Details - Requirements		Budget
2011/12	2012/13	2013/14			2014/15
Actuals	Actuals \$	Working \$ FTE	[[251-296].*.*.*.*]	Proposed s	Approved
\$	•	\$ FIE	Function - Object 251 - Drivers Education	•	\$ FT
			1131 - High School Programs		
46,628	51,504	45,000	0100 - Salaries	82,571	82,571
-	759	-	0200 - Associated Payroll Costs	-	-
-	-	3,000	0300 - Purchased Services	1,671	1,671
6,313	1,700	7,000	0400 - Supplies and Materials	1,000	1,000
6,313	4,837	10,000	Total 1131 - High School Programs	2,671	2,671
		44.000	1280 - Alternative Ed		
- 1	- 1	11,000 11,000	0400 - Supplies and Materials Total 1280 - Alternative Ed		
		71,000	1291 - English Language Learners Instruction		
4,443	-	-	0400 - Supplies and Materials	-	-
4,443	-	-	Total 1291 - English Language Learners Instruction	-	-
			2211 - Teaching & Learning		
-	-	1,000	0400 - Supplies and Materials	1,000	1,000
-	-	1,000	Total 2211 - Teaching & Learning	1,000	1,000
1 250	E40		2410 - Building Administration 0100 - Salaries		
1,350 119	519 45	-	0100 - Salaries 0200 - Associated Payroll Costs	-	-
279	955	-	0400 - Associated Payroll Costs 0400 - Supplies and Materials	-	-
1,748	1,519	-	Total 2410 - Building Administration	-	-
			3210 - Fuel / DHS Reimb Expense		
-	79,114	-	0300 - Purchased Services	-	-
-	79,114	-	Total 3210 - Fuel / DHS Reimb Expense	-	-
		442.000	3231 - DHS Foster Kids		
- 1	-	112,000 112,000	0300 - Purchased Services Total 3231 - DHS Foster Kids	-	-
		112,000	3300 - Community Services		
-	-	125	0400 - Supplies and Materials	-	-
-	-	125	Total 3300 - Community Services	-	-
			6110 - Operating Contingencies		
-	-	-	0800 - Other Uses of Funds	2,500	2,500
	-	-	Total 6110 - Operating Contingencies 7000 - Unappropriated Ending Fund Balan	2,500	2,500
11,058	5,415	_	0800 - Other Uses of Funds	_	-
11,058	5,415	-	Total 7000 - Unappropriated Ending Fund Balan	-	-
53,670	138,191	183,806	Total 256 - Other Contracts & Grants	49,248	49,248
			257 - Contract Fuel Sales		
			3210 - Fuel / DHS Reimb Expense		
-	-	400,000	0400 - Supplies and Materials	400,000	400,000
	-	400,000	Total 3210 - Fuel / DHS Reimb Expense 7000 - Unappropriated Ending Fund Balan	400,000	400,000
25,786	32,447	_	0800 - Other Uses of Funds	_	_
25,786	32,447	-	Total 7000 - Unappropriated Ending Fund Balan	-	-
25,786	32,447	400,000	Total 257 - Contract Fuel Sales	400,000	400,000
			258 - Clearing Account		
			1113 - Elem Extra-Curricular		
(0)	-	-	0200 - Associated Payroll Costs	-	-
2,498	4,950	-	0400 - Supplies and Materials	-	-
2,498	4,950	-	Total 1113 - Elem Extra-Curricular 1122 - Middle School Extra-Curricular	-	-
46	58	-	0400 - Supplies and Materials	-	-
46	58	-	Total 1122 - Middle School Extra-Curricular	-	-
			1132 - High School Athletics		
16,724	-	-	0100 - Salaries	-	-
	-	-	0200 - Associated Payroll Costs	-	-
6,704			0300 - Purchased Services	- 1	-
365	19,758	-			
365 11,499	65	-	0400 - Supplies and Materials	-	-
365			0400 - Supplies and Materials Total 1132 - High School Athletics	-	-
365 11,499	65	-	0400 - Supplies and Materials		

Histo		Budget	State and Local Details - Requirements		Budget	
2011/12	2012/13	2013/14	·		2014/15	_
Actuals	Actuals	Working	[[251-296].*.*.*.*]	Proposed	Approve	
\$	\$	\$ FTE	Function - Object	\$	\$	FTE
ı			251 - Drivers Education 1131 - High School Programs	T T	1	
46,628	51,504	45,000	0100 - Salaries	82,571	82,571	
16,545	-	-	Total 2540 - Maintenance & Operations	-	-	
			2550 - Transportation			
(261)	-	-	0100 - Salaries	-	-	
4,084	-	-	0200 - Associated Payroll Costs	-	-	
3,823	-	-	Total 2550 - Transportation 2660 - Technology Services	-	-	
12,263	310	-	0400 - Supplies and Materials	_	_	
12,263	310	-	Total 2660 - Technology Services	-	-	
			7000 - Unappropriated Ending Fund Balan			
-	(65)	-	0800 - Other Uses of Funds	-	-	
70.400	(65)	•	Total 7000 - Unappropriated Ending Fund Balan		-	
70,466	25,075	-	Total 258 - Clearing Account	-	-	
-			260 - Student Body Account	<u> </u>		
_	15,562	4,700	1113 - Elem Extra-Curricular 0300 - Purchased Services	3,000	3,000	
-	129,254	163,676	0400 - Supplies and Materials	148,198	148,198	
-	70	750	0600 - Other Objects	-	-	
-	144,886	169,126	Total 1113 - Elem Extra-Curricular	151,198	151,198	
			1122 - Middle School Extra-Curricular			
-	12,315	1,000	0300 - Purchased Services	-	-	
-	108,379	127,464	0400 - Supplies and Materials	108,108	108,108	
-	1,259 121,953	5,000 133,464	0600 - Other Objects Total 1122 - Middle School Extra-Curricular	- 108,108	- 108,108	
	121,333	133,404	1133 - High School Activities	100,100	100,100	
-	55,944	43,000	0300 - Purchased Services	-	-	
-	552,785	795,416	0400 - Supplies and Materials	851,443	851,443	
-	43,807	25,000	0600 - Other Objects	-	-	
-	652,537	863,416	Total 1133 - High School Activities	851,443	851,443	
_	_	_	6110 - Operating Contingencies 0800 - Other Uses of Funds	39,418	39,418	
-	-		Total 6110 - Operating Contingencies	39,418	39,418	
			7000 - Unappropriated Ending Fund Balan		,	
-	529,763	-	0800 - Other Uses of Funds	-	-	
-	529,763	-	Total 7000 - Unappropriated Ending Fund Balan	-	-	
-	1,449,138	1,166,006	Total 260 - Student Body Account	1,150,167	1,150,167	
			261 - Non ASB Funds			
		26 690	1111 - Primary Programs K-5	27 400	27 400	
-	· .	36,689 36,689	0400 - Supplies and Materials Total 1111 - Primary Programs K-5	37,400 37,400	37,400 37,400	
		·	1121 - Middle School Programs	1	,	
-	-	3,462	0400 - Supplies and Materials	3,600	3,600	
-	-	3,462	Total 1121 - Middle School Programs	3,600	3,600	_
		24.000	1131 - High School Programs	40.000	40.000	
	59 59	24,832 24,832	0400 - Supplies and Materials Total 1131 - High School Programs	40,888 40,888	40,888 40,888	
-		24,002	3500 - Child Care	40,000	40,000	
-	879	3,626 0.06	<u> </u>	1,570	1,570	0.06
-	483	1,353	0200 - Associated Payroll Costs	1,505	1,505	
-	10	40,444	0400 - Supplies and Materials	50,020	50,020	
-	1,373	45,423 0.06		53,095	53,095	0.06
	22 505		7000 - Unappropriated Ending Fund Balan			
-	33,505 33,505	-	0800 - Other Uses of Funds Total 7000 - Unappropriated Ending Fund Balan	-	-	
-	34,937	110,406 0.06		134,983	134,983	0.06
	,	,	262 - Reynolds Education Foundation	,	,	
I			1111 - Primary Programs K-5	I		
_	-	4,557	0400 - Supplies and Materials	4,556	4,556	
			1	1		
-	-	4,557	Total 1111 - Primary Programs K-5	4,556	4,556	

Histor		Budget	State and Local Details - Requirements		Budget
2011/12	2012/13	2013/14			014/15
Actuals	Actuals	Working	[[251-296].*.*.*.*]	Proposed	Approved
\$	\$	\$ FTE	Function - Object 251 - Drivers Education	\$	\$ F
1		I	1131 - High School Programs	 	<u> </u>
46,628	51,504	45,000	0100 - Salaries	82,571	82,571
-	-	1,663	0400 - Supplies and Materials	1,663	1,663
-	_	1,663	Total 1121 - Middle School Programs	1,663	1,663
		,	1131 - High School Programs	, , , ,	,
-	-	1,250	0400 - Supplies and Materials	1,250	1,250
-	-	1,250	Total 1131 - High School Programs	1,250	1,250
			1223 - Transition Program		
-	-	1,263	0400 - Supplies and Materials	1,263	1,263
-	-	1,263	Total 1223 - Transition Program	1,263	1,263
			1280 - Alternative Ed		
-	-	750	0400 - Supplies and Materials	750	750
-	-	750	Total 1280 - Alternative Ed	750	750
			2160 - Oth Stdnt Treatment		
-	-	237	0400 - Supplies and Materials	237	237
-	-	237	Total 2160 - Oth Stdnt Treatment	237	237
1	500		7000 - Unappropriated Ending Fund Balan		
-	538	-	0800 - Other Uses of Funds	-	-
-	538	0.740	Total 7000 - Unappropriated Ending Fund Balan	- 0.740	- 0.740
·	538	9,719	Total 262 - Reynolds Education Foundation	9,719	9,719
-		•	263 - Project Lead the Way (PLTW)		
		4 400	1131 - High School Programs	4 400	4 400
-	4.004	1,400	0300 - Purchased Services	1,400	1,400
-	4,901	9,738 705	0400 - Supplies and Materials	7,479	7,479
-	3,000 7,901	11,843	0600 - Other Objects Total 1131 - High School Programs	2,964 11,843	2,964 11,843
-	7,901	11,043	2240 - Instructional Staff Development	11,043	11,043
_	3,621	_	0100 - Salaries		_
_	809	-	0200 - Associated Payroll Costs	-	-
-	4,430	-	Total 2240 - Instructional Staff Development	-	-
			7000 - Unappropriated Ending Fund Balan		
-	3,942	-	0800 - Other Uses of Funds	-	-
-	3,942	-	Total 7000 - Unappropriated Ending Fund Balan	-	-
-	16,273	11,843	Total 263 - Project Lead the Way (PLTW)	11,843	11,843
_			264 - Four CornersTuition		
			1220 - Restrictive Programs		
-	-	16,840	0100 - Salaries	-	-
-	-	5,492	0200 - Associated Payroll Costs	-	-
-	-	169,965	0300 - Purchased Services	200,000	200,000
-	-	10,000	0400 - Supplies and Materials	-	-
-	-	202,297	Total 1220 - Restrictive Programs	200,000	200,000
-	-	202,297	Total 264 - Four CornersTuition	200,000	200,000
			265 - MESD Early Childhood		
			1140 - Pre-kindergaten Programs		
-	-		50 0100 - Salaries	· [-
-	-	- 5.	50 Total 1140 - Pre-kindergaten Programs	-	-
1	202.545		1250 - Less Restrictive Programs		
-	282,845	-	0100 - Salaries	-	-
-	122,541 405,386	-	0200 - Associated Payroll Costs Total 1250 - Less Restrictive Programs	-	-
-	400,380	-	<u> </u>	-	-
_ [143,009	_	2191 - Service Direction 0300 - Purchased Services		_
_	3,073	-	0400 - Supplies and Materials		-
-	146,081	-	Total 2191 - Service Direction	-	-
+			7000 - Unappropriated Ending Fund Balan		
<u>.</u>	20,394	_	0800 - Other Uses of Funds	_	_]
.	20,394	-	Total 7000 - Unappropriated Ending Fund Balan		-
-	571,861	- 5.	50 Total 265 - MESD Early Childhood	-	-
			267 - Cooperating Teacher		
I	T	I	1111 - Primary Programs K-5	1	I
		1			

State and Local Details - Re 2011/12 2013/14 State and Local Details - Re (1/251-296)	au iramanta	Budget	
S S S FIE Function object 251 - Drivers Education 46,628 51,504 45,000 1131 - High School Programs 1131 - High School Programs 1154 - High School Programs 1155 76,995 -		2014/15	
251 - Drivers Education	Proposed	Approv	
1.545	•	•	FTE
46.628	I	T	
2,753 -	82,57	82,571	
1121 - Middle School Programs 0100 - Salaries 01000 - Salaries 01000 - Salaries 01000 - Sala	-	-	
2,753 5,93 5,93 5,93 5,93 5,93 5,93 5,93 5,	-	-	
9,390			
9,390 12,737 12,737 12,737 12,737 13,737 14,737 15,737 15,737 16,813 15,813 15,813 15,813 16,813 17,938 18,813 17,938 18,813 18,813 19,814 18,814 18,815 18,815 18,815 18,816 18,813 19,817 18,818 19,818 19,819 11,826 11,849 11,831 11,847 11,847 11,847 11,847 11,847 11,847 11,847 11,847 11,847 11,847 11,847 11,847 11,847 11,847 11,847 11,847 11,847 11,847 11,847 11,848 11,	-	-	
12,737	-	-	
2	-	-	
2			
1,147	-	-	
6,813 - -	-	-	
Total 7000 - Unappropriated Ending Fund Balan		_	
	-	-	
1.50		-	
1.50			
- 41,826			
- 1,490	134,32	134,321	2.00
133,120	63,187		
956 - -	1,622		
956	199,13	0 199,130	2.00
192	_	_	
Tous - Unappropriated Ending Fund Balan	-	-	
- 30,080 - 30,080 - 7004 Puses of Funds - 30,080 - 7004 7000 - Unappropriated Ending Fund Balan - 1,147 163,200 158,200 1.50 Total 268 - PPS / Columbia Regional Autism - 1,177 21,500 10368 0200 - Associated Payroll Costs - 368 10,368 0200 - Associated Payroll Costs - 7,200 0400 - Supplies and Materials - 1,545 48,068 7040 - Salaries - 1,545 48,068 7040 - Salaries - 1,545 48,068 7040 - Salaries - 1,545 48,068 7040 - Supplies and Materials - 1,545 1040 - 1040 - Salaries - 1,546 11,540 - 1040	-	-	
Total 7000 - Unappropriated Ending Fund Balan			
1,147	-	-	
1,177	199,13	0 199,130	2.00
1,177		100,000	
- 368 10,368 0200 - Associated Payroll Costs 9,000 0300 - Purchased Services 7,200 0400 - Supplies and Materials - 1,545 48,068 70tal 1280 - Alternative Ed 6,356 11,940 - 1283 - Alternative Ed - HS 6,356 11,940 - 0200 - Associated Payroll Costs 4,095 5,971 - 0300 - Purchased Services 346 0400 - Supplies and Materials 13,569 21,801 - 70tal 1283 - Alternative Ed - HS 65,314 64,768 58,846 7000 - Unappropriated Ending Fund Balan 78,883 88,114 106,914 70tal 270 - MYC Fee For Service 271 - OYCC - 8,402 0.40 0100 - Salaries 1,598 0200 - Associated Payroll Costs 0400 - Supplies and Materials 7000 - Unappropriated Ending Fund Balan 0800 - Other Uses of Funds 7001 - MYC Fee For Service 271 - OYCC - 8,402 0.40 0100 - Salaries 0200 - Associated Payroll Costs 0400 - Supplies and Materials 7010 - Salaries 0200 - Associated Payroll Costs 0400 - Supplies and Materials 7010 - Salaries 0200 - Associated Payroll Costs 0400 - Supplies and Materials 7010 - Salaries 0200 - Associated Payroll Costs 0400 - Supplies and Materials 7010 - Salaries 0200 - Associated Payroll Costs 0400 - Salaries 0400 - Salaries 0400 - Salaries	T		
	22,500	22,500	
- 7,200	6,814		
- 1,545 48,068 Total 1280 - Alternative Ed 6,356 11,940 - 1000 - Salaries 2,772 3,890 - 0200 - Associated Payroll Costs 4,095 5,971 - 0300 - Purchased Services 346 - 0 0400 - Supplies and Materials 13,569 21,801 - Total 1283 - Alternative Ed - HS 65,314 64,768 58,846 Total 7000 - Unappropriated Ending Fund Balan 65,314 64,768 58,846 Total 7000 - Unappropriated Ending Fund Balan 78,883 88,114 106,914 Total 270 - MYC Fee For Service 271 - OYCC - 0 8,402 0.40 0100 - Salaries 0200 - Associated Payroll Costs 0400 - Supplies and Materials - 18,400 0.40 Total 1280 - Alternative Ed 1283 - Alternative Ed - HS 0100 - Salaries	11,500		
1283 - Alternative Ed - HS 0100 - Salaries 0200 - Associated Payroll Costs 0200 - Associated Payroll Costs 0300 - Purchased Services 0400 - Supplies and Materials 0800 - Other Uses of Funds 0800 - Other	5,000 45,81	The state of the s	
6,356 11,940 - 0100 - Salaries 2,772 3,890 - 0200 - Associated Payroll Costs 4,095 5,971 - 0300 - Purchased Services 346 - - 0400 - Supplies and Materials 13,569 21,801 - Total 1283 - Alternative Ed - HS 7000 - Unappropriated Ending Fund Balan 65,314 64,768 58,846 Total 7000 - Unappropriated Ending Fund Balan 78,883 88,114 106,914 Total 270 - MYC Fee For Service 271 - OYCC - - 8,402 0.40 - - 4,400 0.40 Salaries 0200 - Associated Payroll Costs 0400 - Supplies and Materials 0400 - Supplies and Materials 7,859 8,691 - 1283 - Alternative Ed - HS 0100 - Salaries 0100 - Salaries 4,141 5,309 - 0200 - Associated Payroll Costs - 1,611 - 0300 - Purchased Services	40,01	7 45,017	
4,095 5,971 - 0300 - Purchased Services 346 - - 0400 - Supplies and Materials 13,569 21,801 - Total 1283 - Alternative Ed - HS 65,314 64,768 58,846 7000 - Unappropriated Ending Fund Balan 0800 - Other Uses of Funds Total 7000 - Unappropriated Ending Fund Balan 78,883 88,114 106,914 Total 270 - MYC Fee For Service 271 - OYCC - - 8,402 0.40 - - 8,402 0.40 - - 5,598 0200 - Associated Payroll Costs - - 4,400 0400 - Supplies and Materials - - 18,400 0.40 Total 1280 - Alternative Ed 1283 - Alternative Ed - HS 0100 - Salaries 0100 - Salaries 4,141 5,309 - 0200 - Associated Payroll Costs - 1,611 - 0300 - Purchased Services	-	-	
346	-	-	
13,569 21,801 - Total 1283 - Alternative Ed - HS	-	-	
Total 270 - Unappropriated Ending Fund Balan 0800 - Other Uses of Funds Total 7000 - Unappropriated Ending Fund Balan 0800 - Other Uses of Funds Total 7000 - Unappropriated Ending Fund Balan Total 270 - MYC Fee For Service	-	-	
65,314		-	
	38,418	38,418	
271 - OYCC	38,41		
8,402 0.40 1280 - Alternative Ed 0100 - Salaries 0200 - Associated Payroll Costs 0400 - Supplies and Materials 18,400 0.40 Total 1280 - Alternative Ed 1283 - Alternative Ed	84,23.	84,232	
8,402 0.40 0100 - Salaries 5,598 0200 - Associated Payroll Costs 4,400 0400 - Supplies and Materials - 18,400 0.40 Total 1280 - Alternative Ed 7,859 8,691 - 1283 - Alternative Ed - HS 0100 - Salaries 0200 - Associated Payroll Costs 0100 - Salaries 0200 - Associated Payroll Costs 0300 - Purchased Services			
- 5,598 0200 - Associated Payroll Costs - 4,400 0400 - Supplies and Materials - 18,400 0.40 Total 1280 - Alternative Ed 7,859 8,691 - 1283 - Alternative Ed - HS 0100 - Salaries 4,141 5,309 - 0200 - Associated Payroll Costs - 1,611 - 0300 - Purchased Services	40.000	40.000	0.40
4,400 0400 - Supplies and Materials 18,400 0.40 Total 1280 - Alternative Ed 7,859 8,691 - 1283 - Alternative Ed - HS 0100 - Salaries 4,141 5,309 - 0200 - Associated Payroll Costs - 1,611 - 0300 - Purchased Services	10,989		0.40
- - 18,400 0.40 Total 1280 - Alternative Ed 7,859 8,691 - 1283 - Alternative Ed - HS 0100 - Salaries 0100 - Associated Payroll Costs - 1,611 - 0300 - Purchased Services	2,886		
7,859 8,691 - 1000 - Salaries 4,141 5,309 - 0200 - Associated Payroll Costs - 1,611 - 0300 - Purchased Services	14,79		0.40
4,141 5,309 - 0200 - Associated Payroll Costs - 1,611 - 0300 - Purchased Services	†		
- 1,611 - 0300 - Purchased Services	-	-	
	-	-	
7.405	-	-	
7,185 4,229 - 0400 - Supplies and Materials 19,185 19,840 - Total 1283 - Alternative Ed - HS	-	-	
19,185 19,840 18,400 0.40 Total 271 - OYCC	14,79	8 14,798	0.40
275 - PEEK-8 Physical Education Expansion			

Histo		Budget		State and Local Details - Requirements		Budget	
2011/12	2012/13	2/13 2013/14		•		2014/15	
Actuals	Actuals	Working		[[251-296].*.*.*.*]	Proposed	Approve	
\$	\$	\$	FTE	Function - Object	\$	\$	FTE
				251 - Drivers Education 1131 - High School Programs	1 1		
46,628	51,504	45,000		0100 - Salaries	82,571	82,571	
10,000		10,000		1111 - Primary Programs K-5	5=,011	,	
-	-	82,755	2.00	0100 - Salaries	136,624	136,624	2.00
-	-	17,245		0200 - Associated Payroll Costs	63,756	63,756	
-	-	100,000	2.00	Total 1111 - Primary Programs K-5	200,380	200,380	2.00
-	-	100,000	2.00	Total 275 - PEEK-8 Physical Education Expansion K-8	200,380	200,380	2.00
T				276 - Army Junior ROTC		1	
37,001	76,808	_		1131 - High School Programs 0100 - Salaries	_	_	
5,349	22,891	-		0200 - Associated Payroll Costs	-	-	
42,350	99,699	-		Total 1131 - High School Programs	-	-	
42,350	99,699	-		Total 276 - Army Junior ROTC	-	-	
				279 - Educator Effectiveness - NQTL OF			
				2240 - Instructional Staff Development	T		
-	-	52,650		0100 - Salaries	-	-	
-	-	14,250		0200 - Associated Payroll Costs	-	-	
-	-	34,901		0300 - Purchased Services	-	-	
-	-	31,600		0400 - Supplies and Materials	-	-	
-		133,401		Total 2240 - Instructional Staff Development Total 279 - Educator Effectiveness - NQTL OF	+		
-	-	133,401			-	-	
Т				280 - Expanded Reading Opportunities Grant 1271 - Remediation	1	T	
-	-	128,523	1.00	0100 - Salaries	_	-	
-	-	41,574		0200 - Associated Payroll Costs	-	-	
-	-	41,209		0300 - Purchased Services	-	-	
-	-	88,694		0400 - Supplies and Materials	-	-	
-	-	300,000	1.00	Total 1271 - Remediation	-	-	
•	-	300,000	1.00	Total 280 - Expanded Reading Opportunities Grant		-	
				281 - District PLT	1 1		
_	_	3,000		2240 - Instructional Staff Development 0100 - Salaries	_	_	
-	-	904		0200 - Associated Payroll Costs	-	-	
-	-	12,411		0300 - Purchased Services	-	-	
-	-	16,315		Total 2240 - Instructional Staff Development	-	-	
-	-	16,315		Total 281 - District PLT	-	-	
				286 - Youth Transition Program			
	45.444	F4 000	4 00	1223 - Transition Program	10.515	40.545	
-	45,114 14,888	51,292	1.00	0100 - Salaries 0200 - Associated Payroll Costs	49,515 26,224	49,515	1.0
-	14,888	23,427 3,373		0300 - Purchased Services	3,373	26,224 3,373	
-	8,421	700		0400 - Supplies and Materials	540	540	
-	525	300		0600 - Other Objects	300	300	
-	70,836	79,092	1.00	Total 1223 - Transition Program	79,952	79,952	1.0
				1250 - Less Restrictive Programs			
35,956	-	-		0100 - Salaries	-	-	
14,226	-	-		0200 - Associated Payroll Costs	-	-	
859	-	-		0300 - Purchased Services	-	-	
1,027	-	-		0400 - Supplies and Materials	-	-	
395 52,463	-			0600 - Other Objects Total 1250 - Less Restrictive Programs	1 .		
32,403		+		7000 - Unappropriated Ending Fund Balan	+ +		
-	0	=		0800 - Other Uses of Funds	- 1	-	
-	o	-		Total 7000 - Unappropriated Ending Fund Balan	-	-	
52,463	70,836	79,092	1.00	Total 286 - Youth Transition Program	79,952	79,952	1.0
1,323,233	3,841,952	3,951,603	11.46	Total Function - Object	4,628,137	4,628,137	5.4



Other Funds

Retirement Fund (298): Accounts for stipends and post-retirement health care benefits as a result of collective bargaining agreements. Principal revenue source is a transfer from the 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 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 (351): Provides for the payment of principal and interest on PERS UAL pension obligation bonds. Revenue sources are charged to other funds.

Capital Project Funds – Full Faith and Credit Refunding Obligations, Series 2010 (400): Provides for the payment of interest on the 2010 FFCRO Series. Accounts for activities related to the acquisition, construction, and equipping of facilities. Revenue sources are the excise tax, interest earnings and a transfer from the General Fund.

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.

Reynolds School District Early Retirement Fund July 1, 2014 to June 30, 2015

Resources Total \$1,239,246

Description	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Beginning Fund Balance	888,238	894,447	731,888	839,246	839,246	
Revenue from Other Sources	800,000	800,000	400,000	400,000	400,000	
Grand Totals	1,688,238	1,694,447	1,131,888	1,239,246	1,239,246	-

Requirements by Major Function Total \$1,239,246

Description	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
2000 Support Services	793,791	732,424	850,000	800,000	800,000	
6000 Contingency	-	-	281,888	439,246	439,246	
7000 Unapprop End Fund Balance	894,447	962,023	-	-	-	
Grand Totals	1,688,238	1,694,447	1,131,888	1,239,246	1,239,246	-

Requirements by Major Object Total \$1,239,246

Description	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
100 Salaries	310,018	294,499	400,000	350,000	350,000	
200 Associated Payroll Costs	483,773	437,925	450,000	450,000	450,000	
800 Contingency & End Fund Balance	894,447	962,023	281,888	439,246	439,246	
Grand Totals	1,688,238	1,694,447	1,131,888	1,239,246	1,239,246	-

Reynolds School District Insurance Reserve Fund July 1, 2014 to June 30, 2015

Resources Total \$936,318

Description	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Beginning Fund Balance	329,121	388,914	395,000	829,318	829,318	
Revenue from Local Sources	22,785	336,330	5,000	50,000	50,000	
Revenue from Other Sources	57,000	57,000	57,000	57,000	57,000	
Grand Totals	408,906	782,244	457,000	936,318	936,318	-

Requirements by Major Function Total \$936,318

Description	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
1000 Instruction	-	11,964	-	-	-	
2000 Support Services	19,992	4,609	457,000	936,318	936,318	
6000 Contingency	-	-	-	-	-	
7000 Unapprop End Fund Balance	388,914	765,671	-	-	-	
Grand Totals	408,906	782,244	457,000	936,318	936,318	-

Requirements by Major Object Total \$936,318

Description	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
300 Purchased Services	2,724	-	201,000	200,000	200,000	
400 Supplies and Materials	2,097	11,964	155,000	155,000	155,000	
600 Other Objects	15,171	4,609	101,000	581,318	581,318	
800 Contingency & End Fund Balance	388,914	765,671	-	-	-	
Grand Totals	408,906	782,244	457,000	936,318	936,318	-

Reynolds School District Debt Service Funds July 1, 2014 to June 30, 2015

Resources Total \$14,021,602

Description	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Beginning Fund Balance	215,576	113,653	120,000	110,000	110,000	
Revenue from Local Sources	6,205,427	7,279,678	7,236,112	7,111,750	7,111,750	
Revenue from Other Sources	5,731,915	6,034,577	6,340,490	6,660,490	6,660,490	
Grand Totals	12,152,918	13,427,908	13,696,602	13,882,240	13,882,240	-

Requirements by Major Function Total \$14,021,602

Description	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
5000 Other Uses	12,039,265	12,458,990	12,899,565	13,349,240	13,349,240	
6000 Contingency	-	-	-	-	-	
7000 Unapprop End Fund Balance	113,653	968,918	797,037	533,000	533,000	
Grand Totals	12,152,918	13,427,908	13,696,602	13,882,240	13,882,240	-

Requirements by Major Object Total \$14,021,602

Description	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
600 Other Objects	12,039,265	12,458,990	12,899,565	13,349,240	13,349,240	
800 Contingency & End Fund Balance	113,653	968,918	797,037	533,000	533,000	
Grand Totals	12,152,918	13,427,908	13,696,602	13,882,240	13,882,240	-

Reynolds School District Capital Projects Fund July 1, 2014 to June 30, 2015

Resources Total \$1,643,038

Description	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Beginning Fund Balance	2,692,076	1,708,440	716,679	49,000	49,000	
Revenue from Intermediate Sources	46,090	388,896	30,000	50,000	50,000	
Revenue from Local Sources	8,687	6,037	-	2,000	2,000	
Revenue from Transfers	-	-	1,000,000	1,542,038	1,542,038	
Grand Totals	2,746,853	2,103,373	1,746,679	1,643,038	1,643,038	-

Requirements by Major Function Total \$1,643,038

Description	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
4000 Building Acquisition	-	-	105,741	1,000	1,000	
5000 Other Uses	1,038,413	1,027,084	1,640,938	1,642,038	1,642,038	
7000 Unapprop End Fund Balance	1,708,440	1,076,289	-	-	-	
Grand Totals	2,746,853	2,103,373	1,746,679	1,643,038	1,643,038	-

Requirements by Major Object Total \$1,643,038

Description	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
300 Purchased Services	-	-	104,941	-	-	
600 Other Objects	1,038,413	1,027,084	1,641,738	1,643,038	1,643,038	
800 Contingency & End Fund Balance	1,708,440	1,076,289	-	-	-	
Grand Totals	2,746,853	2,103,373	1,746,679	1,643,038	1,643,038	-

Reynolds School District Trust Funds July 1, 2014 to June 30, 2015

Resources Total \$29,447

Description	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Beginning Fund Balance	11,038	11,038	29,447	29,447	29,447	
Revenue from Intermediate Sources	-	-	-	-	-	
Revenue from Local Sources	2,244	2,019	1,945	-	-	
Revenue from State Sources	-	-	-	-	-	
Grand Totals	13,282	13,057	31,392	29,447	29,447	-

Requirements by Major Function Total \$29,447

Description	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
2000 Support Services	2,244	-	12,252	10,307	10,307	
3000 Community Services	-	2,000	-	-	-	
7000 Unapprop End Fund Balance	11,038	11,057	19,140	19,140	19,140	
Grand Totals	13,282	13,057	31,392	29,447	29,447	-

Requirements by Major Object Total \$29,447

Description	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
300 Purchased Services	-	-	10,307	10,307	10,307	
400 Supplies and Materials	2,244	2,000	1,945	-	-	
800 Contingency & End Fund Balance	11,038	11,057	19,140	19,140	19,140	
Grand Totals	13,282	13,057	31,392	29,447	29,447	-

Historical Budget		_	Other Funds Details - Resources	Budget 2014/15		
2011/12	2012/13	2013/14				
Actuals	Actuals \$	Working \$	[[298-728].*.*.*.*] Object	Proposed s	Approved	
•	•	•	298 - Early Retirement	•	\$	
800,000	800,000	400,000	5200 - Interfund Transfers	400,000	400,00	
888,238	894,447	731,888	5400 - Beginning Fund Balance	839,246	839,24	
1,688,238	1,694,447	1,131,888	5 5	1,239,246	1,239,2	
, ,		, ,	299 - Insurance Reserve		<u>, , , , , , , , , , , , , , , , , , , </u>	
22,784	336,330	5,000	1990 - Miscellaneous Revenue	50,000	50,00	
57,000	57,000	57,000	5200 - Interfund Transfers	57,000	57,00	
329,121	388,914	395,000	5400 - Beginning Fund Balance	829,318	829,3	
408,906	782,244	457,000	Total 299 - Insurance Reserve	936,318	936,3	
*	•		300 - Debt Service			
6,049,124	7,111,177	6,971,653	1111 - Current Year Taxes	6,852,171	6,852,17	
155,054	167,005	262,959	1112 - Prior Year Taxes	258,157	258,1	
1,250	1,496	1,500	1190 - Tax Penalties & Interest	1,422	1,4	
14,799	17,006	15,000	1510 - Interest On Investments	10,000	10,0	
122,609	19,060	120,000	5400 - Beginning Fund Balance	110,000	110,0	
6,342,835	7,315,743	7,371,112	Total 300 - Debt Service	7,231,750	7,231,7	
			350 - Pers Bonds			
15,181	17,398	-	1510 - Interest On Investments	18,000	18,0	
5,701,934	6,000,174	6,325,490	1970 - Services Provided Other Funds	6,632,490	6,632,4	
92,967	94,593	-	5400 - Beginning Fund Balance	-	-	
5,810,083	6,112,165	6,325,490	Total 350 - Pers Bonds	6,650,490	6,650,4	
			351 - Qzab			
0	-	-	1990 - Miscellaneous Revenue	-	-	
(0)	-	-	5400 - Beginning Fund Balance	-	-	
- 1	- !	-	Total 351 - Qzab	-		
			400 - Capital Projects Funds			
8,686	6,037	-	1510 - Interest On Investments	2,000	2,0	
-	342,000	-	2102 - ESD Apportionment	-	-	
46,090	46,895	30,000	2199 - Other Intermediate Sources	50,000	50,0	
-	-	1,000,000	5200 - Interfund Transfers	1,542,038	1,542,0	
2,692,076	1,708,440	716,679	5400 - Beginning Fund Balance	49,000	49,0	
2,746,853	2,103,373	1,746,679	<u> </u>	1,643,038	1,643,	
2 242	2.040		719 - Homeless 1990 - Miscellaneous Revenue			
2,243	2,019	-		-	-	
2,243	0 2,019	-	5400 - Beginning Fund Balance Total 719 - Homeless	-	-	
2,243	2,019	-		- 1		
2 907	2 907	2 907	722 - M Whitehead Scholarship	2 907	2.0	
3,807 3,807	3,807 3,807		5400 - Beginning Fund Balance Total 722 - M Whitehead Scholarship	3,807 3,807	3,8 3 ,8	
0,007	5,557	0,007	723 - Reynolds Metals Scholarship	0,007	0,1	
6,465	6,465	6,500	5400 - Beginning Fund Balance	6,500	6,5	
6,465	6,465	6,500	8 8	6,500	6,	
			726 - S Squires Scholarship		<u> </u>	
766	766	-	5400 - Beginning Fund Balance	- 1	-	
766	766	-	Total 726 - S Squires Scholarship	-		
			727 - Dix Memorial Scholarship			
- 1	- 1	19,140	5400 - Beginning Fund Balance	19,140	19,1	
-	-		Total 727 - Dix Memorial Scholarship	19,140	19,	
			728 - Viskov Memorial Fund			
- 1	- 1	1,945	1920 - Private Source Donations	- 1	-	
-	-	1,945	Total 728 - Viskov Memorial Fund	-	-	

Historical		Budget	Other Funds Details - Requirements	Budget 2014/15		
2011/12	2012/13	2013/14	·			
Actuals	Actuals	Working	[[298-728].*.*.*.*]	Proposed	Approved	
\$	\$	\$ FTE	Function - Object	\$	\$ I	
T			298 - Early Retirement	 		
310,018	294,499	400,000	2700 - Early Retirement 0100 - Salaries	350,000	350,000	
483,773	437,925	450,000	0200 - Associated Payroll Costs	450,000	450,000	
793,791	732,424	850,000	Total 2700 - Early Retirement	800,000	800,000	
			6110 - Operating Contingencies			
-	-	281,888	0800 - Other Uses of Funds	439,246	439,246	
-	-	281,888	Total 6110 - Operating Contingencies	439,246	439,246	
904 447	062.022		7000 - Unappropriated Ending Fund Balan 0800 - Other Uses of Funds			
894,447 894,447	962,023 962,023		Total 7000 - Unappropriated Ending Fund Balan	1 .		
1,688,238	1,694,447	1,131,888	Total 298 - Early Retirement	1,239,246	1,239,246	
			299 - Insurance Reserve			
	Т		1131 - High School Programs	Т	Т	
-	11,964	-	0400 - Supplies and Materials	-	-	
-	11,964	-	Total 1131 - High School Programs	-	-	
			2210 - Improvement of Instructional Services			
2,724	-	201,000	0300 - Purchased Services	200,000	200,000	
2,097	4.000	155,000 101.000	0400 - Supplies and Materials	155,000	155,000	
15,171 <i>19,992</i>	4,609 4,609	101,000 457,000	0600 - Other Objects Total 2210 - Improvement of Instructional Services	581,318 936,318	581,318 936,318	
10,332	3,003	407,000	7000 - Unappropriated Ending Fund Balan	330,310	550,510	
388,914	765,671	-	0800 - Other Uses of Funds	-	-	
388,914	765,671	-	Total 7000 - Unappropriated Ending Fund Balan	-	-	
408,906	782,244	457,000	Total 299 - Insurance Reserve	936,318	936,318	
			300 - Debt Service			
			5110 - Long-Term Debt Service			
6,323,775	6,443,500	6,574,075	0600 - Other Objects	6,698,750	6,698,750	
6,323,775	6,443,500	6,574,075	Total 5110 - Long-Term Debt Service	6,698,750	6,698,750	
19,060	872,243	797,037	7000 - Unappropriated Ending Fund Balan 0800 - Other Uses of Funds	533,000	533,000	
19,060	872,243	797,037	Total 7000 - Unappropriated Ending Fund Balan	533,000	533,000	
6,342,835	7,315,743	7,371,112	Total 300 - Debt Service	7,231,750	7,231,750	
			350 - Pers Bonds			
			5110 - Long-Term Debt Service			
5,715,490	6,015,490	6,325,490	0600 - Other Objects	6,650,490	6,650,490	
5,715,490	6,015,490	6,325,490	Total 5110 - Long-Term Debt Service	6,650,490	6,650,490	
04 503	06.676		7000 - Unappropriated Ending Fund Balan			
94,593 94,593	96,676 96,676		0800 - Other Uses of Funds Total 7000 - Unappropriated Ending Fund Balan	1 .	-	
5,810,083	6,112,165	6,325,490	Total 350 - Pers Bonds	6,650,490	6,650,490	
, ,	, ,		400 - Capital Projects Funds			
		I	4150 - Building Acquisition/Develop			
-	-	104,941	0300 - Purchased Services		-	
-	-	800	0600 - Other Objects	1,000	1,000	
-	-	105,741	Total 4150 - Building Acquisition/Develop	1,000	1,000	
1 020 442	1 027 004	1 640 029	5110 - Long-Term Debt Service	1 642 020	1 642 020	
1,038,413 <i>1,038,413</i>	1,027,084 1,027,084	1,640,938 1,640,938	0600 - Other Objects Total 5110 - Long-Term Debt Service	1,642,038 1,642,038	1,642,038 1,642,038	
,,	-,,	,- :-,	7000 - Unappropriated Ending Fund Balan	.,,	.,,	
1,708,440	1,076,289	-	0800 - Other Uses of Funds	- 1	-	
1,708,440	1,076,289	-	Total 7000 - Unappropriated Ending Fund Balan	-		
2,746,853	2,103,373	1,746,679	Total 400 - Capital Projects Funds	1,643,038	1,643,038	
			719 - Homeless			
0.040			2140 - Psychological Services	1		
2,243 2,243	-	-	0400 - Supplies and Materials Total 2140 - Psychological Services	- I		
2,243	 +		3300 - Community Services	+		
-	2,000	-	0400 - Supplies and Materials		_	
-	2,000	-	Total 3300 - Community Services -		-	
			7000 - Unappropriated Ending Fund Balan	+		
			1000 Chappi opilatea Enang i ana Balan	,		

Histo 2011/12	rical 2012/13	Budget 2013/14	Other Funds Details - Requirements		idget 14/15		
Actuals	Actuals	Working	[[298-728].*.*.*.*]	Proposed	Approved		
\$	\$	\$ F	Function - Object	\$	\$ FTE		
	298 - Early Retirement						
			2700 - Early Retirement				
310,018	294,499	400,000	0100 - Salaries	350,000	350,000		
-	19	•	Total 7000 - Unappropriated Ending Fund Balan		-		
2,243	2,019	•	Total 719 - Homeless	·	•		
			722 - M Whitehead Scholarship	<u> </u>			
		0.007	2320 - Executive Administration	0.007	0.007		
-	-	3,807 3,807	0300 - Purchased Services Total 2320 - Executive Administration	3,807 3,807	3,807 3,807		
-	-	3,607		3,607	3,007		
3,807	3,807		7000 - Unappropriated Ending Fund Balan 0800 - Other Uses of Funds				
3,807	3,807		Total 7000 - Unappropriated Ending Fund Balan	1 . 1			
3,807	3,807	3,807	Total 722 - M Whitehead Scholarship	3.807	3,807		
.,	.,	.,	723 - Reynolds Metals Scholarship	-,	-,		
Т		T	2320 - Executive Administration	Т	T		
-	-	6,500	0300 - Purchased Services	6,500	6,500		
-	-	6,500	Total 2320 - Executive Administration	6,500	6,500		
			7000 - Unappropriated Ending Fund Balan				
6,465	6,465	-	0800 - Other Uses of Funds	-	-		
6,465	6,465	-	Total 7000 - Unappropriated Ending Fund Balan	-	-		
6,465	6,465	6,500	Total 723 - Reynolds Metals Scholarship	Total 723 - Reynolds Metals Scholarship 6,500			
			726 - S Squires Scholarship				
766	766	-	0800 - Other Uses of Funds	-	-		
20,161	20,161	6,500	Total 7000 - Unappropriated Ending Fund Balan	6,500	6,500		
20,161	20,161	6,500	Total 726 - S Squires Scholarship	6,500	6,500		
			727 - Dix Memorial Scholarship				
-	-	19,140	0800 - Other Uses of Funds	19,140	19,140		
60,483	60,483	38,640	Total 7000 - Unappropriated Ending Fund Balan	38,640	38,640		
60,483	60,483	38,640	Total 727 - Dix Memorial Scholarship	38,640	38,640		
			728 - Viskov Memorial Fund				
			2320 - Executive Administration				
-	-	1,945	0400 - Supplies and Materials	-	-		
-	-	1,945	Total 2320 - Executive Administration	-	-		
		1,945	Total 728 - Viskov Memorial Fund				
17,090,073	18,100,906	17,089,561	Total Function - Object	17,756,289	17,756,289		

Reynolds School District Special Education Continuum of Services 2014-2015

K-12 Resource Room: General Fund 100 Function 1250

The Resource Room provides instruction with core academic and supplemental curriculum. The model is designed to provide as much, or as little, as the students need in the way of special education services. Instruction is focused on Individual Education Plan (IEP) goals, which support progress toward competence in grade level curriculum in the least restrictive environment. Skills are developed in conjunction with the homeroom teacher through:

Pull-out support in small group special education settings

Instruction in general education class settings with support and/or consultation

Collaborative teaching with general education teachers

K-12 Life Skills: General Fund 100 Function 1224

The K-12 Life Skills 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 and strategies such as:

Functional or modified core academic support and curriculum

Visual systems for classroom support, work completion and communication

Functional daily routines

Reduced instructional pace

Social skills development

Motor skill development

Pre-vocational skill development

Positive Behavior Supports

Functional Life Skills: General Fund 100 Function 1229

The K-12 Functional Life Skills class is a specialized program that provides services to students whose Individual Education Plan (IEP) demonstrates a significant need for health/safety, cognitive, communication, socialization, motor skills, and life skills development. Skills are developed with significant adult support through individualized instruction and strategies such as:

Functional academic support

Visual systems for classroom support and communication

Functional daily routines

Functional communication support

Reduced instructional pace

Social skills development

Motor skill development, for stretching, mobility, and exercise

Health and safety support for feeding, toileting, and mobility

K-5 Social Communication Classroom: General Fund 100 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 taught through the following research-based strategies and curriculum with moderate to significant adult support:

Individualized core and modified academic curriculum

Visual systems for work completion, communication, organization and transition

Teaching of daily routines

Social skills development / Individualized behavior support plans

Structured classroom setting

Modified environmental stimuli

Discrete trial teaching / Pivotal response training

Access to sensory supports

K-8 Supported Behavior Classroom: General Fund 100 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:

Individualized core and modified academic support

Visual systems for work completion, communication and organization

Social skills coaching and modeling

Positive Behavior Supports

Collaborative problem solving

Individualized behavior support plans

Access to school-based counselors

Four Corners K-8 Therapeutic Program: General Fund 100 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.

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.

Individualized core and modified academic support and curriculum

Visual systems for work completion, communication and organization

Daily mental health milieu support

Secure environment for safety

Positive Behavior Supports

Collaborative problem solving

Social skills curriculum, coaching and modeling

Highly structured small group setting

Individualized behavior support plans

Increased adult - to - student ratio

Access to community partners for family support

18-21 yr. old Post High School Services: General Fund 100 Function 1223

The Post High class is a specialized program that provides services to students out of high school, whose Individual Education Plan (IEP) demonstrates a need for significant career and post high school support as well as communication, socialization and life skills development. Skills are developed with significant adult support through individualized instruction and strategies such as:

Functional or modified academic/career support and curriculum

Visual systems for classroom support, work completion and communication

Functional daily routines

Reduced instructional pace

Vocational Skill development, practice and support

Community routines

Life and leisure skills development and support

Reynolds School District #7 English Learner Enrollment Compared to Total School Enrollment

School	Active ELS	Monitored	Number of ELS	Number School	EL Percentage
SCHOOL	Active ELS	Monitorea	Number of ELS	Number School	EL Percentage
Elementary					
Hartley	299	24	323	513	62.96%
Alder	307	11	318	517	61.51%
Davis	276	6	282	472	59.75%
Woodland	250	26	276	488	56.56%
Salish Ponds	228	31	259	520	49.81%
Wilkes	218	30	248	457	54.27%
Glenfair	224	17	241	508	47.44%
M. Scott	172	25	197	483	40.79%
Fairview	132	15	147	402	36.57%
Troutdale	54	22	76	368	20.65%
Sweetbriar	58	12	70	381	18.37%
Four Corners	<u>7</u>	<u>0</u>	<u>7</u>	<u>40</u>	17.50%
	2225	<u>219</u>	<u>2444</u>	<u>5149</u>	47.47%
<u>Middle</u>					
RMS	181	175	356	969	36.74%
LMS	138	128	266	817	32.56%
WMMS	<u>42</u>	<u>60</u>	<u>102</u>	<u>633</u>	16.11%
	<u>361</u>	<u>363</u>	<u>724</u>	<u>2419</u>	29.93%
<u>High</u>					
RHS	150	145	295	2628	11.23%
RLA	<u>9</u>	<u>16</u>	<u>25</u>	<u>262</u>	9.54%
	<u>159</u>	<u>161</u>	<u>320</u>	<u>2890</u>	11.07%
<u>Charter</u>					
KNOVA	96	16	112	414	27.05%
RAA	10	7	17	198	8.59%
MLA	9	1	10	317	3.15%
ROP	<u>2</u>	<u>1</u>	<u>3</u>	<u>N/A</u>	<u>N/A</u>
	<u>117</u>	<u>25</u>	<u>142</u>	<u>929</u>	15.29%
Total	<u>2862</u>	<u>768</u>	<u>3630</u>	<u>11387</u>	<u>31.88%</u>

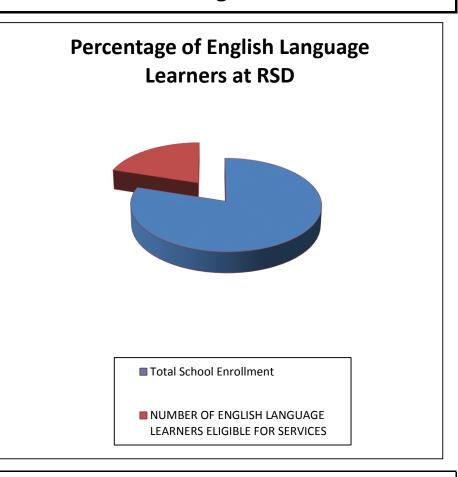
Reynolds School District Active and **Monitored Primary Home Languages**

Language	Active	Monitored	Combined
Albanian	0	2	2
Amharic	0	2	2
Arabic	41	6	47
Armenian	1	0	1
Bosnian	7	2	9
Bulgarian	0	1	1
Burmese	11	2	13
Cambodian	2	2	4
Cantonese	5	1	6
Chamorro	1	0	1
Chinese	6	2	8
Chuukese/Trukese	77	11	88
Creole	5	0	5
Farsi	19	2	21
Filipino	2	0	2
French	0	1	1
German	1	0	1
Hindi	6	1	7
Hmong	40	16	56
Hungarian	0	1	1
Italian	1	0	1
Japanese	<u>4</u> 55	<u>2</u> 3	6 58
Karen			2
Khmer Kirundi	2 1	0 1	2
Korean	1	1	2
Kurdish	1	0	1
Lao	5	5	10
Lingala	2	0	2
Maay-Maay	5	1	6
Mandarin	0	2	2
Mayan	3	1	4
"Micronesia" [sic]	1	0	1
Mien	8	3	11
Mina	3	0	3
Mixteco	17	0	17
Nepali	11	0	11
Oromo	1	1	2
Other	9	0	9
Palauan	2	0	2
Persian	1	0	1
Pohnpeian	16	2	18
Portuguese	1	0	1
Purhepecha	25	13	38
Romanian	62	19	81
Russian	160	61	221
Samoan	5	0	5
Serbian	2	0	2
Somali	82	5	87
Spanish	1991	543	2534
Swahili	13	1	14
Tagalog	5	1	6
Thai	2	0	2
Tigrinya	5	1	6
Tonga	6	4	10
Turkish	2	3	5
Turkmen	0	1	1
Ukrainian	44	16	60
Urdu	1	0	1
Uzbek	2	0	2
Vietnamese	80	41	121
Yapese	4	0	4
(61 languages)	2865	783	3644

Reynolds School District ESL Program

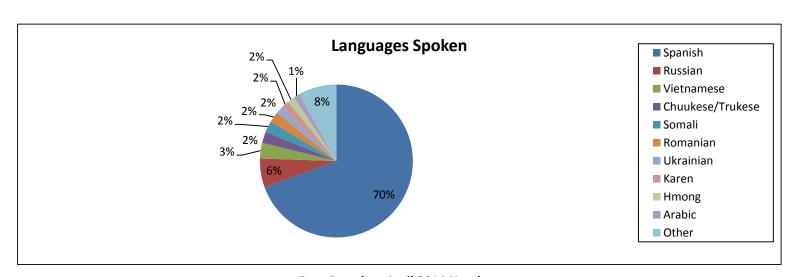
Total School Enrollment	11387
TOTAL SCHOOL ENROLLMENT MINUS	
ESL STUDENTS	3630
NUMBER OF ENGLISH LANGUAGE	
LEARNERS ELIGIBLE FOR SERVICES	2862
NUMBER OF STUDENTS WITH A HOME	
LANGUAGE OTHER THAN ENGLISH	3630
PERCENTAGE OF STUDENTS IN ESL	
PROGRAM	31.88%

TOP 10 LANGUAGES	
Spanish	2534
Russian	221
Vietnamese	121
Chuukese/Trukese	88
Somali	87
Romanian	81
Ukrainian	60
Karen	58
Hmong	56
Arabic	47
Other	295
Total	3648



OTHER LANGUAGES

Albanian, Amharic, Armenian, Bosnia, Bulgarian, Burmese, Cambodian, Cantonese, Chamorro, Chinese, Creole, Farsi, Filipino, French, German, Hindi, Hungarian, Kurdish, Italian, Japanese, Khmer, Kirundi, Korean, Lao, Lingala, Maay-Maay, Mandarin, Mayan, Mien, Micronesia, Mina, Mixteco, Nepali, Oromo, Other, Palauan, Persian, Pohnpeian, Portuguese, Purhepecha, Samoan, Serbian, Swahili, Tagalog, Thai, Tigrinya, Tonga, Turkish, Turkmen, Urdu, Uzbek, Yapese.



Data Based on April 2014 Numbers

STATE SCHOOL FUND GRANT

2014-2015

Based on \$6.65 Billion Legislatively Approved Budget with 49/51 split as of 2/28/2014

Multnoma	ah County, Reyn	olds SD 7	District ID: 2182					
2014-2015 Local Revenue		2014-2015 Transportation Grant						
Property Taxes and in-lieu of property taxes from = local sources	\$22,940,051.00	Salaries	= N/A					
Federal Forest Fees =	\$0.00	Payroll	= N/A					
Common School Fund =	\$995,004.44	Purchased Services	= N/A					
County School Fund =	\$1,800.00	Supplies	= N/A					
State Managed Timber =	\$0.00	Other	= N/A					
ESD Equalization =	\$0.00	Garage Depreciation	= N/A					
In-Lieu of Property Taxes(non-local sources) =	\$0.00	Bus Depreciation	= N/A					
Revenue Adjustments =	\$0.00	Fees Collected	= N/A					
Local Revenue =	\$23,936,855.44	Non-Reimburseable	= N/A					
2014-2015 Experience Adjustme	ent	Net Eligible Trans. Expend.	= \$8,275,446.00					
District Average Teacher Experience =	12.82	Trans per ADMr	Transportation Reimburs Rate 70.00%					
State Average Teacher Experience =	13.18		Reimburs. Rate 70.00%					
Experience Adjustment (Difference in District and	-0.36	Grant (Rate* Net Eligible Expend)	= \$5,792,812.20					

2014-2015 Extended ADMw													
2	014-2015 ADMw	2013-2014 ADMw	Extended ADMw										
Reynolds SD 7 (non-charter)	13,914.93	13,635.31	13,914.93										
Multisensory Learning Academy	317.27	309.15	317.27										
Reynolds Arthur Academy	203.42	205.05	205.05										
ACE Academy	12.95	12.62	12.95										
KNOVA Reynolds Public Charter School	404.68	410.09	410.09										
	District I	xtended ADMw	14,860.28										

2014-2015 General Purpose Grant

State Teacher Experience) =

(Extended ADMw x [\$4500 +(\$25 x Experience Adjustment)]) x Funding Ratio

 $(14,860.28 \times [\$4500 + (\$25 \times -0.36)]) \times 1.525753508270 = \$101,825,022$

2014-2015 State School Fund Grant

Total Formula Revenue - Local Revenue

= \$107,617,834 - \$23,936,855 = \$83,680,979

2014-2015 Total Formula Revenue

General Purpose Grant + Transportation Grant

= \$101,825,022 + \$5,792,812 = \$107,617,834

General Purpose Grant per Extended ADMw= \$6,852

Total Formula Revenue per Extended ADMw=

Charter Schools Rate(ORS 338.155)= \$6,855

\$7,242

Total Paid To date Estimated Remaining Balance Due High Cost Disability SSF Small HS Grant **Facility Grant** SSF Small HS Grant Facility Grant

Summary of PERS Employer Contribution Rates

Rates shown reflect the effect of side account rate offsets and retiree healthcare contributions, and exclude contributions to the IAP and debt service for pension obligation bonds.

		Net Employer	Contribution Rate 7/1/13 - 6/30/15	e (Pre-SB 822)		er Contributio /13 - 6/30/15	n Rate
Employ Numbe	yer er Employer Name	Tier 1/ Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Tier 2 Ge Payroll	OPSRP neral Service Payroll	OPSRP Police and Fire Payroll
	School Districts						
3965	La Grande Public Schools	16.79%	14.79%	17.52%	12.39%	10.39%	13.12%
4268	Lake Oswego School District	15.04%	13.04%	15.77%	10.64%	8.64%	11.37%
4276	Lane County Education Service District	22.55%	20.55%	23.28%	18.15%	16.15%	18.88%
3579	Lincoln County School District	0.59%	0.49%	0.49%	0.59%	0.49%	0.49%
3447	Madras School District	19.90%	17.90%	20.63%	15.50%	13.50%	16.23%
4142	McMinnville Schools	19.40%	17.40%	20.13%	15.00%	13.00%	15.73%
4288	Medford School District #549C	22.06%	20.06%	22.79%	17.66%	15.66%	18.39%
4335	Milton-Freewater Unified School District #7	12.86%	10.86%	13.59%	8.46%	6.46%	9.19%
4331	Molalla River School District	5.08%	3.08%	5.81%	0.68%	0.49%	1.41%
4340	Monroe School District #1J	20.37%	18.37%	21.10%	15.97%	13.97%	16.70%
3809	Morrow County Schools	19.84%	17.84%	20.57%	15.44%	13.44%	16.17%
4238	Multnomah Education Service District	18.25%	16.25%	18.98%	13.85%	11.85%	14.58%
4336	Nestucca Valley School District #101	20.07%	18.07%	20.80%	15.67%	13.67%	16.40%
4135	Newberg School District #29Jt	13.01%	11.01%	13.74%	8.61%	6.61%	9.34%
3245	North Bend Public Schools	17.35%	15.35%	18.08%	12.95%	10.95%	13.68%
4321	North Clackamas School District #12	13.08%	11.08%	13.81%	8.68%	6.68%	9.41%
3730	North Marion School District #15	14.63%	12.63%	15.36%	10.23%	8.23%	10.96%
4342	North Santiam School District #29J	12.55%	10.55%	13.28%	8.15%	6.15%	8.88%
4381	North Wasco County School District #21	17.31%	15.31%	18.04%	12.91%	10.91%	13.64%
3684	Ontario School District #8C	19.56%	17.56%	20.29%	15.16%	13.16%	15.89%
3122	Oregon City School District #62	17.32%	15.32%	18.05%	12.92%	10.92%	13.65%
3931	Pendleton School District #16R	8.47%	6.47%	9.20%	4.07%	2.07%	4.80%
3043	Philomath School District #17J	17.79%	15.79%	18.52%	13.39%	11.39%	14.12%
3958	Pilot Rock School District #2R	16.07%	14.07%	16.80%	11.67%	9.67%	12.40%
3818	Portland Public Schools	7.70%	5.70%	8.43%	3.30%	1.30%	4.03%
4320	Rainier School District #13	15.34%	13.34%	16.07%	10.94%	8.94%	11.67%
4311	Redmond School District #2J	18.96%	16.96%	19.69%	14.56%	12.56%	15.29%
4312	Reedsport School District	16.21%	14.21%	16.94%	11.81%	9.81%	12.54%
3824	Reynolds School District	14.11%	12.11%	14.84%	9.71%	7.71%	10.44%
3847	Riverdale School	16.16%	14.16%	16.89%	11.76%	9.76%	12.49%
3310	Roseburg Public Schools	15.14%	13.14%	15.87%	10.74%	8.74%	11.47%
3735	Salem-Keizer Public Schools	18.68%	16.68%	19.41%	14.28%	12.28%	15.01%
3665	Santiam Canyon School District	14.23%	12.23%	14.96%	9.83%	7.83%	10.56%
3000	School Districts	26.69%	24.69%	27.42%	22.29%	20.29%	23.02%
3187	Seaside Schools	18.63%	16.63%	19.36%	14.23%	12.23%	14.96%
4317	Sherwood School District #88J	22.56%	20.56%	23.29%	18.16%	16.16%	18.89%
4270	Silver Falls School District	17.62%	15.62%	18.35%	13.22%	11.22%	13.95%
3296	Sisters School District	13.59%	11.59%	14.32%	9.19%	7.19%	9.92%
3537	Siuslaw School District #97J	15.19%	13.19%	15.92%	10.79%	8.79%	11.52%

Multnomah Education Service District DRAFT 2014-15 District Service Plan

	А	В	С	D	Е	F	G							
1	DRAFT:													
2	Estimated Revenu	ue Distribution 201	4-2015											
3						•								
4	Adjustment Date	Description		Adjustment Amt.	Running Estimate									
	,	ODE Estimate			33,338,550									
	2014-15	Year 2 Estimate at 519	%		34,308,734									
	February 28, 2014	ODE Initial 14-15 Esti	mate		35,730,152									
8														
9														
10														
11		Prelimin	ary MESD 2014-2015 L	ocal Revenue Estimate	35,730,152									
12				MESD Revenue (10%)	(3,573,015)									
13				Resolution Revenue	32,157,137									
14														
15														
4.0				Hold Harmless										
16		4 D 14 D 1/ 00/0 //												
4-7	District	ADMw PY 2013-14	Extended ADMw*	ADMw	Apportionment	Max Transit %	Max Transit							
	Centennial	7,516.74	7,796.22	7,796.22	2,220,073	50.00%	1,110,036							
18	Centennial Corbett (X 1.61)	7,516.74 1,476.52	7,796.22 1,525.92	7,796.22 2,456.73	2,220,073 699,585	50.00% 50.00%	1,110,036 349,793							
18 19	Centennial Corbett (X 1.61) David Douglas	7,516.74 1,476.52 12,954.03	7,796.22 1,525.92 13,491.09	7,796.22 2,456.73 13,491.09	2,220,073 699,585 3,841,759	50.00% 50.00% 50.00%	1,110,036 349,793 1,920,880							
18 19 20	Centennial Corbett (X 1.61) David Douglas Gresham-Barlow	7,516.74 1,476.52 12,954.03 14,190.59	7,796.22 1,525.92 13,491.09 14,247.21	7,796.22 2,456.73 13,491.09 14,247.21	2,220,073 699,585 3,841,759 4,057,074	50.00% 50.00% 50.00% 55.00%	1,110,036 349,793 1,920,880 2,231,391							
18 19 20 21	Centennial Corbett (X 1.61) David Douglas Gresham-Barlow Parkrose	7,516.74 1,476.52 12,954.03 14,190.59 3,958.16	7,796.22 1,525.92 13,491.09 14,247.21 3,986.83	7,796.22 2,456.73 13,491.09 14,247.21 3,986.83	2,220,073 699,585 3,841,759 4,057,074 1,135,300	50.00% 50.00% 50.00% 55.00% 50.00%	1,110,036 349,793 1,920,880 2,231,391 567,650							
18 19 20 21 22	Centennial Corbett (X 1.61) David Douglas Gresham-Barlow Parkrose Portland	7,516.74 1,476.52 12,954.03 14,190.59 3,958.16 54,234.77	7,796.22 1,525.92 13,491.09 14,247.21 3,986.83 55,206.62	7,796.22 2,456.73 13,491.09 14,247.21 3,986.83 55,206.62	2,220,073 699,585 3,841,759 4,057,074 1,135,300 15,720,786	50.00% 50.00% 50.00% 55.00% 50.00% 51.97%	1,110,036 349,793 1,920,880 2,231,391 567,650 8,170,092							
18 19 20 21 22 23	Centennial Corbett (X 1.61) David Douglas Gresham-Barlow Parkrose Portland Reynolds	7,516.74 1,476.52 12,954.03 14,190.59 3,958.16 54,234.77 14,572.22	7,796.22 1,525.92 13,491.09 14,247.21 3,986.83 55,206.62 14,860.28	7,796.22 2,456.73 13,491.09 14,247.21 3,986.83 55,206.62 14,860.28	2,220,073 699,585 3,841,759 4,057,074 1,135,300 15,720,786 4,231,653	50.00% 50.00% 50.00% 55.00% 50.00% 51.97% 50.00%	1,110,036 349,793 1,920,880 2,231,391 567,650 8,170,092 2,115,827							
18 19 20 21 22 23 24	Centennial Corbett (X 1.61) David Douglas Gresham-Barlow Parkrose Portland Reynolds Riverdale (X1.61)	7,516.74 1,476.52 12,954.03 14,190.59 3,958.16 54,234.77 14,572.22 523.30	7,796.22 1,525.92 13,491.09 14,247.21 3,986.83 55,206.62 14,860.28 547.27	7,796.22 2,456.73 13,491.09 14,247.21 3,986.83 55,206.62 14,860.28 881.10	2,220,073 699,585 3,841,759 4,057,074 1,135,300 15,720,786 4,231,653 250,906	50.00% 50.00% 50.00% 55.00% 50.00% 51.97%	1,110,036 349,793 1,920,880 2,231,391 567,650 8,170,092 2,115,827 125,453							
18 19 20 21 22 23 24 25	Centennial Corbett (X 1.61) David Douglas Gresham-Barlow Parkrose Portland Reynolds	7,516.74 1,476.52 12,954.03 14,190.59 3,958.16 54,234.77 14,572.22	7,796.22 1,525.92 13,491.09 14,247.21 3,986.83 55,206.62 14,860.28	7,796.22 2,456.73 13,491.09 14,247.21 3,986.83 55,206.62 14,860.28	2,220,073 699,585 3,841,759 4,057,074 1,135,300 15,720,786 4,231,653	50.00% 50.00% 50.00% 55.00% 50.00% 51.97% 50.00%	1,110,036 349,793 1,920,880 2,231,391 567,650 8,170,092 2,115,827							
18 19 20 21 22 23 24 25 26	Centennial Corbett (X 1.61) David Douglas Gresham-Barlow Parkrose Portland Reynolds Riverdale (X1.61)	7,516.74 1,476.52 12,954.03 14,190.59 3,958.16 54,234.77 14,572.22 523.30	7,796.22 1,525.92 13,491.09 14,247.21 3,986.83 55,206.62 14,860.28 547.27	7,796.22 2,456.73 13,491.09 14,247.21 3,986.83 55,206.62 14,860.28 881.10	2,220,073 699,585 3,841,759 4,057,074 1,135,300 15,720,786 4,231,653 250,906	50.00% 50.00% 50.00% 55.00% 50.00% 51.97% 50.00%	1,110,036 349,793 1,920,880 2,231,391 567,650 8,170,092 2,115,827 125,453							
18 19 20 21 22 23 24 25	Centennial Corbett (X 1.61) David Douglas Gresham-Barlow Parkrose Portland Reynolds Riverdale (X1.61)	7,516.74 1,476.52 12,954.03 14,190.59 3,958.16 54,234.77 14,572.22 523.30	7,796.22 1,525.92 13,491.09 14,247.21 3,986.83 55,206.62 14,860.28 547.27	7,796.22 2,456.73 13,491.09 14,247.21 3,986.83 55,206.62 14,860.28 881.10	2,220,073 699,585 3,841,759 4,057,074 1,135,300 15,720,786 4,231,653 250,906	50.00% 50.00% 50.00% 55.00% 50.00% 51.97% 50.00%	1,110,036 349,793 1,920,880 2,231,391 567,650 8,170,092 2,115,827 125,453							

Sub Services District Costs

	Cost	2013-2014	2013-2014	Cost	2014-2015	2014-2015	2014-2015
District	2012-13	Subs	Non-subs	2013-2014	Subs	Non-subs	Total Fee
Centennial	\$17,827.00	431	23	\$17,330.75	501	77	\$21,028.36
Corbett	\$3,569.00	81	13	\$3,183.25	74	16	\$3,089.73
Corbett Charter	\$0.00	0	0	\$0.00	18		\$916.23
David Douglas	\$32,916.00	802	31	\$32,456.50	586	263	\$27,346.23
Gresham-Barlow	\$44,246.00	1,033	125	\$42,163.25	854	240	\$38,120.68
MESD	\$21,700.00	426	113	\$17,694.50	272	114	\$12,785.60
Parkrose	\$9,541.00	233	8	\$9,261.25	253	27	\$10,534.26
Reynolds	\$54,114.00	1,279	124	\$51,828.75	884	71	\$39,166.35
Riverdale	\$1,911.00	47	1	\$1,912.75	57	8	\$2,410.11
Serendipity	\$401.00	10	0	\$602.50	10	0	\$620.13
•	\$186,188.00	4,342	438	\$176,433.50	3,509	816	\$156,017.66

Multnomah Education Service District DRAFT 2014-15 District Service Plan District selections as of March 2014

	A B	С	D	E	F	G	Н	.J	К	1
1	DRAFT:			L L	· ·					
-	DIALL.		1							
					2014-15				2014-15	
2				Sen	/ices Selected			Con	tract Services	
3	Unit Cost Template			001.	Unit	Units	Total	Unit	Units	Total
4				Unit	Cost	Selected	Cost	Cost	Selected	Cost
5	2014-15 Available Service Plan Revenue:									
6	2014-15 Service Plan Revenue	\$	32,157,137							
	Resolution "carryforward" for 2013-14 is shown at the current va	alue from	\$825,018							
	ODE Prior Period Adjustment		\$0							
9	4	•								
10	Total Service Plan Revenue:	\$3	2,982,155							
11			Dep	artment of Instructional Serv	rices					
					Cost based or	n				
					Prelim.					
	Alpha School 227/247		1		Selections		0.4.5.40		5416	050.000
13				1 Student	\$ 6,9				51 \$	352,308
14 15				1 Student 1 Student	\$ 10,3 \$ 13,8			- ,	5 \$ 9 \$	51,805
	Alpha Middle School (East County Turnaround) 227/247			1 Student	φ 13,0	15 1 1 5	13,015	13,015	9 4	124,335
17				1 Student	\$ 6.9	08 4 \$	27,632	6,908	19 \$	131,252
40				1 Student	\$ 10,3		,		5 \$	51,805
19				1 Student	\$ 13,8				1 \$	13,815
20	Curriculum Services 305									<u> </u>
21				All or None	\$ 26,0	72 0 \$	26,072	26,072	0 \$	-
22				FTE	\$ 17,2			17,270	0 \$	-
23				All or None	\$ -	0 \$	- (-	0 \$	-
			T							
25				All or None	\$ 261,9	58 \$	261,958	261,958	0 \$	-
26 27		/251	1	1 Student	A 440	7.4	450,000 (14074	1 4 6	44.074
28				1 Student 1 Student	\$ 14,3 \$ 7,1				1 \$	14,374
29				1 Student 1 Student	\$ 7,1			,	0 \$	7,187
30				1 Student	\$ 10,7				0 \$	-
	Non-English Speaking Students 301			- Ciddolli	ΙΨ,Ο	μ	01,490	7 17,074	Ψ	
	Arata Creek Social/Emotional Skills 517/564									
33				1 Student	\$ 40,1	94 29 \$	1,165,626	40,194	4 \$	160,776
34	Turnaround School (Helensview) 213/255									
35				1 Student	\$ 7,1			7,187	0 \$	-
36				1 Student	\$ 10,7				0 \$	-
37	213 2.0x Slot Cost			1 Student	\$ 14,3	74 12 \$	172,488	14,374	0 \$	-

Multnomah Education Service District DRAFT 2014-15 District Service Plan District selections as of March 2014

	A B C	D	Е		F	G	Н	J	K	1
	7.		_							
				201	4-15				2014-15	
2			Se		Selected			Con	tract Service	s
3	Unit Cost Template				Unit	Units	Total	Unit	Units	Total
4			Unit		Cost	Selected	Cost	Cost	Selected	Cost
	Outdoor School 651/655/669									
39	Full Outdoor School		1 Student	\$	360	46	. , .	360		
40	Field Science Experience		1 Student	\$	215	1668		215		- ,
41	\$60/student) ***Note this credit will be adjusted to actual once actu	al attendence is	1 Student	\$	(63)	1714	. , , , ,		\$ 3,822 \$, , ,
42	Oregon Trail Overnight		1 Student	\$	105	72	\$ 7,560 \$	105	\$ - \$	-
	Attendance/Counseling Service 215		lan ar							
44	215 Service		All or None	\$	-		\$ -		ļ .	
45										
45		Donor	tment of Special Education	C0*'	iooo					
46	Fords Ob'ld book Freeboot's a Comition FO4	Бераг	tment of Special Education	ser v	ices					
47 48	Early Childhood Evaluation Services 531 531 Early Childhood Evaluations		All or None	\$	500,680	I	\$ -			
	Functional Living Skills		All of Norie	Ф	500,660		ъ -			
50	Functional Living Skills		1 Student	0	63,604	42	\$ 2,671,368 \$	63,604	4 \$	254,416
51	Alt. Behavior Placements		1 Student	\$	100,127	33			8 \$	
0.	The Boliavior Flacomonic		1 Stadoni	<u> </u>	100,121	00	φ σ,σσ1,1σ1 φ	100,121	5 4	001,010
52 حـ	Alt. Behavior Adjustments						\$ -		0	
53	Arata Behavioral Health		1 Student	\$	46,063	7	\$ 322,441 \$	46,063	0 \$	-
54	Related Services 507/561			_						
55	Occupational Therapist		1 FTE	\$	113,642	0.3	\$ 34,093 \$	113,642	0 \$	
56	Physical Therapist		1 FTE	\$	112,446	0.1		112,446	0 \$	
57	Psychological Services		1 FTE	\$	118,620	0.7		118,620	0 \$	
59	Itinerant Behavioral Educational Assistant		1 FTE	\$	55,819	2	· · · · · · ·	55,819	2 \$,
60	Aug. Communication/Assistive Tech. Specialist		1 FTE	\$	115,154	0.4		115,154	0 \$	
61 62	Speech & Language Therapist		1 FTE	\$	89,866	1.3	\$ 116,826 \$	89,866	0 \$	-
		Dana	without of Upolith & Copiel Co							
63		рера	rtment of Health & Social Se	rvic	es es					
64 65	719 Hearing		All or None	\$	152,529	1	\$ 152,529 \$	152,529	0	
66	719 Hearing 720 Immunization		All or None	\$	152,529		\$ 152,529 \$ \$ 154,400 \$	154,400	0	
67	724 School Nursing Services/Special Needs		All or None	\$	368,642		\$ 368,642 \$	368,642		
68	724 School Nursing Services/Special Needs 722 School Nursing Services/Registered Nurse (190 day/FTE)		1 FTE (190 day)	\$	99,975		\$ 5,261,184 \$		0 \$	-
69	723 School Nursing Services/Health Assistant		Per Hour	Ψ	33,313		\$ 5,201,104	-	0 \$	
70	120 Control Harding Convinced Historicans		1. 0. 1.00.			ı	Ψ		1 014	·
, 0										

Multnomah Education Service District DRAFT 2014-15 District Service Plan District selections as of March 2014

	Α	В	С	D	E		F	G		Н	J	K	L		
2			•		Serv	2014-15 Services Selected						2014-15 Contract Services			
3		Unit Cost Template			lla!		Unit	Units		Total	Unit	Units	Total		
4					Unit		Cost	Selected		Cost	Cost	Selected	Cost		
71				Dep	partment of Technology Serv	ices	s								
72															
73		Business Applications - Corbett Only			All or None	\$	19,425		\$	19,425					
74		Network/Internet Services			All or None	\$	1,170,665		\$	1,170,665	\$ 1,170,665	0			
75	0 / 1 /	Internet - Portland Public Schools Only													
	Student	Applications			All as No as (ADMa)	Ι φ	7.75		Φ.	107.054	0 7.75				
77		Level 1 : SISNet Only			All or None (ADMw)	\$	7.75		\$		\$ 7.75		-		
78 79		Level 2 : Level 1 + User Application Support (District) Data Warehouse/Dashboard - Basic Service			All or None (ADMw)	\$	13.25 2.49		\$	748,026 2.49			-		
80		Data Warehouse - Tools and Training			All or None (ADMw) All or None (ADMw)	\$	1.81		\$		\$ 1.81	0	-		
81		Data Wateriouse - Tools and Training			Other Departments	Ψ	1.01		Ψ	1.01	ψ 1.01	U			
	Δdminis	strative Support & District-Wide Services			Other Departments										
83	7 tallilli	Curriculum Services - School Improvement w/ .5 Math Special	list		ALL	\$	352,487		\$			T			
84	OR	Curriculum Services - School Improvement w/ 1.0 Math Specia			ALL	\$	412,579		Ψ						
85		Home School Notification			ALL	\$	34,902		\$	34,902					
-00		Inter-District Delivery System (Pony)			ALL	\$	36,875		\$	35,558					
86		School Closure Network			ALL	\$	2,790		\$	2,790					
88		Sub-Teacher Calling/Registration - CTA Sub System			All or None	\$	141,696		\$	141,696					
89		SubTracker Maintenance (Annual Cost)			All or None	\$	333		\$	-					
90		Legal and HR Consulting Services			Per Hour	\$	149		\$	-					
91		HR Management Coaching (12-student workshop)			Per Student	\$	760		\$	-					
92				-											
93				Ira	ansits, Shared Services & Ot	ner									
94 95		Transits			Per District	\$	13,277,850		\$	13,277,850					
96		Shared Service			Per District	Φ	13,211,000		\$	4,324		1			
97		[Shared Service #1]			Per District				Ψ	86,376					
98		[Shared Service #1]			Per District					-		1			
99		[Shared Service #3]			Per District					-					
100		[Shared Service #4]			Per District					-					
101															
102								Sub Total	\$	31,669,246			\$ 2,667,137		
103															
104					Total Resolution (including transit)			1	\$	31,669,246					
105															

_															
	A B C D	Е	F	G	Н		J	K	L	М	N	0	Р	Q	
1	DRAFT:		,		•				-	1					
2		2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14		2014-15		
3	Unit Cost Comparison	Unit	Unit	Unit	Unit	Unit	Unit	Unit	Unit	Unit	Unit	11-4	Unit	% Channa	
	2014-15 Available Service Plan Revenue:	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Unit	Cost	Change	
	2014-15 Available Service Flatt Revenue: \$32,157,137	,	Note:												
7	Resolution "carryforward" for 2013-14 is shown at the current value from the DSP: \$825,018			narison is for MF	SD Priced Resolution	n Services Only									
	ODE Prior Period Adjustment \$0	·	51.11 GGGt GG111	pancon 10 101 1112	02 1 11000 1100010110	00:1:000 0::.y.									
9															
10	Total Service Plan Revenue: \$32,982,155														
11		-		D	epartment of I	nstructional S	ervices								
12	Alpha School (1-227 / 2-247)														
13		\$ 6,088 \$	6,688	\$ 6,999	\$ 7,489	\$ 8,722	\$ 11,190	\$ 11,650	\$ 6,400	6,400	\$ 7,360	1 Student	\$ 6,90	08 -6.14%	
14									\$ 9,600	9,600		1 Student	\$ 10,36		
15									\$ 12,800	12,800	\$ 14,720	1 Student	\$ 13,81	15 -6.15%	
	Alpha Middle School (East County Turnaround) (1-227 / 2-247)				T							1	1.		
17		\$ 6,088 \$	6,688	\$ 6,999	\$ 7,489	\$ 8,722	\$ 11,190	\$ 11,650	\$ 6,400	6,400		1 Student	\$ 6,90		
18 19									\$ 9,600 \$ 12,800 \$	9,600	\$ 11,040	1 Student	\$ 10,36 \$ 13,81		
	Curriculum Services 305								φ 12,800 S	12,800	φ 14,720	I Student	φ 13,81	າວ -b.15%	
21		\$ 32,957 \$	32,957	\$ 32,957	\$ 32,957	\$ 32,957	\$ 32,960	\$ 32,960	\$ 32,960	26,072	\$ 26.073	All or None	\$ 26,07	72 0.00%	
22		\$ 12,680 5	12,680	\$ 12,680		Ψ 32,337	\$ -		\$ 32,900	47,000	\$ 20,000		\$ 17,27		
23		ψ 12,000 Q	12,000	ų 12,000	_		Ψ	Ψ	\$ 16,459	5.086	20,000	All or None	\$ 17,27		
	Incarcerated Youth Program 203				•					. 3,555		2	1.7		
25		\$ 143,772 \$	129,946	\$ 137,757	\$ 269,700	\$ 223,278	\$ 240,945	\$ 243,772	\$ 250,000	250,000	\$ 253,844	All or None	\$ 261,95	58 3.20%	
	Helensview (Pregnant and Parenting Students) (1-209 / 1&2-242 / 2-251)														
27	· ····································	\$ 8,596 \$	9,099	\$ 9,686	\$ 10,380	\$ 12,224	\$ 15,140	\$ 15,150	\$ 15,198	15,198	\$ 16,836		\$ 14,37		
28									\$ 6,400	6,400	\$ 7,647		\$ 7,18		
29									\$ 9,600	9,600	\$ 11,471		\$ 10,78		
30					l				\$ 12,800	12,800	\$ 15,294	1 Student	\$ 14,37	74 -6.02%	
	Non-English Speaking Students 301														
33	Arata Creek Social/Emotional Skills (1-517 / 2-564)	\$ 21,017 \$	\$ 24,004	\$ 24,597	\$ 26,488	\$ 28,335	\$ 31,233	\$ 32,190	e 22.400 l	22.247	¢ 24.000	1 Student	\$ 40,19	94 15.24%	
	517 Service Turnaround School (Helensview) (1-213 / 2-255)	\$ 21,017	24,004	\$ 24,597	\$ 20,488	\$ 28,335	\$ 31,233	\$ 32,190	\$ 32,190	33,317	\$ 34,880) 1 Student	\$ 40,18	15.24%	
35	213 1.0x Slot Cost				T	T 1	1	T	\$ 6,400	6,400	\$ 7.647	1 Student	\$ 7.18	-6.02%	
36									\$ 9,600	9,600		1 Student	\$ 10.78		
37									\$ 12.800	12,800	\$ 15,294		\$ 14,37		
38	Outdoor School (651 / 655 / 668 / 669)				•		•							•	
39	651 Full Outdoor School	\$ - \$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 360	370	\$ 380	1 Student	\$ 36	-5.26%	
40		\$ - \$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190	196	•	1 Student	\$ 21		
41		\$ - \$	r	\$ -	\$ -			Ψ	\$ (60)	(60)				60) -4.76%	
42		\$ - 5	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92	95	\$ 100	1 Student	\$ 10	05 5.00%	
44	Attendance/Counseling Service 215 215 Service	\$ 20,350 \$	20,350	\$ 27,496	1 0	· ·	•	s -	•	1		All or None	- s	0.00%	
44	215 Service	\$ 20,350 \$	20,350	\$ 27,496	φ -	l.	ş -	5 -	\$ -			All or none	-	0.00%	
45	1														
46				Depa	artment of Spe	cial Education	n Services								
47	Early Childhood Evaluation Services 531														
48	531 Early Childhood Evaluations	\$ 730,951	772,092	\$ 865,150	\$ 637,685	\$ 672,634	\$ 710,842	\$ 948,986	\$ 973,713	1,000,649	\$ -	All or None	\$ 500,68	30	
	Functional Living Skills														
50		\$ 21,486 \$	23,034	\$ 23,790		\$ 29,768	\$ 40,049		\$ 43,374	52,378	\$ 56,385		\$ 63,60		
51		\$ 53,833	57,133	\$ 58,517		\$ 61,829	\$ 75,116	\$ 70,992	\$ 71,502	87,105	\$ 93,019		\$ 100,12		
53		\$ 22,017	23,298	\$ 24,829	\$ 27,049	\$ 29,726	\$ 42,159	\$ 42,812	\$ 40,134	47,782	\$ 41,089	1 Student	\$ 46,06	12.11%	
	Related Services 507/561	¢ 74.050	70.00=	e 700:-	00.410	6 00.000	e 400.000 l	e 400.700	6 400 04 : L	400.540	6 111.55	la ette	0 4400	10 1000	
55 56		\$ 71,350 S \$ 71,350 S	72,695 72,695	\$ 79,815 \$ 79,815		\$ 99,290 \$ 99,290	\$ 106,260 \$ 106,260	\$ 103,760 \$ 103,760	\$ 103,314 S \$ 103,314 S	109,513	\$ 111,628 \$ 111.628	1 FTE 1 FTE	\$ 113,64 \$ 112,44		
57		\$ 73,022 \$	77,694	\$ 79,815 \$ 83,849		\$ 99,290 \$ 90,276	\$ 106,260 \$ 94.137	\$ 103,760	\$ 103,314 S \$ 99.871	109,513	\$ 107.820	1 FTE	\$ 112,44		
58		\$ 71,763 \$	76,986	\$ 81.893		\$ 90,276	\$ 91,212	\$ 94,293	\$ 95,707	100,302	107,620	, ITTE	Ψ 110,02	10.02%	
59		\$ - 5	6 -	\$ -	\$ 36,782	\$ 38,989	\$ 40,401	\$ 39.391	\$ 40,299	42.717	\$ 47.489	1 FTE	\$ 55.81	19 17.54%	
		Ŷ	04.544					\$ 107.407		109.214	\$ 115.154	1 FTE	\$ 115.15		
60	Aug. Communication/Assistive Tech. Specialist	\$ 74.515 9	81.544	\$ 87,796	\$ 91,405	\$ 98,270	\$ 105,383	\$ 107.407	\$ 108,133 1	109,214 1	\$ 115.154	HITTE	3 115.15		
60 61		\$ 74,515 S	81,544 81,544	\$ 87,796 \$ 86,655	\$ 91,405 \$ 89,756	\$ 98,270 \$ 91,929	\$ 105,383 \$ 98,548	\$ 98,589	\$ 108,133 \$ \$ 95,120 \$	96,071	\$ 115,154 \$ 100,134	1 FTE	\$ 115,15		

	Α	В	С	D	Е	F	G	Н	1	J	K	L	М	N	0		Р	Q
2			•		2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14		2014	Į-15	
3		Unit Cost Comparison			Unit	Unit	Unit	Unit	Unit	Unit	Unit	Unit	Unit	Unit			Unit	%
4					Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Unit		Cost	Change
62 63				•														
63							Dep	artment of He	ealth & Social	Services								
64																		
65	719	Hearing			\$ 126,785	\$ 141,200	\$ 144,040	\$ 148,444	\$ 166,489	\$ 124,014	\$ 136,771	\$ 144,271	\$ 144,661	\$ 158,229	All or None	\$	152,529	-3.60%
66	720	Immunization			\$ 155,628	\$ 163,880	\$ 148,454	\$ 127,877	\$ 136,146	\$ 155,751	\$ 156,512	\$ 163,374	\$ 159,052	\$ 150,058	All or None	\$	154,400	2.89%
67	724	School Nursing Services/Special Needs			\$ 214,013	\$ 218,720	\$ 228,068	\$ 244,383	\$ 356,062	\$ 337,223	\$ 331,764	\$ 352,624	\$ 367,280	\$ 387,183	3 All or None	\$	368,642	-4.79%
68		School Nursing Services/Registered Nurse (190 day/FTE)		\$ 60,667	\$ 67,667		\$ 73,158		\$ 73,			\$ 93,020	\$ 94,142	2 1 FTE (190 day)	\$	99,975	6.20%
69	723	School Nursing Services/Health Assistant			\$ 16,418	\$ 26	\$ 24,597	\$ 26	\$ 33	\$ 34	\$ 37.74	\$ 30.37	\$ 30.81	\$ 31.12	Per Hour	\$	-	
70 71																		
71	Department of Technology Services																	
72																		
73		Business Applications - Corbett Only			\$ 469,014		\$ 1,037,666					\$ 17,504	\$ 18,000	\$ 18,540		\$	19,425	4.77%
74		Network/Internet Services			\$ 496,274	\$ 615,076	\$ 835,491	\$ 899,597	\$ 903,914	\$ 869,524	\$ 957,350	\$ 978,409	\$ 953,609	\$ 1,121,263	3 All or None	\$	1,170,665	4.41%
75		Internet - Portland Public Schools Only																
		Applications					-		T -		I -							
77		Level 1 : SISNet Only			\$ -	\$ -	7	\$ -	\$ -	\$ -	\$ -	\$ 11.00	\$ 11.20		All or None (ADMw		7.75	-30.80%
78		Level 2 : Level 1 + User Application Support (District)			Ψ	\$ -		\$ -	\$ - \$ -	\$ - \$ -	\$ -	\$ 15.60	\$ 16.25				13.25	-18.46%
79 80		Data Warehouse/Dashboard - Basic Service			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3.15	\$ 3.50	\$ 3.50	All or None (ADMw		2.49	
		Data Warehouse - Tools and Training						011	D t t						All or None (ADMw) \$	1.81	
81								Otner	Departments									
		trative Support & District-Wide Services							\$ 221,558	A 040 700		070.000	\$ 270,000	\$ 361,306	6 ALL	10	352,487	
83 84 C		Curriculum Services - School Improvement w/ .5 Math Sp							\$ 221,558	\$ 216,768	\$ 263,953	\$ 270,000	\$ 270,000	\$ 361,306	ALL	\$	412,579	-2.44%
		Curriculum Services - School Improvement w/ 1.0 Math S Home School Notification	specialist		\$ 214.013				\$ 41,544	\$ 26,162	\$ 28,923	\$ 30,850	\$ 30,850	\$ 33,502		\$	34,902	NEW 4.18%
85 86		Inter-District Delivery System (Pony)			\$ 214,013			\$ -	\$ 25,000	\$ 25,000		\$ 30,830	\$ 30,830	\$ 35,733		\$	36,875	3.20%
87		School Closure Network						Ψ -	ψ 25,000	\$ 2,520		\$ 2,700	\$ 2,700	\$ 2,790		\$	2,790	0.00%
88		Sub-Teacher Calling/Registration - CTA Sub System			\$ 60.667		\$ 70,601	\$ 64.408	\$ 82.220	\$ 86,230	\$ 89,330			\$ 158,137		\$	141,696	-13.67%
89		SubTracker Maintenance (Annual Cost)			\$ 60,007		\$ 70,001	\$ 64,406	\$ 62,220	\$ 2,142	\$ 2,249	\$ 2.249	\$ 104,120	\$ 130,137		ų.	333	0.00%
90		Legal and HR Consulting Services								\$ 2,14Z	\$ 2,249	\$ 2,249	\$ 333	\$ 333	Per Hour	9	149	
91		HR Management Coaching (12-student workshop)							<u> </u>				1		Per Student	\$		NEW
		The Management Coaching (12-student workshop)			i i				l			l l	<u> </u>		1 CI Otadent	Ψ		INLVV
92							7	rancite Shar	ed Services &	Other								
94								ransits, onai	ca oci vices a	Other								
95		Transits			S -	\$ 790,705	\$ 1.152.681	\$ 5,749,374	\$ 8,850,779	\$ 8,083,323	\$ 7,611,283	\$ 8,247,690	\$ 8.832.883	\$ 11,535,011	1 Per District	8	13,277,850	15.11%
96		Shared Service			_	Ψ 130,103	Ψ 1,132,001	Ψ 5,149,514	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Ψ 0,000,323	Ψ 7,011,203	Ψ 0,247,090	Q 0,002,003	Ψ 11,333,01	Per District	\$	10,211,000	13.1176
97		[Shared Service #1]													Per District	\$	-	
98		[Shared Service #2]													Per District	\$		
99		[Shared Service #3]																
100		[Shared Service #4]																
101		•													•			

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			Г	П		J	N III	Q	K	3	V	VV
1	DRAFT:											
2		2013 - 14 Serv		201		ces Selected			ontracted Se			
3	Reynolds School District		Total		Unit	Units	Total	Unit	Units	Total	Total	Total
4		Use	Cost	Unit	Cost	Selected	Cost	Cost	Selected	Cost	District Units	District Cost
_	2014-15 Available Service Plan Revenue:											
6	2014-15 Service Plan Revenue \$4,231,653											
	Resolution "carryforward" for 2013-14 is shown at the											
7	current value from the DSP as of 3/11/14 \$63,428						i					
8	ODE Prior Period Adjustment \$0											
9		Legend:	Resolution	Program								
10	Total Service Plan Revenue: \$4,295,081		Service C	component								
11		L	Departm	ent of Instruction	nal Servic	es						
	Alpha School 227/247						Č.					
13			0	1 Student	6,908	0	0	6,908		-	-	0
14		-	0	1 Student	10,361	0	0	10,361		-	-	0
15		-	0	1 Student	13,815	0	0	13,815		-	-	0
16	Alpha Middle School (East County Turnaround) 227/247				,			·				
17	. , , ,	-	0	1 Student	6,908	0	0	6,908		-	-	0
18	227 1.5x Slot Cost	-	0	1 Student	10,361	0	0	10,361		-	-	0
19	227 2.0x Slot Cost	-	0	1 Student	13,815	0	0	13,815		-	-	0
20	Curriculum Services 305											
21	305 Classroom Law (1-305-2211-0319)	None	0	All or None	26,072	None	0	26,072		-	All	0
22	305 Support Services (1-305-2210-0111)	All	0	FTE	17,270	0	0	17,270		-	All	0
23		None	0	All or None	0	None	0	0		-	All	0
24 25	Incarcerated Youth Program 203		0									0
25	203 Service	None	0	All or None	261,958	None	0	261,958		-	All	0
	Helensview (Services for Pregnant and Parenting Students) 209/242/251											
27		-	0	1 Student	14,374	0	0	14,374		-	-	0
28		-	0	1 Student	7,187	0	0	7,187		-	-	0
29		-	0	1 Student	10,781	0	0	10,781		-	-	0
30		-	0	1 Student	14,374	0	0	14,374		-	-	0
_	Non-English Speaking Students 301											
_	Arata Creek Social/Emotional Skills 517/564											
33		7.0	244,160	1 Student	40,194	9	361,746	40,194		-	9.0	361,746
_	Turnaround School (Helensview) 213/255					_						
35		-	0	1 Student	7,187	0	0	7,187		-	-	0
36		-	0	1 Student	10,781	0	0	10,781		-	-	0
37		-	0	1 Student	14,374	0	0	14,374		-	-	0
_	Outdoor School 651/655/669			1 Ctudent	200	0		200				^
39		-	0	1 Student	360	0	0	360		-	-	0
40	'	-	0	1 Student	215 -63	0	0	215 -63		-	-	0
41		-	0	1 Student 1 Student	-63 105	0	0	-63 105		-	-	0
	Attendance/Counseling Service 215	-	U	i Student	105	U	0	105		-	-	0
43		None	0	All or None	0	None		0		_	All	0
44	ZIJ OGIVIOG	NOTE	0	UNI OI INOHE	ı U	inuile	0	0	l J	-	All	<u> </u>

Α	B C D	E	F	Н		J	K	Q	R	S	V	W
2		2013 - 14 Sei		201		ces Selected			ontracted Se			
3	Reynolds School District		Total		Unit	Units	Total	Unit	Units	Total	Total	Total
4		Use	Cost	Unit	Cost	Selected	Cost	Cost	Selected	Cost	District Units	District Cost
45 46		De	partmen	t of Special Educ	ation Sei	rvices						
47 Early	/ Childhood Evaluation Services 531											
48 53	1 Early Childhood Evaluations	None	0	All or None	133,081	None	0	133,081		-	All	0
	ctional Living Skills											
50	Functional Living Skills	14.0	789,390	1 Student	63,604	6	381,624	63,604		-	6.0	381,624
51	Alt. Behavior Placements	8.0	744,152	1 Student	100,127	7	700,889	100,127		-	7.0	700,889
52	Alt. Behavior Adjustments					0	0	0			•	
53	Arata Behavioral Health	1.0	41,089	1 Student	46,063	2	92,126	46,063	1	-	2.0	92,126
	ted Services 507/561											
55	Occupational Therapist	-	0	1 FTE	113,642	0	0	113,642	2	-	-	0
56	Physical Therapist	-	0	1 FTE	112,446	0	0	112,446	i	-	-	0
57	Psychological Services	-	0	1 FTE	118,620	0	0	118,620		-	-	0
58	Instructional Behavior Specialist	-	0	1 FTE	0	0	0	0		-	-	0
59	Itinerant Behavioral Educational Assistant*	-	0	1 FTE	55,819	0	0	55,819		-	-	0
60	Aug. Communication/Assistive Tech. Specialist	-	0	1 FTE	115,154	0	0	115,154			-	0
62	Speech & Language Therapist	-	U	1 FTE	89,866	U	U	89,866			-	U
63		D	epartme	nt of Health & So	cial Serv	ices						
64												
	Hearing	All	21,000		20,299	All	20,299	20,299		-	All	20,299
66 720 67 72		All	19,915	All or None	20,548 49,302	All All	20,548	20,548		-	All All	20,548
	4 School Nursing Services/Special Needs School Nursing Services/Registered Nurse (190 day/FTE)	4.0	51,657 376,569	All or None 1 FTE (190 day)	49,302 99,975	All 4	49,302 399,900	49,302 99,975		-	4.0	49,302 399,900
69 723		4.0	376,368	Per Hour	99,975	0	399,900	99,975	1		4.0	399,900
70			Departm	nent of Technolog	gy Servic	es						
72												
73 74	Business Applications - Corbett Only	None All	004.000	All or None	000.447	None All	200.4.47	200.447	1	-	All All	200.447
75	Network/Internet Services Internet - Portland Public Schools Only	All	294,833	All or None	308,147	All	308,147	308,147			All	308,147
	ent Applications											
77	Level 1 : SISNet Only	None	0	All or None (ADMw)	7.75	None	0	7.75			All	0
78	Level 2 : Level 1 + User Application Support (District)	All	236 721	All or None (ADMw)	13.25	All	196,899	13.25			All	196,899
	Data Warehouse/Dashboard - Basic Service	All		All or None (ADMw)	2.49	7	0	2.49			All	100,000
		/AII	30,300	All of None (ADIVIV)	2.70		0	1.81				0
79		All		All or None (ADM)	1 01						ΛII	0
79 80	Data Warehouse - Tools and Training	All		All or None (ADMw) Other Department	1.81 nts		0	1.01			All	0
79 80 81	Data Warehouse - Tools and Training	All		All or None (ADMw) Other Department			0	1.01			All	0
79 80 81 82 Adm	Data Warehouse - Tools and Training inistrative Support & District-Wide Services	All		. ,		None	0	46,910			All	0
79 80 81	Data Warehouse - Tools and Training		48,205	Other Departme	nts	None ALL	0 0 54,907			-	•	0 54,907
79 80 81 82 Adm 83	Data Warehouse - Tools and Training inistrative Support & District-Wide Services Curriculum Services - School Improvement w/ .5 Math Specialist	All		Other Departmen	nts 46,910		0 0 54,907 4,645	46,910			· All	0 54,907 4,645
79 80 81 82 Adm 83 84 OR	Data Warehouse - Tools and Training inistrative Support & District-Wide Services Curriculum Services - School Improvement w/ .5 Math Specialist Curriculum Services - School Improvement w/ 1.0 Math Specialist	All All	48,205	Other Department	46,910 54,907	ALL		46,910 54,907		-	All	
79 80 81 82 Adm 83 84 OR 85	Data Warehouse - Tools and Training inistrative Support & District-Wide Services Curriculum Services - School Improvement w/ .5 Math Specialist Curriculum Services - School Improvement w/ 1.0 Math Specialist Home School Notification	All All	48,205 4,446	Other Department	46,910 54,907 4,645	ALL All	4,645	46,910 54,907 4,645		-	All All	4,645

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	Α	В	С	D	E	F	Н	I	J	K	Q	R	S	V	W
2					2013 - 14 Sei	vices	201	14 - 15 Servi	ces Selected		2014-15 C	ontracted S	ervices		
3		Reynolds School District				Total		Unit	Units	Total	Unit	Units	Total	Total	Total
4					Use	Cost	Unit	Cost	Selected	Cost	Cost	Selected	Cost	District Units	District Cost
		- -													
89		SubTracker Maintenance (Annual Cost)			None	0	All or None	44	None	0	44		-	All	0

	A B C D	E	F	Н	I	J	К	Q	R	S	V	W
2		2013 - 14 Ser	vices	201	4 - 15 Servi	ces Selected	п	2014-15 (Contracted So	ervices		
3	Reynolds School District		Total		Unit	Units	Total	Unit	Units	Total	Total	Total
4		Use	Cost	Unit	Cost	Selected	Cost	Cost	Selected	Cost	District Units	District Cost
90							<u>-</u> .				_	
			Transits	s, Shared Service	es & Othe	er						
92												
93	Transits				1,603,887		1,603,887					1,603,887
94	Shared Service		0	Per District								0
95	[Shared Service #1]		0	Per District					1			0
96	[Shared Service #2]		0	1 of Biotilot					+ +			0
97 98	[Shared Service #3] [Shared Service #4]		0	Per District Per District					+			0
99	[Shared Service #4]		U	Per District			n e		1			U
99												
100				SubTotal Services (in	ncluding Tra	ansit)	\$4,239,364			-	28.0	4,239,364.4
101												
100 101 102 103 104 105				Unappropriated Endin	g Balance		\$55,717					
103				Total Transit:		\$1,603,887						
104				Max Transit:		\$2,115,827						
			•									
106	ESD Direct Support - District MOE Summary											
107												
108	2013-2014 Estimate											
109												
107 108 109 110 111 112	2012-2013 Actuals											
<u> 111</u>												
<u> 112</u>	2011-2012 Actuals		l									
113												

Reynolds School District No.7

Aggregate Debt Service

Full Faith and Credit Refunding Obligations, Series 2010 Final Pricing Numbers

Date	Full Faith and Credit Refunding Obligations, Series 2010 Principal	Full Faith and Credit Refunding Obligations, Series 2010 Interest	Aggregate Principal	Aggregate Interest	Aggregate Debt Service	Annual Aggregate Debt Service
12/1/2013	Series 2010 I fineipai	505,468.75	1 Tilleipui	505,468.75	505,468.75	Bervice
	-		-	•		1 640 027 50
6/1/2014	630,000	505,468.75	630,000	505,468.75	1,135,468.75	1,640,937.50
12/1/2014	-	496,018.75	-	496,018.75	496,018.75	-
6/1/2015	650,000	496,018.75	650,000	496,018.75	1,146,018.75	1,642,037.50
12/1/2015		486,268.75		486,268.75	486,268.75	-
6/1/2016	670,000	486,268.75	670,000	486,268.75	1,156,268.75	1,642,537.50
12/1/2016	-	476,218.75	-	476,218.75	476,218.75	-
6/1/2017	690,000	476,218.75	690,000	476,218.75	1,166,218.75	1,642,437.50
12/1/2017	-	459,193.75	-	459,193.75	459,193.75	-
6/1/2018	720,000	459,193.75	720,000	459,193.75	1,179,193.75	1,638,387.50
12/1/2018	-	444,793.75	-	444,793.75	444,793.75	-
6/1/2019	750,000	444,793.75	750,000	444,793.75	1,194,793.75	1,639,587.50
12/1/2019	_	429,793.75	-	429,793.75	429,793.75	-
6/1/2020	780,000	429,793.75	780,000	429,793.75	1,209,793.75	1,639,587.50
12/1/2020	-	414,193.75	-	414,193.75	414,193.75	-
6/1/2021	810,000	414,193.75	810,000	414,193.75	1,224,193.75	1,638,387.50
12/1/2021	-	397,993.75	-	397,993.75	397,993.75	-
6/1/2022	900,000	397,993.75	900,000	397,993.75	1,297,993.75	1,695,987.50
12/1/2022	-	379,993.75	-	379,993.75	379,993.75	-
6/1/2023	880,000	379,993.75	880,000	379,993.75	1,259,993.75	1,639,987.50
12/1/2023	-	358,650.00	-	358,650.00	358,650.00	-
6/1/2024	925,000	358,650.00	925,000	358,650.00	1,283,650.00	1,642,300.00
12/1/2024	,225,000	339,781.25	,22,000	339,781.25	339,781.25	1,012,500.00
6/1/2025	960,000	339,781.25	960,000	339,781.25	1,299,781.25	1,639,562.50
12/1/2025	-	315,781.25	-	315,781.25	315,781.25	1,037,302.30
6/1/2026	1,010,000	315,781.25	1,010,000	315,781.25	1,325,781.25	1,641,562.50
12/1/2026	-	291,625.00	-	291,625.00	291,625.00	-
6/1/2027	1,060,000	291,625.00	1,060,000	291,625.00	1,351,625.00	1,643,250.00
12/1/2027	-	265,125.00	-	265,125.00	265,125.00	1,013,230.00
6/1/2028	1,110,000	265,125.00	1,110,000	265,125.00	1,375,125.00	1,640,250.00
12/1/2028	-	237,375.00	-	237,375.00	237,375.00	-
6/1/2029	1,165,000	237,375.00	1,165,000	237,375.00	1,402,375.00	1,639,750.00
12/1/2029	-,,	208,250.00	-,,	208,250.00	208,250.00	-,,
6/1/2030	1,225,000	208,250.00	1,225,000	208,250.00	1,433,250.00	1,641,500.00
12/1/2030	-	177,625.00	-	177,625.00	177,625.00	-
6/1/2031	1,285,000	177,625.00	1,285,000	177,625.00	1,462,625.00	1,640,250.00
12/1/2031	-	145,500.00	-	145,500.00	145,500.00	-
6/1/2032	1,350,000	145,500.00	1,350,000	145,500.00	1,495,500.00	1,641,000.00
12/1/2032	-,550,000	111,750.00	-,550,000	111,750.00	111,750.00	-,0.1,000.00
6/1/2033	1,415,000	111,750.00	1,415,000	111,750.00	1,526,750.00	1,638,500.00
12/1/2033	-	76,375.00	-,.15,000	76,375.00	76,375.00	-,050,500.00
6/1/2034	1,490,000	76,375.00	1,490,000	76,375.00	1,566,375.00	1,642,750.00
12/1/2034	-	39,125.00		39,125.00	39,125.00	1,0 12,730.00
6/1/2035	1,565,000	39,125.00	1,565,000	39,125.00	1,604,125.00	1,643,250.00
Totals	23,850,000	17,222,902.99	23,850,000	17,222,902,99	41,072,902.99	41,072,902.99

Reynolds School District No.7 2001 Refunding of 1995 G.O Bonds \$18,175,000

Report as of April 15, 2010

Payment			Total	
Date	Principal	Interest	Payment	Annual Payment
12/15/2001		181,233.19	181,233.19	
6/15/2002	300,000.00	440,837.50	740,837.50	922,070.69
12/15/2002		436,337.50	436,337.50	
6/15/2003	20,000.00	436,337.50	456,337.50	892,675.00
12/15/2003		436,037.50	436,037.50	
6/15/2004	20,000.00	436,037.50	456,037.50	892,075.00
12/15/2004		435,737.50	435,737.50	
6/15/2005	20,000.00	435,737.50	455,737.50	891,475.00
12/15/2005		435,417.50	435,417.50	
6/15/2006	15,000.00	435,417.50	450,417.50	885,835.00
12/15/2006		435,162.50	435,162.50	
6/15/2007	1,635,000.00	435,162.50	2,070,162.50	2,505,325.00
12/15/2007		394,287.50	394,287.50	
6/15/2008	1,715,000.00	394,287.50	2,109,287.50	2,503,575.00
12/15/2008		359,987.50	359,987.50	
6/15/2009	1,785,000.00	359,987.50	2,144,987.50	2,504,975.00
12/15/2009		324,287.50	324,287.50	
6/15/2010	1,855,000.00	324,287.50	2,179,287.50	2,503,575.00
12/15/2010		282,550.00	282,550.00	
6/15/2011	1,975,000.00	282,550.00	2,257,550.00	2,540,100.00
12/15/2011		233,175.00	233,175.00	
6/15/2012	2,040,000.00	233,175.00	2,273,175.00	2,506,350.00
12/15/2012		180,900.00	180,900.00	
6/15/2013	2,145,000.00	180,900.00	2,325,900.00	2,506,800.00
12/15/2013		121,912.50	121,912.50	
6/15/2014	2,265,000.00	121,912.50	2,386,912.50	2,508,825.00
12/15/2014		59,625.00	59,625.00	
6/15/2015	2,385,000.00	59,625.00	2,444,625.00	2,504,250.00
Totals	18,175,000.00	8,892,905.69	27,067,905.69	27,067,905.69

Fund 300: For improvement of school facilities, Refunding Series 2001

Reynolds School District No.7

2005 Refunding of G.O Bonds

\$32,500,000 Refunds, \$11,125,000 Unrefunded Report as of April 15, 2010

	Refunded	l Bonds	Unrefunde	l Bonds		
Payment					Aggregate Total	Aggregate Annual
Date	Principal	Interest	Principal	Interest	Payment	Payment
6/15/2005	410,000.00	456,466.11	1,080,000.00	271,502.50	2,217,968.61	2,217,968.61
12/15/2005		783,887.50		247,742.50	1,031,630.00	
6/15/2006	170,000.00	783,887.50	1,230,000.00	247,742.50	2,431,630.00	3,463,260.00
12/15/2006		781,337.50		220,375.00	1,001,712.50	
6/15/2007	175,000.00	781,337.50	1,385,000.00	220,375.00	2,561,712.50	3,563,425.00
12/15/2007		778,712.50		185,750.00	964,462.50	
6/15/2008		778,514.21	1,565,000.00	185,750.00	2,529,264.21	3,493,726.71
12/15/2008		778,712.50		146,625.00	925,337.50	
6/15/2009		778,712.50	1,750,000.00	146,625.00	2,675,337.50	3,600,675.00
12/15/2009		778,712.50		102,875.00	881,587.50	
6/15/2010		778,712.50	1,950,000.00	102,875.00	2,831,587.50	3,713,175.00
12/15/2010		778,712.50	, ,	54,125.00	832,837.50	, ,
6/15/2011		778,712.50	2,165,000.00	54,125.00	2,997,837.50	3,830,675.00
12/15/2011		778,712.50	, ,	,	778,712.50	, ,
6/15/2012	2,260,000.00	778,712.50			3,038,712.50	3,817,425.00
12/15/2012	,,	733,350.00			733,350.00	-,,
6/15/2013	2,470,000.00	733,350.00			3,203,350.00	3,936,700.00
12/15/2013	2,170,000.00	675,125.00			675,125.00	3,230,700.00
6/15/2014	2,715,000.00	675,125.00			3,390,125.00	4,065,250.00
12/15/2014		607,250.00			607,250.00	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
6/15/2015	2,980,000.00	607,250.00			3,587,250.00	4,194,500.00
12/15/2015	· · · · ·	533,000.00			533,000.00	
6/15/2016	3,585,000.00	533,000.00			4,118,000.00	4,651,000.00
12/15/2016		443,375.00			443,375.00	
6/15/2017	3,900,000.00	443,375.00			4,343,375.00	4,786,750.00
12/15/2017		345,875.00			345,875.00	
6/15/2018	4,245,000.00	345,875.00			4,590,875.00	4,936,750.00
12/15/2018		239,750.00			239,750.00	
6/15/2019	4,605,000.00	239,750.00			4,844,750.00	5,084,500.00
12/15/2019		124,625.00			124,625.00	
6/15/2020	4,985,000.00	124,625.00			5,109,625.00	5,234,250.00
Totals	32,500,000.00	18,778,542.82	11,125,000.00	2,186,487.50	64,590,030.32	64,590,030.32

Fund 300: For improvement of school facilities.

Reynolds School District No.7 Series 2002 Notes Payable Report as of April 15, 2010

Series 2002 QZAB \$2,100,000

Payment	
Date	Principal
-	- -
-	-
7/1/2005	122,310.00
7/1/2006	122,310.00
7/1/2007	122,310.00
7/1/2008	122,310.00
7/1/2009	122,310.00
7/1/2010	122,310.00
7/1/2011	122,310.00
7/1/2012	122,310.00
7/1/2013	122,310.00
7/1/2014	122,310.00
7/1/2015	122,310.00
7/1/2016	122,310.00
7/1/2017	122,310.00
7/1/2018	122,310.00
Totals	1,712,340.00

<u>Purpose:</u> For Technoloy Improvement.

Reynolds School District No.7 Payment Schedule for Series 2003 Pension Bond \$80,978,771.60

Report as of April 15, 2010

Payment		Interest			Annual
Date	Principal	Rate	Interest	Total Payment	Payment
6/30/2013	2,147,029.85	5.15%	2,663,214.90	4,810,244.75	6,015,489.50
12/30/2013			1,205,244.75	1,205,244.75	
6/30/2014	2,172,981.60	5.33%	2,947,263.15	5,120,244.75	6,325,489.50
12/30/2014			1,205,244.75	1,205,244.75	
6/30/2015	2,177,791.20	5.54%	3,267,453.55	5,445,244.75	6,650,489.50
12/30/2015			1,205,244.75	1,205,244.75	_
6/30/2016	2,179,301.40	5.71%	3,605,943.35	5,785,244.75	6,990,489.50
12/30/2016			1,205,244.75	1,205,244.75	
6/30/2017	2,180,982.70	5.83%	3,954,262.05	6,135,244.75	7,340,489.50
12/30/2017			1,205,244.75	1,205,244.75	
6/30/2018	2,171,675.00	5.96%	4,333,569.75	6,505,244.75	7,710,489.50
12/30/2018			1,205,244.75	1,205,244.75	
6/30/2019	2,158,935.60	6.07%	4,731,309.15	6,890,244.75	8,095,489.50
12/30/2019			1,205,244.75	1,205,244.75	
6/30/2020	2,147,822.45	6.15%	5,142,422.30	7,290,244.75	8,495,489.50
12/30/2020			1,205,244.75	1,205,244.75	
6/30/2021	2,132,975.00	6.22%	5,572,269.75	7,705,244.75	8,910,489.50
12/30/2021			1,205,244.75	1,205,244.75	
6/30/2022	2,124,606.60	6.26%	6,015,638.15	8,140,244.75	9,345,489.50
12/30/2022			1,205,244.75	1,205,244.75	
6/30/2023	2,124,477.20	6.27%	6,470,767.55	8,595,244.75	9,800,489.50
12/30/2023			1,205,244.75	1,205,244.75	
6/30/2024	7,865,000.00	**	1,205,244.75	9,070,244.75	10,275,489.50
12/30/2024			984,628.00	984,628.00	
6/30/2025	8,795,000.00	5.68%	984,628.00	9,779,628.00	10,764,256.00
12/30/2025			734,850.00	734,850.00	
6/30/2026	9,810,000.00	5.68%	734,850.00	10,544,850.00	11,279,700.00
12/30/2026			456,246.00	456,246.00	
6/30/2027	10,905,000.00	5.68%	456,246.00	11,361,246.00	11,817,492.00
12/30/2027			146,544.00	146,544.00	
6/30/2028	5,160,000.00	5.68%	146,544.00	5,306,544.00	5,453,088.00
Totals	80,978,771.60		95,488,014.39	176,466,785.99	176,466,785.99

 $\underline{\textbf{Fund 350:}} \ \ \textbf{For Unfunded Actuarial Liability to benefit lower in Districts' PERS employer rates.}$

Reynolds School District No.7 Debt Service Summary 2014-2015

Loan Year	Maturity Date	Purpose of Debt	Fund	Original Principal	2014-15 Annual Payment	Balance at 7/1/14	Balance at 6/30/15
2001	2015	Improvement of School Facilities	300	18,175,000.00	2,504,250.00	2,385,000.00	-
2002	2018	Technology Improvement	100	2,100,000.00	122,310.00	611,550.00	489,240.00
2005	2020	Improvement of School Facilities	300	32,500,000.00	4,194,500.00	24,300,000.00	21,320,000.00
2010	2035	Land and Improvements	400	23,850,000.00	1,642,038.00	21,410,000.00	20,760,000.00
Totals	Totals			76,625,000.00	8,463,098.00	48,706,550.00	42,569,240.00

Reynolds School District No.7 Pension Bond Summary 2014-15

L	oan Year	Maturity Date	Purpose of Debt	Fund (Original Principal	2014-15 Annual Payment	Balance at 7/1/14	Balance at 6/30/15
	2010	2028	PERS Unfunded Actuarial Liability	350	80,978,772.00	6,650,490.00	67,933,567.00	65,755,776.00
	Totals	Totals			80,978,772.00	6,650,490.00	67,933,567.00	65,755,776.00

rlh 4/30/14

Reynolds School District No.7 Debt Service Payment Summary Five Year View

Loan Year	Maturity Date	Purpose of Debt	Fund	Original Princ ipal	2015-16 Annual Payment	2016-17 Annual Payment	2017-18 Annual Payment	2018-19 Annual Payment	2019-20 Annual Payment	2020-21 Annual Payment
2001	2015	Improvement of School Facilities	300	18,175,000.00		-	-	-	-	-
2002	2018	Technology Improvement	100	2,100,000.00	122,310.00	122,310.00	122,310.00	122,310.00	-	
2005	2020	Improvement of School Facilities	300	32,500,000.00	4,651,000.00	4,786,750.00	4,936,750.00	5,084,500.00	5,234,250.00	-
2010	2035	Land and Improvements	400	23,850,000.00	1,642,038.00	1,642,038.00	1,642,038.00	1,642,038.00	1,642,038.00	1,642,038.00
Totals	Totals			76,625,000.00	6,415,348.00	6,551,098.00	6,701,098.00	6,848,848.00	6,876,288.00	1,642,038.00
		Change			(2,047,750.00)	135,750.00	150,000.00	147,750.00	27,440.00	(5, 234, 250.00)

Reynolds School District No.7 Pension Bond Summary Five Year View

Loan Year	Maturity Date	Purpose of Debt	Fund	Original Princ ipal	2015-16 Annual Payment	2016-17 Annual Payment	2017-18 Annual Payment	2018-19 Annual Payment	2019-20 Annual Payment	2020-21 Annual Payment
2010	2028	PERS Unfunded Actuarial Liability	350	80,978,772.00	6,990,490.00	7,340,490.00	7,710,490.00	8,095,490.00	8, 495, 490.00	8,910,490.00
Totals	Totals			80,978,772.00	6,990,490.00	7,340,490.00	7,710,490.00	8,095,490.00	8,495,490.00	8,910,490.00
		Change			340,000.00	350,000.00	370,000.00	385,000.00	400,000.00	415,000.00

rlh 4/30/14

Budget Terminology

Accounting System: The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of its government of any of its funds, fund types, balanced account groups, or organizational components.

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Activity: A specific and distinguished line of work performed by one or more organizational components of a government for the purpose of accomplishing a function for which the government is responsible. For example, food inspection is an activity performed in the discharge of the health function.

ADM: Average daily membership is the year-to-date average of daily student enrollment.

Adopted Budget: Financial plan adopted by the governing body for the fiscal year or budget period.

Appropriation: A legal authorization granted by the school board to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Approved Budget: The budget that has been approved by the budget committee.

Area: An administrative subdivision of the school district, which is charged with carrying on one or more specific purposes such as school or program.

Budget Committee: A statutorily (ORS 294.336) defined committee composed of the School Board and an equal number of citizen members appointed by the Board. The committee is responsible for reviewing the budget as proposed, recommending changes and approving the final budget which is presented to the Tax Supervising Conservation Commission for certification and to the School Board for adoption.

Assets: Resources owned or held by a government, which have monetary value.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the school board which is the appropriating body. The budget document contains a message from the Superintendent, together with a summary of the proposed expenditures, means of financing them, and the schedules supporting the summary. These schedules show in detail the information as to past years'actual revenues, expenditures and other data used in making the estimates.

Budget Message: Written explanation of the budget and the local government's financial priorities. It is prepared and presented by the Superintendent of the school district.

Budgetary Control: The management of the district in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenue.

Budgetary Expenditures: Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by noncurrent liabilities. Due to their spending measurement focus, government fund types are concerned with the measurement of budgetary expenditures.

Capital Outlay: Expenditures which result in the acquisition of or addition to fixed assets.

Cash Basis: A basis of accounting under which transactions are recognized only when cash changes hands.

Certified or Licensed Employees: Includes teachers, counselors, media specialists, psychologists, social workers, nurses, athletic trainers, occupational speech, and physical therapists

Classified Employees: Support staff, including instructional assistants, clerical staff, custodians and maintenance.

Contingency: A special amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval. GASB 54 requires contingency be classified as:

- Unappropriated (Non-spendable or Reserved) balances in permanent funds and inventories that are permanently precluded from conversion to cash.
- **Restricted** constrained to specific purpose by enabling legislation, eternal parties or constitutional provisions.
- **Committed** constrained imposed by the government using the highest level of decision-making authority (PERS, Unemployment, etc.)
- **Assigned** amounts intended for a specific purpose by a government's management.
- Unassigned amounts available for any purpose.

Current Resources: Resources to which recourse can be had to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and unissued.

Deficit: The excess of the liabilities of a fund over its assets. Oregon school districts may not carry deficits in any fund.

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

FTE: Full-time equivalent staff. One FTE is defined as a regular position scheduled to work eight hours per day.

Fiscal Year: A 12-month period from July 1 through June 30 to which the annual operating budget applies.

Fixed Assets: Asset of a long-term character which is intended to continue to be held or used, such as land, buildings, improvements other than building, machinery, and equipment.

Fixed Cost (Payroll Associated Cost): A cost such as rent that does not change with increases or decreases in the amount of services provided.

Functional Classification: Expenditure classification according to the principle purposes for which expenditures are made.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The difference between fund assets and fund liabilities.

Fund Type: Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are; general, special revenue, debt service, capital projects, enterprise service, and trust an agency.

General Fund: A fund used to account for most operating activities except those activities required to be accounted for in another fund.

Grant: A donation or contribution in cash which may be made to support a specified purpose or function, or general purpose.

Internal Service Fund: A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Levy: Amount or rate of ad valorem tax certified by a local government for the support of governmental activities.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Local Option Tax: Voter approved temporary taxing authority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

Measure 5: Constitutional limits: The maximum amount of tax on property that can be collected from an individual property in each category of limitation.

Modified Accrual Basis: All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred.

OAR: Oregon Administrative Rule. Written to clarify Oregon Law. Has the authority of the law.

ORS: Oregon revised Statute. Oregon laws established by the legislature.

Object Classification: A grouping of expenditures, such as personal services, materials and services, capital outlay, debt services, and other types of requirements.

Operating Budget: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is required by law.

Payroll Costs: Amounts paid by the district on behalf of employees, in addition to gross salary. Examples are:

- Group Health Insurance
- Contributions to public employee's retirement system (PERS)
- Social Security (FICA)
- Workers' compensation
- Unemployment insurance

Permanent Rate Limit: The maximum rate of ad valorem property taxes that a local government can imposes. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit once it is established.

Property taxes: Ad valorem tax certified to the county assessor by a local government unit.

Proposed Budget: Financial and operating plan prepared by the budget officer. It is submitted to the pubic and the budget committee for review.

Requirement: The sum of all appropriated and unappropriated items in a fund. Total requirements must always equal total resources in a fund.

Resolution: A formal order of a governing body.

Resources: Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

Revenues: Moneys received or anticipated by a local government from either tax or non-tax sources.

Staffing Ratio: The certified staffing ratio is the ratio of students to certified staff. Class size is higher than the staffing ratio because counselors and specialists in areas such as Music, Media, PE, are funded through the staffing ratio.

State School Fund: The major appropriation of state support for public schools. This fund consists of property tax loss replacement mandated by Measure 5 and state aid formerly called Basic School Support. The State School Fund is distributed to school districts according to a Legislature adopted formula.

Supplemental Budget: Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.

Unappropriated Ending Fund Balance: Amount budgeted to carry over to the next year's budget to provide the district with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the year.

Reynolds School District Proposed Budget 2014-15 Code Reference

Funds

	General Fund		State and Local Funds (cont.)
100	General Fund	256	Other Contracts & Grants
100	Concrain and		Contract Fuel Sales
	Federal Funds		Clearing Account
201	Title IA - Carryover	260	_
202	Title IA - Current Year	261	Non ASB
203	Comprehensive Achievement Grant	263	Project Lead the Way
204	School Improvement Fund - Current Year	264	•
205	School Improvement Fund - Carryover	265	MESD Early Childhood
206	Title IIA Teacher Quality Fund - Carryover	267	•
207	Title IIA Teacher Quality Fund - Current Year	268	, ,
208	Title III English Language Acquisition Fund - Current Year	270	MYC Fee For Service
209	Title III English Language Acquisition Fund - Carryover	271	OYCC
211	21st Century CCLC STEM - Carryover	272	MYC Summer Budget
212	21st Century CCLC STEM - Current Year	275	PEEK 8
213	Title IV-B 21st Century	276	Army Junior ROTC
214	Title VII - Indian Education Fund	279	Educator Effectiveness Grant
215	Title IC Perkins - Carryover	280	Expanded Reading Opportunities Grant
216	Title Ic Perkins - Current Year	281	District PLT
217	IDEA Enhancement Fund	286	Youth Transition Program
218	IDEA Part B	288	RHS Home Construction
220	IDEA Pre-School Grants		
221	Extended Assessment		Other Funds
230	SPR&I	297	Nutrition Services
245	MYC Federal	298	Early Retirement
246	EBISS	299	Insurance Reserve
247	Healthy Active Schools	300	Debt Service
248	Robotics	350	PERS Bonds
		400	Capital Projects Funds
	State and Local Funds		Homeless
251	Drivers Education	722	
	E-Rate	723	Reynolds Metals Scholarship
253	Energy Efficient Schools - SB 1149	726	1
254	C3 Program	727	Dixon Memorial Scholarship
255	Mt. Hood Cable Regulatory Commission Fund	728	Viskov Memorial Scholarship

Reynolds School District Proposed Budget 2014-15 Code Reference

Functions

	1000 Instruction		2000 Support Services (cont.)
1111	Elementary School Programs (K-5)	2240	Instructional Staff Development
1113	Elementary Extra-Curricular	2310	Board Of Education
	Middle School Programs (6-8)	2320	Executive Administration
	Middle School Athletics	2321	Office of the Superintendent
	Middle School Activities		Building Administration (Office of the Principal)
1131	High School Programs (9-12)		Other School Admin Support Services
	High School Athletics		Fiscal Services
	High School Activities		Maintenance & Operations
	Preschool Programs		Operation and Maintenance Service Direction
	Talented & Gifted		Janitorial and Custodial Services
1220	Restrictive Programs	2543	Grounds Maintenance
	Transition Program	2544	Deferred Maintenance Maintenance Services
	Life Skills	2545	Building Fixed Costs
1225	Out of District Programs		Safety Program
	Extended School Year		Transportation
	Functional Living Skills		Transportation - Special Ed
	Less Restrictive Programs		Other Stdnt Transport
	Less Restrictive - Charter School		Distribution Services
	Ed Options		Print, Publish, Duplicate Services
	Remediation - Extended Day		Research Services
	Title I-A/D	2630	Communications
1280	Alternative Ed	2640	Staff Services
	Alternative Ed (High School)		Technology Services
	Charter School		Early Retirement
1291	English Language Learners		,
	Other Programs		3000 Community Services
		3100	Food Services
	2000 Support Services	3101	Summer Seamless Waiver
2110	Attendance / Social Work	3102	Nutrition Services Grant
2115	Student Safety	3210	Fuel / DHS Reimb Expense
2119	Homeless	3300	Community Services
2120	Guidance Services	3320	Community Recreation Services
2122	Positive Behavior Supports	3363	Community Partnership
2130	Health Services	3390	Other Community Services
2140	Psychological Services	3500	Child Care
2150	Speech Pathologist		
2160	Other Student Treatment		Other Functions
2190	Curriculum Service Direction	4150	Building Acquisition/Develop
2191	Service Direction - Use 2190	5110	Long-Term Debt Service
2210	Improvement Of Instructional Services	5200	Transfer Of Funds
2211	Teaching & Learning	6110	Operating Contingencies
2220	Educational Media Services	7000	Unappropriated Ending Fund Balance
2230	Assessment & Training		

Reynolds School District Proposed Budget 2014-15 Code Reference

Objects

	0100 Salaries		0300 Purchased Services (cont.)
0111	Licensed Salaries	0351	Telephone
0112	Classified Salaries	0353	Postage
0113	Administrators	0354	Advertising
0114	Supervisors	0355	Printing And Binding
0115	Additional Salaries - JROTC	0359	Other Communication Services
0116	Suplemental Retirement Stipend	0360	Charter School Payments
0117	Value GTL (HR only)	0370	Tuition
0119	Tax Shelter Annuity	0371	Tuition Payments Within State
0121	Licensed Substitutes	0373	Tuition Payments to Private Schools
0122	Classified Substitutes	0381	Audit Services
0123	Tutoring	0382	Legal Services
0124	Classified Temporary	0383	Architect/Engineer Services
0125	Licensed Temporary		Election Services
0126	Classified Vacation Pay	0390	Other General Prof, Tech Serv
0127	Classified Hygiene / Behavior Stipend		
0128	Travel Allowance		0400 Supplies and Materials
0129	Cell Phone / Data	0410	Consumable Supplies
0130	Additional Salaries	0412	Parent Involvement
0131	Licensed Extra Duties - Coaching	0413	Commodities
0132	Licensed Extra Duties - Extra Curricular	0418	
	Certified Staff - Add'l Comp		Gasoline, Diesel
	Classified Staff - Add'l Comp		Textbooks, Workbooks
0153	Early Retirement Pay		Library Books
			Periodicals
	0200 Fixed Costs		Non-Consumable Supplies & Materials
	PERS Employer Contribution		Computer Software
	PERS Bond		Computer Hardware
	Social Security/FICA	0495	Vandalism
	Worker's Compensation		area o et el o elle
	Unemployment Compensation	0520	0500 Capital Outlay
	Insurance		Building Acquisition
	Life / LTD		Improvements, Not Buildings
	Employee Assistance Program Retiree Paid Insurance		Depreciable Equipment
	Tuition Reimb - Licensed	0550	Depreciable Technology
	Tuition Reimb - Classified		0600 Other Objects
	Tuition Reimb - Classified Tuition Reimb - Administrative	0610	Redemption Of Principal
	Admin Professional Development		Interest
0243	Admin Frotessional Development		Dues and Fees
	0300 Purchased Services		Liability Insurance
0310	Instructional, Professional and Technical Services		Fidelity Bond Premiums
	Cleaning Services		Property Insurance Premiums
	Repairs & Maintenance Services		Judgments & Settlements
	Rentals/Leases		Taxes & Licenses
	Electricity		Indirect Charges
0326	•		
	Water And Sewage		0700 Transfers
	Garbage	0710	Transfer To Other Funds
	Other Property Services		
	Reimbursement for Student Transport - Individuals		0800 Contingencies and Unappropriated Ending Fund Balance
	Reimbursment for Student Transportation - Prviate	0810	Committed
	Reimbursment for Student Transportation - Public	0811	Assigned
0340	Travel, Conference Registration, etc.	0812	Unassigned
		0820	Reserved For Next Year

Classified 2013-14 Salary Schedule

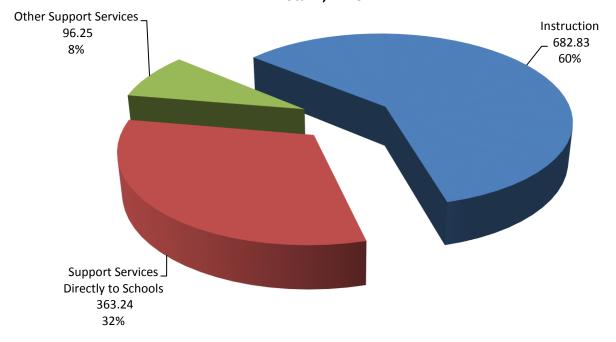
	Level IA	Level IB	Level IC	Level IIA	Level IIB	Level IIC
Step 10	\$15.50	\$16.77	\$18.06	\$18.50	\$19.24	\$20.78
Step 9	\$14.98	\$16.21	\$17.45	\$17.88	\$18.58	\$20.07
Step 8	\$14.47	\$15.66	\$16.86	\$17.27	\$17.96	\$19.39
Step 7	\$13.98	\$15.13	\$16.29	\$16.69	\$17.35	\$18.74
Step 6	\$13.44	\$14.60	\$15.65	\$16.03	\$16.63	\$18.04
Step 5	\$12.91	\$13.95	\$15.09	\$15.50	\$16.00	\$17.36
Step 4	\$12.18	\$13.48	\$14.49	\$14.86	\$15.44	\$16.69
Step 3	\$11.74	\$12.97	\$13.96	\$14.30	\$14.80	\$16.04
Step 2	\$11.04	\$12.43	\$13.42	\$13.75	\$14.28	\$15.48
Step 1	\$10.87	\$11.95	\$12.91	\$13.18	\$13.70	\$14.84
	Level IIIA	Level IIIB	Level IIIC	MECH I	MECH II	MECH III
Step 10	\$21.21	\$22.17	\$24.43	\$21.46	\$23.28	\$25.51
Step 9	\$20.49	\$21.43	\$23.60	\$20.74	\$22.49	\$24.65
Step 8	\$19.80	\$20.71	\$22.81	\$20.03	\$21.73	\$23.82
Step 7	\$19.13	\$19.61	\$22.03	\$18.98	\$20.99	\$23.01
Step 6	\$18.35	\$19.19	\$21.21	\$18.68	\$20.18	\$22.11
Step 5	\$17.69	\$18.43	\$20.66	\$17.99	\$19.44	\$21.32
Step 4	\$16.94	\$17.77	\$19.59	\$17.31	\$18.65	\$20.42
Step 3	\$16.30	\$17.04	\$18.85	\$16.66	\$17.87	\$19.58
Step 2	\$15.70	\$16.43	\$18.16	\$16.11	\$17.16	\$18.81
Step 1	\$15.09	\$15.75	\$17.31	\$15.46	\$16.51	\$18.11

^{*} Longevity pay steps (15,20, & 25) provide an additional \$.25 per hour at the completion of fifteen (15) years; an additional \$.50 per hour at the completion of twenty (20) years; and an additional \$.25 per hour at the completion of twenty-five (25) years (effective July 1, 2012) and they shall be cumulative.

REA 2013-14 Salary Schedule

	BA	BA+20	BA+40	BA+60/MA	BA+90-/MA+24	BA+120/MA+45
Step 0	\$38,293.00	\$39,397.00	\$40,279.00	\$42,810.00	\$44,348.00	\$45,420.00
Step 1	\$39,912.00	\$41,095.00	\$41,979.00	\$44,715.00	\$46,275.00	\$47,406.00
Step 2	\$41,547.00	\$42,809.00	\$43,705.00	\$46,644.00	\$48,222.00	\$49,412.00
Step 3	\$43,257.00	\$44,606.00	\$45,504.00	\$48,664.00	\$50,257.00	\$51,509.00
Step 4	\$44,937.00	\$46,361.00	\$47,274.00	\$50,640.00	\$52,252.00	\$53,569.00
Step 5	\$46,640.00	\$48,153.00	\$49,065.00	\$52,654.00	\$54,280.00	\$55,663.00
Step 6	\$48,347.00	\$49,944.00	\$50,862.00	\$54,665.00	\$56,313.00	\$57,763.00
Step 7	\$50,081.00	\$51,770.00	\$52,691.00	\$56,715.00	\$58,379.00	\$59,889.00
Step 8	\$51,854.00	\$53,612.00	\$54,541.00	\$58,787.00	\$60,465.00	\$62,047.00
Step 9	\$51,854.00	\$55,471.00	\$56,415.00	\$60,882.00	\$62,588.00	\$64,227.00
Step 10	\$51,854.00	\$55,471.00	\$59,286.00	\$63,003.00	\$64,722.00	\$66,438.00
Step 11	\$51,854.00	\$55,471.00	\$59,286.00	\$65,122.00	\$66,866.00	\$68,642.00
Step 12	\$51,854.00	\$55,471.00	\$59,286.00	\$67,305.00	\$69,082.00	\$70,924.00
Step 13	\$51,854.00	\$55,471.00	\$59,286.00	\$67,305.00	\$69,082.00	\$73,215.00

Reynolds School District Combined FTE by Categories - All Funds July 1, 2014 to June 30, 2015 Total 1,142.32 FTE



Description	Proposed 14-15	Approved 14-15	Adopted 14-15
Instruction	682.83	682.83	
Support Services Directly to Schools	363.24	363.24	
Other Support Services	96.25	96.25	
Grand Totals	1,142.32	1,142.32	-

This chart depicts the relationship between three categories of FTE: Instruction, Support Services Directly to Schools, and All Other Support Services.

The Instruction FTE includes all functions under the Major Function 1000, and encompasses all instructors and educational assistants under these functions.

The Support Services Directly to Schools FTE is defined by functions 2110-2240, 2550, 2558, 2559, 3100, and 3500. These functions are designed to influence the learning and well-being of students directly, and include School Administration, Attendance, Social Work, Student Safety, Guidance Services, Health Services, Psychological Services, Speech Pathology, Curriculum, Teaching and Learning, Testing and Assessment, Educational Media and Library Services, Staff Development, Transportation, Nutrition Services, and Child Care.

All Other Support Services FTE is derived mostly of administrative functions, including Business Services, Human Resources, Maintenance and Operations, Technology Services, Communications, Printing, Office of the Superintendent and Board of Education.

Reynolds School District FTE Comparison - All Funds July 1, 2014 to June 30, 2015

	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
Licensed	590.00	594.00	618.00	616.00	687.79	671.70	583.00
Classified	450.00	453.00	371.00	369.00	547.01	555.04	539.00
Administrators/Supervisors	32.00	32.00	43.00	44.00	57.15	52.82	43.90
TOTAL	1,072.00	1,079.00	1,032.00	1,029.00	1,291.95	1,279.56	1,165.90
Student Population	10,662	10,791	10,409	10,409	10,506	10,511	10,800

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2014-2015
			2012 2013	Working	Proposed	Approved	Adopted
Licensed	563.90	564.18	587.83	623.95	647.96	647.96	
Classified	479.06	441.69	413.17	441.46	436.36	436.36	
Administrators/Supervisors	48.20	50.00	52.00	52.00	58.00	58.00	
TOTAL	1,091.16	1,055.87	1,053.00	1,117.41	1,142.32	1,142.32	-
Student Population	10,591	10,770	10,735	11,002	11,124	11,124	·

Reynolds School District FTE by Fund Group July 1, 2014 to June 30, 2015

General Fund

Major Function	Licensed	Classified	Admin	Supervisor	JROTC	Total
Instruction	530.61	80.54	1.75	-	3.00	615.90
Support Services	65.30	273.12	47.55	5.00	-	390.97
Community Services	-	2.50	-	-	-	2.50
TOTAL	595.91	356.16	49.30	5.00	3.00	1,009.37

Federal Funds

Major Function	Licensed	Classified	Admin	Supervisor	JROTC	Total
Instruction	35.05	26.49	-	-	-	61.54
Support Services	13.00	1.00	0.50	-	-	14.50
Community Services	-	-	-	-	-	-
TOTAL	48.05	27.49	0.50	-	-	76.04

State & Other Programs

Major Function	Licensed	Classified	Admin	Supervisor	JROTC	Total
Instruction	4.00	1.40	-	-	-	5.40
Support Services	-	-	-	-	-	-
Community Services	-	0.06	-	-	-	0.06
TOTAL	4.00	1.46	-	-	-	5.46

Nutrition Services

Major Function	Licensed	Classified	Admin	Supervisor	JROTC	Total
Instruction	-	-	-	-	-	-
Support Services	-	-	-	-	-	-
Community Services	-	51.25	0.20	-	-	51.45
TOTAL	-	51.25	0.20	-	-	51.45

	Licensed	Classified	Admin	Supervisor	JROTC	Total
GRAND TOTAL	647.96	436.36	50.00	5.00	3.00	1,142.32

Reynolds School District #7 General Fund - 2 Year Budget Comparison

Proposed Budget 2014-15	Workin	ıg	Approved Difference		ice	_		
Function - Description	Amount	FTE	Amount	FTE	Amount FTE		Comments	
·							Added 4.25 FTE for Full Day Kindergarten, 7.0 new elementary, and the rest	
1111 - Primary Programs K-5	18,228,731	186.50	20,631,346	200.42	2,402,615	13.92	for Arts Tax music teachers, increase steps, COLA	
1121 - Middle School Programs	9,464,567	93.50	9,695,563	90.50	230,996	(3.00)	Moved 3 Deans to Admin, increase steps, COLA	
1122 - Middle School Extra-Curricular	66,259		244,307		178,048	-	Increase steps, COLA	
1131 - High School Programs	10,098,100	99.83	10,655,560	98.83	557,460	(1.00)	Moved 1 Dean to Admin, increase steps, COLA	
1132 - High School Athletics	456,618	1.00	449,265	1.00	(7,353)	-	Minimal Reduction	
1133 - High School Activities	151,119		138,714		(12,405)	-	Reduction in Activities	
1210 - Talented & Gifted	63,001	0.50	97,707	0.50	34,706	-	Increase steps, COLA	
1220 - Restrictive Programs	3,286,295	37.10	3,419,760	38.94	133,465	1.84	Realigned assignment with function	
1223 - Transition Program	387,602	12.47	556,365	10.13	168,763	(2.34)	Realigned assignment with function	
1224 - Life Skills	1,955,840	37.35	1,883,649	30.97	(72,191)	(6.38)	Realigned assignment with function	
1225 - Out of District Programs	1,300,139		936,856		(363,283)	-	Reduction in Out of District programs	
1227 - Extended School Year	24,502		24,105		(397)	-	Minimal Reduction	
1229 - Functional Living Skills	468,492	8.50	561,416	9.50	92,924	1.00	Realigned assignment with function	
1250 - Less Restrictive Programs	3,868,957	69.18	3,944,167	50.86	75,210	(18.32)	Realigned assignment with function	
1251 - Less Restrictive - Charter School	344,363	4.20	375,268	4.20	30,905	-	Increase steps, COLA	
1270 - Educationally Disadvantaged	63,135		144,017		80,882	-	Tutoring Increases, increase steps, COLA	
1271 - Remediation			924,139		924,139	-	After School programs, moved from function 3363	
1280 - Alternative Ed	1,588,189	18.60	1,838,640	18.60	250,451	-	Increase steps, COLA	
1288 - Charter School	6,088,642		6,379,886		291,244	-	Charter School Increases	
1291 - English Language Learners Instruction	4,887,918	53.46	5,793,935	61.46	906,017	8.00	Added 4.25 FTE for Full Day Kindergarten, 2 language coaches, 0.75 Equity Director, 1 FTE @ KNOVA	
2110 - Attendance / Social Work	273,115	2.50	319,798	2.50	46,683	-	Minimal Reduction	
2115 - Student Safety	1,094,767	15.09	1,058,888	15.09	(35,879)	-	Reduction in Additional Pay	
2113 - Student Salety	1,094,707	13.03	1,036,666	13.03	(33,673)	-	Reallocate Counseling from Elementary to RHS for College/Career & Online	
2120 - Guidance Services	2,485,708	26.50	2,632,922	27.00	147,214	0.50	Academy, and reduce 0310	
2122 - Positive Behavior Supports	91,520		131,424		39,904	-	Increase 0310	
2130 - Health Services	28,131		174,788		146,657	-	Additional timecard hours	
2140 - Psychological Services	775,902	9.30	819,977	9.30	44,075	-	Increase steps, COLA	
2150 - Speech Pathologist	1,552,189	18.38	1,628,946	18.38	76,757	-	Increase steps, COLA	
2160 - Oth Stdnt Treatment	580,253	8.14	616,249	8.14	35,996	-	Increase steps, COLA	
2190 - Service Direction	969,276	13.05	866,206	8.75	(103,070)	(4.30)	4.3 FTE SPED TOSAs to IDEA grant	
2211 - Teaching & Learning	818,484	4.50	1,233,211	4.75	414,727	0.25	0.25 Equity Director	
2220 - Educational Media Services	1,072,547	14.19	1,092,150	14.19	19,603	-	Increase steps, COLA	
2230 - Assessment & Testing	375,231	4.00	582,650	5.50	207,419	1.50	1.0 Instructional Tech TOSA, 0.5 Instructional Tech Director	
2240 - Instructional Staff Development	238,585		189,108		(49,477)	-	Reduction in Additional Pay	
2310 - Board Of Education	332,733	0.50	338,471	0.50	5,738	-	Increase steps, COLA	
2321 - Office Of The Superintendent	407,921	1.50	413,438	1.50	5,517	-	Increase steps, COLA	
2410 - Building Administration	7,584,091	91.28	8,118,211	96.23	534,120	4.95	4 APs from Deans @ Secondary, Dist allocation for additional noon assistant hours for FDK Expansion	
2520 - Fiscal Services	1,067,444	10.20	1,212,355	10.70	144,911	0.50	0.5 FTE increase shared with HR	
2541 - Operation and Maintenance Service Direction	2,411,456	12.20	1,805,566	12.20	(605,890)	-	Move to Building Fixed Costs	
2542 - Custodial Services	3,168,385	43.00	3,317,987	43.25	149,602	0.25	Increase 0.25 to round out 1 Custodian at RLA	

Reynolds School District #7 General Fund - 2 Year Budget Comparison

Proposed Budget 2014-15	Workir	ng	Approv	ed	Differen	ce	Comments
Function - Description	Amount	FTE	Amount	FTE	Amount	FTE	Comments
2543 - Grounds Maintenance	554,572	5.00	586,393	5.00	31,821	-	Increase steps, COLA
2544 - Maintenance Services	431,000		790,000		359,000	-	Increase for Facilities improvement and consolidate projects
2545 - Building Fixed Costs	2,322,991		2,387,855		64,864	-	Moved in from Operations
2546 - Safety Program	160,000		110,500		(49,500)	-	Reduce Repairs, increase supplies
2550 - Transportation	7,685,758	86.12	7,435,400	86.12	(250,358)	-	Paid off bus leases
2558 - Transportation - Special Ed	269,039	0.28	444,027	0.28	174,988	-	Moved from 2550 for tracking purposes
2559 - Other Stdnt Transport	80,000		135,000		55,000	-	Homeless transportation increased
2573 - Distribution Services	70,230	1.00	71,104	1.00	874	-	Minimal Reduction
2574 - Print Services	144,871	1.50	183,814	1.50	38,943	-	Increase contracted services
2620 - Grant/Development	107,142	1.00	154,972	1.00	47,830	-	Hired part way through the year, now reflects full year salary
2630 - Communications	385,795	1.50	408,831	1.50	23,036	-	Purchase of software, increase step, COLA
2640 - Staff Services	1,184,951	6.40	1,321,626	6.90	136,675	0.50	0.5 FTE increase shared with Business Services
2660 - Technology Services	1,745,877	8.20	1,884,096	9.70	138,219	1.50	Increase IT Tech and 0.5 Instructional Technology Director
3363 - Community Partnership	344,871		-		(344,871)	-	Moved to 1271
3500 - Child Care	126,851	2.50	135,613	2.50	8,762	-	Increase steps, COLA
5110 - Long-Term Debt Service	122,310		122,310		-	-	
5200 - Transfer Of Funds	1,512,000		2,054,038		542,038	-	Increase transfers to Capital Fund for debt payments
6110 - Operating Contingencies	3,805,687		2,575,459		(1,230,228)	-	Reduce contingencies
7000 - Unappropriated Ending Fund Balance	5,746,008		6,107,792		361,784	-	5% of total Resources per Board policy
TOTAL 100 - General Fund	114,920,160	1,010.00	122,155,840	1,009.38	7,235,680	(0.62)	

Reynolds School District #7 General Fund - 2 Year FTE Comparison

		Working Budget 2013-14					Аррі	oved Bu	dget 201	4-15				
Proposed Budget 2014-15	Licensed	Classified	Admin	Super	JROTC	Total	Licensed	Classified	Admin	Super	JROTC	Total	Change	
Function - Description	0111	0112	0113	0114	0115	FTE	0111	0112	0113	0114	0115	FTE	FTE	Comments
1111 - Primary Programs K-5	186.50					186.50	200.42					200.42	13.92	Added 4.25 FTE for Full Day Kindergarten, 7.0 new elementary, and the rest for Arts Tax music teachers
1121 - Middle School Programs	93.50					93.50	90.50					90.50	(3.00)	Moved 3 Deans to Admin
1131 - High School Programs	96.83				3.00	99.83	95.83				3.00	98.83	(1.00)	Moved 1 Dean to Admin
1132 - High School Athletics		1.00				1.00		1.00				1.00	-	
1210 - Talented && Gifted	0.50					0.50	0.50					0.50	-	
1220 - Restrictive Programs	15.00	22.10				37.10	20.00	18.94				38.94	1.84	Realigned assignment with function
1223 - Transition Program	2.00	10.47				12.47	2.00	8.13				10.13	(2.34)	Realigned assignment with function
1224 - Life Skills	9.00	28.35				37.35	9.00	21.97				30.97	(6.38)	Realigned assignment with function
1229 - Functional Living Skills	2.00	6.50				8.50	3.00	6.50				9.50	1.00	Realigned assignment with function
1250 - Less Restrictive Programs	36.99	32.19				69.18	35.58	15.28				50.86	(18.32)	Realigned assignment with function
251 - Less Restrictive - Charter	4.20					4.20	4.20					4.20	-	
1280 - Alternative Ed	16.50	2.10				18.60	16.50	2.10				18.60	-	
1291 - English Language Learners Instruction	45.83	6.63	1.00			53.46	53.08	6.63	1.75			61.46	8.00	Added 4.25 FTE for Full Day Kindergarten, 2 language coaches, 0.75 Equity Director, 1 FTE @ KNOVA
2110 - Attendance / Social Work	2.50					2.50	2.50					2.50	-	
2115 - Student Safety		15.09				15.09		15.09				15.09	-	
2120 - Guidance Services	25.50	1.00				26.50	26.00	1.00				27.00	0.50	Reallocate Counseling from Elementary to RHS for College/Career & Online Academy
2130 - Health Services						-						-	-	
2140 - Psychological Services	9.30					9.30	9.30					9.30	-	
2150 - Speech Pathologist	16.50	1.88				18.38	16.50	1.88				18.38	-	
2160 - Oth Stdnt Treatment	4.00	4.14				8.14	4.00	4.14				8.14	-	
2190 - Service Direction	4.30	5.75	3.00			13.05		5.75	3.00			8.75	(4.30)	4.3 FTE SPED TOSAs to IDEA grant
2211 - Teaching & Learning		1.00	3.50			4.50		1.00	3.75			4.75	0.25	0.25 Equity Director
2220 - Educational Media	5.00	9.19				14.19	5.00	9.19				14.19		
Services	3.00	9.19				14.19	3.00	9.19				14.19	_	
2230 - Assessment && Testing	2.00	1.00	1.00			4.00	2.00	1.00	1.50	1.00		5.50	1.50	1.0 Instructional Tech TOSA, 0.5 Instructional Tech Director
2310 - Board Of Education				0.50		0.50				0.50		0.50	-	

Reynolds School District #7 General Fund - 2 Year FTE Comparison

		Wo	rking Bud	get 2013	3-14			Аррі	roved Bu	dget 201	4-15			
Proposed Budget 2014-15	Licensed	Classified	Admin	Super	JROTC	Total	Licensed	Classified	Admin	Super	JROTC	Total	Change	
Function - Description	0111	0112	0113	0114	0115	FTE	0111	0112	0113	0114	0115	FTE	FTE	Comments
2321 - Office Of The Superintendent			1.00	0.50		1.50			1.00	0.50		1.50	-	
2410 - Building Administration		65.28	26.00			91.28		66.23	30.00			96.23	4.95	4 APs from Deans @ Secondary, Dist allocation for additional noon assistant hours for Full Day Kindergarten Expansion
2520 - Fiscal Services		9.00	1.20			10.20		9.50	1.20			10.70	0.50	0.5 FTE increase
2541 - Operation and Maintenance Service Direction		9.00	1.20	2.00		12.20		10.00	1.20	1.00		12.20	-	
2542 - Custodial Services		43.00				43.00		43.25				43.25	0.25	Increase 0.25 to round out 1 Custodian at RLA
2543 - Grounds Maintenance		5.00				5.00		5.00				5.00	-	
2550 - Transportation		82.92	1.20	2.00		86.12		82.92	1.20	2.00		86.12	-	
2558 - Transportation - Special Ed		0.28				0.28		0.28				0.28	-	
2573 - Distribution Services		1.00				1.00		1.00				1.00	-	
2574 - Print Services		1.50				1.50		1.50				1.50	-	
2620 - Grant/Development			1.00			1.00			1.00			1.00	-	
2630 - Communications		0.50	1.00			1.50		0.50	1.00			1.50	-	
2640 - Staff Services		5.40	1.00			6.40		5.90	1.00			6.90		0.5 FTE increase
2660 - Technology Services		7.00	1.20			8.20		8.00	1.70			9.70	1.50	Realigned assignment with function
3500 - Child Care		2.50				2.50		2.50				2.50	-	
TOTAL 100 - General Fund	577.95	380.77	43.30	5.00	3.00	1,010.00	595.91	356.18	49.30	5.00	3.00	1,009.38	(0.62)	

Reynolds School District Budget 2014-15 General Fund Expenditures by Location and Function - Elementary

ACCCOUNT CODE & DESCRIPTION	Woodla	nd	Salish Po	nds	Fairvie	Fairview		ir	Margaret Scott		Sweetbriar	
ACCCOONT CODE & DESCRIPTION	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
1111 - Primary Programs K-5	2,048,015	20.00	2,081,330	20.00	1,577,937	15.25	1,935,519	18.75	1,628,240	17.25	1,546,525	14.25
1220 - Restrictive Programs	-	-	-	-	283,576	4.34	-	-	-		-	-
1224 - Life Skills	428,719	7.47	255,893	4.13	-	-	-	-	-	-	470,837	7.47
1229 - Functional Living Skills	-	-	92,741	1.00	-	-	-	-	-	-	-	-
1250 - Less Restrictive Programs	102,334	1.00	108,564	1.00	138,895	1.75	144,670	1.75	181,806	2.50	169,281	2.50
1291 - English Language Learners Instruction	404,335	4.00	375,671	4.00	214,875	2.25	495,692	5.00	321,699	3.50	120,646	1.50
Total 1000 - Instruction	2,983,403	32.47	2,914,199	30.13	2,215,283	23.59	2,575,881	25.50	2,131,745	23.25	2,307,289	25.72
2120 - Guidance Services	103,739	1.00	100,049	1.00	109,548	1.00	109,105	1.00	86,470	1.00	100,049	1.00
2122 - Positive Behavior Supports	3,406	-	3,406	-	3,406	-	3,406	-	3,406	-	3,406	-
2130 - Health Services	11,139	-	29,383	-	10,763	-	9,924	-	11,139	-	11,139	-
2140 - Psychological Services	45,004	0.50	40,952	0.50	40,952	0.50	25,378	0.30	39,636	0.50	39,636	0.50
2150 - Speech Pathologist	81,905	1.00	182,860	2.88	108,564	1.00	108,564	1.00	103,197	1.00	100,872	1.00
2220 - Educational Media Services	38,354	0.75	37,084	0.75	34,511	0.75	37,946	0.75	32,880	0.75	38,612	0.75
2240 - Instructional Staff Development	1,409	-	1,317	-	397	-	1,520	-	2,420	-	1,664	-
2410 - Building Administration	314,633	3.75	319,207	3.81	312,550	3.75	331,233	4.13	293,397	3.75	299,144	3.75
2542 - Custodial Services	138,203	2.00	135,577	2.00	143,859	2.00	140,382	2.00	139,111	2.00	119,964	2.00
2545 - Building Fixed Costs	72,321	-	79,261	-	91,069	-	86,530	-	100,721	-	94,961	-
2550 - Transportation	100	-	100	-	100	-	2,100	-	100	-	2,300	-
Total 2000 - Support Services	810,213	9.00	929,196	10.94	855,719	9.00	856,088	9.18	812,477	9.00	811,747	9.00
						·		·				
Total General Fund 100 by Location	3,793,616	41.47	3,843,395	41.06	3,071,002	32.59	3,431,969	34.68	2,944,222	32.25	3,119,036	34.72

ACCCOUNT CODE & DESCRIPTION	Troutda	le	Wilke	S	Alder		Davis		Hartley		Four Corners	
ACCCOUNT CODE & DESCRIPTION	AMOUNT	FTE	AMOUNT	FTE								
1111 - Primary Programs K-5	1,729,490	16.25	1,779,782	18.25	2,145,109	22.75	1,843,203	18.50	1,902,823	19.00	18,022	0.17
1220 - Restrictive Programs	233,184	3.56	-	-	-	-	368,146	6.06	-	-	1,202,142	10.69
1224 - Life Skills	-	-	-	-	-	-	-	-	-	-	-	-
1229 - Functional Living Skills	-	-	-	-	-	-	-	-	-	-	-	-
1250 - Less Restrictive Programs	118,664	1.55	104,410	1.75	78,147	1.00	211,307	3.25	144,303	1.75	-	-
1291 - English Language Learners Instruction	175,696	1.75	394,928	4.50	351,734	3.50	555,382	5.50	527,127	5.50	-	-
Total 1000 - Instruction	2,257,034	23.11	2,279,120	24.50	2,574,990	27.25	2,978,038	33.31	2,574,253	26.25	1,220,164	10.86
2120 - Guidance Services	101,415	1.00	78,690	1.00	109,105	1.00	100,049	1.00	100,049	1.00	-	-
2122 - Positive Behavior Supports	3,095	-	3,406	-	3,406	-	3,406	-	3,406	-	-	-
2130 - Health Services	11,139	-	10,763	-	10,763	-	10,356	-	11,139	-	6,152	-
2140 - Psychological Services	24,571	0.30	50,437	0.50	47,779	0.50	37,108	0.40	39,636	0.50	25,132	0.30
2150 - Speech Pathologist	58,094	0.70	65,140	0.60	87,282	1.00	92,774	1.00	81,905	1.00	43,425	0.40
2220 - Educational Media Services	36,235	0.75	38,612	0.75	39,126	0.75	39,126	0.75	37,946	0.75	-	-
2240 - Instructional Staff Development	1,496	-	631	-	5,050	-	3,675	-	3,610	-	-	-
2410 - Building Administration	316,848	3.75	318,631	4.13	452,257	4.91	322,360	3.75	312,753	3.75	217,223	2.00
2542 - Custodial Services	136,583	2.00	136,218	2.00	137,059	2.00	135,704	2.00	138,721	2.00	74,099	1.00
2545 - Building Fixed Costs	68,326	-	87,283	-	80,514	-	71,160	-	74,846	-	50,330	-
2550 - Transportation	300	-	100	-	100	-	100	-	100	-	-	-
Total 2000 - Support Services	758,102	8.50	789,911	8.98	972,441	10.16	815,818	8.90	804,111	9.00	416,361	3.70
Total General Fund 100 by Location	3,015,136	31.61	3,069,031	33.48	3,547,431	37.41	3,793,856	42.21	3,378,364	35.25	1,636,525	14.56

Reynolds School District Budget 2014-15

General Fund Expenditures by Location and Function - Secondary

	HB Lee Middle		Reynolds Mi	Reynolds Middle		Walt Morey Middle		Edgefield Campus		Reynolds High		Outward Bound		RLA West		Admin Campus	
ACCCOUNT CODE & DESCRIPTION	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	
1111 - Primary Programs K-5															395,351		
1121 - Middle School Programs	3,258,889	31.67	3,404,985	33.17	2,675,171	25.66									356,518		
1122 - Middle School Extra-Curricular	79,083	-	76,668	-	88,556	-									,		
1131 - High School Programs	.,		.,						10,337,184	98.83					318,376		
1132 - High School Athletics									449,265	1.00					,		
1133 - High School Activities									138,714	-							
1210 - Talented & Gifted															97,707	0.	
1220 - Restrictive Programs	150,686	2.56	146,580	1.78	213,289	3.34	402,154	4.00	141,064	1.81					278,939	0.	
1223 - Transition Program			2.0,000				553,839	10.13							2,526	-	
1224 - Life Skills	173,763	2.56	150,332	2.56	193,794	3.34	555,555		210,311	3.44					_,		
1225 - Out of District Programs	175,765	2.50	130,332	2.50	133,731	3.51			210,511	3.11					936,856		
1227 - Extended School Year															24,105		
1229 - Functional Living Skills			230,933	4.25					237,742	4.25					24,103		
1250 - Less Restrictive Programs	350,927	4.56	509,698	7.13	158,885	2.00	140,725	1.75	1,027,449	12.00			244,102	3.63	10,000		
1270 - Educationally Disadvantaged	330,321	4.50	303,030	7.13	130,003	2.00	63,135	1.75	1,027,443	12.00			244,102	3.03	80,882	_	
1271 - Remediation							03,133								924,139	-	
1280 - Alternative Ed							241,753	3.00					1,596,887	15.60	324,133	-	
1291 - English Language Learners Instruction	156,584	2.00	240,040	2.63	38,601	0.50	241,/33	3.00	376,931	4.33			26,017	0.25	916,753	9.	
		43.36		51.51		34.85	1 401 606	18.88	12,918,660	4.33 125.66			1,867,006	19.48	4,342,152		
Total 1000 - Instruction	4,169,932	43.36	4,759,236		3,368,296	34.85	1,401,606	18.88	12,918,660	1.00			1,867,006	1.00	4,342,152 64,566	11	
2110 - Attendance / Social Work	424.002	2.75	50,132	0.50	70.770	4.00	27.001	0.04				-					
2115 - Student Safety	134,892	2.75	137,037	2.81	79,776	1.66	37,684	0.94	298,641	6.00		-	37,684	0.94	333,174	-	
2120 - Guidance Services	168,694	2.00	242,157	2.50	153,732	1.50	10,319	0.10	866,775	9.00			92,977	0.90	2 400	-	
2122 - Positive Behavior Supports	17,855		17,855		17,855		5 705		37,206						3,498	-	
2130 - Health Services							5,735								25,254	-	
2140 - Psychological Services	50,437	0.50	63,418	0.80	45,004	0.50	36,096	0.33	94,611	1.13			36,096	0.33	38,094	0.	
2150 - Speech Pathologist	107,921	1.20	105,232	1.20	86,161	1.00	67,185	0.80	133,049	1.40			14,816	0.20		-	
2160 - Other Student Treatment															616,249		
2190 - Service Direction															866,206	8	
2211 - Teaching & Learning															1,233,211	4.	
2220 - Educational Media Services	93,586	1.00	111,721	1.00	106,354	1.00			155,493	1.94					214,564	1	
2230 - Assessment & Testing									52,383	1.00					530,267	4.	
2240 - Instructional Staff Development	4,545				19,714				28,904				7,156		105,600		
2310 - Board of Education															338,471	0.	
2321 - Office of the Superintendent															413,438		
2410 - Building Administration	775,135	8.50	759,947	9.63	598,245	6.81	220,282	1.81	1,592,206	15.00			306,775	3.00	55,385	6	
2520 - Fiscal Services															1,212,355	10.	
2541 - Operation and Maintenance Service Direction					30,560										1,775,006	12.	
2542 - Custodial Services	187,907	3.00	283,231	4.25	201,775	3.00			483,632	8.00			49,572	1.00	536,390	1.	
2543 - Grounds Maintenance															586,393	5	
2544 - Maintenance Services					100,000										690,000		
2545 - Building Fixed Costs	121,197		223,331		135,609		70,472		481,488		18,000		53,200		327,236		
2546 - Safety Program															110,500		
2550 - Transportation	13,175		17,325		34,980				145,486				27,500		7,191,434	86	
2558 - Transportation - Special Ed															444,027	0	
2559 - Other Student Transportation															135,000		
2573 - Distribution Services															71,104	1.	
2574 - Print Services												Ì			183,814	1	
2620 - Grant/Development															154,972	1	
2630 - Communications															408,831	1	
2640 - Staff Services															1,321,626	6	
2660 - Technology Services	1														1,884,096	9	
Total 2000 - Support Services	1,675,344	18.95	2,011,386	22.69	1,609,765	15.47	447,773	3.98	4,470,832	44.47	18,000		729,918	7.37	21,870,761		
3500 - Child Care	,,		,==,=50		,,. 55		,		24,887	0.50			110,726.00	2.00	, ,	1	
Total 3000 - Community Service	-	-	-	-	-	-	-	-	24,887	0.50			110,726.00	2.00	-		
5110 - Long-Term Debt Service									2-1,007	0.55				2.00	122,310		
5200 - Transfer Of Funds															2,054,038		
Total 5000 - Other Uses (Fund Xfer/Debt Servi	_		-						-		-		_		2,176,348		
6110 - Operating Contingencies		-	-	-	-	-	-	-	-	-	-	-	-	-	2,176,348		
Total 6000 - Contingency	-	-	-	-	-	-	-	-	-	-		-	-	-	2,575,459		
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,107,792		
											1	1			0.107.792	1	
7000 - Unappropriated Ending Fund Balan																	
Total 7000 - Unappropriated Ending Fund Balan Total 7000 - Unappropriated Ending Fund Balan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,107,792		

Reynolds School District Budget 2014-15

General Fund Expenditures by Location and Function - Alternative

ACCCOUNT CODE & DESCRIPTION	Arthur Academy Charter		Muti-Sensory Learning Academy		Ace Academy		Knova Chart	er	CAL	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
1251 - Less Restrictive Programs - Charter School	39,818	0.46	167,562	1.80			167,888	1.94		
1288 - Charter School	1,293,168		2,066,142		165,000		2,395,576		460,000	
1291 - English Language Learners Instruction							101,224	1.00		
Total 1000 - Instruction	1,332,986	0.46	2,233,704	1.80	165,000	-	2,664,688	2.94	460,000	-
Total General Fund 100 by Location	1,332,986	0.46	2,233,704	1.80	165,000	-	2,664,688	2.94	460,000	-



The Board of Directors of the Reynolds School District No. 7 met in a scheduled Budget Committee meeting in the County of Multnomah, in the State of Oregon, at 6:00p.m. Thursday, May 1, 2014, at Reynolds High School, 1698 SW Cherry Park Rd, Troutdale, OR.

Welcome and Introductions

Board Vice Chair Bruce McCain called the May 1, 2014 Budget Committee Meeting to order at 6:23p.m. Outlined the proposed budget will be electronic this year. Asked that the administration and committee reference page numbers when discussing items in the budget. Needed a committee quorum to begin, 8 members.

Budget Committee - roll call:

Members present: Board Member Heather Chao, Budget Committee Member Kathleen Forrest, Board Vice Chair Bruce McCain, Budget Committee Member Stan Madzelan, Budget Committee Member Trenton 'Scott' Harden, Budget Committee Member Josh Moriarty, Board Member Diego Hernandez, Budget Committee Member Meredith Cawood, Superintendent Linda Florence, CFO/COO Rachel Hopper, Finance Administrator Cynthia Le and Board Secretary Connie Philibert.

Absent: Board Chair Dane Nickerson, Board Members Joe Teeny, Tamara Schaffner, John Lindenthal, Budget Committee Members Sara Garcia Gonzalez and Zainab Ali Alabboodi.

Election of Officers

Board Vice Chair called for nominees for the Budget Committee Chair position.

Bruce McCain nominates Dane Nickerson for the Budget Committee Chair. Meredith Cawood seconds. Bruce McCain calls for closure of nominees. Budget Committee votes and unanimously approves with 8 ayes and 0 nays.

Board Vice Chair McCain called for nominees for the Budget Committee Vice Chair position.

Trenton Harden nominates Meredith Cawood for the Budget Committee Vice Chair position. Kathleen Forrest seconds. Budget Committee votes and unanimously approves with 8 ayes and 0 nays.

Board Vice Chair McCain notes the Board Secretary is the Budget Committee Secretary. Trenton Harden moves. Stan Madzelan seconds. Committee votes and unanimously approves with 8 ayes and 0 nays.

Budget Committee Vice Chair Cawood introduces Superintendent Linda Florence to deliver the budget message.

Superintendent Linda Florence – 2014-2015 Budget Message

Superintendent Linda Florence read her 2014-2015 budget message (see attachment A) into the record.

- Definition.
- Statewide Revenue
 - o K-12 Revenue Picture
- Adopted Budget Goals
 - o Support 2013-14 Board and Superintendent Goals and Action Plan
 - o Increase Achievement K-12 with Emphasis at K-3
 - Expand Athletics and Activities Opportunities
 - o Maintain a 5% Unappropriated Ending Fund Balance in Keeping with Board Policy
 - o Provide Safe, Healthy, and Well-Maintained Learning Environments
- 2013-2104 Superintendent and School Board Goals and Action Plans
 - Student Achievement
 - Improve reading and math outcomes for each Reynolds student
 - Improve the graduation rate
 - Redesign the high school special education offerings to increase graduation rate
 - o Fiscal Responsibility
 - Review district policies
 - Implement annual budget
 - Redefine budget process to be School-Board driven
 - o Communication
 - Plan for internal/external communication
- Theme for 2014-15 budget process is to budget a plan, not plan a budget.
- Reviewed each Budget Goal and what is planned to implement in the proposed 2014-15 budget.
- Other budget considerations outlined.
- Conclusion.
- Acknowledgement.

Budget Process & Budget Document Review

CFO Rachel Hopper outlines the budget document:

- Electronic: 2014-15 Proposed Budget can be found on the district website under School Board, Board Book (agenda, minutes, notices, meeting packets), May 1, 2014 Budget Meeting link: http://www.reynolds.k12.or.us/district/school-board
- Outlines the layout of the budget document available on the website:
 - o Introduction
 - Budget Summary
 - o General Fund
 - Nutrition Services
 - o Federal Programs
 - State & Local Programs
 - Other Funds
 - o Program and Project Information
 - o Supporting Schedules
 - o Appendices

- A pdf version has been saved on each committee member's computer to take notes under Adobe Pro and save to the desktop. Tabs/Bookmarks are found to the left of the viewable document for ease of document materials. Quick 'go to' and insert page number.
- Each budget committee member was assigned a laptop until the end of the budget committee meetings.
- Supplemental information can be found in the Appendices and Programs section.
- Published budget document is represented in the first sections of the agenda.
- Committee took a few minutes to maneuver through document.
- Agenda will follow the order of the published document by fund and function. Brief overview, schedules, specific information to be reviewed.
- Budget message is an overview of what we will be proposing in the budget document.
- If committee member have questions, please email Rachel and Connie so that administration is prepared to answer.
- Process:
 - Recess at the end of this meeting until next Thursday evening and will review the fund and function at the next meeting. Additional meeting scheduled for the 15th, if needed.
 - o Committee will deliberate over proposed budget.
 - o Formerly approve budget as presented or amended by motion action and make recommendation to the board. Budget Committee duties are complete at this point.
 - o The Board will review and approve the proposed or modified budget in June.
- Document available for review by committee on laptop and BoardBook. Secretary emailed document to Budget Committee in pdf format.
- All information on the district website.

Budget Committee Comments/Questions

- Bruce McCain notes that the budget committee will approve the budget and the board will adopt the budget. Please review the timeline of due dates.
 - O Rachel notes that they are asking for a decision of recommendation no later than May 20th. Need to work within the timeframes of legal postings. Board hearing at the June 11th Business meeting. June 30th marks the end of the spending ability for the district, so it is important the district has an approved budget prior to the end of June.

Public Comment

• Joyce Rosenau – REA President, Resident of the district.

Portland Art Tax dollars – would like to know the current status of the dollars provided from the City of Portland for the Arts Tax and if there are unspent dollars available to spend in the coming year.

Elementary Teachers do not want to switch to pc's. Ipads and Macs are in the classrooms. Dell in classroom has not functioned all year. Would prefer books in the student's hands.

Next Meeting

May 8, 2014, 6:00PM, Reynolds High School – MPR.

Adjourn

Budget Committee Vice Chair Cawood recessed the May 1, 2014 budget committee meeting at 7:23pm.

Reviewed and Approved by:

Dane Nickerson, Budget Committee Chair/Board Chair

Linda Florence, Superintendent



The Board of Directors of the Reynolds School District No. 7 met in a scheduled Budget Committee meeting in the County of Multnomah, in the State of Oregon, at 6:00p.m. Thursday, May 8, 2014, at Reynolds High School, 1698 SW Cherry Park Rd, Troutdale, OR.

Welcome and Introductions

Board Chair Dane Nickerson called the May 8, 2014 Budget Committee Meeting to order at 6:10p.m.

Budget Roll Call: John Lindenthal, Sara Garcia Gonzalez, Heather Chao, Stan Madzelan, Bruce McCain, Kathleen Forrest, Joe Teeny, Vice Chair Meredith Cawood, Chair Dane Nickerson, Josh Moriarty, Tamara Schaffner, Trenton Harden, Diego Hernandez, Chris Russo, Linda Florence, Rachel Hopper, Cynthia Le and Secretary Connie Philibert.

Absent: Budget Committee Member Zainab Ali Alabboodi.

Action Item - Prior Meeting Minutes (May 1st, 2014 meeting minutes)

Trenton moves to approve the meeting minutes from the 1st meeting. Meredith seconds. Budget committee members vote and unanimously approve with 13 ayes and 0 nays.

Old Business

Arts Tax

- Authorized for disbursement in December. As a district we wanted to ensure the money was available before things were appropriated.
- We were late in terms of using program dollars 13-14
- Program work, presentations and Artist in Residence services for this year. Carry forward, less expenditures, will roll forward in 14-15. Arts team will work on plan for using dollars.
- As we get to this in the budget, she will outline the dollars and fte in the proposed budget.

Public Comment

- Joyce Rosenau REA President, Resident of the district.
 - Staffing issues
 - Wants more teachers.
 - o Elementary schools. Largest school has 20 staff members, next largest 20, next largest 19, and next largest 21.
 - Would like to see 21 staff members at each school. More elementary teachers in the largest schools.
 - Staffing ratio
 - o 58 admin, 647 teachers. 1:11 ratio. That includes licensed and classified, it's a 1:19 ratio. Classrooms are not staffed that way.
 - O Don't need to get rid of administrators, but add teachers.
 - o 2007-2008 staffing levels for administration. Less 40 teachers from that time and over 100 classified less than timeframe.

- Rodolfo Vasquez Parent
 - Sharing message from community parents
 - Pleased administration is taking action to address the high rates of suspension and expulsions, particularly for children of color.
 - o Restorative justice important part of dealing with disciplinary problems.
 - o Would like disciplinary practices that help keep our children in schools.
 - o Feels staff needs to take time to understand families and not assumptions.
 - o Learn cultural differences to better work together.
 - o Strongly support hiring administrators, deans and building leaders that focus on positive school culture and discipline practices.
 - Train staff in restorative justice and set timeline to equip staff with tools to implement and discipline kids equally.

Budget Document Review

Budget Process

- Meeting as required by law.
- Series of steps need to be taken, including notices, public comment.
- Recommend approval of the budget to the board for the approval.

Budget Goals

- Outlined in budget message.
- Pg 53 of document
- Support Board/Superintendent Goals and Action Plan
- Increase Achievement K-12 with emphasis at K-3
 - Optimize technology
 - o Continue investment in current textbook, e-text and/or Instructional Materials
 - o Align English Language Learner (ELL) resources with ELL services
 - o Broaden extended learning and dropout prevention programs
 - Align professional development opportunities
 - o Enhance district academic partnerships
- Expand Athletics and Activities Opportunities
- Maintain a 5% Unappropriated Ending Fund Balance per Board Policy
- Provide Safe, Healthy and Well-maintained Learning Environments

Budget Overview

- Work individually with principals and develop plan for each building.
- Start at zero and build the budget on needs of the building
- Consideration given to schools on demographics, size and poverty
- Teacher student ratio used in process, but not used as fixed formula
- Plan aligns with policies and budget goals
- Budget requirements are comprehensive, justified and complete based on what was known at given point of time.

Budget Summary

- Total budget on page 59 in document.
- All Funds: \$164,703,351
- Beginning fund balance noted
- Broken down by resources, like monthly financial reporting.

5/8/14|CP Page 2 of 12

- Expenditures, page 60, overall budget
 - o Instruction 49%
 - O Support services transportation, technology, professional development
 - o Contingencies in general fund, nutrition, state and other programs. \$3.8M
- Combined requirements, page 61
 - o Payroll costs
 - o Purchased services
 - o Supplies and materials
 - Contingencies
- Questions
 - O Stan outlined that in the budget message, page 15, showed PERS rate up. Rate should be down.
 - Rachel confirmed. That was brought up at last meeting and will be corrected for final approval.
 - o John outlines that headers are not numbered correctly.
 - Noted. It will be corrected.

General Fund (100)

- Accounts for revenues and expenditures for instructional programs, daily operations and general functions.
- Revenues primarily from State School Fund and Property Taxes.
- Resources
 - o Federal, State, Intermediate and Local Taxes
 - o Proposed for 14-15 at \$122,155,840
- Expenditures
- Trenton would like to see contingencies and ending fund balance is in two separate columns.
- Revenues, page 66
- Local Sources, estimated \$25.5M
- Track revenues in separate functions.
- Increases projected for transportation fees, adjustments for athletic.
- These changes continue to happen as we collect fees from schools. Expenditures that have been kept at the school site is now at the district to capture all expenditures.
- Bruce: Local Sources, where does our tax fall into.
 - o Under 2000 State fund revenue
 - o \$357 collected for this year
 - o \$368K local tax projected.
- Dane: Fees charged for grants
 - o For Federal Grants collect, there is an allowable overhead rate for administrating grants. Expenditures on instruction.
 - o Coding in instruction and benefitting from indirect rate.
- John: we are not expending arts tax for this year and will carry over.
 - o Tracking what we are spending
 - o Push for activities.
 - o At end of year, we will reconcile and carry forward.
- Dane confirmed end of year is June 30. Confirmed.

- Josh: Medicaid collection is noted to be 10x than before.
 - o For physical and occupational speech support and transportation.
 - o Contract with MESD to bill on our behalf.
 - MESD new billing system for districts and experiencing glitches and delayed in making payments.
 - About 10 months back.
 - o Projecting what we will collect from 13-14 in 14-15.
- Meredith: Back Taxes. What is the percentage collected so far this year. 94.6% seems high. Budgeted for same percentage this year. Where are we for current year.
 - Works in the estimate and come down from that with the 3% break if residents pay in full.
 - o Prior year taxes could be ten year span.
 - o As property sell, back taxes could be paid.
 - Projection for current year and not prior year.
- Trenton would like a breakdown of 1990 Misc. revenues (Third largest resources)
 - Pulling information
- Sarah: Regarding to last year, we added full K last year. Looking at salaries, where is funding for all day K.
 - o Utilize some of the ELL funding for additional 5 full-day K.
 - o This budget proposes full day Kindergarten at all elementary schools.
 - Making that priority for spending.
 - Additional charges are charged to ELL (.5 fte at each additional school)
- John. I would like to discuss later, as ELL is across all grade levels and yet dollars are being allocated for the additional fte in Kindergarten.
- 1990: Additional resources for Challenge Day program.
- Joe: Challenge Day at the High School
 - Extend to all three middle schools. Original fee at High School and then middle school will be ran by staff/students.
- 2000 Intermediate Sources
 - ESD resources. State Fund increase, therefore our revenue increases. For student services that were once contracted out, we are bringing back. These were for classrooms that are setup in our district and contracted through MESD.
- Joe: are we increasing our maintenance of effort, special education dollars this coming year.
 - We are not. It is a wash.
- City County Revenue Art Tax
 - Average cost to district for K-5 elementary licensed staff. Rate identified. That rate for 500 students.
 - o Alder, Scott, Glenfair and Wilkes.
 - o Spent only at those schools for specific purposes only.
- Heather: how is the money distributed.
 - o Based on the dollars. Principals will discuss program.
 - With affirmed funding, positions will be filled for those four schools.

3000 State Sources

- State School Fund
- Projections
- Actuals will show May surprise, last years actuals.
- State estimate based on projected enrollment for next year.
- Second year of biennial budget.
- 49% in 13-14
- 51% in 14-15
- Common School Fund dollars projected by state

4000 Federal Services

- Receive some reimbursement for JROTC program.
- Expenditures will be outlined later in the budget.

Revenue expected to collect is \$122,155,840

- Dane: for State School Funding, the adjustment admw from Portland Public to the east.
 - o This does include that.
 - Significant amount of grant funding instead of adm funding by student. Remainder is calculated in adm.
 - o Poverty allotment.
 - o Part of the adjustment is based on projected enrollment. Not broken out for poverty adjustment.
- Trenton: small spend down of reserve outlined in last meeting.
 - o Spend down proposed is the calculation between beginning and ending fund balance.

General Fund Expenditures – page 69

- Breakdown of Instruction in fund 1000.
- Additional programs

Fund 1111 Primary Programs K-5

- Increase in fte for salaries (licensed and classified staff)
- 7 elementary teachers increase fte existing.
- Kinder and 1st grade classes rolling up and additional fte support needed.
- .5 Kinder positions. Increase of 8.5 fte (4.25 in Instruction and 4.25 in ELL)
- Art Tax fte increase in music and an art teacher.
- Sarah: are we taking money from correct accounts for full-day kindergarten, ELL and art fund?
 - Music and art are specific to Portland schools.
 - o Will discuss more in ELL spending.
- Sarah: talking about equity and wondering how we have allocation for Portland, and not all schools in district.
- Stan: purchased services have a decrease.
 - o What they may have needed in 13-14 may not be what they needed for 14-15.
 - o Increase in supply and material is a cleanup of chart of accounts.

- o Improvements to some of the spaces and classrooms setup for full-day K and furniture will be outlined in other area of the budget.
- o 2students to 1 device ratio. One-time costs.
- Katherine: what devices for Kindergarten.
 - o Ipad for curriculum adoption.
 - o Load curriculum to devices.
 - o Used within school only at this time.
- Bruce: four schools in Portland
 - o M. Scott, Alder, Glenfair and Wilkes
 - o 1 fte per 500 students enrolled from total of all four schools.
 - o Portland finalization catchment area for Wilkes was included.
- Trenton: uncollected art tax able to keep on books.
 - o Not sure. Regional arts community will collect.
 - o Not sending dollar to dollar tax collected. Basing funding on 1fte per 500 students.

Fund 1121 Middle School Programs

- Changes in fte: Deans at the middle school were TOSA (teacher on special assignment) positions. Remove Dean and replace with Assistant Principal Positions. Need to provide oversight and evaluation for licensed staff.
- Increase steps and COLA costs.
- Increase in purchased services.
- Decrease in supply and materials.
- 6th grade electronic technology for instruction. One-time costs, depending on curriculum adoption next year.

Fund 1122 MS Extra-Curricular

- Boys and Girls Basketball
- Coaching stipend for volleyball, football, and wrestling.
- Transportation costs.
- Josh: is there a summary of how we are meeting the goals?
 - Outlined in the budget message.
- Josh: activities at high school is decreasing, is that going against the goal of expanding?
 - Received from the athletic director.
 - o Proposal does not show decrease.
 - o 2013-14 football uniforms higher costs.
- John: fte addition and salary goes down.
 - o Will review.
- Joe where would the pool be located in budget? Maintenance paid by district.
 - o Part of the facilities budget.
 - o Proposal coming to the board for renewal.
- Dane Are our Title 9 responsibilities being covered. Now paying coaches for volleyball and football. Intent to bring back full programs?
 - o Volleyball, football, wrestling, boys/girls basketball, track.

o Not intended. Outside organizations run sport programs (YMCA, Youth Organization, etc).

Fund 1131 High School Programs

- Licensed fte
- Increase for supplies and materials.
- Set aside for curriculum needs earmarked money for literacy replacement.
- Pilot device/technology program for subject
- Moving Dean fte and proposing adding assistant principal position.

Fund 1132 High School Activities

• Decrease in supplies. Will ensure that is intention

Fund 1210 Talented and Gifted

- Increase contract services for additional support
- .5fte at district level for oversight.

Chair called a break at 7:28pm.

14-15 Special Ed Overview Report

- 1,744 students with Individual Education Plans
- Cap of 11% of ADMr that the district can't receive.
- 1.223.59 students are collected.
- Calculation on State School Funding with increase of 288.3 adm above 11%
- We are paying for service excess of state funding is allowing.
- \$6,852 used for next year by state.
- Columns to right are non-general fund where additional fund comes through for students with IEP services.
- Federal funding, IDEA grants, are allocated for those students.
- Total revenue \$13.991M.
- Detail for expenditures outlined in proposed budget.
- Comparison to be reported.
- Restricted programs, transitions, lifeskills, out of district contracts, extended school year, functional life skills, less restrictive programs, services provided to charter schools, etc.
- Like revenue for like expenditure. ADMr helps pay for offset
- Total expenditure of \$16.1M is district share of maintenance of effort, combined with MESD maintenance of effort to reach limit. If we underspend, we pay the state back the difference.
- Comparison 13-14 numbers. \$15.9M in expenditures of general fund.
- General fund increase of \$508K.
- Fund 1220 Restrictive Programs
 - o Increase 1 fte
- Fund 1223 Transition program
 - Transition program shows shift
 - o IDEA grant, shows offset of costs from general fund

- Fund 1224 Lifeskills
 - o Coding to grant fund
- Fund 1225 Out of district programs
 - o Trillium, Four Corners Therapeutic and RLA West/East
- Fund 1227 Extended School Year
 - Doesn't show change
- Fund 1229 Functional Living Skills
 - o Shows increase in fte
- Fund 1250 Less Restrictive Programs
 - o Movement of education assistants between two funding sources
 - o Dollar amount doesn't align. Not reducing fte, holding steady with the service.
- Fund 1251 Less Restrictive Charter School
 - o Provide service to charter with staff.
 - One school has staff and pass thru dollars, track students serving.
- John asked on 1250 the fte is significantly down.
 - o Movement in EA's.
 - o \$3.8 to propose \$3.9
 - Database for fte, folks in general fund will be reflected in IDEA in 14-15. Changes in October in Spring. Movement to meet maintenance of effort.
- John would like to confirm that if fte was added, it would be the same.
 - Very similar.
- Fund 1270 Educationally Disadvantaged
- John asked if we are picking up ELL services in one of our charters, is that reflected.
 - o It will be in the 1288 function.
- Sarah: reduction on fte and salary increase. How many students impact with less services, in addition to ELL services.
 - o The report outlines the services provided
 - o Fte is budgeted in the grant fund and the general fund.
 - Not looking to provide less services, just allocated out across the two funds.
 - o Can't spend less than maintenance of effort.
 - o EA's will move back and forth on accounts.
- Sarah: students identified with special education, how are they determined?
 - What they know for services currently provided.
 - o Lower grades are based on estimates of what they have seen in the past.
- Fund 1271 Remediation
 - Significant changes
 - o After school, extended learning programs to remediation.
- Fund 1280 Alternative Ed
 - RLA is located
 - o No change in fte
- Fund 1283 not used any more, just history

- Fund 1288 Charter Schools
 - Pass thru for ELL Services for KNOVA
 - o Pass thru for charter schools
 - o Based on student enrollment
 - Did include 1 fte and other support staff for support to KNOVA
- Sarah asked if full-day K is coming from the ELL dollars originated to KNOVA.
 - The amount sent to charters are based on calculation and the charter will determine services.
 - O Difference of what we collect, less what we provide services for, will go to school.
 - o Full day K doesn't affect charters.

Fund 1291: ELL

- Includes additional FTE for full-day K in all Elementary schools
- 2 fte for language specialists.
- Push-out model: Contingency for ELL services program identified and in place. Reassign when in place.
- 18.5% increase from last year.
- Combine contingency and monitoring dollars, we are spending 79% on the ELL programs.
- 67% total for ELL services.

Fund 2110: Attendance/Social Work

- No dramatic change in budget
- Program service delivery in district will look different

Fund 2115: Student Safety

- SRO contracts
- Hall Monitors at secondary schools
- Change in Troutdale and will work with Multnomah County Sheriff for support.
- John: no fte change, but dollar amount is increase.

Questions on 1291

- Diego asked when they will see the study on ELL. How much will they see? Wants to see the span of dollars to services.
 - Rachel outlines that in addition to direct costs of ELL services, additional dollars are spent out of general fund to complete the monitoring of students that exit the ELL program.
- Diego notes that last year we spent 49% on ELL services and have increased to 67%. With the suggested contingency, still doesn't see the impact of using 100% dollars available.
 - o Rachel outlines the State Extended Admw
- Sarah concerned on dollars spent for principal candidate search
- Bruce notes the tax dollars.
 - o Rachel outlines the formula from the state changes.

Fund 2119: Homeless

- Moved the funds to reflect correct accounting.
- Transportation and supplies

Fund 2120: Guidance Services

- Enhancement at the high school
- Trenton asked about fund 2119, not seeing the supplies increase in this fund.
 - o Rachel notes that she will make sure it is in there.
 - o Cynthia notes it is under 2110 function, Social Work.

Fund 2130: Health Services

- 3.5 hours at the Elementary schools
- Used to live under instruction, moved into health services.
- No change in fte.

Fund 2140: Psych

- No changes in fte
- Service reduction, TOSA's on federal grant.

Fund 2211: Teaching & Learning

- Part of the Equity Officer fte is in this account.
- Josh asked about fte dollars

Fund 2220: educational media services

- TOSA for Instructional Technology
- Work for expansion of technology, all devices are working and train the teachers on how to use the devices.
- Assessment and testing coordinator.
- New proposed technology TOSA to divide the support in secondary and elementary.
- .5fte link between technology and curriculum.

Fund 2240:

• Substitute costs for teachers to attend professional development

Fund 2310: Board

- .5fte secretary
- Bruce asked about the increase in 300 codes by \$40K
 - o Linda outlined the accounts under 300 that apply to the board.

Fund 2321: Superintendent

- Dues and fees changes
- No change to fte
- Purchased services included SEI.

Fund 2410: Building Administration

- Dean of Students are under this account
- Noon assistants increase in hours to support the lunch services required by the all-day K. Cafeteria sizes are limited capacity seating, so it will extend the time of service.
- Moved fte of health assistants
- Covers all buildings.

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Fund 2520: Fiscal Services

- Moving fte in budget
- Covers supplies at district office
- Covers licenses at district office
- Audit costs are in the board budget

Fund 2541: Operation and Maintenance

- No change proposed
- Decrease in propose budget
- Custodial spending
- John asked why there was an increase in funds for fte, with no additional fte.
 - Currently using purchased services. Vacancy for 10 months now. You will see the decrease.

Fund 2542: Custodial Services

- Additional .25 fte at RLA West for custodial services
- Purchased services of towels

Fund 2543: Ground Maintenance

- No increase in fte
- John asked question:

Fund 2544: Maintenance Services

- Planning and assignment for changes to buildings
- Includes electrical, etc
- Contract services to do projects
- Playground maintenance

Fund 2545: Building Fixed Costs

- Utilities
- Moving out some of the supplies.

Fund 2546: Safety Program

- Cameras for the schools and other costs to improve safety
- Contract with first response alarm services.

Fund 2550: Transportation

- Transportation software
- Propane Fuel station install
- Fluctuation in fuel prices
- Replacement with propane buses

Fund 2558: Transportation: Sped

Transportation for special ed is under student service accounts.

Next Meeting

May 15, 2014, 6:00PM, Reynolds High School – MPR.

Adjourn

Budget Committee Chair Nickerson recessed the May 8, 2014 budget committee meeting at 9:03pm.

Reviewed and Approved by:

Dane Nickerson, Budget Committee Chair/Board Chair

Linda Florence, Superintendent

Reynolds School District No. 7

Motion to Approve Budget and Appropriation of Funds

May 15, 2014

BE IT MOVED, that the Budget Committee of Multnomah County School District (Reynolds School District) #7 hereby approves the 2014-15 "Proposed" budget in the total sum of \$ 164,703,351 now on file in the District Administration Office.

BE IT MOVED, that the requirements for the fiscal year beginning July 1, 2014, and for the purposes shown below are hereby approved to be appropriated, provided however, that the sum of the appropriations is limited to the available resources.

General Fund

		Proposed	Approved	Change
1000	Instruction	\$ 68,694,665	68,694,665	-
2000	Support Services	\$ 42,365,963	42,465,963	100,000
3000	Community Services	\$ 135,613	135,613	-
5000	Other Uses	\$ 2,176,348	2,176,348	
6000	Contingencies	\$ 2,675,459	2,575,459	(100,000)
7000	End Fund Balance	\$ 6,107,792	6,107,792	-
	Total General Fund	\$ 122,155,840	122,155,840	-

Federal Programs

		Proposed	Approved	Change
1000	Instruction	\$ 9,110,601	9,110,601	-
2000	Support Services	\$ 3,742,968	3,742,968	-
3000	Community Services	\$ 138,861	138,861	-
	Total Federal Programs	\$ 12,992,430	12,992,430	

State and Other Programs

	•	Proposed	Approved	Change
1000	Instruction	\$ 2,175,723	2,175,723	_
2000	Support Services	\$ 898,983	898,983	-
3000	Community Services	\$ 453,095	453,095	-
6000	Contingency	\$ 41,918	41,918	-
8000	End Fund Balance	\$ 1,058,418	1,058,418	-
	Total State and Other Programs	\$ 4,628,137	4,628,137	-

Nutrition Services

		Proposed	Approved	Change
3000	Community Services	\$ 6,470,109	6,470,109	-
6000	Contingency	\$ 726,546	726,546	_
	Total Nutrition Services	\$ 7,196,655	7,196,655	-

Early Retirement

		Proposed	Approved	Change
2000	Support Services	\$ 800,000	800,000	_
6000	Contingency	\$ 439,246	439,246	
	Total Early Retirement	\$ 1,239,246	1,239,246	

Insurance Reserve

		Proposed	Approved	Change
2000	Support Services	\$ 936,318	936,318	345
	Total Insurance Reserve	\$ 936,318	936,318	-

Debt Service - G.O. Bonds

		Proposed	Approved	Change
5000	Other Uses	\$ 6,698,750	6,698,750	
7000	End Fund Balance	\$ 533,000	533,000	-
	Total G.O. Bonds	\$ 7,231,750	7,231,750	-

Debt Service - Pers Bonds

		Proposed	Approved	Change
5000	Other Uses	\$ 6,650,490	6,650,490	-
	Total Pers Bonds	\$ 6,650,490	6,650,490	-

Capital Projects Fund

		Proposed	Approved	Change
4000	Building Acquisition	\$ 1,000	1,000	-
5000	Other Uses	\$ 1,642,038	1,642,038	•
	Total Capital Projects Fund	\$ 1,643,038	1,643,038	

Trust Fund

		Proposed	Approved	Change
2000	Support Services	\$ 10,307	10,307	
7000	End Fund Balance	\$ 19,140	19,140	-
	Total Trust Fund	\$ 29,447	29,447	

Total All Funds	\$ 164.703.351	164,703,351	-
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Dane Nickerson, Budget Committee Chair

Reynolds School District No. 7

Motion Levying Taxes

May 15, 2014

BE IT MOVED, that the Budget Committee of Multnomah County School District (Reynolds School District) #7, hereby approves the 2014-15 "Proposed" budget in the total sum of \$ 164,703,351 and that the permanent tax rate of \$4.4626 per \$1,000 of assessed value be levied upon all taxable property within the District.

BE IT FURTHER MOVED, that the tax of \$ 7,231,750 be levied upon all taxable property and categorized as education within the District to retire a portion of the District's long-term bonded debt obligation.

Levy Within Tax Base (Permanent Rate)

\$4.4626

Levy for Bonded Debt (excluded from all limitations)

\$7,231,750

Dane Nickerson, Budget Committee Chair

Attest:

Rachel L. Hopper, Deputy Clerk