



**Reynolds School District
Budget Committee Meeting
Reynolds High School, 1698 SW Cherry Park Rd, Troutdale, 97060**

**May 1, 2014
Budget Committee Meeting 6:00 PM**

AGENDA

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Action Item

May 1, 2014

To: Board Chair Dane Nickerson

From: Linda Florence, Superintendent

Subject: 2014-15 Budget Committee Officer Elections

Summary: The Budget Committee needs to:

- A. Elect a 2014-15 Budget Committee Chair
- B. Elect a 2014-15 Budget Committee Vice Chair
- C. Elect or appoint a 2014-15 Budget Committee Secretary

Staff Recommendation: Open Nominations and elect a chair and vice-chair. Appoint Connie Philibert, Board Secretary and Executive Assistant to the Secretary Position.

Motion:

A. I move to nominate _____ as 2014-15 Budget Committee Chair. (Second and vote)

B. I move to nominate _____ as 2014-15 Budget Committee Vice Chair. (Second and vote)

C. I move to (choose one: nominate _____ or appoint) as 2014-15 Budget Committee Secretary (Second and vote)



Reynolds School District #7
Office of the Superintendent
1204 NE 210st Avenue
Fairview, Oregon 97024

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 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.

BUDGETING A PLAN

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
<ul style="list-style-type: none">• Support 2013-14 Board and Superintendent Goals and Action Plan• Increase Achievement K-12 with Emphasis at K-3 <i>Optimize technology to meet the needs of 21st Century Learners</i> <i>The equipment our students use for learning must be relevant</i> <i>Continue Investment in Current Textbook, e-text, and/or Instructional Materials in Compliance with the State Adoption Cycle</i> <i>Align English Language Learner (ELL) Resources with ELL Services</i> <i>Broaden Extended Learning and Dropout Prevention Programs</i> <i>Align Professional Development Opportunities</i> <i>Enhance District Academic Partnerships</i>• 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:
 - support the implementation of the literacy framework
 - build framework for math instruction and study potential materials for adoption
 - continue work with proficiency based teaching and learning
 - 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% - up 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% - up 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.

OTHER BUDGET CONSIDERATIONS

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	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
<i>All Day Kindergarten Fully Implemented at all Elementary Schools</i>			

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 mensaje 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, tales 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:
 - Apoyar la implementación del marco de alfabetización;
 - Construir un marco para la enseñanza de matemáticas y estudiar materiales potenciales para su adopción;
 - 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 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:
 - Enseñanza, aprendizaje y calificación basados en el dominio;
 - 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 secundarias 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 auditorías 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 citas veces al año. Iniciar el proceso en todo el distrito de eliminar el correo postal 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).

DESARROLLO 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 año 2014-2015.
 - Este es un aumento de la proyectada 2013-14 ADMw de 14.71.
 - 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 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 % - frente al 14.11 % en 2011 a 13 , sin embargo, no ha cambiado 2013-14
 - Oregon Plan de Retiro (OSPRA) Empleador PERS Cambio se ha fijado en 7,71 % - frente al 12.11 % en 2011-13 y 2013-14 sin cambios
- 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 renunciaciones 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 .

Respetuosamente ,



Linda L. Florence, Ed.D.

Superintendente

Reynolds School District



Reynolds
School District
Budget Year 2014-2015

HOW TO USE THIS BUDGET

Welcome to the Reynolds School District's 2014-15 Proposed 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.



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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	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 Harden	Budget Committee Member	Position 9	June 30, 2014
Stanley Madzellan	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 Member	Position 14	June 30, 2016



Reynolds School District #7
Office of the Superintendent
1204 NE 210st Avenue
Fairview, Oregon 97024

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 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.

BUDGETING A PLAN

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
<ul style="list-style-type: none">• Support 2013-14 Board and Superintendent Goals and Action Plan• Increase Achievement K-12 with Emphasis at K-3 <i>Optimize technology to meet the needs of 21st Century Learners</i> <i>The equipment our students use for learning must be relevant</i> <i>Continue Investment in Current Textbook, e-text, and/or Instructional Materials in Compliance with the State Adoption Cycle</i> <i>Align English Language Learner (ELL) Resources with ELL Services</i> <i>Broaden Extended Learning and Dropout Prevention Programs</i> <i>Align Professional Development Opportunities</i> <i>Enhance District Academic Partnerships</i>• 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:
 - support the implementation of the literacy framework
 - build framework for math instruction and study potential materials for adoption
 - continue work with proficiency based teaching and learning
 - 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% - up 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% - up 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.

OTHER BUDGET CONSIDERATIONS

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	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
<i>All Day Kindergarten Fully Implemented at all Elementary Schools</i>			

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



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 Adopted

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
 - 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

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 1st 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 1st Meeting (Gresham Outlook)

1st Budget Committee Meeting **May 1, 2014**

- √ Appoint Presiding Officer
- √ Receive Budget Message
- √ Receive Proposed Budget Document
- √ Review Budget Document Format and Discuss Relevant Changes
- √ Respond to Questions from Budget Committee

2nd Budget Committee Meeting **May 8, 2014**

- √ Budget Committee Deliberations
- √ Respond to Questions from First Meeting

Additional Meeting if Necessary **May 15, 2014**

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)

Submit Tax Certification Documents **July 15, 2014**

- √ To County Assessor Office by July 15, 2014
- √ File Budget Document with County Recorder and Designated Agencies

4/30/2014



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.
 - 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.
 - 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.
 - **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.
 - **Insurance Reserve Program** increased by 104.9%, or \$479,318, from \$457,000 to \$936,318 in 2014-15.
 - **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 1,009.38 FTE.

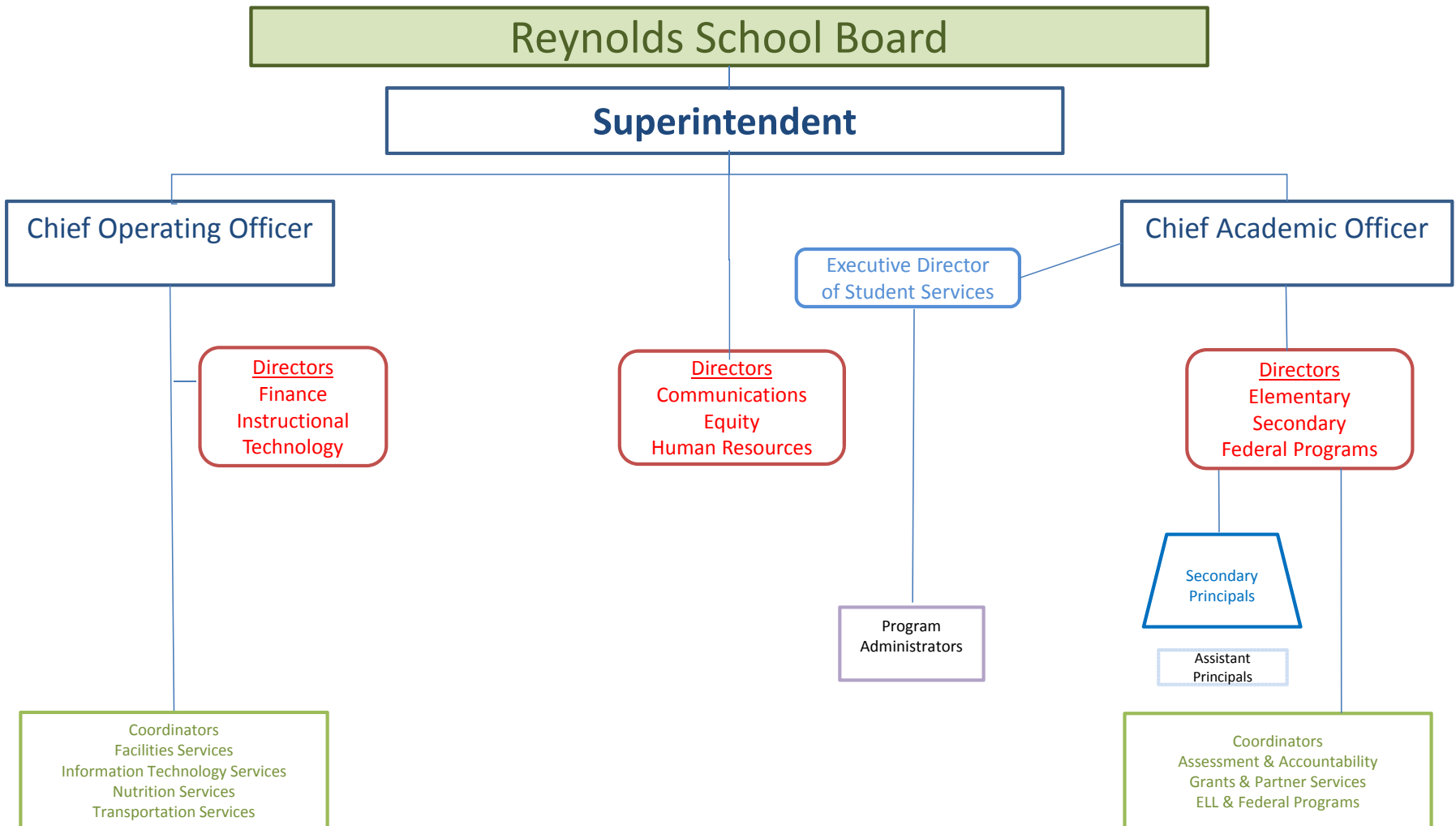
Regular Average Daily Membership (ADMr) is projected to increase by 1.1%, from 11,001.57 ADMr to 11,123.5 ADMr for 2014-15. This number includes projections from the District's Charter Schools. English Language Learner students make up 24.64% and Special Education students represents 15.82% of District's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



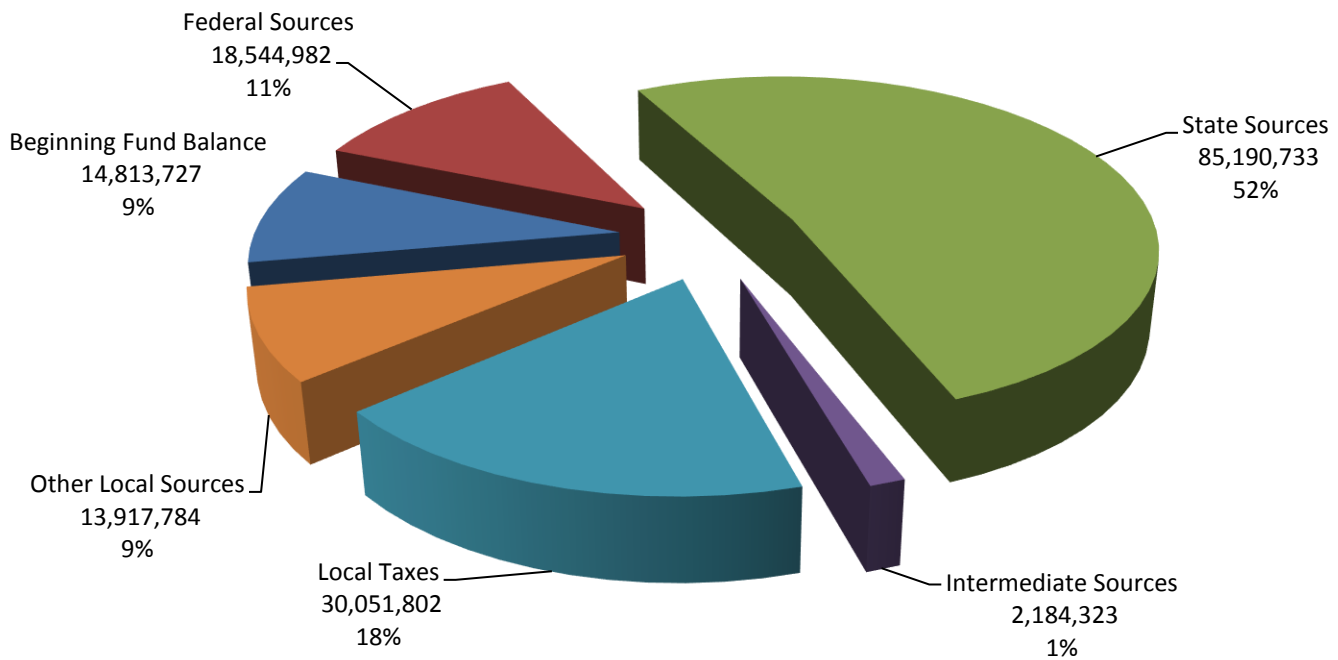
General Information:

	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Assessed Value in Billions	4.9	4.93	5.29	
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 (FTE's)	1,055.87	1,053.00	1,117.41	1,142.33
Average Daily Enrollment - ADMr*	10,769.80	10,735.00	11,001.57	11,123.50
Weighted Enrollment Extended - ADMw*	14,141.90	14,192.70	14,656.00	14,795.45
*Latest estimates from ODE web site				
** Available October 2015				

Reynolds School District
Organizational Chart
Administrators 2014-2015

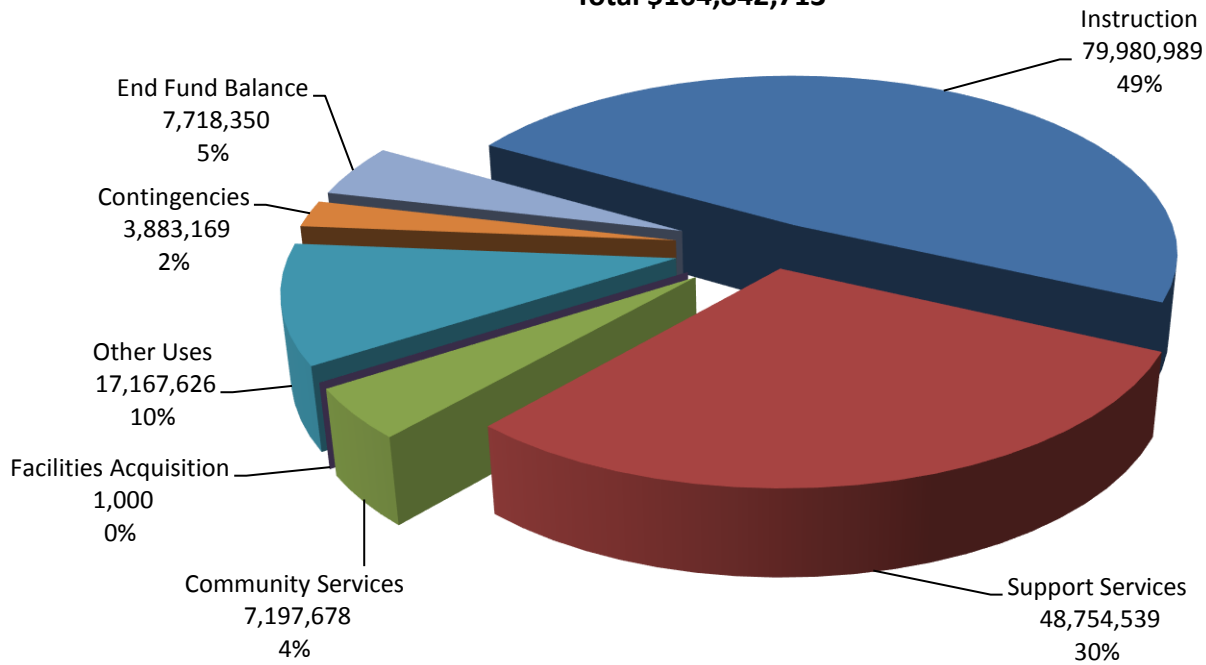


**Reynolds School District
Combined Resources by - All Funds
July 1, 2014 to June 30, 2015
Total \$164,842,713**



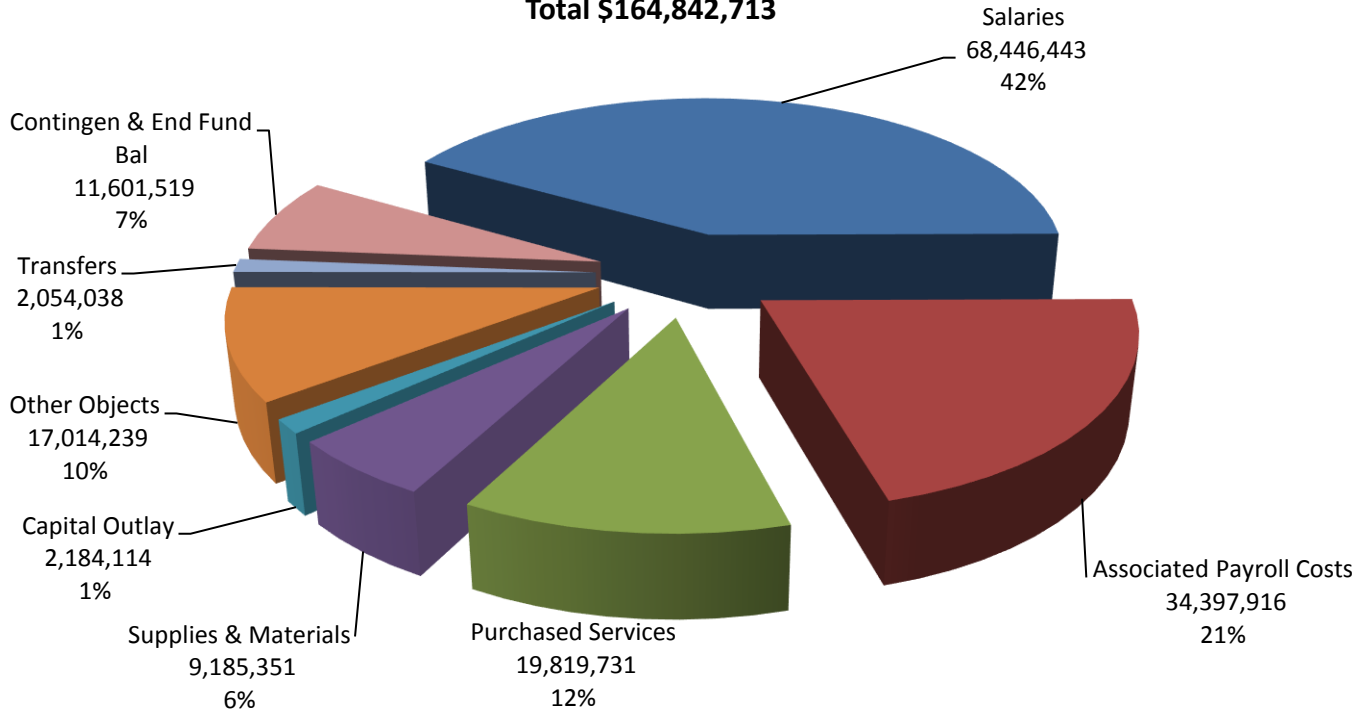
Description	Beginning Fund Balance	Federal Sources	State Sources	Intermediate Sources	Local Taxes	Other Local Sources	Total
General Fund	9,643,788	106,575	84,866,089	1,973,698	22,940,052	2,625,638	122,155,840
Federal Programs	-	12,992,430	-	-	-	-	12,992,430
State & Other Programs	2,154,250	-	324,644	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 \$164,842,713



Description	Instruction	Support Services	Community Services	Facilities Acquisition	Other Uses	Contingencies	End Fund Balance	Total
General Fund	68,694,665	42,365,963	135,613	-	2,176,348	2,675,459	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	48,754,539	7,197,678	1,000	17,167,626	3,883,169	7,718,350	164,703,351

Reynolds School District
Combined Requirements by Major Object - All Funds
July 1, 2014 to June 30, 2015
Total \$164,842,713



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	791,994	929,992	2,054,038	8,783,251	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	2,184,114	17,014,239	2,054,038	11,601,519	164,703,351

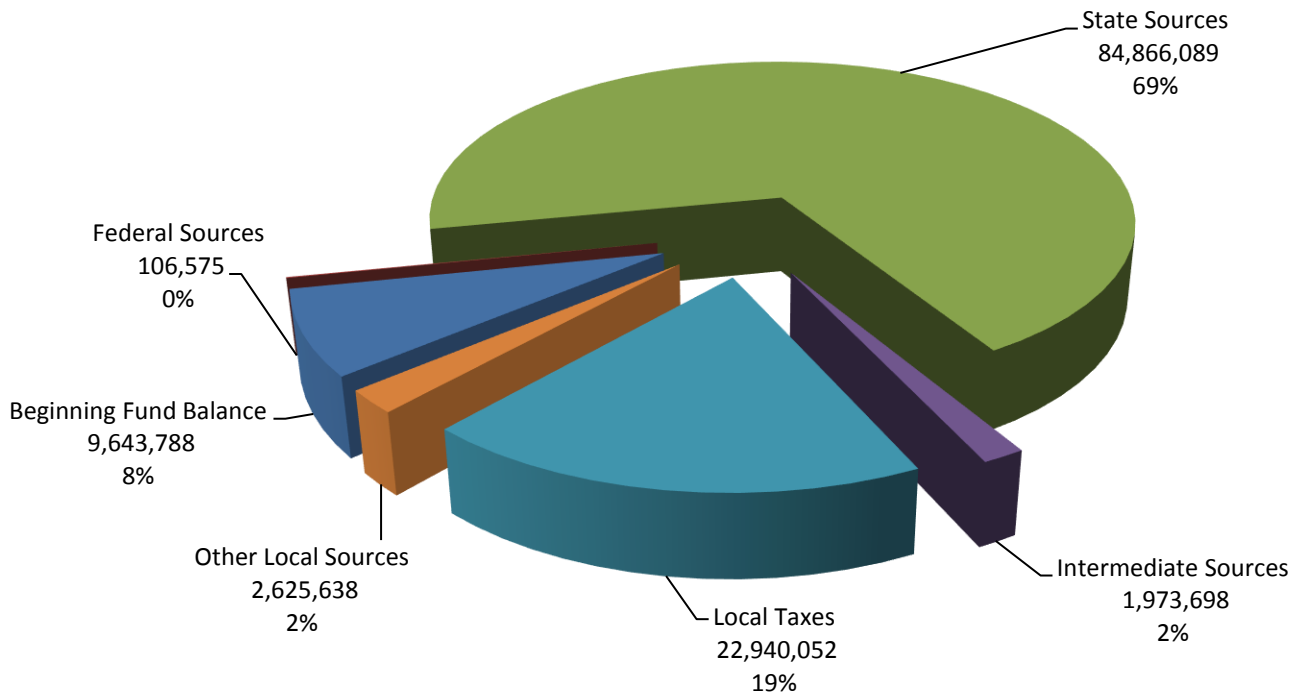


General Fund (100)

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

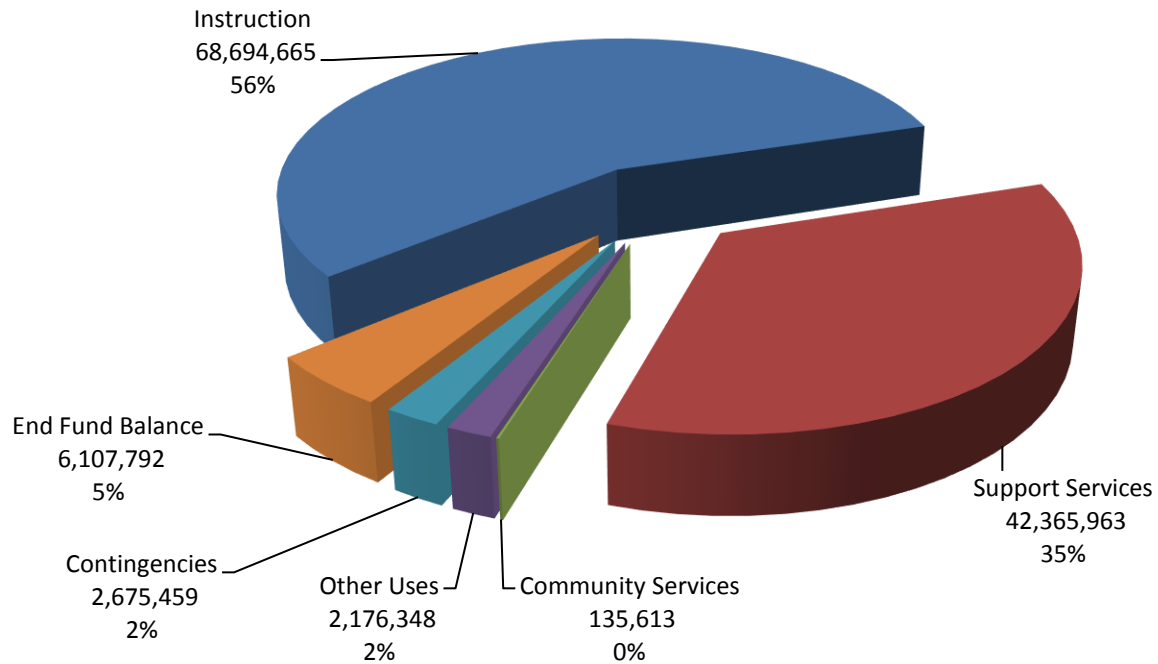
Fund 101 is no longer used. Fund 105 was used solely for the purposes of tracking General Fund expenditures for the strike.

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



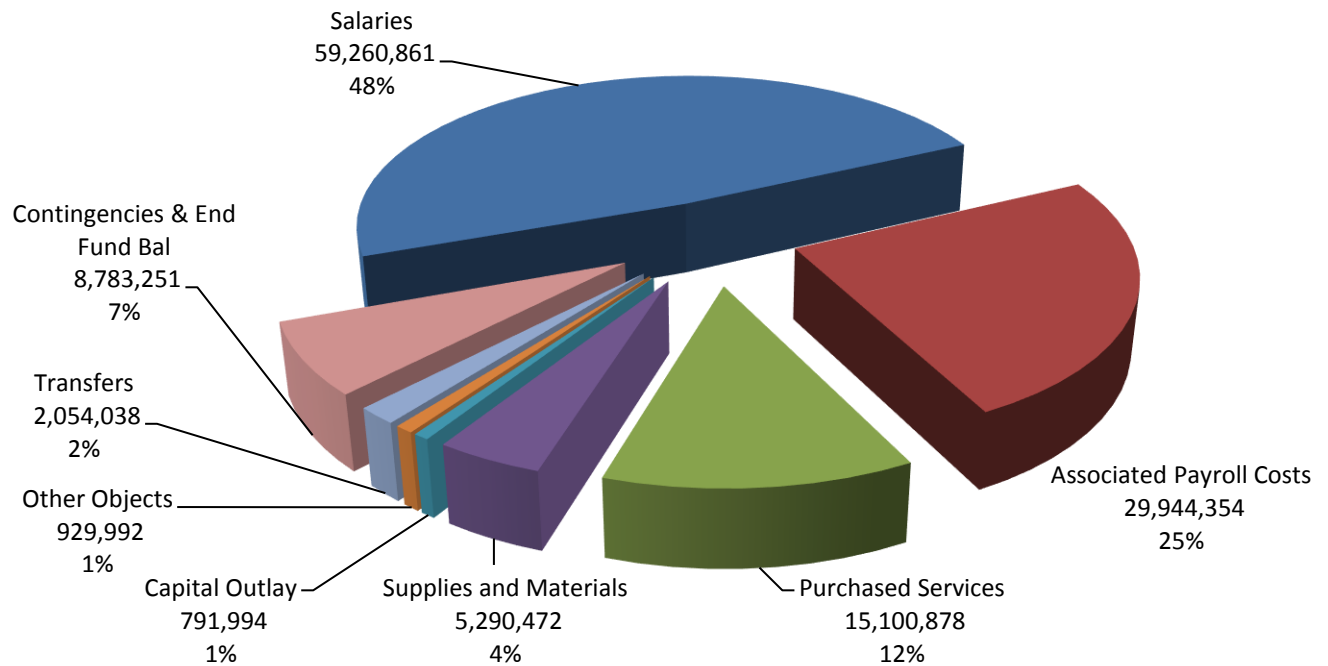
Description	Actuals 11-12	Actuals 12-13	Working 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
Beginning Fund Balance	19,155,763	18,496,520	11,457,953	9,643,788		
Federal Sources	75,446	7,359	92,267	106,575		
State Sources	69,540,611	70,347,799	78,897,240	84,866,089		
Intermediate Sources	26,443	698,362	1,448,129	1,973,698		
Local Taxes	20,801,306	21,080,540	21,466,978	22,940,052		
Other Local Sources	738,491	1,275,931	1,557,593	2,625,638		
Grand Totals	110,338,060	111,906,511	114,920,160	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			615.90
Support Services	34,874,146	39,871,399	40,469,960	42,365,963			390.97
Community Services	145,503	164,708	471,723	135,613			2.50
Other Uses	1,632,310	1,959,471	1,634,310	2,176,348			-
Contingencies	-	-	3,805,687	2,675,459			-
End Fund Balance	17,986,108	11,550,046	5,746,008	6,107,792			-
Grand Totals	110,297,400	111,906,511	114,920,160	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		
Associated Payroll Costs	22,634,573	24,947,276	27,112,207	29,944,354		
Purchased Services	11,717,994	12,376,968	14,297,652	15,100,878		
Supplies and Materials	3,512,353	6,833,885	4,409,677	5,290,472		
Capital Outlay	212,803	916,408	1,111,486	791,994		
Other Objects	2,129,252	1,486,442	1,166,742	929,992		
Transfers	905,000	1,221,612	1,512,000	2,054,038		
Contingencies & End Fund Bal	17,986,108	11,550,046	9,551,695	8,783,251		
Grand Totals	110,297,400	111,906,511	114,921,160	122,155,840	-	-

Historical		Budget	General Fund Details -		Budget
2011/12	2012/13	2013/14	Resources		2014/15
Actuals	Actuals	Working	[100.*.*.*.*]		Proposed
\$	\$	\$	Object		\$
1000 - Local Sources					
20,224,778	20,478,001	20,302,085	1111 - Current Year Taxes		21,695,223
572,342	598,210	1,158,893	1112 - Prior Year Taxes		1,238,417
4,185	4,329	6,000	1190 - Tax Penalties & Interest		6,412
94,212	252,235	5,000	1312 - Tuition From Other Districts		5,000
150	750	1,000	1319 - Tuition Placement Testing Fees		1,000
213,758	124,766	66,969	1400 - Transportation Fees		170,000
7,989	240	8,000	1415 - Transportation - Foster Care		8,000
-	-	82,600	1416 - Transportation - DHS		82,600
181,298	183,043	135,000	1510 - Interest On Investments		155,000
250	44,053	108,000	1715 - Admissions -Athletic Events		100,000
2,420	46,324	164,000	1740 - Athletic User Fees		200,000
21,375	66,995	50,000	1910 - Rentals		50,000
25,008	34,424	30,000	1911 - Staff Building Use		30,000
198,186	259,708	200,000	1980 - Fees Charged To Grants		459,398
21,702	133,687	618,024	1990 - Miscellaneous Revenue		800,000
(27,857)	129,380	50,000	1992 - Medicaid		514,040
-	-	9,000	1995 - PBIS		9,000
-	325	30,000	1996 - Challenge Day Program		41,600
21,539,797	22,356,471	23,024,571	Total 1000 - Local Sources		25,565,690
2000 - Intermediate Sourcess					
6,364	1,714	6,500	2101 - County School Fund		1,800
-	489,705	1,083,687	2102 - ESD Apportionment		1,603,887
16,136	-	357,942	2110 - City/County Revenue		368,011
3,943	206,943	-	2199 - Other Intermediate Sources		-
26,443	698,362	1,448,129	Total 2000 - Intermediate Sourcess		1,973,698
3000 - State Sources					
65,188,397	68,616,615	77,965,846	3101 - State School Fund - Geneeral Supp		83,871,085
1,057,163	1,139,421	931,394	3103 - Common School Fund		995,004
596,129	591,762	-	3199 - Other Unrestricted Grants In		-
2,698,921	-	-	3299 - Other Restricted Grants		-
69,540,611	70,347,799	78,897,240	Total 3000 - State Sources		84,866,089
4000 - Federal Sources					
-	-	92,267	4300 - Restricted from Fed for JROTC		106,575
75,446	7,359	-	4580 - Restrct Fed Rev Thru State		-
75,446	7,359	92,267	Total 4000 - Federal Sources		106,575
5000 - Other Sources					
16,954	-	-	5160 - Lease Purchase Receipts		-
19,138,809	18,496,520	11,457,953	5400 - Beginning Fund Balance		9,643,788
19,155,763	18,496,520	11,457,953	Total 5000 - Other Sources		9,643,788
110,338,060	111,906,511	114,920,160	Total Object		122,155,840

Historical		Budget		General Fund Details - Requirements		Budget	
2011/12	2012/13	2013/14		[100.*.*.*.*]		2014/15	
Actuals	Actuals	Working				Proposed	
\$	\$	\$	FTE	Function - Object		\$	FTE
1000 - Instruction							
				1111 - Primary Programs K-5			
11,410,385	11,851,887	12,324,902	186.50	0100 - Salaries		13,521,059	200.42
4,581,440	5,050,175	5,429,512		0200 - Associated Payroll Costs		6,345,617	
3,479	2,397	71,141		0300 - Purchased Services		14,000	
257,265	288,668	402,897		0400 - Supplies and Materials		744,170	
-	-	279		0500 - Capital Outlay		-	
-	150	-		0600 - Other Objects		6,500	
16,252,568	17,193,278	18,228,731	186.50	Total 1111 - Primary Programs K-5		20,631,346	200.42
				1121 - Middle School Programs			
5,657,955	5,926,124	6,168,255	93.50	0100 - Salaries		6,285,297	90.50
2,253,867	2,520,048	2,751,378		0200 - Associated Payroll Costs		2,932,719	
155,394	99,464	4,110		0300 - Purchased Services		66,290	
175,319	152,990	534,824		0400 - Supplies and Materials		408,607	
-	-	3,000		0500 - Capital Outlay		-	
973	1,569	3,000		0600 - Other Objects		2,650	
8,243,508	8,700,194	9,464,567	93.50	Total 1121 - Middle School Programs		9,695,563	90.50
				1122 - Middle School Extra-Curricular			
43,844	42,909	44,622		0100 - Salaries		161,351	
13,557	11,618	11,722		0200 - Associated Payroll Costs		42,388	
75	-	-		0300 - Purchased Services		20,568	
3,456	10,184	9,864		0400 - Supplies and Materials		19,500	
-	94	50		0600 - Other Objects		500	
60,933	64,805	66,259		Total 1122 - Middle School Extra-Curricular		244,307	
				1123 - Ms Ex-Curr-Non Athletic			
12,764	-	-		0100 - Salaries		-	
3,121	-	-		0200 - Associated Payroll Costs		-	
15,885	-	-		Total 1123 - Ms Ex-Curr-Non Athletic		-	
				1131 - High School Programs			
5,860,118	6,269,368	6,707,633	99.83	0100 - Salaries		6,827,389	98.83
2,320,126	2,626,888	2,970,154		0200 - Associated Payroll Costs		3,165,877	
101,614	128,429	156,065		0300 - Purchased Services		179,894	
245,617	532,144	263,248		0400 - Supplies and Materials		480,900	
1,215	1,638	1,000		0600 - Other Objects		1,500	
8,528,690	9,558,466	10,098,100	99.83	Total 1131 - High School Programs		10,655,560	98.83
				1132 - High School Athletics			
321,087	261,650	198,270	1.00	0100 - Salaries		193,430	1.00
78,385	55,021	64,106		0200 - Associated Payroll Costs		62,835	
74,618	94,658	110,242		0300 - Purchased Services		118,000	
37,360	44,166	73,000		0400 - Supplies and Materials		63,000	
6,677	6,872	11,000		0600 - Other Objects		12,000	
518,126	462,367	456,618	1.00	Total 1132 - High School Athletics		449,265	1.00
				1133 - High School Activities			
5,301	59,129	85,910		0100 - Salaries		68,783	
984	14,128	22,116		0200 - Associated Payroll Costs		18,071	
-	1,153	14,938		0300 - Purchased Services		23,110	
-	-	28,155		0400 - Supplies and Materials		28,000	
-	-	-		0600 - Other Objects		750	
6,285	74,410	151,119		Total 1133 - High School Activities		138,714	
				1210 - Talented & Gifted			
37,073	40,218	40,902	0.50	0100 - Salaries		46,327	0.50
9,037	11,625	14,774		0200 - Associated Payroll Costs		16,160	
3,080	3,586	(350)		0300 - Purchased Services		20,450	
7,824	31,214	7,675		0400 - Supplies and Materials		14,500	
138	620	-		0600 - Other Objects		270	
57,152	87,263	63,001	0.50	Total 1210 - Talented & Gifted		97,707	0.50
				1220 - Restrictive Programs			
1,316,694	1,729,698	1,867,129	37.10	0100 - Salaries		1,883,271	38.94
563,912	781,658	895,671		0200 - Associated Payroll Costs		1,014,889	
552,288	793,284	470,897		0300 - Purchased Services		462,600	
22,355	81,689	52,598		0400 - Supplies and Materials		59,000	
2,455,249	3,386,330	3,286,295	37.10	Total 1220 - Restrictive Programs		3,419,760	38.94
				1223 - Transition Program			
431,728	415,259	375,811	12.47	0100 - Salaries		337,118	10.13

Historical		Budget	General Fund Details - Requirements		Budget
2011/12	2012/13	2013/14	[100.***]**		2014/15
Actuals	Actuals	Working			Proposed
\$	\$	\$	FTE	Function - Object	\$ FTE
223,252	222,208	10,691		0200 - Associated Payroll Costs	216,247
-	-	1,100		0400 - Supplies and Materials	3,000
654,980	637,467	387,602	12.47	Total 1223 - Transition Program	556,365 10.13
				1224 - Life Skills	
1,122,757	1,384,903	1,256,673	37.35	0100 - Salaries	1,167,097 30.97
574,390	812,732	699,168		0200 - Associated Payroll Costs	716,552
110	-	-		0400 - Supplies and Materials	-
1,697,258	2,197,635	1,955,840	37.35	Total 1224 - Life Skills	1,883,649 30.97
				1225 - Out of District Programs	
1,094,665	792,079	1,300,139		0300 - Purchased Services	936,856
1,094,665	792,079	1,300,139		Total 1225 - Out of District Programs	936,856
				1227 - Extended School Year	
16,907	8,841	10,614		0100 - Salaries	10,300
3,714	2,834	2,788		0200 - Associated Payroll Costs	2,705
2,288	10,688	11,000		0300 - Purchased Services	11,000
111	21	100		0400 - Supplies and Materials	100
23,020	22,384	24,502		Total 1227 - Extended School Year	24,105
				1229 - Functional Living Skills	
126,896	140,902	287,899	8.50	0100 - Salaries	347,908 9.50
68,764	78,639	180,593		0200 - Associated Payroll Costs	213,508
195,660	219,540	468,492	8.50	Total 1229 - Functional Living Skills	561,416 9.50
				1250 - Less Restrictive Programs	
3,652,324	2,488,338	2,556,743	69.18	0100 - Salaries	2,571,518 50.86
1,849,772	1,221,984	1,312,214		0200 - Associated Payroll Costs	1,362,649
951	-	-		0300 - Purchased Services	-
285	-	-		0400 - Supplies and Materials	10,000
50	-	-		0600 - Other Objects	-
5,503,381	3,710,322	3,868,957	69.18	Total 1250 - Less Restrictive Programs	3,944,167 50.86
				1251 - Less Restrictive - Charter School	
-	164,995	225,712	4.20	0100 - Salaries	252,204 4.20
-	70,763	118,651		0200 - Associated Payroll Costs	123,064
-	235,758	344,363	4.20	Total 1251 - Less Restrictive - Charter School	375,268 4.20
				1270 - Educationally Disadvantaged	
-	5,496	50,000		0100 - Salaries	114,055
-	1,404	13,135		0200 - Associated Payroll Costs	29,962
-	6,900	63,135		Total 1270 - Educationally Disadvantaged	144,017
				1271 - Remediation	
-	168,000	-		0300 - Purchased Services	924,139
-	168,000	-		Total 1271 - Remediation	924,139
				1280 - Alternative Ed	
283,248	92,373	1,025,683	18.60	0100 - Salaries	1,216,095 18.60
114,121	47,090	535,256		0200 - Associated Payroll Costs	575,045
-	-	250		0300 - Purchased Services	2,000
-	-	27,000		0400 - Supplies and Materials	45,500
397,369	139,463	1,588,189	18.60	Total 1280 - Alternative Ed	1,838,640 18.60
				1283 - Alternative Ed - HS	
790,417	1,063,804	-		0100 - Salaries	-
318,891	484,963	-		0200 - Associated Payroll Costs	-
24,888	22,646	-		0400 - Supplies and Materials	-
1,134,196	1,571,413	-		Total 1283 - Alternative Ed - HS	-
				1288 - Charter School	
184,075	-	-		0100 - Salaries	-
81,734	-	-		0200 - Associated Payroll Costs	-
4,744,573	5,171,499	6,088,642		0300 - Purchased Services	6,379,886
5,010,383	5,171,499	6,088,642		Total 1288 - Charter School	6,379,886
				1291 - English Language Learners Instruction	
2,643,228	2,720,003	3,233,460	53.46	0100 - Salaries	3,883,177 61.46
1,126,692	1,192,093	1,607,079		0200 - Associated Payroll Costs	1,831,758
6,520	6,110	27,380		0300 - Purchased Services	38,000
33,582	42,480	19,000		0400 - Supplies and Materials	35,000
-	629	1,000		0600 - Other Objects	6,000
3,810,022	3,961,315	4,887,918	53.46	Total 1291 - English Language Learners Instruction	5,793,935 61.46
55,659,333	58,360,887	62,792,472	622.18	Total 1000 - Instruction	68,694,665 615.90
2000 - Support Services					

Historical		Budget	General Fund Details - Requirements			Budget
2011/12	2012/13	2013/14	[100.***.***]			2014/15
Actuals	Actuals	Working				Proposed
\$	\$	\$	FTE	Function - Object	\$	FTE
				2110 - Attendance / Social Work		
186,440	179,824	180,659	2.50	0100 - Salaries	186,247	2.50
70,372	76,212	42,457		0200 - Associated Payroll Costs	82,051	
-	-	-		0300 - Purchased Services	1,500	
-	551	50,000		0400 - Supplies and Materials	50,000	
256,812	256,587	273,115	2.50	Total 2110 - Attendance / Social Work	319,798	2.50
				2115 - Student Safety		
410,890	392,212	491,952	15.09	0100 - Salaries	438,255	15.09
227,985	237,976	282,815		0200 - Associated Payroll Costs	287,459	
249,549	419,035	320,000		0300 - Purchased Services	333,174	
690	-	-		0400 - Supplies and Materials	-	
889,115	1,049,223	1,094,767	15.09	Total 2115 - Student Safety	1,058,888	15.09
				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	27.00
640,602	687,721	788,106		0200 - Associated Payroll Costs	844,939	
67	179	-		0300 - Purchased Services	-	
-	123	-		0400 - Supplies and Materials	1,600	
2,209,532	2,329,377	2,485,708	26.50	Total 2120 - Guidance Services	2,632,922	27.00
				2122 - Positive Behavior Supports		
-	-	36,400		0100 - Salaries	49,412	
-	-	9,562		0200 - Associated Payroll Costs	12,984	
-	-	33,265		0300 - Purchased Services	50,500	
-	-	12,293		0400 - Supplies and Materials	18,528	
-	-	91,520		Total 2122 - Positive Behavior Supports	131,424	
				2130 - Health Services		
-	20,856	26,790		0100 - Salaries	138,422	
-	17,622	1,341		0200 - Associated Payroll Costs	36,366	
-	38,479	28,131		Total 2130 - Health Services	174,788	
				2140 - Psychological Services		
398,821	543,734	515,727	9.30	0100 - Salaries	549,576	9.30
155,702	221,479	260,175		0200 - Associated Payroll Costs	270,401	
666	-	-		0400 - Supplies and Materials	-	
555,189	765,213	775,902	9.30	Total 2140 - Psychological Services	819,977	9.30
				2150 - Speech Pathologist		
849,366	868,012	1,053,621	18.38	0100 - Salaries	1,096,941	18.38
352,656	387,829	498,568		0200 - Associated Payroll Costs	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	18.38
				2160 - Oth Stdnt Treatment		
331,776	352,755	385,461	8.14	0100 - Salaries	413,090	8.14
128,708	166,892	194,791		0200 - Associated Payroll Costs	203,159	
473	97,720	-		0300 - Purchased Services	-	
460,957	617,367	580,253	8.14	Total 2160 - Oth Stdnt Treatment	616,249	8.14
				2190 - Service Direction		
-	-	665,743	13.05	0100 - Salaries	552,289	8.75
-	-	278,533		0200 - Associated Payroll Costs	283,917	
6,755	-	25,000		0300 - Purchased Services	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	8.75
				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	4.75
163,713	232,919	143,454		0200 - Associated Payroll Costs	286,047	

Historical		Budget	General Fund Details - Requirements		Budget
2011/12	2012/13	2013/14	[100.***]**		2014/15
Actuals	Actuals	Working			Proposed
\$	\$	\$	FTE	Function - Object	\$ FTE
32,024	23,414	17,700		0300 - Purchased Services	39,450
634,353	1,326,021	194,602		0400 - Supplies and Materials	206,800
24,376	6,095	9,200		0600 - Other Objects	11,000
1,211,704	2,042,803	818,484	4.50	Total 2211 - Teaching & Learning	1,233,211
				2220 - Educational Media Services	
614,473	603,044	610,850	14.19	0100 - Salaries	625,210
288,263	307,718	355,696		0200 - Associated Payroll Costs	360,940
289	60	-		0300 - Purchased Services	-
85,795	148,033	106,000		0400 - Supplies and Materials	106,000
988,819	1,058,854	1,072,547	14.19	Total 2220 - Educational Media Services	1,092,150
				2230 - Assessment & Testing	
98,328	91,735	266,284	4.00	0100 - Salaries	398,057
42,530	45,460	108,947		0200 - Associated Payroll Costs	184,593
140,858	137,195	375,231	4.00	Total 2230 - Assessment & Testing	582,650
				2240 - Instructional Staff Development	
-	1,672	116,292		0100 - Salaries	72,275
-	490	30,550		0200 - Associated Payroll Costs	18,983
-	338	42,650		0300 - Purchased Services	66,850
-	-	41,743		0400 - Supplies and Materials	21,000
-	-	7,350		0600 - Other Objects	10,000
-	2,500	238,585		Total 2240 - Instructional Staff Development	189,108
				2310 - Board Of Education	
39,782	-	76,689	0.50	0100 - Salaries	39,783
15,323	-	16,543		0200 - Associated Payroll Costs	16,688
366,229	133,415	186,000		0300 - Purchased Services	228,500
30,820	12,393	23,500		0400 - Supplies and Materials	23,500
79,264	66,163	30,000		0600 - Other Objects	30,000
531,418	211,971	332,733	0.50	Total 2310 - Board Of Education	338,471
				2321 - Office Of The Superintendent	
217,830	229,612	216,461	1.50	0100 - Salaries	217,796
78,253	120,213	99,460		0200 - Associated Payroll Costs	98,642
67,761	40,599	68,000		0300 - Purchased Services	68,000
17,898	15,481	14,000		0400 - Supplies and Materials	14,000
7,530	5,576	10,000		0600 - Other Objects	15,000
389,273	411,481	407,921	1.50	Total 2321 - Office Of The Superintendent	413,438
				2410 - Building Administration	
4,586,340	4,864,594	4,956,985	91.28	0100 - Salaries	5,272,752
2,196,314	2,367,399	2,529,681		0200 - Associated Payroll Costs	2,731,136
40,172	39,006	23,209		0300 - Purchased Services	38,634
144,499	78,263	73,504		0400 - Supplies and Materials	70,100
1,679	641	711		0600 - Other Objects	5,589
6,969,005	7,349,903	7,584,091	91.28	Total 2410 - Building Administration	8,118,211
				2520 - Fiscal Services	
652,339	608,902	571,695	10.20	0100 - Salaries	661,261
298,269	322,206	309,029		0200 - Associated Payroll Costs	336,552
128,260	91,547	119,758		0300 - Purchased Services	124,400
49,516	40,486	41,000		0400 - Supplies and Materials	49,000
34,075	32,860	25,962		0600 - Other Objects	41,142
1,162,459	1,096,003	1,067,444	10.20	Total 2520 - Fiscal Services	1,212,355
				2540 - Maintenance & Operations	
589,849	680,732	-		0100 - Salaries	-
292,534	345,834	-		0200 - Associated Payroll Costs	-
660,671	672,970	-		0300 - Purchased Services	-
275,073	239,786	-		0400 - Supplies and Materials	-
44,204	5,661	-		0500 - Capital Outlay	-
203,999	225,010	-		0600 - Other Objects	-
2,066,330	2,169,993	-		Total 2540 - Maintenance & Operations	-
				2541 - Operation and Maintenance Service Direction	
-	153	521,258	12.20	0100 - Salaries	645,227
-	47	304,327		0200 - Associated Payroll Costs	325,929
-	10,623	840,354		0300 - Purchased Services	403,050
-	66	391,800		0400 - Supplies and Materials	64,300
-	-	32,000		0500 - Capital Outlay	41,560
-	-	321,716		0600 - Other Objects	325,500

Historical		Budget	General Fund Details - Requirements			Budget
2011/12	2012/13	2013/14	[100.***]**			2014/15
Actuals	Actuals	Working				Proposed
\$	\$	\$	FTE	Function - Object	\$	FTE
-	10,889	2,411,456	12.20	Total 2541 - Operation and Maintenance Service Direction	1,805,566	12.20
				2542 - Custodial Services		
-	233	1,833,113	43.00	0100 - Salaries	1,776,579	43.25
-	57	1,063,282		0200 - Associated Payroll Costs	1,054,408	
-	-	-		0300 - Purchased Services	125,000	
-	-	271,989		0400 - Supplies and Materials	362,000	
-	290	3,168,385	43.00	Total 2542 - Custodial Services	3,317,987	43.25
				2543 - Grounds Maintenance		
213,819	195,474	208,572	5.00	0100 - Salaries	219,014	5.00
96,574	109,256	121,500		0200 - Associated Payroll Costs	124,879	
45,301	54,449	72,500		0300 - Purchased Services	90,500	
42,807	42,367	135,000		0400 - Supplies and Materials	134,000	
11,250	86,870	15,000		0500 - Capital Outlay	15,000	
710	1,100	2,000		0600 - Other Objects	3,000	
410,462	489,516	554,572	5.00	Total 2543 - Grounds Maintenance	586,393	5.00
				2544 - Maintenance Services		
307,929	343,394	320,000		0300 - Purchased Services	465,000	
65	-	100,000		0400 - Supplies and Materials	200,000	
10,049	21,165	11,000		0500 - Capital Outlay	25,000	
318,044	364,559	431,000		Total 2544 - Maintenance Services	690,000	
				2545 - Building Fixed Costs		
1,883,754	1,944,513	-		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	
300,286	446,217	110,000		0400 - Supplies and Materials	37,500	
-	-	30,000		0500 - Capital Outlay	30,000	
5,408,630	5,641,657	2,322,991		Total 2545 - Building Fixed Costs	2,387,855	
				2546 - Safety Program		
421	-	-		0100 - Salaries	-	
110	-	-		0200 - Associated Payroll Costs	-	
-	48,333	150,000		0300 - Purchased Services	30,000	
-	9,444	10,000		0400 - Supplies and Materials	80,500	
-	36,375	-		0500 - Capital Outlay	-	
530	94,152	160,000		Total 2546 - Safety Program	110,500	
				2550 - Transportation		
2,733,698	2,718,458	3,138,479	86.12	0100 - Salaries	3,023,179	86.12
1,554,301	1,796,394	2,052,013		0200 - Associated Payroll Costs	2,038,965	
265,471	(242,793)	507,705		0300 - Purchased Services	630,396	
649,322	626,737	783,460		0400 - Supplies and Materials	803,050	
16,954	608,010	624,202		0500 - Capital Outlay	668,000	
995,905	360,567	579,900		0600 - Other Objects	271,810	
6,215,651	5,867,374	7,685,758	86.12	Total 2550 - Transportation	7,435,400	86.12
				2558 - Transportation - Special Ed		
21,390	14,470	10,012	0.28	0100 - Salaries	9,991	0.28
12,086	10,854	8,027		0200 - Associated Payroll Costs	8,036	
151,791	704,689	251,000		0300 - Purchased Services	426,000	
185,267	730,013	269,039	0.28	Total 2558 - Transportation - Special Ed	444,027	0.28
				2559 - Other Stdnt Transport		
-	1,050	-		0100 - Salaries	-	
-	316	-		0200 - Associated Payroll Costs	-	
75,882	109,138	80,000		0300 - Purchased Services	135,000	
3,787	-	-		0400 - Supplies and Materials	-	
79,669	110,504	80,000		Total 2559 - Other Stdnt Transport	135,000	
				2573 - Distribution Services		
43,077	44,108	44,117	1.00	0100 - Salaries	44,779	1.00
22,339	25,804	26,113		0200 - Associated Payroll Costs	26,325	
65,416	69,912	70,230	1.00	Total 2573 - Distribution Services	71,104	1.00
				2574 - Print Services		
47,094	50,003	62,425	1.50	0100 - Salaries	68,271	1.50
22,106	26,958	36,946		0200 - Associated Payroll Costs	36,863	
-	147	5,500		0300 - Purchased Services	31,680	
41,654	110,113	40,000		0400 - Supplies and Materials	47,000	
110,855	187,220	144,871	1.50	Total 2574 - Print Services	183,814	1.50
				2620 - Grant/Development		

Historical		Budget	General Fund Details - Requirements			Budget
2011/12	2012/13	2013/14	[100.***]**			2014/15
Actuals	Actuals	Working				Proposed
\$	\$	\$	FTE	Function - Object	\$	FTE
-	-	78,885	1.00	0100 - Salaries	98,537	1.00
-	-	28,257		0200 - Associated Payroll Costs	55,435	
-	-	-		0300 - Purchased Services	500	
-	-	-		0600 - Other Objects	500	
-	-	107,142	1.00	Total 2620 - Grant/Development	154,972	1.00
				2630 - Communications		
115,980	129,690	159,914	1.50	0100 - Salaries	156,547	1.50
43,195	48,488	52,873		0200 - Associated Payroll Costs	50,526	
35,646	92,120	84,920		0300 - Purchased Services	90,070	
16,480	134,614	77,138		0400 - Supplies and Materials	94,138	
4,900	9,633	10,950		0600 - Other Objects	17,550	
216,200	414,545	385,795	1.50	Total 2630 - Communications	408,831	1.50
				2640 - Staff Services		
301,717	311,654	406,002	6.40	0100 - Salaries	460,044	6.90
414,763	596,620	569,899		0200 - Associated Payroll Costs	630,382	
73,115	142,602	161,550		0300 - Purchased Services	154,250	
6,673	18,702	17,500		0400 - Supplies and Materials	36,950	
27,370	29,067	30,000		0600 - Other Objects	40,000	
823,638	1,098,644	1,184,951	6.40	Total 2640 - Staff Services	1,321,626	6.90
				2660 - Technology Services		
444,769	424,341	438,871	8.20	0100 - Salaries	604,789	9.70
187,429	197,877	211,763		0200 - Associated Payroll Costs	285,947	
81,567	57,130	206,957		0300 - Purchased Services	21,276	
349,928	2,112,036	492,687		0400 - Supplies and Materials	953,229	
130,346	152,078	395,006		0500 - Capital Outlay	12,434	
300	300	593		0600 - Other Objects	6,421	
1,194,338	2,943,762	1,745,877	8.20	Total 2660 - Technology Services	1,884,096	9.70
				2700 - Early Retirement		
90,540	-	-		0100 - Salaries	-	
90,540	-	-		Total 2700 - Early Retirement	-	
34,874,146	39,871,399	40,469,961	385.32	Total 2000 - Support Services	42,365,963	390.97
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	-		0200 - Associated Payroll Costs	-	
-	4,266	-		Total 3320 - Community Recreation Services	-	
				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	2.50
39,356	43,201	48,335		0200 - Associated Payroll Costs	49,751	
4,771	3,933	4,000		0400 - Supplies and Materials	6,000	
126,222	124,341	126,851	2.50	Total 3500 - Child Care	135,613	2.50
145,503	164,708	471,723	2.50	Total 3000 - Enterprise and Community Service	135,613	2.50
5000 - Other Uses (Fund Xfer/Debt Servi						
				5110 - Long-Term Debt Service		
727,310	737,859	122,310		0600 - Other Objects	122,310	
727,310	737,859	122,310		Total 5110 - Long-Term Debt Service	122,310	
				5200 - Transfer Of Funds		
905,000	1,221,612	1,512,000		0700 - Transfers	2,054,038	
905,000	1,221,612	1,512,000		Total 5200 - Transfer Of Funds	2,054,038	
1,632,310	1,959,471	1,634,310		Total 5000 - Other Uses (Fund Xfer/Debt Servi	2,176,348	
6000 - Contingency						
				6110 - Operating Contingencies		
-	-	3,805,687		0800 - Other Uses of Funds	2,675,459	
-	-	3,805,687		Total 6110 - Operating Contingencies	2,675,459	
-	-	3,805,687		Total 6000 - Contingency	2,675,459	

Historical		Budget		General Fund Details - Requirements		Budget	
2011/12	2012/13	2013/14		[100.*.*.*.*]		2014/15	
Actuals	Actuals	Working				Proposed	
\$	\$	\$	FTE	Function - Object		\$	FTE
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	
17,986,108	11,550,046	5,746,008		Total 7000 - Unappropriated Ending Fund Balan		6,107,792	
17,986,108	11,550,046	5,746,008		Total 7000 - Unappropriated Ending Fund Balan		6,107,792	
110,297,400	111,906,511	114,920,160	1,010.00	Total Function - Object		122,155,840	1,009.38

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

From	To	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	1,213,678		
Revenue from Federal Sources	4,582,500	4,797,526	5,098,568	5,445,977		
Revenue from Intermediate Sources	-	-	10,434	15,000		
Revenue from Local Sources	502,465	499,823	460,876	522,000		
Revenue from State Sources	-	11,539	-	-		
Grand Totals	5,949,164	6,474,326	6,593,693	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		
5000 Other Uses	-	-	-	-		
6000 Contingency	-	-	684,351	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	-	-

**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		
200 Associated Payroll Costs	786,931	878,714	1,092,853	1,025,816		
300 Purchased Services	2,035,169	2,176,704	2,462,889	2,532,703		
400 Supplies and Materials	526,306	469,076	609,325	604,196		
500 Capital Outlay	106,826	339,644	250,000	750,000		
600 Other Objects	24,916	32,826	60,000	34,700		
700 Transfers	-	-	-	-		
800 Contingency & End Fund Balance	1,110,438	1,225,142	684,351	726,546		
Grand Totals	5,949,164	6,474,326	6,593,693	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

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

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

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). (Anticipation of a 100% increase in revenue from YR 13-14 awards.)

Title IIA – Teacher Quality Fund (206 & 207): Accounts for revenues and expenditures supporting professional development so staff may increase academic achievement for students. (Anticipation of a 10% reduction in revenue from YR 13-14 award.)

Title III – English Language Acquisition Fund (208 & 209): Accounts for revenues and expenditures to increase academic skills for students identified as Limited English Proficient. (Anticipation of a 10% reduction in revenue from YR 13-14 award.)

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. (Anticipation of a 30% reduction in revenue from YR 13-14 awards.)

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.

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		
Grand Totals	8,460,778	7,176,309	10,332,365	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		
2000 Support Services	2,658,546	2,046,371	3,112,506	3,742,968		
3000 Community Services	124,502	64,398	133,251	138,861		
Grand Totals	8,460,778	7,176,309	10,332,365	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		
200 Associated Payroll Costs	1,586,868	1,568,053	2,426,867	2,791,682		
300 Purchased Services	1,519,120	755,810	1,250,187	1,433,899		
400 Supplies and Materials	1,098,871	775,217	1,158,039	1,422,666		
500 Capital Outlay	8,333	54,655	-	-		
600 Other Objects	273,339	325,088	417,617	469,385		
Grand Totals	8,460,778	7,176,309	10,332,365	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

Historical 2011/12 Actuals	2012/13 Actuals	Budget 2013/14 Working	Federal Programs Details - Resources [201-249.***.***]	Budget 2014/15 Proposed
\$	\$	\$	Object	\$
201,202 - Title IA Fund (201 & 202)				
4,401,353	4,442,049	6,146,196	4580 - Restrct Fed Rev Thru State	6,892,361
4,401,353	4,442,049	6,146,196	Total 201,202 - Title IA Fund (201 & 202)	6,892,361
203 - Comprehensive Achievement Plan (203)				
-	-	60,000	4580 - Restrct Fed Rev Thru State	9,255
-	-	60,000	Total 203 - Comprehensive Achievement Plan (203)	9,255
204,205 - School Improvement Fund				
422,176	192,184	324,679	4580 - Restrct Fed Rev Thru State	1,689,595
422,176	192,184	324,679	Total 204,205 - School Improvement Fund	1,689,595
206,207 - Title IIA				
457,265	314,295	374,460	4580 - Restrct Fed Rev Thru State	335,833
457,265	314,295	374,460	Total 206,207 - Title IIA	335,833
208,209 - Title III				
488,234	348,899	464,100	4580 - Restrct Fed Rev Thru State	444,810
488,234	348,899	464,100	Total 208,209 - Title III	444,810
210 - Title Iv				
0	-	-	4506 - Title IV 08/09	-
(0)	-	-	5400 - Beginning Fund Balance	-
-	-	-	Total 210 - Title Iv	-
211 - 21st Century CCLC STEM				
41,745	-	-	4500 - Restricted Revenue Thru State	-
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 - Restrct Fed Rev Thru State	280,315
498,282	329,160	254,194	Total 212,213 - Title IV	280,315
214 - Title VII				
13,231	8,634	7,984	4580 - Restrct Fed Rev Thru State	7,636
13,231	8,634	7,984	Total 214 - Title VII	7,636
215,216 - Perkins				
167,190	170,642	182,138	4580 - Restrct Fed Rev Thru State	165,693
167,190	170,642	182,138	Total 215,216 - Perkins	165,693
217 - IDEA Enhancement				
-	-	12,731	4580 - Restrct Fed Rev Thru State	12,525
-	-	12,731	Total 217 - IDEA Enhancement	12,525
218,219 - IDEA B				
1,769,599	1,316,144	2,478,628	4580 - Restrct Fed Rev Thru State	3,130,511
1,769,599	1,316,144	2,478,628	Total 218,219 - IDEA B	3,130,511
220 - IDEA Pre-School				
-	18,109	8,628	4580 - Restrct Fed Rev Thru State	8,727
-	18,109	8,628	Total 220 - IDEA Pre-School	8,727
221 - IDEA Extended Assessment				
3,600	3,600	3,600	4580 - Restrct Fed Rev Thru State	3,550
3,600	3,600	3,600	Total 221 - IDEA Extended Assessment	3,550
228 - Arra - Other				
59,656	-	-	4580 - Restrct Fed Rev Thru State	-
59,656	-	-	Total 228 - Arra - Other	-
229 - ELC-Kindergarten Readiness Grant				
-	-	327	4580 - Restrct Fed Rev Thru State	-
-	-	327	Total 229 - ELC-Kindergarten Readiness Grant	-
230 - SPR&I				
5,864	6,328	6,088	4580 - Restrct Fed Rev Thru State	6,012
5,864	6,328	6,088	Total 230 - SPR&I	6,012
245 - MYC Federal				
1,662	20,266	-	4580 - Restrct Fed Rev Thru State	-
1,662	20,266	-	Total 245 - MYC Federal	-
246 - EBISS				
16,063	6,000	7,612	4580 - Restrct Fed Rev Thru State	5,607
16,063	6,000	7,612	Total 246 - EBISS	5,607
247 - Healthy Active Schools Program				
108,199	-	-	2200 - Restricted Revenue	-

Historical		Budget	Federal Programs Details - Resources	Budget
2011/12	2012/13	2013/14		2014/15
Actuals	Actuals	Working		Proposed
[201-249.*.*.*.*]				
\$	\$	\$	Object	\$
108,199	-	-	Total 247 - Healthy Active Schools Program	-
248 - Oregon FIRST Robotics Year 1				
6,660	-	1,000	4580 - Restrct Fed Rev Thru State	-
6,660	-	1,000	Total 248 - Oregon FIRST Robotics Year 1	-
8,460,778	7,176,309	10,332,365	Total Object	12,992,430

Historical		Budget		Federal Programs Details - Requirements		Budget	
2011/12	2012/13	2013/14				2014/15	
Actuals	Actuals	Working		[[201-249].*.*.*.*]		Proposed	
\$	\$	\$	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	32.09	
628,311	770,424	997,265		0200 - Associated Payroll Costs	1,002,590		
613,797	133,972	176,972		0300 - Purchased Services	196,533		
281,778	408,657	700,306		0400 - Supplies and Materials	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	32.09	
				2110 - Attendance / Social Work			
35,811	33,786	39,473	0.50	0100 - Salaries	34,456	0.50	
13,804	15,084	20,778		0200 - Associated Payroll Costs	15,676		
2,439	-	-		0400 - Supplies and Materials	-		
52,054	48,870	60,250	0.50	Total 2110 - Attendance / Social Work	50,132	0.50	
				2210 - Improvement of Instructional Services			
543,223	440,199	510,415	6.00	0100 - Salaries	653,143	10.00	
213,494	194,182	258,645		0200 - Associated Payroll Costs	307,245		
-	803	5,000		0300 - Purchased Services	-		
-	-	270		0400 - Supplies and Materials	98,977		
756,717	635,184	774,330	6.00	Total 2210 - Improvement of Instructional Services	1,059,365	10.00	
				2240 - Instructional Staff Development			
51,719	71,142	291,637		0100 - Salaries	448,723		
10,594	17,279	78,249		0200 - Associated Payroll Costs	117,881		
87,703	67,000	222,497		0300 - Purchased Services	338,006		
4,478	13,039	25,523		0400 - Supplies and Materials	82,412		
47,754	34,665	11,526		0600 - Other Objects	2,400		
202,248	203,126	629,432		Total 2240 - Instructional Staff Development	989,422		
				2490 - Oth Sch Admn Supp Svcs			
89,341	91,804	90,407	1.50	0100 - Salaries	95,075	1.50	
39,145	41,731	48,731		0200 - Associated Payroll Costs	39,528		
-	14	-		0300 - Purchased Services	-		
-	-	37,829		0400 - Supplies and Materials	29,368		
113,096	169,242	252,249		0600 - Other Objects	289,502		
241,582	302,791	429,216	1.50	Total 2490 - Oth Sch Admn Supp Svcs	453,473	1.50	
				3390 - Oth Community Services			
5,749	7,317	16,855		0100 - Salaries	-		
1,616	2,014	5,339		0200 - Associated Payroll Costs	-		
16,385	21,292	14,066		0300 - Purchased Services	1,617		
19,384	20,842	80,451		0400 - Supplies and Materials	105,899		
43,133	51,465	116,711		Total 3390 - Oth Community Services	107,516		
4,401,353	4,442,049	6,146,193	38.84	Total 201,202 - Title IA Fund (201 & 202)	6,892,361	44.09	
203 - Comprehensive Achievement Plan (203)							
				2240 - Instructional Staff Development			
-	-	15,000		0100 - Salaries	7,329		
-	-	4,500		0200 - Associated Payroll Costs	1,926		
-	-	38,004		0300 - Purchased Services	-		
-	-	2,496		0600 - Other Objects	-		
-	-	60,000		Total 2240 - Instructional Staff Development	9,255		
-	-	60,000		Total 203 - Comprehensive Achievement Plan (203)	9,255		
204,205 - School Improvement Fund							
				1272 - Title IA/D			
82,991	26,631	14,251		0100 - Salaries	1,092,546		
26,886	6,997	2,926		0200 - Associated Payroll Costs	287,011		
96,127	23,930	103,147		0300 - Purchased Services	89,380		
163,647	58,239	44,276		0400 - Supplies and Materials	45,737		
369,651	115,796	164,599		Total 1272 - Title IA/D	1,514,674		
				2210 - Improvement of Instructional Services			
870	38,382	36,404		0100 - Salaries	43,788		
225	8,008	13,428		0200 - Associated Payroll Costs	11,506		
-	6,088	4,818		0300 - Purchased Services	12,692		
-	292	-		0400 - Supplies and Materials	-		
1,095	52,770	54,650		Total 2210 - Improvement of Instructional Services	67,986		
				2240 - Instructional Staff Development			
23,403	13,900	45,736		0100 - Salaries	69,062		
5,209	3,196	14,677		0200 - Associated Payroll Costs	18,146		

Historical		Budget	Federal Programs Details - Requirements				Budget
2011/12	2012/13	2013/14	[[201-249].*.*.*.*]				2014/15
Actuals	Actuals	Working					Proposed
\$	\$	\$	FTE	Function - Object	\$	FTE	
21,494	3,546	44,977		0300 - Purchased Services	19,687		
1,323	2,975	-		0600 - Other Objects	-		
51,429	23,617	105,391		Total 2240 - Instructional Staff Development	106,895		
				3390 - Oth Community Services			
-	-	40		0400 - Supplies and Materials	40		
-	-	40		Total 3390 - Oth Community Services	40		
422,176	192,184	324,679		Total 204,205 - School Improvement Fund	1,689,595		
206,207 - Title IIA							
				2210 - Improvement of Instructional Services			
159,610	64,607	62,634	0.50	0100 - Salaries	117,075	0.50	
74,979	28,272	34,685		0200 - Associated Payroll Costs	38,082		
-	-	-		0300 - Purchased Services	1,449		
2,349	-	-		0400 - Supplies and Materials	113		
11,660	11,975	16,818		0600 - Other Objects	17,607		
248,598	104,854	114,138	0.50	Total 2210 - Improvement of Instructional Services	174,326	0.50	
				2240 - Instructional Staff Development			
90,729	26,896	26,917		0100 - Salaries	-		
21,017	5,454	7,925		0200 - Associated Payroll Costs	-		
84,241	171,415	224,915		0300 - Purchased Services	158,557		
1,623	2,321	566		0400 - Supplies and Materials	450		
11,058	3,355	-		0600 - Other Objects	2,500		
208,667	209,441	260,323		Total 2240 - Instructional Staff Development	161,507		
457,265	314,295	374,460	0.50	Total 206,207 - Title IIA	335,833	0.50	
208,209 - Title III							
				1272 - Title IA/D			
15,350	19,227	-		0100 - Salaries	-		
3,915	6,456	-		0200 - Associated Payroll Costs	-		
-	829	-		0300 - Purchased Services	-		
181,443	65,069	-		0400 - Supplies and Materials	-		
200,708	91,580	-		Total 1272 - Title IA/D	-		
				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		
-	-	130,720		Total 1291 - English Language Learners Instruction	58,423		
				2210 - Improvement of Instructional Services			
157,975	98,711	148,506	2.00	0100 - Salaries	152,100	2.00	
59,589	40,373	61,284		0200 - Associated Payroll Costs	67,942		
1,079	2,282	66,469		0300 - Purchased Services	50,000		
-	40,812	3,665		0400 - Supplies and Materials	14,219		
9,573	7,650	9,377		0600 - Other Objects	10,237		
228,217	189,829	289,301	2.00	Total 2210 - Improvement of Instructional Services	294,498	2.00	
				2240 - Instructional Staff Development			
21,910	15,811	24,451		0100 - Salaries	47,979		
4,706	3,651	1,717		0200 - Associated Payroll Costs	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		
				3390 - Oth Community Services			
-	343	-		0100 - Salaries	-		
-	98	-		0200 - Associated Payroll Costs	-		
-	12,491	16,500		0400 - Supplies and Materials	31,305		
-	12,932	16,500		Total 3390 - Oth Community Services	31,305		
488,234	348,899	464,100	2.00	Total 208,209 - Title III	444,810	2.00	
211 - 21st Century CCLC STEM							
				1271 - Remediation			
10,000	-	-		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	-		

Historical 2011/12 Actuals		2012/13 Actuals		Budget 2013/14 Working	Federal Programs Details - Requirements [[201-249].*.*.*.*]	Budget 2014/15 Proposed
\$	\$	\$	FTE	Function - Object	\$	FTE
212,213 - Title IV						
				1271 - Remediation		
167,506	104,565	77,079	0.50	0100 - Salaries	62,947	0.50
39,016	24,901	15,282		0200 - Associated Payroll Costs	23,163	
243,849	178,776	141,476		0300 - Purchased Services	174,188	
10,639	8,378	7,001		0400 - Supplies and Materials	9,209	
710	-	-		0500 - Capital Outlay	-	
12,572	12,541	12,356		0600 - Other Objects	9,851	
474,291	329,160	253,194	0.50	Total 1271 - Remediation	279,358	0.50
				2240 - Instructional Staff Development		
-	-	560		0100 - Salaries	560	
-	-	190		0200 - Associated Payroll Costs	147	
-	-	250		0300 - Purchased Services	250	
-	-	1,000		Total 2240 - Instructional Staff Development	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	-	
498,282	329,160	254,194	0.50	Total 212,213 - Title IV	280,315	0.50
214 - Title VII						
				1271 - Remediation		
6,789	6,652	4,540		0100 - Salaries	4,540	
1,609	1,653	1,540		0200 - Associated Payroll Costs	1,192	
8	-	600		0300 - Purchased Services	600	
4,826	-	1,000		0400 - Supplies and Materials	1,000	
-	329	304		0600 - Other Objects	304	
13,231	8,634	7,984		Total 1271 - Remediation	7,636	
13,231	8,634	7,984		Total 214 - Title VII	7,636	
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	
-	-	2,878		0200 - Associated Payroll Costs	2,229	
-	-	10,000		0300 - Purchased Services	-	
-	-	21,366		Total 2100 - Support Services - Instruction	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	
64,893	65,284	119,463		0400 - Supplies and Materials	118,234	
-	54,655	-		0500 - Capital Outlay	-	
3,973	6,012	6,749		0600 - Other Objects	6,358	
85,328	142,105	156,584		Total 2210 - Improvement of Instructional Services	134,592	
				2230 - Assessment & Testing		
-	2,289	388		0300 - Purchased Services	3,000	
-	2,289	388		Total 2230 - Assessment & Testing	3,000	
				2240 - Instructional Staff Development		
10,407	7,576	-		0100 - Salaries	9,254	
2,265	1,541	-		0200 - Associated Payroll Costs	2,430	
-	5,043	3,750		0300 - Purchased Services	5,700	
-	-	50		0600 - Other Objects	-	
12,672	14,160	3,800		Total 2240 - Instructional Staff Development	17,384	
167,190	170,642	182,138		Total 215,216 - Perkins	165,693	

Historical		Budget	Federal Programs Details - Requirements			Budget
2011/12	2012/13	2013/14	[[201-249].*.*.*.*]			2014/15
Actuals	Actuals	Working				Proposed
\$	\$	\$	FTE	Function - Object	\$	FTE
217 - IDEA Enhancement						
				2190 - Service Direction		
-	-	10,385		0100 - Salaries	9,501	
-	-	1,838		0200 - Associated Payroll Costs	2,497	
-	-	508		0600 - Other Objects	527	
-	-	12,731		Total 2190 - Service Direction	12,525	
-	-	12,731		Total 217 - IDEA Enhancement	12,525	
218,219 - IDEA B						
				1140 - Pre-kindergarten Programs		
-	-	-		0100 - Salaries	78,719	2.00
-	-	-		0200 - Associated Payroll Costs	44,723	
-	-	-		Total 1140 - Pre-kindergarten Programs	123,442	2.00
				1220 - Restrictive Programs		
271,632	684,062	1,355,928	3.34	0100 - Salaries	1,695,230	26.94
112,418	381,234	841,303		0200 - Associated Payroll Costs	790,449	
295,502	82,733	168,999		0300 - Purchased Services	372,040	
220,807	76,322	16,000		0400 - Supplies and Materials	20,000	
43,552	53,013	2,000		0600 - Other Objects	8,169	
943,911	1,277,364	2,384,230	3.34	Total 1220 - Restrictive Programs	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	-	
				2140 - Psychological Services		
265	-	-		0100 - Salaries	-	
69	-	-		0200 - Associated Payroll Costs	-	
197	-	-		0300 - Purchased Services	-	
1,626	-	-		0400 - Supplies and Materials	-	
2,157	-	-		Total 2140 - Psychological Services	-	
				2160 - Oth Stdnt Treatment		
17,302	-	-		0300 - Purchased Services	-	
11,890	-	-		0400 - Supplies and Materials	-	
29,192	-	-		Total 2160 - Oth Stdnt Treatment	-	
				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	
335,737	(3)	94,400		Total 2191 - Service Direction	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	-	
-	34,764	-		Total 2240 - Instructional Staff Development	-	
1,769,599	1,316,144	2,478,630	3.34	Total 218,219 - IDEA B	3,130,511	28.94
220 - IDEA Pre-School						
				1220 - Restrictive Programs		
-	9,341	6,670		0100 - Salaries	6,636	
-	2,178	1,592		0200 - Associated Payroll Costs	1,745	
-	5,900	-		0300 - Purchased Services	-	
-	690	366		0600 - Other Objects	346	
-	18,109	8,628		Total 1220 - Restrictive Programs	8,727	
-	18,109	8,628		Total 220 - IDEA Pre-School	8,727	
221 - IDEA Extended Assessment						
				2230 - Assessment & Testing		

Historical		Budget	Federal Programs Details - Requirements				Budget
2011/12	2012/13	2013/14	[[201-249].*.*.*.*]				2014/15
Actuals	Actuals	Working					Proposed
\$	\$	\$	FTE	Function - Object	\$	FTE	
3,034	3,024	2,588		0100 - Salaries	2,692		
566	439	875		0200 - Associated Payroll Costs	708		
-	137	137		0600 - Other Objects	150		
3,600	3,600	3,600		Total 2230 - Assessment & Testing	3,550		
3,600	3,600	3,600		Total 221 - IDEA Extended Assessment	3,550		
228 - Arra - Other							
				1272 - Title IA/D			
32,087	-	-		0100 - Salaries	-		
6,892	-	-		0200 - Associated Payroll Costs	-		
4,757	-	-		0300 - Purchased Services	-		
13,649	-	-		0400 - Supplies and Materials	-		
57,385	-	-		Total 1272 - Title IA/D	-		
				2240 - Instructional Staff Development			
1,262	-	-		0100 - Salaries	-		
467	-	-		0200 - Associated Payroll Costs	-		
542	-	-		0300 - Purchased Services	-		
2,271	-	-		Total 2240 - Instructional Staff Development	-		
59,656	-	-		Total 228 - Arra - Other	-		
229 - ELC-Kindergarten Readiness Grant							
				2240 - Instructional Staff Development			
-	-	244		0100 - Salaries	-		
-	-	70		0200 - Associated Payroll Costs	-		
-	-	12		0600 - Other Objects	-		
-	-	327		Total 2240 - Instructional Staff Development	-		
-	-	327		Total 229 - ELC-Kindergarten Readiness Grant	-		
230 - SPR&I							
				2210 - Improvement of Instructional Services			
1,712	4,479	4,046		0100 - Salaries	4,164		
439	1,164	1,310		0200 - Associated Payroll Costs	1,095		
-	-	200		0300 - Purchased Services	200		
2,211	444	300		0400 - Supplies and Materials	300		
1,502	241	232		0600 - Other Objects	253		
5,864	6,328	6,088		Total 2210 - Improvement of Instructional Services	6,012		
5,864	6,328	6,088		Total 230 - SPR&I	6,012		
245 - MYC Federal							
				1283 - Alternative Ed - HS			
-	15,231	-		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	-		
246 - EBISS							
				2240 - Instructional Staff Development			
11,312	4,569	4,750		0100 - Salaries	4,441		
2,747	1,203	805		0200 - Associated Payroll Costs	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		
16,063	6,000	7,613		Total 246 - EBISS	5,607		
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	-		

Historical		Budget		Federal Programs Details - Requirements		Budget	
2011/12	2012/13	2013/14		[[201-249].*.*.*.*]		2014/15	
Actuals	Actuals	Working				Proposed	
\$	\$	\$	FTE	Function - Object		\$	FTE
248 - Oregon FIRST Robotics Year 1							
				1121 - Middle School Programs			
-	-	1,000		0400 - Supplies and Materials		-	
-	-	1,000		Total 1121 - Middle School Programs		-	
				1131 - High School Programs			
3,000	-	-		0100 - Salaries		-	
634	-	-		0200 - Associated Payroll Costs		-	
3,026	-	-		0400 - Supplies and Materials		-	
6,660	-	-		Total 1131 - High School Programs		-	
6,660	-	1,000		Total 248 - Oregon FIRST Robotics Year 1		-	
8,460,778	7,176,309	10,332,365	45.19	Total Function - Object		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. This fund appears because Oregon Budget Law requires that the prior two years of history be included.

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 grants 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): 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.



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.

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.

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.

MYC Summer Budget Fund (272): Accounts for additional revenues received to support a Multnomah Youth Cooperation Summer 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.

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.

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.

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.

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		
Revenue from Intermediate Sources	247,746	243,942	130,135	145,625		
Revenue from Local Sources	657,851	2,254,953	1,177,568	2,003,618		
Revenue from State Sources	61,190	31,920	581,716	324,644		
Grand Totals	1,323,233	3,841,952	3,951,603	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		
2000 Support Services	136,270	154,116	928,699	898,983		
3000 Community Services	-	80,487	557,548	453,095		
5000 Other Uses	-	-	-	-		
6000 Contingency	-	-	84,479	41,918		
7000 Unapprop End Fund Balance	867,303	1,767,725	58,846	1,058,418		
Grand Totals	1,323,233	3,841,952	3,951,603	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		
200 Associated Payroll Costs	51,759	225,495	187,348	186,064		
300 Purchased Services	53,680	363,478	658,959	541,944		
400 Supplies and Materials	71,787	851,823	1,825,849	1,713,017		
500 Capital Outlay	100,744		592,069	642,120		
600 Other Objects	3,475	48,661	35,057	6,566		
700 Transfers	-					
800 Contingency & End Fund Balance	867,303	1,767,725	143,325	1,100,336		
Grand Totals	1,323,233	3,841,952	3,951,603	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

Historical 2011/12 Actuals	2012/13 Actuals	Budget 2013/14 Working	State and Local Details - Resources [[251-296].*.*.*.*]	Budget 2014/15 Proposed
\$	\$	\$	Object	\$
251 - Drivers Education				
108,423	43,705	42,458	1990 - Miscellaneous Revenue	-
34,650	31,920	32,000	3204 - Drivers Education	127,557
(62,327)	15,866	100,000	5400 - Beginning Fund Balance	45,382
80,746	91,491	174,458	Total 251 - Drivers Education	172,939
252 - E-Rate				
143,343	74,069	-	1990 - Miscellaneous Revenue	53,380
153,616	269,436	-	5400 - Beginning Fund Balance	346,620
296,960	343,504	-	Total 252 - E-Rate	400,000
253 - Energy Efficient Schools - SB 1149				
231,529	225,878	170,000	1993 - SB1149	701,760
213,978	445,507	607,746	5400 - Beginning Fund Balance	815,986
445,507	671,384	777,746	Total 253 - Energy Efficient Schools - SB 1149	1,517,746
254 - C3 Program				
28,081	-	-	2110 - City/County Revenue	-
-	25,425	-	2199 - Other Intermediate Sources	-
-	-	3,000	5400 - Beginning Fund Balance	3,000
28,081	25,425	3,000	Total 254 - C3 Program	3,000
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				
-	79,114	112,000	1415 - Transportation - Foster Care	-
46,748	46,519	69,220	1990 - Miscellaneous Revenue	5,000
-	1,500	-	2200 - Restricted Revenue	-
6,922	11,058	2,586	5400 - Beginning Fund Balance	44,248
53,670	138,191	183,806	Total 256 - Other Contracts & Grants	49,248
257 - Contract Fuel Sales				
7,242	6,661	30,000	1412 - Fuel Fees	361,746
18,544	25,786	370,000	5400 - Beginning Fund Balance	38,254
25,786	32,447	400,000	Total 257 - Contract Fuel Sales	400,000
258 - Clearing Account				
28,543	25,075	-	1990 - Miscellaneous Revenue	-
41,922	-	-	5400 - Beginning Fund Balance	-
70,466	25,075	-	Total 258 - Clearing Account	-
260 - Student Body Account				
-	970,967	306,773	1990 - Miscellaneous Revenue	542,118
-	478,171	859,233	5400 - Beginning Fund Balance	608,049
-	1,449,138	1,166,006	Total 260 - Student Body Account	1,150,167
261 - Non ASB Funds				
-	-	40,151	1914 - Donations	41,000
-	34,937	36,749	1990 - Miscellaneous Revenue	53,175
-	-	33,505	5400 - Beginning Fund Balance	40,808
-	34,937	110,406	Total 261 - Non ASB Funds	134,983
262 - Reynolds Education Foundation				
-	538	9,719	1990 - Miscellaneous Revenue	9,719
-	538	9,719	Total 262 - Reynolds Education Foundation	9,719
263 - Project Lead the Way (PLTW)				
-	4,430	-	1990 - Miscellaneous Revenue	-
-	-	11,843	2199 - Other Intermediate Sources	840
-	11,843	-	2200 - Restricted Revenue	-
-	-	-	5400 - Beginning Fund Balance	11,003
-	16,273	11,843	Total 263 - Project Lead the Way (PLTW)	11,843
264 - Four Corners Tuition				
-	-	202,297	1312 - Tuition From Other Districts	38,658
-	-	-	5400 - Beginning Fund Balance	161,342
-	-	202,297	Total 264 - Four Corners Tuition	200,000
265 - MESD Early Childhood				
-	262,249	-	1990 - Miscellaneous Revenue	-
-	309,612	-	5200 - Interfund Transfers	-
-	571,861	-	Total 265 - MESD Early Childhood	-
267 - Cooperating Teacher				

Historical		Budget	State and Local Details - Resources		Budget
2011/12	2012/13	2013/14	[[251-296].*****]		2014/15
Actuals	Actuals	Working			Proposed
\$	\$	\$	Object		\$
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
1,147	-	-	2199 - Other Intermediate Sources		-
-	-	-	5400 - Beginning Fund Balance		2,068
1,147	163,200	158,200	Total 268 - PPS / Columbia Regional Autism		199,130
270 - MYC Fee For Service					
-	8,000	-	1990 - Miscellaneous Revenue		-
-	14,800	20,800	2200 - Restricted Revenue		51,007
26,540	-	-	3203 - MYC Fee For Service		-
52,343	65,314	86,114	5400 - Beginning Fund Balance		33,225
78,883	88,114	106,914	Total 270 - MYC Fee For Service		84,232
271 - OYCC					
22,960	19,840	18,400	2200 - Restricted Revenue		13,826
(3,775)	-	-	5400 - Beginning Fund Balance		972
19,185	19,840	18,400	Total 271 - OYCC		14,798
275 - PEEK-8 Physical Education Expansion K-8					
-	-	100,000	3299 - Other Restricted Grants		197,087
-	-	-	5400 - Beginning Fund Balance		3,293
-	-	100,000	Total 275 - PEEK-8 Physical Education Expansion K-8		200,380
276 - Army Junior ROTC					
42,350	99,699	-	2199 - Other Intermediate Sources		-
42,350	99,699	-	Total 276 - Army Junior ROTC		-
279 - Educator Effectiveness - NQTL OF					
-	-	133,401	3299 - Other Restricted Grants		-
-	-	133,401	Total 279 - Educator Effectiveness - NQTL OF		-
280 - Expanded Reading Opportunities Grant					
-	-	300,000	3299 - Other Restricted Grants		-
-	-	300,000	Total 280 - Expanded Reading Opportunities Grant		-
281 - District PLT					
-	-	16,315	3299 - Other Restricted Grants		-
-	-	16,315	Total 281 - District PLT		-
286 - Youth Transition Program					
52,463	70,836	79,092	2200 - Restricted Revenue		79,952
52,463	70,836	79,092	Total 286 - Youth Transition Program		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

Historical		Budget	State and Local Details - Requirements		Budget
2011/12	2012/13	2013/14	[[251-296].*.*.*.*]		2014/15
Actuals	Actuals	Working			Proposed
\$	\$	\$	FTE	Function - Object	\$
251 - Drivers Education					
				1131 - High School Programs	
46,628	51,504	45,000		0100 - Salaries	82,571
8,778	8,176	15,677		0200 - Associated Payroll Costs	21,692
116	-	2,000		0300 - Purchased Services	-
6,278	1,191	9,677		0400 - Supplies and Materials	1,000
-	-	14,323		0500 - Capital Outlay	64,374
3,080	-	3,302		0600 - Other Objects	3,302
64,879	60,870	89,979		Total 1131 - High School Programs	172,939
				6110 - Operating Contingencies	
-	-	84,479		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
252 - E-Rate					
				2660 - Technology Services	
-	1,776	-		0300 - Purchased Services	200,000
-	1,776	-		Total 2660 - Technology Services	200,000
				7000 - Unappropriated Ending Fund Balan	
296,960	341,728	-		0800 - Other Uses of Funds	200,000
296,960	341,728	-		Total 7000 - Unappropriated Ending Fund Balan	200,000
296,960	343,504	-		Total 252 - E-Rate	400,000
253 - Energy Efficient Schools - SB 1149					
				2540 - Maintenance & Operations	
-	-	200,000		0300 - Purchased Services	120,000
-	-	577,746		0500 - Capital Outlay	577,746
-	-	777,746		Total 2540 - Maintenance & Operations	697,746
				7000 - Unappropriated Ending Fund Balan	
445,507	671,384	-		0800 - Other Uses of Funds	820,000
445,507	671,384	-		Total 7000 - Unappropriated Ending Fund Balan	820,000
445,507	671,384	777,746		Total 253 - Energy Efficient Schools - SB 1149	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
-	2,688	2,000		0400 - Supplies and Materials	2,000
28,081	22,221	3,000		Total 1271 - Remediation	3,000
				7000 - Unappropriated Ending Fund Balan	
-	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
255 - Mt Hood Cable Regulatory Commission Grant					
				2540 - Maintenance & Operations	
100,744	-	-		0500 - Capital Outlay	-
100,744	-	-		Total 2540 - Maintenance & Operations	-
100,744	-	-		Total 255 - Mt Hood Cable Regulatory Commission Grant	-
256 - Other Contracts & Grants					
				1111 - Primary Programs K-5	
2,414	25,000	28,086		0400 - Supplies and Materials	25,000
2,414	25,000	28,086		Total 1111 - Primary Programs K-5	25,000
				1121 - Middle School Programs	
27,694	20,000	20,000		0300 - Purchased Services	-
-	2,306	595		0400 - Supplies and Materials	18,077
27,694	22,306	20,595		Total 1121 - Middle School Programs	18,077
				1122 - Middle School Extra-Curricular	
-	-	1,000		0400 - Supplies and Materials	-
-	-	1,000		Total 1122 - Middle School Extra-Curricular	-
				1131 - High School Programs	
-	2,378	-		0100 - Salaries	-
-	759	-		0200 - Associated Payroll Costs	-
-	-	3,000		0300 - Purchased Services	1,671

Historical		Budget		State and Local Details - Requirements		Budget	
2011/12	2012/13	2013/14		[[251-296].*****]		2014/15	
Actuals	Actuals	Working				Proposed	
\$	\$	\$	FTE	Function - Object		\$	FTE
6,313	1,700	7,000		0400 - Supplies and Materials		1,000	
6,313	4,837	10,000		Total 1131 - High School Programs		2,671	
				1280 - Alternative Ed			
-	-	11,000		0400 - Supplies and Materials		-	
-	-	11,000		Total 1280 - Alternative Ed		-	
				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		Total 2211 - Teaching & Learning		1,000	
				2410 - Building Administration			
1,350	519	-		0100 - Salaries		-	
119	45	-		0200 - Associated Payroll Costs		-	
279	955	-		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		-	
				3231 - DHS Foster Kids			
-	-	112,000		0300 - Purchased Services		-	
-	-	112,000		Total 3231 - DHS Foster Kids		-	
				3300 - Community Services			
-	-	125		0400 - Supplies and Materials		-	
-	-	125		Total 3300 - Community Services		-	
				6110 - Operating Contingencies			
-	-	-		0800 - Other Uses of Funds		2,500	
-	-	-		Total 6110 - Operating Contingencies		2,500	
				7000 - Unappropriated Ending Fund Balan			
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	
257 - Contract Fuel Sales							
				3210 - Fuel / DHS Reimb Expense			
-	-	400,000		0400 - Supplies and Materials		400,000	
-	-	400,000		Total 3210 - Fuel / DHS Reimb Expense		400,000	
				7000 - Unappropriated Ending Fund Balan			
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	
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		-	
6,704	-	-		0200 - Associated Payroll Costs		-	
365	19,758	-		0300 - Purchased Services		-	
11,499	65	-		0400 - Supplies and Materials		-	
35,291	19,823	-		Total 1132 - High School Athletics		-	
				2540 - Maintenance & Operations			
8,740	-	-		0300 - Purchased Services		-	
7,805	-	-		0400 - Supplies and Materials		-	
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		-	

Historical		Budget		State and Local Details - Requirements		Budget	
2011/12	2012/13	2013/14		[[251-296].****]		2014/15	
Actuals	Actuals	Working				Proposed	
\$	\$	\$	FTE	Function - Object		\$	FTE
				7000 - Unappropriated Ending Fund Balan			
-	(65)	-		0800 - Other Uses of Funds		-	
-	(65)	-		Total 7000 - Unappropriated Ending Fund Balan		-	
70,466	25,075	-		Total 258 - Clearing Account		-	
260 - Student Body Account							
				1113 - Elem Extra-Curricular			
-	15,562	4,700		0300 - Purchased Services		3,000	
-	129,254	163,676		0400 - Supplies and Materials		148,198	
-	70	750		0600 - Other Objects		-	
-	144,886	169,126		Total 1113 - Elem Extra-Curricular		151,198	
				1122 - Middle School Extra-Curricular			
-	12,315	1,000		0300 - Purchased Services		-	
-	108,379	127,464		0400 - Supplies and Materials		108,108	
-	1,259	5,000		0600 - Other Objects		-	
-	121,953	133,464		Total 1122 - Middle School Extra-Curricular		108,108	
				1133 - High School Activities			
-	55,944	43,000		0300 - Purchased Services		-	
-	552,785	795,416		0400 - Supplies and Materials		851,443	
-	43,807	25,000		0600 - Other Objects		-	
-	652,537	863,416		Total 1133 - High School Activities		851,443	
				6110 - Operating Contingencies			
-	-	-		0800 - Other Uses of Funds		39,418	
-	-	-		Total 6110 - Operating Contingencies		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	
261 - Non ASB Funds							
				1111 - Primary Programs K-5			
-	-	36,689		0400 - Supplies and Materials		37,400	
-	-	36,689		Total 1111 - Primary Programs K-5		37,400	
				1121 - Middle School Programs			
-	-	3,462		0400 - Supplies and Materials		3,600	
-	-	3,462		Total 1121 - Middle School Programs		3,600	
				1131 - High School Programs			
-	59	24,832		0400 - Supplies and Materials		40,888	
-	59	24,832		Total 1131 - High School Programs		40,888	
				3500 - Child Care			
-	879	3,626	0.06	0100 - Salaries		1,570	0.06
-	483	1,353		0200 - Associated Payroll Costs		1,505	
-	10	40,444		0400 - Supplies and Materials		50,020	
-	1,373	45,423	0.06	Total 3500 - Child Care		53,095	0.06
				7000 - Unappropriated Ending Fund Balan			
-	33,505	-		0800 - Other Uses of Funds		-	
-	33,505	-		Total 7000 - Unappropriated Ending Fund Balan		-	
-	34,937	110,406	0.06	Total 261 - Non ASB Funds		134,983	0.06
262 - Reynolds Education Foundation							
				1111 - Primary Programs K-5			
-	-	4,557		0400 - Supplies and Materials		4,556	
-	-	4,557		Total 1111 - Primary Programs K-5		4,556	
				1121 - Middle School Programs			
-	-	1,663		0400 - Supplies and Materials		1,663	
-	-	1,663		Total 1121 - Middle School Programs		1,663	
				1131 - High School Programs			
-	-	1,250		0400 - Supplies and Materials		1,250	
-	-	1,250		Total 1131 - High School Programs		1,250	
				1223 - Transition Program			
-	-	1,263		0400 - Supplies and Materials		1,263	
-	-	1,263		Total 1223 - Transition Program		1,263	
				1280 - Alternative Ed			
-	-	750		0400 - Supplies and Materials		750	
-	-	750		Total 1280 - Alternative Ed		750	
				2160 - Oth Stdnt Treatment			
-	-	237		0400 - Supplies and Materials		237	
-	-	237		Total 2160 - Oth Stdnt Treatment		237	

Historical		Budget		State and Local Details - Requirements		Budget	
2011/12	2012/13	2013/14		[[251-296].*.*.*.*]		2014/15	
Actuals	Actuals	Working				Proposed	
\$	\$	\$	FTE	Function - Object		\$	FTE
				7000 - Unappropriated Ending Fund Balan			
-	538	-		0800 - Other Uses of Funds		-	
-	538	-		Total 7000 - Unappropriated Ending Fund Balan		-	
-	538	9,719		Total 262 - Reynolds Education Foundation		9,719	
263 - Project Lead the Way (PLTW)							
				1131 - High School Programs			
-	-	1,400		0300 - Purchased Services		1,400	
-	4,901	9,738		0400 - Supplies and Materials		7,479	
-	3,000	705		0600 - Other Objects		2,964	
-	7,901	11,843		Total 1131 - High School Programs		11,843	
				2240 - Instructional Staff Development			
-	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	
264 - Four CornersTuition							
				1220 - Restrictive Programs			
-	-	16,840		0100 - Salaries		-	
-	-	5,492		0200 - Associated Payroll Costs		-	
-	-	169,965		0300 - Purchased Services		200,000	
-	-	10,000		0400 - Supplies and Materials		-	
-	-	202,297		Total 1220 - Restrictive Programs		200,000	
-	-	202,297		Total 264 - Four CornersTuition		200,000	
265 - MESD Early Childhood							
				1140 - Pre-kindergarten Programs			
-	-	-	5.50	0100 - Salaries		-	
-	-	-	5.50	Total 1140 - Pre-kindergarten Programs		-	
				1250 - Less Restrictive Programs			
-	282,845	-		0100 - Salaries		-	
-	122,541	-		0200 - Associated Payroll Costs		-	
-	405,386	-		Total 1250 - Less Restrictive Programs		-	
				2191 - Service Direction			
-	143,009	-		0300 - Purchased Services		-	
-	3,073	-		0400 - Supplies and Materials		-	
-	146,081	-		Total 2191 - Service Direction		-	
				7000 - Unappropriated Ending Fund Balan			
-	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							
				1111 - Primary Programs K-5			
6,149	-	-		0100 - Salaries		-	
1,545	-	-		0200 - Associated Payroll Costs		-	
7,695	-	-		Total 1111 - Primary Programs K-5		-	
				1121 - Middle School Programs			
2,753	-	-		0100 - Salaries		-	
593	-	-		0200 - Associated Payroll Costs		-	
9,390	-	-		0400 - Supplies and Materials		-	
12,737	-	-		Total 1121 - Middle School Programs		-	
				1131 - High School Programs			
2	-	-		0200 - Associated Payroll Costs		-	
2	-	-		Total 1131 - High School Programs		-	
				7000 - Unappropriated Ending Fund Balan			
6,813	-	-		0800 - Other Uses of Funds		-	
6,813	-	-		Total 7000 - Unappropriated Ending Fund Balan		-	
27,246	-	-		Total 267 - Cooperating Teacher		-	
268 - PPS / Columbia Regional Autism							
				1299 - Other Programs			
-	89,804	95,408	1.50	0100 - Salaries		134,321	2.00
-	41,826	51,461		0200 - Associated Payroll Costs		63,187	
-	1,490	11,331		0400 - Supplies and Materials		1,622	

Historical		Budget	State and Local Details - Requirements			Budget
2011/12	2012/13	2013/14	[[251-296].*.*.*.]			2014/15
Actuals	Actuals	Working				Proposed
\$	\$	\$	FTE	Function - Object	\$	FTE
-	133,120	158,200	1.50	Total 1299 - Other Programs	199,130	2.00
				2122 - Positive Behavior Supports		
956	-	-		0100 - Salaries	-	
192	-	-		0200 - Associated Payroll Costs	-	
1,147	-	-		Total 2122 - Positive Behavior Supports	-	
				7000 - Unappropriated Ending Fund Balan		
-	30,080	-		0800 - Other Uses of Funds	-	
-	30,080	-		Total 7000 - Unappropriated Ending Fund Balan	-	
1,147	163,200	158,200	1.50	Total 268 - PPS / Columbia Regional Autism	199,130	2.00
270 - MYC Fee For Service						
				1280 - Alternative Ed		
-	1,177	21,500		0100 - Salaries	22,500	
-	368	10,368		0200 - Associated Payroll Costs	6,814	
-	-	9,000		0300 - Purchased Services	11,500	
-	-	7,200		0400 - Supplies and Materials	5,000	
-	1,545	48,068		Total 1280 - Alternative Ed	45,814	
				1283 - Alternative Ed - HS		
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		0800 - Other Uses of Funds	38,418	
65,314	64,768	58,846		Total 7000 - Unappropriated Ending Fund Balan	38,418	
78,883	88,114	106,914		Total 270 - MYC Fee For Service	84,232	
271 - OYCC						
				1280 - Alternative Ed		
-	-	8,402	0.40	0100 - Salaries	10,989	0.40
-	-	5,598		0200 - Associated Payroll Costs	2,886	
-	-	4,400		0400 - Supplies and Materials	923	
-	-	18,400	0.40	Total 1280 - Alternative Ed	14,798	0.40
				1283 - Alternative Ed - HS		
7,859	8,691	-		0100 - Salaries	-	
4,141	5,309	-		0200 - Associated Payroll Costs	-	
-	1,611	-		0300 - Purchased Services	-	
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	14,798	0.40
275 - PEEK-8 Physical Education Expansion K-8						
				1111 - Primary Programs K-5		
-	-	82,755	2.00	0100 - Salaries	136,624	2.00
-	-	17,245		0200 - Associated Payroll Costs	63,756	
-	-	100,000	2.00	Total 1111 - Primary Programs K-5	200,380	2.00
-	-	100,000	2.00	Total 275 - PEEK-8 Physical Education Expansion K-8	200,380	2.00
276 - Army Junior ROTC						
				1131 - High School Programs		
37,001	76,808	-		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		
-	-	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	-	
-	-	133,401		Total 279 - Educator Effectiveness - NQTL OF	-	
280 - Expanded Reading Opportunities Grant						
				1271 - Remediation		
-	-	128,523	1.00	0100 - Salaries	-	
-	-	41,574		0200 - Associated Payroll Costs	-	
-	-	41,209		0300 - Purchased Services	-	

Historical		Budget		State and Local Details - Requirements		Budget	
2011/12	2012/13	2013/14		[[251-296].*.*.*.*]		2014/15	
Actuals	Actuals	Working				Proposed	
\$	\$	\$	FTE	Function - Object		\$	FTE
-	-	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							
				2240 - Instructional Staff Development			
-	-	3,000		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							
				1223 - Transition Program			
-	45,114	51,292	1.00	0100 - Salaries		49,515	1.00
-	14,888	23,427		0200 - Associated Payroll Costs		26,224	
-	1,888	3,373		0300 - Purchased Services		3,373	
-	8,421	700		0400 - Supplies and Materials		540	
-	525	300		0600 - Other Objects		300	
-	70,836	79,092	1.00	Total 1223 - Transition Program		79,952	1.00
				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	-	-		0600 - Other Objects		-	
52,463	-	-		Total 1250 - Less Restrictive Programs		-	
				7000 - Unappropriated Ending Fund Balan			
-	0	-		0800 - Other Uses of Funds		-	
-	0	-		Total 7000 - Unappropriated Ending Fund Balan		-	
52,463	70,836	79,092	1.00	Total 286 - Youth Transition Program		79,952	1.00
1,323,233	3,841,952	3,951,603	11.46	Total Function - Object		4,628,137	5.46



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 General Fund liability. 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 the capital projects 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		
Revenue from Other Sources	800,000	800,000	400,000	400,000		
Grand Totals	1,688,238	1,694,447	1,131,888	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		
6000 Contingency	-	-	281,888	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	-	-

**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		
200 Associated Payroll Costs	483,773	437,925	450,000	450,000		
800 Contingency & End Fund Balance	894,447	962,023	281,888	439,246		
Grand Totals	1,688,238	1,694,447	1,131,888	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		
Revenue from Local Sources	22,785	336,330	5,000	50,000		
Revenue from Other Sources	57,000	57,000	57,000	57,000		
Grand Totals	408,906	782,244	457,000	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		
6000 Contingency	-	-	-	-		
7000 Unapprop End Fund Balance	388,914	765,671	-	-		
Grand Totals	408,906	782,244	457,000	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		
400 Supplies and Materials	2,097	11,964	155,000	155,000		
600 Other Objects	15,171	4,609	101,000	581,318		
800 Contingency & End Fund Balance	388,914	765,671	-	-		
Grand Totals	408,906	782,244	457,000	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		
Revenue from Local Sources	6,205,427	7,279,678	7,236,112	7,111,750		
Revenue from Other Sources	5,731,915	6,034,577	6,340,490	6,660,490		
Grand Totals	12,152,918	13,427,908	13,696,602	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		
6000 Contingency	-	-	-	-		
7000 Unapprop End Fund Balance	113,653	968,918	797,037	533,000		
Grand Totals	12,152,918	13,427,908	13,696,602	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		
800 Contingency & End Fund Balance	113,653	968,918	797,037	533,000		
Grand Totals	12,152,918	13,427,908	13,696,602	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		
Revenue from Intermediate Sources	46,090	388,896	30,000	50,000		
Revenue from Local Sources	8,687	6,037	-	2,000		
Revenue from Transfers	-	-	1,000,000	1,542,038		
Grand Totals	2,746,853	2,103,373	1,746,679	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		
5000 Other Uses	1,038,413	1,027,084	1,640,938	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	-	-

**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		
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	-	-

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		
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	-	-

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		
3000 Community Services	-	2,000	-	-		
7000 Unapprop End Fund Balance	11,038	11,057	19,140	19,140		
Grand Totals	13,282	13,057	31,392	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		
400 Supplies and Materials	2,244	2,000	1,945	-		
800 Contingency & End Fund Balance	11,038	11,057	19,140	19,140		
Grand Totals	13,282	13,057	31,392	29,447	-	-

Historical		Budget	Other Funds Details - Resources		Budget
2011/12	2012/13	2013/14	[[298-728].*.*.*.*]		2014/15
Actuals	Actuals	Working			Proposed
\$	\$	\$	Object		\$
298 - Early Retirement					
800,000	800,000	400,000	5200 - Interfund Transfers		400,000
888,238	894,447	731,888	5400 - Beginning Fund Balance		839,246
1,688,238	1,694,447	1,131,888	Total 298 - Early Retirement		1,239,246
299 - Insurance Reserve					
22,784	336,330	5,000	1990 - Miscellaneous Revenue		50,000
57,000	57,000	57,000	5200 - Interfund Transfers		57,000
329,121	388,914	395,000	5400 - Beginning Fund Balance		829,318
408,906	782,244	457,000	Total 299 - Insurance Reserve		936,318
300 - Debt Service					
6,049,124	7,111,177	6,971,653	1111 - Current Year Taxes		6,852,171
155,054	167,005	262,959	1112 - Prior Year Taxes		258,157
1,250	1,496	1,500	1190 - Tax Penalties & Interest		1,422
14,799	17,006	15,000	1510 - Interest On Investments		10,000
122,609	19,060	120,000	5400 - Beginning Fund Balance		110,000
6,342,835	7,315,743	7,371,112	Total 300 - Debt Service		7,231,750
350 - Pers Bonds					
15,181	17,398	-	1510 - Interest On Investments		18,000
5,701,934	6,000,174	6,325,490	1970 - Services Provided Other Funds		6,632,490
92,967	94,593	-	5400 - Beginning Fund Balance		-
5,810,083	6,112,165	6,325,490	Total 350 - Pers Bonds		6,650,490
351 - Qzab					
0	-	-	1990 - Miscellaneous Revenue		-
(0)	-	-	5400 - Beginning Fund Balance		-
-	-	-	Total 351 - Qzab		-
400 - Capital Projects Funds					
8,686	6,037	-	1510 - Interest On Investments		2,000
-	342,000	-	2102 - ESD Apportionment		-
46,090	46,895	30,000	2199 - Other Intermediate Sources		50,000
-	-	1,000,000	5200 - Interfund Transfers		1,542,038
2,692,076	1,708,440	716,679	5400 - Beginning Fund Balance		49,000
2,746,853	2,103,373	1,746,679	Total 400 - Capital Projects Funds		1,643,038
719 - Homeless					
2,243	2,019	-	1990 - Miscellaneous Revenue		-
-	0	-	5400 - Beginning Fund Balance		-
2,243	2,019	-	Total 719 - Homeless		-
722 - M Whitehead Scholarship					
3,807	3,807	3,807	5400 - Beginning Fund Balance		3,807
3,807	3,807	3,807	Total 722 - M Whitehead Scholarship		3,807
723 - Reynolds Metals Scholarship					
6,465	6,465	6,500	5400 - Beginning Fund Balance		6,500
6,465	6,465	6,500	Total 723 - Reynolds Metals Scholarship		6,500
726 - S Squires Scholarship					
766	766	-	5400 - Beginning Fund Balance		-
766	766	-	Total 726 - S Squires Scholarship		-
727 - Dix Memorial Scholarship					
-	-	19,140	5400 - Beginning Fund Balance		19,140
-	-	19,140	Total 727 - Dix Memorial Scholarship		19,140
728 - Viskov Memorial Fund					
-	-	1,945	1920 - Private Source Donations		-
-	-	1,945	Total 728 - Viskov Memorial Fund		-
17,010,195	18,021,028	17,063,561	Total Object		17,730,289

Historical		Budget	Other Funds Details - Requirements		Budget
2011/12	2012/13	2013/14	[[298-728].*.*.*.*]		2014/15
Actuals	Actuals	Working			Proposed
\$	\$	\$	FTE	Function - Object	\$ FTE
298 - Early Retirement					
				2700 - Early Retirement	
310,018	294,499	400,000		0100 - Salaries	350,000
483,773	437,925	450,000		0200 - Associated Payroll Costs	450,000
793,791	732,424	850,000		Total 2700 - Early Retirement	800,000
				6110 - Operating Contingencies	
-	-	281,888		0800 - Other Uses of Funds	439,246
-	-	281,888		Total 6110 - Operating Contingencies	439,246
				7000 - Unappropriated Ending Fund Balan	
894,447	962,023	-		0800 - Other Uses of Funds	-
894,447	962,023	-		Total 7000 - Unappropriated Ending Fund Balan	-
1,688,238	1,694,447	1,131,888		Total 298 - Early Retirement	1,239,246
299 - Insurance Reserve					
				1131 - High School Programs	
-	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
2,097	-	155,000		0400 - Supplies and Materials	155,000
15,171	4,609	101,000		0600 - Other Objects	581,318
19,992	4,609	457,000		Total 2210 - Improvement of Instructional Services	936,318
				7000 - Unappropriated Ending Fund Balan	
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
300 - Debt Service					
				5110 - Long-Term Debt Service	
6,323,775	6,443,500	6,574,075		0600 - Other Objects	6,698,750
6,323,775	6,443,500	6,574,075		Total 5110 - Long-Term Debt Service	6,698,750
				7000 - Unappropriated Ending Fund Balan	
19,060	872,243	797,037		0800 - Other Uses of Funds	533,000
19,060	872,243	797,037		Total 7000 - Unappropriated Ending Fund Balan	533,000
6,342,835	7,315,743	7,371,112		Total 300 - Debt Service	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
5,715,490	6,015,490	6,325,490		Total 5110 - Long-Term Debt Service	6,650,490
				7000 - Unappropriated Ending Fund Balan	
94,593	96,676	-		0800 - Other Uses of Funds	-
94,593	96,676	-		Total 7000 - Unappropriated Ending Fund Balan	-
5,810,083	6,112,165	6,325,490		Total 350 - Pers Bonds	6,650,490
400 - Capital Projects Funds					
				4150 - Building Acquisition/Develop	
-	-	104,941		0300 - Purchased Services	-
-	-	800		0600 - Other Objects	1,000
-	-	105,741		Total 4150 - Building Acquisition/Develop	1,000
				5110 - Long-Term Debt Service	
1,038,413	1,027,084	1,640,938		0600 - Other Objects	1,642,038
1,038,413	1,027,084	1,640,938		Total 5110 - Long-Term Debt Service	1,642,038
				7000 - Unappropriated Ending Fund Balan	
1,708,440	1,076,289	-		0800 - Other Uses of Funds	-
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
719 - Homeless					
				2140 - Psychological Services	
2,243	-	-		0400 - Supplies and Materials	-
2,243	-	-		Total 2140 - Psychological Services	-
				3300 - Community Services	
-	2,000	-		0400 - Supplies and Materials	-
-	2,000	-		Total 3300 - Community Services	-
				7000 - Unappropriated Ending Fund Balan	
-	19	-		0800 - Other Uses of Funds	-
-	19	-		Total 7000 - Unappropriated Ending Fund Balan	-
2,243	2,019	-		Total 719 - Homeless	-

Historical		Budget		Other Funds Details - Requirements		Budget	
2011/12	2012/13	2013/14		[[298-728].*****]		2014/15	
Actuals	Actuals	Working				Proposed	
\$	\$	\$	FTE	Function - Object		\$	FTE
722 - M Whitehead Scholarship							
				2320 - Executive Administration			
-	-	3,807		0300 - Purchased Services		3,807	
-	-	3,807		Total 2320 - Executive Administration		3,807	
				7000 - Unappropriated Ending Fund Balan			
3,807	3,807	-		0800 - Other Uses of Funds		-	
3,807	3,807	-		Total 7000 - Unappropriated Ending Fund Balan		-	
3,807	3,807	3,807		Total 722 - M Whitehead Scholarship		3,807	
723 - Reynolds Metals Scholarship							
				2320 - Executive Administration			
-	-	6,500		0300 - Purchased Services		6,500	
-	-	6,500		Total 2320 - Executive Administration		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		6,500	
726 - S Squires Scholarship							
				7000 - Unappropriated Ending Fund Balan			
766	766	-		0800 - Other Uses of Funds		-	
766	766	-		Total 7000 - Unappropriated Ending Fund Balan		-	
766	766	-		Total 726 - S Squires Scholarship		-	
727 - Dix Memorial Scholarship							
				7000 - Unappropriated Ending Fund Balan			
-	-	19,140		0800 - Other Uses of Funds		19,140	
-	-	19,140		Total 7000 - Unappropriated Ending Fund Balan		19,140	
-	-	19,140		Total 727 - Dix Memorial Scholarship		19,140	
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		-	
17,010,195	18,021,028	17,063,561		Total Function - Object		17,730,289	

Reynolds School District

Special Education Continuum of Services

2014-2015

K-12 Resource Room:

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:

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:

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:

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:

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:

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:

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
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%
	<u>2225</u>	<u>219</u>	<u>2444</u>	<u>5149</u>	47.47%
Middle					
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%
High					
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%
Charter					
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>	N/A	N/A
	<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>

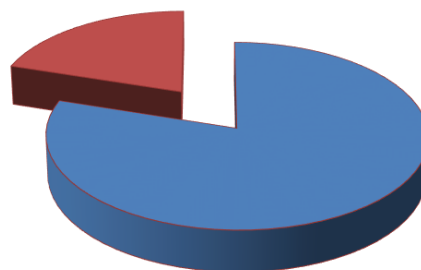
RSD English Learners
Active *and* Monitored
Primary Home Languages

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	4	2	6
Karen	55	3	58
Khmer	2	0	2
Kirundi	1	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

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%

**Percentage of English Language
Learners at RSD**



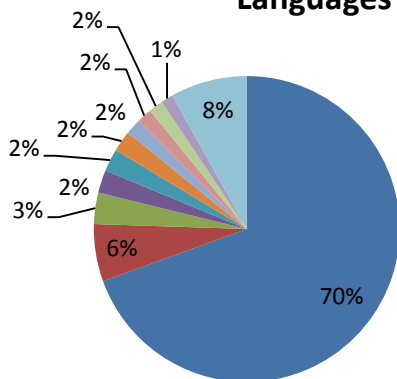
■ Total School Enrollment
■ NUMBER OF ENGLISH LANGUAGE
LEARNERS ELIGIBLE FOR SERVICES

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.

Languages Spoken



■ Spanish
■ Russian
■ Vietnamese
■ Chuukese/Trukese
■ Somali
■ Romanian
■ Ukrainian
■ Karen
■ Hmong
■ Arabic
■ Other

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

Multnomah County, Reynolds SD 7**District ID: 2182****2014-2015 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources	=	\$22,940,051.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$995,004.44
County School Fund	=	\$1,800.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Local Revenue	=	\$23,936,855.44

2014-2015 Experience Adjustment

District Average Teacher Experience	=	12.82
State Average Teacher Experience	=	13.18
Experience Adjustment (Difference in District and State Teacher Experience)	=	-0.36

2014-2015 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans. Expend.	=	\$8,275,446.00
Trans per ADMr Rank.	69%	Transportation Reimburs. Rate 70.00%
Grant (Rate* Net Eligible Expend)	=	\$5,792,812.20

2014-2015 Extended ADMw

	2014-2015 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 Extended ADMw			14,860.28

2014-2015 General Purpose Grant*(Extended ADMw x [\$4500 +(\$25 x Experience Adjustment)]) x Funding Ratio***(14,860.28 x [\$4500 + (\$25 x -0.36)]) X 1.525753508270 = \$101,825,022****2014-2015 Total Formula Revenue***General Purpose Grant + Transportation Grant***= \$101,825,022 + \$5,792,812 = \$107,617,834****2014-2015 State School Fund Grant***Total Formula Revenue - Local Revenue***= \$107,617,834 - \$23,936,855 = \$83,680,979**

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

Total Formula Revenue per Extended ADMw= \$7,242

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

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.

Employer Number	Employer Name	Net Employer Contribution Rate (Pre-SB 822) 7/1/13 - 6/30/15			Net Employer Contribution Rate 7/1/13 - 6/30/15		
		Tier 1/ Tier 2 Payroll	OPSRP	OPSRP	Tier 1/ Tier 2 Payroll	OPSRP	OPSRP
			General Service Payroll	Police and Fire Payroll		General Service Payroll	Police and Fire Payroll
School Districts							
School							
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**

	A	B	C	D	E	F	G
1	DRAFT :						
2	Estimated Revenue Distribution 2014-2015						
3							
4	Adjustment Date	Description		Adjustment Amt.	Running Estimate		
5	Nov. 7, 2013	ODE Estimate			33,338,550		
6	2014-15	Year 2 Estimate at 51%			34,308,734		
7	February 28, 2014	ODE Initial 14-15 Estimate			35,730,152		
8							
9							
10							
11	Preliminary MESD 2014-2015 Local Revenue Estimate				35,730,152		
12	MESD Revenue (10%)				(3,573,015)		
13	Resolution Revenue				32,157,137		
14							
15							
16	District	ADMw PY 2013-14	Extended ADMw*	Hold Harmless ADMw	Apportionment	Max Transit %	Max Transit
17	Centennial	7,516.74	7,796.22	7,796.22	2,220,073	50.00%	1,110,036
18	Corbett (X 1.61)	1,476.52	1,525.92	2,456.73	699,585	50.00%	349,793
19	David Douglas	12,954.03	13,491.09	13,491.09	3,841,759	50.00%	1,920,880
20	Gresham-Barlow	14,190.59	14,247.21	14,247.21	4,057,074	55.00%	2,231,391
21	Parkrose	3,958.16	3,986.83	3,986.83	1,135,300	50.00%	567,650
22	Portland	54,234.77	55,206.62	55,206.62	15,720,786	51.97%	8,170,092
23	Reynolds	14,572.22	14,860.28	14,860.28	4,231,653	50.00%	2,115,827
24	Riverdale (X1.61)	523.30	547.27	881.10	250,906	50.00%	125,453
25	Totals	109,426.33	111,661.44	112,926.09	32,157,137		16,591,122
26							
27							
28							

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Sub Services District Costs

District	Cost 2012-13	2013-2014 Subs	2013-2014 Non-subs	Cost 2013-2014	2014-2015 Subs	2014-2015 Non-subs	2014-2015 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
	<u>\$186,188.00</u>	<u>4,342</u>	<u>438</u>	<u>\$176,433.50</u>	<u>3,509</u>	<u>816</u>	<u>\$156,017.66</u>

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

	A	B	C	D	E	F	G	H	J	K	L
1	DRAFT :										
2	Unit Cost Template				2014-15 Services Selected				2014-15 Contract Services		
3					Unit	Unit Cost	Units Selected	Total Cost	Unit Cost	Units Selected	Total Cost
4											
5	2014-15 Available Service Plan Revenue:										
6	2014-15 Service Plan Revenue										
7	Resolution "carryforward" for 2013-14 is shown at the current value from										
8	ODE Prior Period Adjustment										
9											
10	Total Service Plan Revenue:				\$32,982,155						
11	Department of Instructional Services										
12	Alpha School 227/247				Cost based on Prelim. Selections						
13	227 1.0x Slot Cost				1 Student	\$ 6,908	5	\$ 34,540	\$ 6,908	51	\$ 352,308
14	227 1.5x Slot Cost				1 Student	\$ 10,361	0	\$ -	\$ 10,361	5	\$ 51,805
15	227 2.0x Slot Cost				1 Student	\$ 13,815	1	\$ 13,815	\$ 13,815	9	\$ 124,335
16	Alpha Middle School (East County Turnaround) 227/247										
17	227 1.0x Slot Cost				1 Student	\$ 6,908	4	\$ 27,632	\$ 6,908	19	\$ 131,252
18	227 1.5x Slot Cost				1 Student	\$ 10,361	0	\$ -	\$ 10,361	5	\$ 51,805
19	227 2.0x Slot Cost				1 Student	\$ 13,815	0	\$ -	\$ 13,815	1	\$ 13,815
20	Curriculum Services 305										
21	305 Classroom Law (1-305-2211-0319)				All or None	\$ 26,072	0	\$ 26,072	\$ 26,072	0	\$ -
22	305 Support Services (1-305-2210-0111)				FTE	\$ 17,270	0.2	\$ 20,000	\$ 17,270	0	\$ -
23	305 Positive Behavior Support (1-305-2110-0319)				All or None	\$ -	0	\$ -	\$ -	0	\$ -
24	Incarcerated Youth Program 203										
25	203 Service				All or None	\$ 261,958		\$ 261,958	\$ 261,958	0	\$ -
26	Helensview (Services for Pregnant and Parenting Students) 209/242/251										
27	Phoenix (Pregnant & Parenting Students) = 2X slot				1 Student	\$ 14,374	32	\$ 459,968	\$ 14,374	1	\$ 14,374
28	R.I.S.E./Trellis: 1.0x Slot Cost				1 Student	\$ 7,187	1	\$ 7,187	\$ 7,187	1	\$ 7,187
29	R.I.S.E./Trellis: 1.5x Slot Cost				1 Student	\$ 10,781	0	\$ -	\$ 10,781	0	\$ -
30	R.I.S.E./Trellis: 2.0x Slot Cost				1 Student	\$ 14,374	4	\$ 57,496	\$ 14,374	0	\$ -
31	Non-English Speaking Students 301										
32	Arata Creek Social/Emotional Skills 517/564										
33	517 Service				1 Student	\$ 40,194	29	\$ 1,165,626	\$ 40,194	4	\$ 160,776
34	Turnaround School (Helensview) 213/255										
35	213 1.0x Slot Cost				1 Student	\$ 7,187	78	\$ 560,586	\$ 7,187	0	\$ -
36	213 1.5x Slot Cost				1 Student	\$ 10,781	0	\$ -	\$ 10,781	0	\$ -
37	213 2.0x Slot Cost				1 Student	\$ 14,374	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	E	F	G	H	J	K	L
2	Unit Cost Template				2014-15 Services Selected						
3					2014-15 Contract Services						
4					Unit	Unit Cost	Units Selected	Total Cost	Unit Cost	Units Selected	Total Cost
38	Outdoor School 651/655/669										
39		Full Outdoor School		1 Student		\$ 360	46	\$ 16,560	\$ 360	\$ -	\$ -
40		Field Science Experience		1 Student		\$ 215	1668	\$ 358,620	\$ 215	\$ 3,822	\$ 821,730
41		\$60/student) ***Note this credit will be adjusted to actual once actual attendance is		1 Student		\$ (63)	1714	\$ (107,982)	\$ (60)	\$ 3,822	\$ (229,320)
42		Oregon Trail Overnight		1 Student		\$ 105	72	\$ 7,560	\$ 105	\$ -	\$ -
43	Attendance/Counseling Service 215										
44		215 Service		All or None		\$ -		\$ -			
45											
46	Department of Special Education Services										
47	Early Childhood Evaluation Services 531										
48		531 Early Childhood Evaluations		All or None		\$ 500,680		\$ -			
49	Functional Living Skills										
50		Functional Living Skills		1 Student		\$ 63,604	42	\$ 2,671,368	\$ 63,604	4	\$ 254,416
51		Alt. Behavior Placements		1 Student		\$ 100,127	33	\$ 3,304,191	\$ 100,127	8	\$ 801,016
52		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	\$ 11,245	\$ 112,446	0	\$ -
57		Psychological Services		1 FTE		\$ 118,620	0.7	\$ 83,034	\$ 118,620	0	\$ -
59		Itinerant Behavioral Educational Assistant		1 FTE		\$ 55,819	2	\$ 111,638	\$ 55,819	2	\$ 111,638
60		Aug. Communication/Assistive Tech. Specialist		1 FTE		\$ 115,154	0.4	\$ 46,062	\$ 115,154	0	\$ -
61		Speech & Language Therapist		1 FTE		\$ 89,866	1.3	\$ 116,826	\$ 89,866	0	\$ -
62											
63	Department of Health & Social Services										
64											
65		719 Hearing		All or None		\$ 152,529		\$ 152,529	\$ 152,529	0	
66		720 Immunization		All or None		\$ 154,400		\$ 154,400	\$ 154,400	0	
67		724 School Nursing Services/Special Needs		All or None		\$ 368,642		\$ 368,642	\$ 368,642	0	
68		722 School Nursing Services/Registered Nurse (190 day/FTE)		1 FTE (190 day)		\$ 99,975		\$ 5,261,184	\$ 99,975	0	\$ -
69		723 School Nursing Services/Health Assistant		Per Hour				\$ -	\$ -	0	\$ -
70											

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

	A	B	C	D	E	F	G	H	J	K	L
2	Unit Cost Template				2014-15 Services Selected						
3					2014-15 Contract Services						
4					Unit	Unit Cost	Units Selected	Total Cost	Unit Cost	Units Selected	Total Cost
71	Department of Technology Services										
72											
73	Business Applications - Corbett Only				All or None	\$ 19,425		\$ 19,425	\$ 19,425	0	
74	Network/Internet Services				All or None	\$ 1,170,665		\$ 1,170,665	\$ 1,170,665	0	
75	Internet - Portland Public Schools Only										
76	Student Applications										
77	Level 1 : SISNet Only				All or None (ADMw)	\$ 7.75		\$ 427,851	\$ 7.75	0	-
78	Level 2 : Level 1 + User Application Support (District)				All or None (ADMw)	\$ 13.25		\$ 748,026	\$ 13.25	0	-
79	Data Warehouse/Dashboard - Basic Service				All or None (ADMw)	\$ 2.49		\$ 2.49	\$ 2.49	0	-
80	Data Warehouse - Tools and Training				All or None (ADMw)	\$ 1.81		\$ 1.81	\$ 1.81	0	-
81	Other Departments										
82	Administrative Support & District-Wide Services										
83	Curriculum Services - School Improvement w/ .5 Math Specialist				ALL	\$ 352,487		\$ -			
84	OR Curriculum Services - School Improvement w/ 1.0 Math Specialist				ALL	\$ 412,579					
85	Home School Notification				ALL	\$ 34,902		\$ 34,902			
86	Inter-District Delivery System (Pony)				ALL	\$ 36,875		\$ 35,558			
87	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	Transits, Shared Services & Other										
94											
95	Transits				Per District	\$ 13,277,850		\$ 13,277,850			
96	Shared Service				Per District			\$ 4,324			
97	[Shared Service #1]				Per District			86,376			
98	[Shared Service #2]				Per District			-			
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)			\$ 31,669,246			
105											

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
1	DRAFT :																	
2	Unit Cost Comparison				2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15			
Unit Cost					Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	%	
Unit Cost					Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Change	
5	2014-15 Available Service Plan Revenue:				Note: Unit Cost Comparison is for MESD Priced Resolution Services Only.													
6	2014-15 Service Plan Revenue																	\$32,157,137
7	Resolution "carryforward" for 2013-14 is shown at the current value from the DSP :																	\$825,018
8	ODE Prior Period Adjustment																	\$0
10	Total Service Plan Revenue:				\$32,982,155													
11	Department of Instructional Services																	
12	Alpha School (1-227 / 2-247)																	
13	227 1.0x Slot Cost				\$ 6,088	\$ 6,688	\$ 6,999	\$ 7,489	\$ 8,722	\$ 11,190	\$ 11,650	\$ 6,400	\$ 6,400	\$ 7,360	1 Student	\$ 6,908	-6.14%	
14	227 1.5x Slot Cost											\$ 9,600	\$ 9,600	\$ 11,040	1 Student	\$ 10,361	-6.15%	
15	227 2.0x Slot Cost											\$ 12,800	\$ 12,800	\$ 14,720	1 Student	\$ 13,815	-6.15%	
16	Alpha Middle School (East County Turnaround) (1-227 / 2-247)																	
17	227 1.0x Slot Cost				\$ 6,088	\$ 6,688	\$ 6,999	\$ 7,489	\$ 8,722	\$ 11,190	\$ 11,650	\$ 6,400	\$ 6,400	\$ 7,360	1 Student	\$ 6,908	-6.14%	
18	227 1.5x Slot Cost											\$ 9,600	\$ 9,600	\$ 11,040	1 Student	\$ 10,361	-6.15%	
19	227 2.0x Slot Cost											\$ 12,800	\$ 12,800	\$ 14,720	1 Student	\$ 13,815	-6.15%	
20	Curriculum Services 305																	
21	305 Classroom Law (1-305-2211-0319)				\$ 32,957	\$ 32,957	\$ 32,957	\$ 32,957	\$ 32,957	\$ 32,960	\$ 32,960	\$ 32,960	\$ 26,072	\$ 26,072	All or None	\$ 26,072	0.00%	
22	305 Support Services (1-305-2210-0111)				\$ 12,680	\$ 12,680	\$ 12,680	\$ -		\$ -	\$ -	\$ -	\$ 47,000	\$ 20,000	FTE	\$ 17,270	-13.65%	
23	305 Positive Behavior Support (1-305-2110-0319)											\$ 16,459	\$ 5,086		All or None	\$ -		
24	Incarcerated Youth Program 203																	
25	203 Service				\$ 143,772	\$ 129,946	\$ 137,757	\$ 269,700	\$ 223,278	\$ 240,945	\$ 243,772	\$ 250,000	\$ 250,000	\$ 253,844	All or None	\$ 261,958	3.20%	
26	Helensview (Pregnant and Parenting Students) (1-209 / 1&2-242 / 2-251)																	
27	Phoenix (Pregnant & Parenting Students) = 2X slot				\$ 8,596	\$ 9,099	\$ 9,686	\$ 10,380	\$ 12,224	\$ 15,140	\$ 15,150	\$ 15,198	\$ 15,198	\$ 16,836	1 Student	\$ 14,374	-14.62%	
28	R.I.S.E./Trellis: 1.0x Slot Cost											\$ 6,400	\$ 6,400	\$ 7,647	1 Student	\$ 7,187	-6.02%	
29	R.I.S.E./Trellis: 1.5x Slot Cost											\$ 9,600	\$ 9,600	\$ 11,471	1 Student	\$ 10,781	-6.02%	
30	R.I.S.E./Trellis: 2.0x Slot Cost											\$ 12,800	\$ 12,800	\$ 15,294	1 Student	\$ 14,374	-6.02%	
31	Non-English Speaking Students 301																	
32	Arata Creek Social/Emotional Skills (1-517 / 2-564)																	
33	517 Service				\$ 21,017	\$ 24,004	\$ 24,597	\$ 26,488	\$ 28,335	\$ 31,233	\$ 32,190	\$ 32,190	\$ 33,317	\$ 34,880	1 Student	\$ 40,194	15.24%	
34	Turnaround School (Helensview) (1-213 / 2-255)																	
35	213 1.0x Slot Cost											\$ 6,400	\$ 6,400	\$ 7,647	1 Student	\$ 7,187	-6.02%	
36	213 1.5x Slot Cost											\$ 9,600	\$ 9,600	\$ 11,471	1 Student	\$ 10,781	-6.02%	
37	213 2.0x Slot Cost											\$ 12,800	\$ 12,800	\$ 15,294	1 Student	\$ 14,374	-6.02%	
38	Outdoor School (651 / 655 / 668 / 669)																	
39	651 Full Outdoor School				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 360	\$ 370	\$ 380	1 Student	\$ 360	-5.26%	
40	651 Field Science Experience				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190	\$ 196	\$ 215	1 Student	\$ 215	0.00%	
41	= \$60/student) ***Note this credit will be adjusted to actual once actual attendance				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (60)	\$ (60)	\$ (63)	1 Student	\$ (60)	-4.76%	
42	669 Oregon Trail Overnight				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92	\$ 95	\$ 100	1 Student	\$ 105	5.00%	
43	Attendance/Counseling Service 215																	
44	215 Service				\$ 20,350	\$ 20,350	\$ 27,496	\$ -		\$ -	\$ -	\$ -			All or None	\$ -	0.00%	
45																		
46	Department of Special Education 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	\$ 500,680		
49	Functional Living Skills																	
50	Functional Living Skills				\$ 21,486	\$ 23,034	\$ 23,790	\$ 27,058	\$ 29,768	\$ 40,049	\$ 42,663	\$ 43,374	\$ 52,378	\$ 56,385	1 Student	\$ 63,604	12.80%	
51	Alt. Behavior Placements				\$ 53,833	\$ 57,133	\$ 58,517	\$ 59,004	\$ 61,829	\$ 75,116	\$ 70,992	\$ 71,502	\$ 87,105	\$ 93,019	1 Student	\$ 100,127	7.64%	
53	Arata Behavioral Health				\$ 22,017	\$ 23,298	\$ 24,829	\$ 27,049	\$ 29,726	\$ 42,159	\$ 42,812	\$ 40,134	\$ 47,782	\$ 41,089	1 Student	\$ 46,063	12.11%	
54	Related Services 507/561																	
55	Occupational Therapist				\$ 71,350	\$ 72,695	\$ 79,815	\$ 93,446	\$ 99,290	\$ 106,260	\$ 103,760	\$ 103,314	\$ 109,513	\$ 111,628	1 FTE	\$ 113,642	1.80%	
56	Physical Therapist				\$ 71,350	\$ 72,695	\$ 79,815	\$ 93,446	\$ 99,290	\$ 106,260	\$ 103,760	\$ 103,314	\$ 109,513	\$ 111,628	1 FTE	\$ 112,446	0.73%	
57	Psychological Services				\$ 73,022	\$ 77,694	\$ 83,849	\$ 86,892	\$ 90,276	\$ 94,137	\$ 99,904	\$ 99,871	\$ 100,562	\$ 107,820	1 FTE	\$ 118,620	10.02%	
58	Instructional Behavior Specialist				\$ 71,763	\$ 76,986	\$ 81,893	\$ 86,049	\$ 91,212	\$ 91,212	\$ 94,293	\$ 95,707						
59	Itinerant Behavioral Educational Assistant				\$ -	\$ -	\$ -	\$ 36,782	\$ 38,989	\$ 40,401	\$ 39,391	\$ 40,299	\$ 42,717	\$ 47,489	1 FTE	\$ 55,819	17.54%	
60	Aug. Communication/Assistive Tech. Specialist				\$ 74,515	\$ 81,544	\$ 87,796	\$ 91,405	\$ 98,270	\$ 105,383	\$ 107,407	\$ 108,133	\$ 109,214	\$ 115,154	1 FTE	\$ 115,154	0.00%	
61	Speech & Language Therapist				\$ 74,515	\$ 81,544	\$ 86,655	\$ 89,756	\$ 91,929	\$ 98,548	\$ 98,589	\$ 95,120	\$ 96,071	\$ 100,134	1 FTE	\$ 89,866	-10.25%	

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
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 Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost	Unit Cost		Unit Cost	% Change
4															Unit		
62																	
63																	
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	All or None	\$ 368,642	-4.79%
68		722 School Nursing Services/Registered Nurse (190 day/FTE)			\$ 60,667	\$ 67,667	\$ 70,601	\$ 73,158	\$ 76,733	\$ 73,4	\$ 89,724	\$ 91,895	\$ 93,020	\$ 94,142	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																	
72																	
73		Business Applications - Corbett Only			\$ 469,014	\$ 506,689	\$ 1,037,666	\$ 905,536	\$ 1,376,423	\$ 1,051,827	\$ 952,270	\$ 17,504	\$ 18,000	\$ 18,540	All or None	\$ 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	All or None	\$ 1,170,665	4.41%
75		Internet - Portland Public Schools Only															
76		Student Applications															
77		Level 1 : SISNet Only			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11.00	\$ 11.20	\$ 11.20	All or None (ADMw)	\$ 7.75	-30.80%
78		Level 2 : Level 1 + User Application Support (District)			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15.60	\$ 16.25	\$ 16.25	All or None (ADMw)	\$ 13.25	-18.46%
79		Data Warehouse/Dashboard - Basic Service			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3.15	\$ 3.50	\$ 3.50	All or None (ADMw)	\$ 2.49	
80		Data Warehouse - Tools and Training													All or None (ADMw)	\$ 1.81	
81																	
82		Administrative Support & District-Wide Services															
83		Curriculum Services - School Improvement w/ .5 Math Specialist							\$ 221,558	\$ 216,768	\$ 263,953	\$ 270,000	\$ 270,000	\$ 361,306	ALL	\$ 352,487	-2.44%
84	OR	Curriculum Services - School Improvement w/ 1.0 Math Specialist													ALL	\$ 412,579	NEW
85		Home School Notification			\$ 214,013				\$ 41,544	\$ 26,162	\$ 28,923	\$ 30,850	\$ 30,850	\$ 33,502	ALL	\$ 34,902	4.18%
86		Inter-District Delivery System (Pony)						\$ -	\$ 25,000	\$ 25,000	\$ 30,558	\$ 32,000	\$ 32,790	\$ 35,733	ALL	\$ 36,875	3.20%
87		School Closure Network								\$ 2,520	\$ 2,520	\$ 2,700	\$ 2,790	\$ 2,790	ALL	\$ 2,790	0.00%
88		Sub-Teacher Calling/Registration - CTA Sub System			\$ 60,667		\$ 70,601	\$ 64,408	\$ 82,220	\$ 86,230	\$ 89,330	\$ 145,881	\$ 164,126	\$ 158,137	All or None	\$ 141,696	-13.67%
89		SubTracker Maintenance (Annual Cost)								\$ 2,142	\$ 2,249	\$ 2,249	\$ 333	\$ 333	All or None	\$ 333	0.00%
90		Legal and HR Consulting Services													Per Hour	\$ 149	NEW
91		HR Management Coaching (12-student workshop)													Per Student	\$ 760	NEW
92																	
93																	
94																	
95		Transits			\$ -	\$ 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	Per District	\$ 13,277,850	15.11%
96		Shared Service													Per District	\$ -	
97		[Shared Service #1]													Per District	\$ -	
98		[Shared Service #2]													Per District	\$ -	
99		[Shared Service #3]													Per District	\$ -	
100		[Shared Service #4]															
101																	

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Multnomah Education Service District
DRAFT 2014-15 District Service Plan Per District Initial Selections December 2013
Reynolds

	A	B	C	D	E	F	H	I	J	K	Q	R	S	V	W
1	DRAFT :														
2	Reynolds School District				2013 - 14 Services		2014 - 15 Services Selected				2014-15 Contracted Services				
3					Use	Total Cost	Unit	Unit Cost	Units Selected	Total Cost	Unit Cost	Units Selected	Total Cost	Total District Units	Total District Cost
4															
5	2014-15 Available Service Plan Revenue:														
6	2014-15 Service Plan Revenue \$4,231,653														
7	Resolution "carryforward" for 2013-14 is shown at the current value from the DSP as of 3/11/14 \$63,428														
8	ODE Prior Period Adjustment \$0														
9					Legend: Resolution Program										
10	Total Service Plan Revenue: \$4,295,081				Service Component										
11	Department of Instructional Services														
12	Alpha School 227/247														
13	227 1.0x Slot Cost				-	0	1 Student	6,908	0	0	6,908	-	-	-	0
14	227 1.5x Slot Cost				-	0	1 Student	10,361	0	0	10,361	-	-	-	0
15	227 2.0x Slot Cost				-	0	1 Student	13,815	0	0	13,815	-	-	-	0
16	Alpha Middle School (East County Turnaround) 227/247														
17	227 1.0x Slot Cost				-	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	305 Positive Behavior Support (1-305-2110-0319)				None	0	All or None	0	None	0	0	-	-	All	0
24	Incarcerated Youth Program 203					0									0
25	203 Service				None	0	All or None	261,958	None	0	261,958	-	-	All	0
26	Helensview (Services for Pregnant and Parenting Students) 209/242/251														
27	Phoenix (Pregnant & Parenting Students) = 2X slot				-	0	1 Student	14,374	0	0	14,374	-	-	-	0
28	R.I.S.E./Trellis: 1.0x Slot Cost				-	0	1 Student	7,187	0	0	7,187	-	-	-	0
29	R.I.S.E./Trellis: 1.5x Slot Cost				-	0	1 Student	10,781	0	0	10,781	-	-	-	0
30	R.I.S.E./Trellis: 2.0x Slot Cost				-	0	1 Student	14,374	0	0	14,374	-	-	-	0
31	Non-English Speaking Students 301														
32	Arata Creek Social/Emotional Skills 517/564														
33	517 Service				7.0	244,160	1 Student	40,194	9	361,746	40,194	-	-	9.0	361,746
34	Turnaround School (Helensview) 213/255														
35	213 1.0x Slot Cost				-	0	1 Student	7,187	0	0	7,187	-	-	-	0
36	213 1.5x Slot Cost				-	0	1 Student	10,781	0	0	10,781	-	-	-	0
37	213 2.0x Slot Cost				-	0	1 Student	14,374	0	0	14,374	-	-	-	0
38	Outdoor School 651/655/669														
39	Full Outdoor School				-	0	1 Student	360	0	0	360	-	-	-	0
40	Field Science Experience				-	0	1 Student	215	0	0	215	-	-	-	0
41	(Credit = \$60/student) ***Note this credit will be adjusted to actual once				-	0	1 Student	-63	0	0	-63	-	-	-	0
42	Oregon Trail Overnight				-	0	1 Student	105	0	0	105	-	-	-	0
43	Attendance/Counseling Service 215														
44	215 Service				None	0	All or None	0	None	0	0	-	-	All	0

Multnomah Education Service District
DRAFT 2014-15 District Service Plan Per District Initial Selections December 2013
Reynolds

	A	B	C	D	E	F	H	I	J	K	Q	R	S	V	W	
2	Reynolds School District				2013 - 14 Services		2014 - 15 Services Selected				2014-15 Contracted Services					
3																
4					Use	Total Cost	Unit	Unit Cost	Units Selected	Total Cost	Unit Cost	Units Selected	Total Cost	Total District Units	Total District Cost	
45																
46	Department of Special Education Services															
47	Early Childhood Evaluation Services 531															
48	531 Early Childhood Evaluations				None	0	All or None	133,081	None	0	133,081		-	All	0	
49	Functional 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		-	2.0	92,126	
54	Related Services 507/561															
55	Occupational Therapist				-	0	1 FTE	113,642	0	0	113,642		-	-	0	
56	Physical Therapist				-	0	1 FTE	112,446	0	0	112,446		-	-	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	
61	Speech & Language Therapist				-	0	1 FTE	89,866	0	0	89,866		-	-	0	
62																
63	Department of Health & Social Services															
64																
65	719 Hearing				All	21,000	All or None	20,299	All	20,299	20,299		-	All	20,299	
66	720 Immunization				All	19,915	All or None	20,548	All	20,548	20,548		-	All	20,548	
67	724 School Nursing Services/Special Needs				All	51,657	All or None	49,302	All	49,302	49,302		-	All	49,302	
68	722 School Nursing Services/Registered Nurse (190 day/FTE)				4.0	376,569	1 FTE (190 day)	99,975	4	399,900	99,975		-	4.0	399,900	
69	723 School Nursing Services/Health Assistant				-	0	Per Hour	-	0	0	-		-	-	0	
70																
71	Department of Technology Services															
72																
73	Business Applications - Corbett Only				None	0	All or None	0	None	0	0		-	All	0	
74	Network/Internet Services				All	294,833	All or None	308,147	All	308,147	308,147		-	All	308,147	
75	Internet - Portland Public Schools Only															
76	Student 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	
79	Data Warehouse/Dashboard - Basic Service				All	50,986	All or None (ADMw)	2.49		0	2.49		-	All	0	
80	Data Warehouse - Tools and Training				All		All or None (ADMw)	1.81		0	1.81		-	All	0	
81	Other Departments															
82	Administrative Support & District-Wide Services															
83	Curriculum Services - School Improvement w/ .5 Math Specialist				All		ALL	46,910	None	0	46,910		-	All	0	
84	OR Curriculum Services - School Improvement w/ 1.0 Math Specialist				All	48,205	ALL	54,907	ALL	54,907	54,907		-	All	54,907	
85	Home School Notification				All	4,446	ALL	4,645	All	4,645	4,645		-	All	4,645	
86	Inter-District Delivery System (Pony)				All	4,742	ALL	4,907	All	4,907	4,907		-	All	4,907	
87	School Closure Network				All	370	ALL	371	All	371	371		-	All	371	
88	Sub-Teacher Calling/Registration - CTA Sub System				All	51,509	All or None	39,166	All	39,166	39,166		-	All	39,166	

Multnomah Education Service District
DRAFT 2014-15 District Service Plan Per District Initial Selections December 2013
Reynolds

	A	B	C	D	E	F	H	I	J	K	Q	R	S	V	W
2	Reynolds School District				2013 - 14 Services		2014 - 15 Services Selected				2014-15 Contracted Services				
3					Use	Total Cost	Unit	Unit Cost	Units Selected	Total Cost	Unit Cost	Units Selected	Total Cost	Total District Units	Total District Cost
4															
89	SubTracker Maintenance (Annual Cost)				None	0	All or None	44	None	0	44		-	All	0

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Multnomah Education Service District
DRAFT 2014-15 District Service Plan Per District Initial Selections December 2013
Reynolds

	A	B	C	D	E	F	H	I	J	K	Q	R	S	V	W
2		Reynolds School District			2013 - 14 Services		2014 - 15 Services Selected				2014-15 Contracted Services				
3						Total		Unit	Units	Total	Unit	Units	Total	Total	Total
4					Use	Cost	Unit	Cost	Selected	Cost	Cost	Selected	Cost	District Units	District Cost
90															
91		Transits, Shared Services & Other													
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								0
96		[Shared Service #2]				0	Per District								0
97		[Shared Service #3]				0	Per District								0
98		[Shared Service #4]				0	Per District								0
99															
100						SubTotal Services (including Transit)		\$4,239,364					-	28.0	4,239,364.4
101															
102						Unappropriated Ending Balance		\$55,717							
103						Total Transit:		\$1,603,887							
104						Max Transit:		\$2,115,827							
105															
106		ESD Direct Support - District MOE Summary													
107															
108		2013-2014 Estimate													
109															
110		2012-2013 Actuals													
111															
112		2011-2012 Actuals													
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	-	505,468.75	-	505,468.75	505,468.75	-
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	-	339,781.25	-	339,781.25	339,781.25	-
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	-
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	-
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	-	111,750.00	-	111,750.00	111,750.00	-
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	-	76,375.00	76,375.00	-
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	-
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 Date	Principal	Interest	Total 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

Payment Date	Refunded Bonds		Unrefunded Bonds		Aggregate Total Payment	Aggregate Annual Payment
	Principal	Interest	Principal	Interest		
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		675,125.00			675,125.00	
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

Purpose: 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 Date	Principal	Interest Rate	Interest	Total	Payment	Annual 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	

Fund 350: 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

Loan 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

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

Loan Year	Maturity Date	Purpose of Debt	Fund	Original Principal	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
		<i>Change</i>			<i>(2,047,750.00)</i>	<i>135,750.00</i>	<i>150,000.00</i>	<i>147,750.00</i>	<i>27,440.00</i>	<i>(5,234,250.00)</i>

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

Loan Year	Maturity Date	Purpose of Debt	Fund	Original Principal	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
		<i>Change</i>			<i>340,000.00</i>	<i>350,000.00</i>	<i>370,000.00</i>	<i>385,000.00</i>	<i>400,000.00</i>	<i>415,000.00</i>

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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 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, external 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 impose. 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 public 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
Federal Funds		257	Contract Fuel Sales
201	Title IA - Carryover	258	Clearing Account
202	Title IA - Current Year	260	Student Body Account
203	Comprehensive Achievement Grant	261	Non ASB
204	School Improvement Fund - Current Year	263	Project Lead the Way
205	School Improvement Fund - Carryover	264	Four Corners Tuition
206	Title IIA Teacher Quality Fund - Carryover	265	MESD Early Childhood
207	Title IIA Teacher Quality Fund - Current Year	267	Cooperating Teacher
208	Title III English Language Acquisition Fund - Current Year	268	PPS / Columbia Regional Autism
209	Title III English Language Acquisition Fund - Carryover	270	MYC Fee For Service
211	21st Century CCLC STEM - Carryover	271	OYCC
212	21st Century CCLC STEM - Current Year	272	MYC Summer Budget
213	Title IV-B 21st Century	275	PEEK 8
214	Title VII - Indian Education Fund	276	Army Junior ROTC
215	Title IC Perkins - Carryover	279	Educator Effectiveness Grant
216	Title Ic Perkins - Current Year	280	Expanded Reading Opportunities Grant
217	IDEA Enhancement Fund	281	District PLT
218	IDEA Part B	286	Youth Transition Program
220	IDEA Pre-School Grants	288	RHS Home Construction
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
State and Local Funds		400	Capital Projects Funds
251	Drivers Education	719	Homeless
252	E-Rate	722	M Whitehead Scholarship
253	Energy Efficient Schools - SB 1149	723	Reynolds Metals Scholarship
254	C3 Program	726	S Squires Scholarship
255	Mt. Hood Cable Regulatory Commission Fund	727	Dixon Memorial Scholarship
		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
1121	Middle School Programs (6-8)	2320	Executive Administration
1122	Middle School Athletics	2321	Office of the Superintendent
1123	Middle School Activities	2410	Building Administration (Office of the Principal)
1131	High School Programs (9-12)	2490	Other School Admin Support Services
1132	High School Athletics	2520	Fiscal Services
1133	High School Activities	2540	Maintenance & Operations
1140	Preschool Programs	2541	Operation and Maintenance Service Direction
1210	Talented & Gifted	2542	Janitorial and Custodial Services
1220	Restrictive Programs	2543	Grounds Maintenance
1223	Transition Program	2544	Deferred Maintenance Maintenance Services
1224	Life Skills	2545	Building Fixed Costs
1225	Out of District Programs	2546	Safety Program
1227	Extended School Year	2550	Transportation
1229	Functional Living Skills	2558	Transportation - Special Ed
1250	Less Restrictive Programs	2559	Other Stdnt Transport
1251	Less Restrictive - Charter School	2573	Distribution Services
1270	Ed Options	2574	Print, Publish, Duplicate Services
1271	Remediation - Extended Day	2625	Research Services
1272	Title I-A/D	2630	Communications
1280	Alternative Ed	2640	Staff Services
1283	Alternative Ed (High School)	2660	Technology Services
1288	Charter School	2700	Early Retirement
1291	English Language Learners		
1299	Other Programs		
2000 Support Services		3000 Community Services	
2110	Attendance / Social Work	3100	Food Services
2115	Student Safety	3101	Summer Seamless Waiver
2119	Homeless	3102	Nutrition Services Grant
2120	Guidance Services	3210	Fuel / DHS Reimb Expense
2122	Positive Behavior Supports	3300	Community Services
2130	Health Services	3320	Community Recreation Services
2140	Psychological Services	3363	Community Partnership
2150	Speech Pathologist	3390	Other Community Services
2160	Other Student Treatment	3500	Child Care
2190	Curriculum Service Direction		
2191	Service Direction - Use 2190		
2210	Improvement Of Instructional Services		
2211	Teaching & Learning		
2220	Educational Media Services		
2230	Assessment & Training		
		Other Functions	
		4150	Building Acquisition/Develop
		5110	Long-Term Debt Service
		5200	Transfer Of Funds
		6110	Operating Contingencies
		7000	Unappropriated Ending Fund Balance

**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	Supplemental 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	0388	Election Services
0126	Classified Vacation Pay	0390	Other General Prof, Tech Serv
0127	Classified Hygiene / Behavior Stipend		
0128	Travel Allowance		
0129	Cell Phone / Data		
0130	Additional Salaries		
0131	Licensed Extra Duties - Coaching		
0132	Licensed Extra Duties - Extra Curricular		
0151	Certified Staff - Add'l Comp		
0152	Classified Staff - Add'l Comp		
0153	Early Retirement Pay		
0200 Fixed Costs		0400 Supplies and Materials	
0211	PERS Employer Contribution	0410	Consumable Supplies
0213	PERS Bond	0412	Parent Involvement
0220	Social Security/FICA	0413	Commodities
0231	Worker's Compensation	0418	Parts
0232	Unemployment Compensation	0419	Gasoline, Diesel
0240	Insurance	0420	Textbooks, Workbooks
0241	Life / LTD	0430	Library Books
0242	Employee Assistance Program	0440	Periodicals
0245	Retiree Paid Insurance	0460	Non-Consumable Supplies & Materials
0246	Tuition Reimb - Licensed	0470	Computer Software
0247	Tuition Reimb - Classified	0480	Computer Hardware
0248	Tuition Reimb - Administrative	0495	Vandalism
0249	Admin Professional Development		
0300 Purchased Services		0500 Capital Outlay	
0310	Instructional, Professional and Technical Services	0520	Building Acquisition
0321	Cleaning Services	0530	Improvements, Not Buildings
0322	Repairs & Maintenance Services	0540	Depreciable Equipment
0324	Rentals/Leases	0550	Depreciable Technology
0325	Electricity		
0326	Fuel		
0327	Water And Sewage		
0328	Garbage		
0329	Other Property Services		
0331	Reimbursement for Student Transport - Individuals		
0335	Reimbursement for Student Transportation - Private		
0336	Reimbursement for Student Transportation - Public		
0340	Travel, Conference Registration, etc.		
		0600 Other Objects	
		0610	Redemption Of Principal
		0620	Interest
		0640	Dues and Fees
		0651	Liability Insurance
		0652	Fidelity Bond Premiums
		0653	Property Insurance Premiums
		0655	Judgments & Settlements
		0670	Taxes & Licenses
		0690	Indirect Charges
		0700 Transfers	
		0710	Transfer To Other Funds
		0800 Contingencies and Unappropriated Ending Fund Balance	
		0810	Committed
		0811	Assigned
		0812	Unassigned
		0820	Reserved For Next Year

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

Classified 2013-14 Salary Schedule

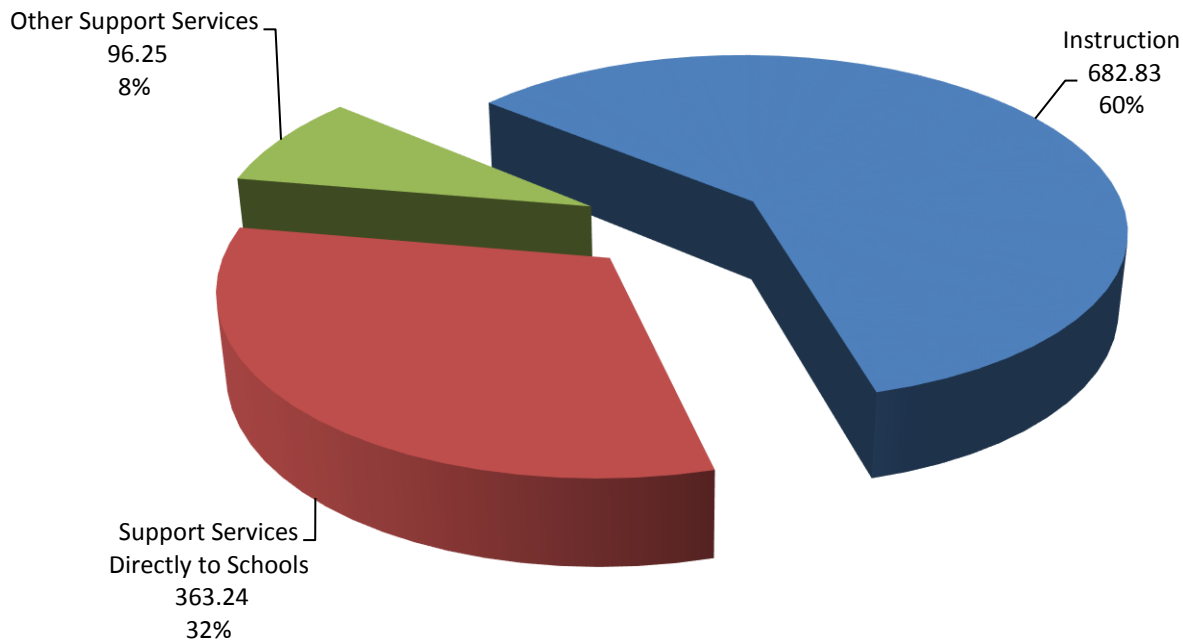
	Level IA	Level IB	Level IC	Level IIA	Level IIB	Level IIC	Level IIIA	Level IIIB
Step 10	\$15.50	\$16.77	\$18.06	\$18.50	\$19.24	\$20.78	\$21.21	\$22.17
Step 9	\$14.98	\$16.21	\$17.45	\$17.88	\$18.58	\$20.07	\$20.49	\$21.43
Step 8	\$14.47	\$15.66	\$16.86	\$17.27	\$17.96	\$19.39	\$19.80	\$20.71
Step 7	\$13.98	\$15.13	\$16.29	\$16.69	\$17.35	\$18.74	\$19.13	\$19.61
Step 6	\$13.44	\$14.60	\$15.65	\$16.03	\$16.63	\$18.04	\$18.35	\$19.19
Step 5	\$12.91	\$13.95	\$15.09	\$15.50	\$16.00	\$17.36	\$17.69	\$18.43
Step 4	\$12.18	\$13.48	\$14.49	\$14.86	\$15.44	\$16.69	\$16.94	\$17.77
Step 3	\$11.74	\$12.97	\$13.96	\$14.30	\$14.80	\$16.04	\$16.30	\$17.04
Step 2	\$11.04	\$12.43	\$13.42	\$13.75	\$14.28	\$15.48	\$15.70	\$16.43
Step 1	\$10.87	\$11.95	\$12.91	\$13.18	\$13.70	\$14.84	\$15.09	\$15.75

* Longevity pay steps (15,20, & 25) provide an additional \$.25 per hour at the completion of fifteen (15) of twenty (20) years; and an additional \$.25 per hour at the completion of twenty-five (25) years (effect

Level IIIC	MECH I	MECH II	MECH III
\$24.43	\$21.46	\$23.28	\$25.51
\$23.60	\$20.74	\$22.49	\$24.65
\$22.81	\$20.03	\$21.73	\$23.82
\$22.03	\$18.98	\$20.99	\$23.01
\$21.21	\$18.68	\$20.18	\$22.11
\$20.66	\$17.99	\$19.44	\$21.32
\$19.59	\$17.31	\$18.65	\$20.42
\$18.85	\$16.66	\$17.87	\$19.58
\$18.16	\$16.11	\$17.16	\$18.81
\$17.31	\$15.46	\$16.51	\$18.11

) years; an additional \$.50 per hour at the completion
tive July 1, 2012) and they shall be cumulative.

**Reynolds School District
Combined FTE by Categories - All Funds
July 1, 2014 to June 30, 2015
Total 1102.90 FTE**



Description	Proposed 14-15	Approved 14-15	Adopted 14-15
Instruction	682.83		
Support Services Directly to Schools	363.24		
Other Support Services	96.25		
Grand Totals	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
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	2010-2011	2011-2012	2012-2013	2013-2014 Working	2014-2015 Proposed	2014-2015 Approved	2014-2015 Adopted
Licensed	563.90	564.18	587.83	623.95	647.96		
Classified	479.06	441.69	413.17	441.46	436.36		
Administrators/Supervisors	48.20	50.00	52.00	52.00	58.00		
TOTAL	1,091.16	1,055.87	1,053.00	1,117.41	1,142.32	-	-

Student Population	10,591	10,770	10,735	11,002	11,124		
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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 Function - Description	Working		Proposed		Difference		Comments
	Amount	FTE	Amount	FTE	Amount	FTE	
1111 - Primary Programs K-5	18,228,731	186.50	20,631,346	200.42	2,402,615	13.92	Added 4.25 FTE for Full Day Kindergarten, 7.0 new elementary, and the rest 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
2120 - Guidance Services	2,485,708	26.50	2,632,922	27.00	147,214	0.50	Reallocate Counseling from Elementary to RHS for College/Career & Online 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 Function - Description	Working		Proposed		Difference		Comments
	Amount	FTE	Amount	FTE	Amount	FTE	
2543 - Grounds Maintenance	554,572	5.00	586,393	5.00	31,821	-	Increase steps, COLA
2544 - Maintenance Services	431,000		690,000		259,000	-	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		2,675,459		(1,130,228)	-	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

Proposed Budget 2014-15 Function - Description	Working Budget 2013-14						Proposed Budget 2014-15						Change FTE	Comments
	Licensed 0111	Classified 0112	Admin 0113	Super 0114	JROTC 0115	Total FTE	Licensed 0111	Classified 0112	Admin 0113	Super 0114	JROTC 0115	Total FTE		
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
1251 - Less Restrictive - Charter School	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 Services	5.00	9.19				14.19	5.00	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

Proposed Budget 2014-15 Function - Description	Working Budget 2013-14						Proposed Budget 2014-15						Change FTE	Comments
	Licensed 0111	Classified 0112	Admin 0113	Super 0114	JROTC 0115	Total FTE	Licensed 0111	Classified 0112	Admin 0113	Super 0114	JROTC 0115	Total FTE		
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	0.50	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)	

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

ACCOUNT CODE & DESCRIPTION	Woodland Elementary		Salish Ponds		Fairview		Glenfair		Margaret Scott		Sweetbriar Elementary		Troutdale Elementary		Wilkes		Alder		Davis		Hartley		Four Corners	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	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	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	-	-	-	-	283,576	4.34	-	-	-	-	-	-	233,184	3.56	-	-	-	-	368,146	6.06	-	-	1,202,142	10.69
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	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	404,335	4.00	375,671	4.00	214,875	2.25	495,692	5.00	321,699	3.50	120,646	1.50	175,696	1.75	394,928	4.50	351,734	3.50	555,382	5.50	527,127	5.50	-	-
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	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
2110 - Attendance / Social Work	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2115 - Student Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	101,415	1.00	78,690	1.00	109,105	1.00	100,049	1.00	100,049	1.00	-	-
2122 - Positive Behavior Supports	3,406	-	3,406	-	3,406	-	3,406	-	3,406	-	3,406	-	3,095	-	3,406	-	3,406	-	3,406	-	3,406	-	-	-
2130 - Health Services	11,139	-	29,383	-	10,763	-	9,924	-	11,139	-	11,139	-	11,139	-	10,763	-	10,763	-	10,356	-	11,139	-	6,152	-
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	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	81,905	1.00	182,860	2.88	108,564	1.00	108,564	1.00	103,197	1.00	100,872	1.00	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	38,354	0.75	37,084	0.75	34,511	0.75	37,946	0.75	32,880	0.75	38,612	0.75	36,235	0.75	38,612	0.75	39,126	0.75	39,126	0.75	37,946	0.75	-	-
2230 - Assessment & Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2240 - Instructional Staff Development	1,409	-	1,317	-	397	-	1,520	-	2,420	-	1,664	-	1,496	-	631	-	5,050	-	3,675	-	3,610	-	-	-
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	316,848	3.75	318,631	4.13	452,257	4.91	322,360	3.75	312,753	3.75	217,223	2.00
2541 - Ops and Maintenance Service Direction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	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	72,321	-	79,261	-	91,069	-	86,530	-	100,721	-	94,961	-	68,326	-	87,283	-	80,514	-	71,160	-	74,846	-	50,330	-
2550 - Transportation	100	-	100	-	100	-	2,100	-	100	-	2,300	-	300	-	100	-	100	-	100	-	100	-	-	-
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	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 100 Fund	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	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
Proposed Budget 2014-15
General Fund Expenditures by Location and Function - Secondary

ACCOUNT CODE & DESCRIPTION	HB Lee		RMS		WMMS		Edgefield Campus		Reynolds High		Outward Bound		RLA West		Admin Campus	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	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	0.50
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	0.78
1223 - Transition Program							553,839	10.13							2,526	
1224 - Life Skills	173,763	2.56	150,332	2.56	193,794	3.34			210,311	3.44						
1225 - Out of District Programs															936,856	
1227 - Extended School Year															24,105	
1229 - Functional Living Skills			230,933	4.25					237,742	4.25						
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							63,135								80,882	
1271 - Remediation															924,139	
1280 - Alternative Ed							241,753	3.00					1,596,887	15.60		
1283 - Alternative Ed-HS																
1291 - English Language Learners Instruction	156,584	2.00	240,040	2.63	38,601	0.50			376,931	4.33			26,017	0.25	916,753	9.75
Total 1000 - Instruction	4,169,932	43.36	4,759,236	51.51	3,368,296	34.85	1,401,606	18.88	12,918,660	125.66			1,867,006	19.48	4,342,152	11.03
2110 - Attendance / Social Work			50,132	0.50					100,958	1.00			104,142	1.00	64,566	
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		
2122 - Positive Behavior Supports	17,855		17,855		17,855				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	0.40
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	8.14
2190 - Service Direction															866,206	8.75
2211 - Teaching & Learning															1,233,211	4.75
2220 - Educational Media Services	93,586	1.00	111,721	1.00	106,354	1.00			155,493	1.94					214,564	1.00
2230 - Assessment & Testing									52,383	1.00					530,267	4.50
2240 - Instructional Staff Development	4,545				19,714				28,904				7,156		105,600	
2310 - Board of Education															338,471	0.50
2321 - Office of the Superintendent															413,438	1.50
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	6.26
2520 - Fiscal Services															1,212,355	10.70
2541 - Operation and Maintenance Service Direction					30,560										1,775,006	12.20
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	1.00
2543 - Grounds Maintenance															586,393	5.00
2544 - Maintenance Services															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	86.12
2558 - Transportation - Special Ed															444,027	0.28
2559 - Other Student Transportation															135,000	
2573 - Distribution Services															71,104	1.00
2574 - Print Services															183,814	1.50
2620 - Grant/Development															154,972	1.00
2630 - Communications															408,831	1.50
2640 - Staff Services															1,321,626	6.90
2660 - Technology Services															1,884,096	9.70
2700 - Early Retirement															-	
Total 2000 - Support Services	1,675,344	18.95	2,011,386	22.69	1,509,765	15.47	447,773	3.98	4,470,832	44.47	18,000		729,918	7.37	21,870,761	172.70
3300 - Community Services																
3500 - Child Care									24,887	0.50			110,726.00	2.00		
Total 3000 - Community Service	-	-	-	-	-	-	-	-	24,887	0.50			110,726.00	2.00	-	-
5110 - Long-Term Debt Service															122,310	-
5200 - Transfer Of Funds															2,054,038	-
Total 5000 - Other Uses (Fund Xfer/Debt Servi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,176,348	-
6110 - Operating Contingencies															2,675,459	-
Total 6000 - Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,675,459	-
7000 - Unappropriated Ending Fund Balan																
7000 - Unappropriated Ending Fund Balan															6,107,792	-
Total 7000 - Unappropriated Ending Fund Balan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,107,792	-
Total 100 Fund	5,845,276	62.31	6,770,622	74.20	4,878,061	50.32	1,849,379	22.86	17,414,379	170.63	18,000	-	2,707,650	28.85	37,172,512	183.73

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

ACCOUNT CODE & DESCRIPTION	Arthur Academy Charter		Multi-Sensory Learning Academy		Ace Academy		Knova Charter		CAL	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	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 100 Fund	1,332,986	0.46	2,233,704	1.80	165,000	-	2,664,688	2.94	460,000	-