



## HOW TO USE THIS BUDGET BOOK

Welcome to the Reynolds School District's 2013-14 Adopted Budget Document. The following pages walk you through the budget document's format, organization, and the budget preparation process.

The Budget document is organized into eleven sections:

1. Introduction Section
2. Budget Summary Section
3. General Fund Section
4. Nutrition Services Section
5. Federal Programs Section
6. State and Local 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, budget goals, and the calendar. Also included in this section are the Budget Message and Organization Chart of Reynolds School District.

The **Budget Summary** tab describes with resources and requirements of the entire budget for the district, by major function, major object and by location.

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

The **Program and Project Information** tab offers the information of individual programs and identifies maintenance projects proposed for District facilities for the upcoming year.

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 tab is created as a reference to the rest of the budget book. It includes a reference guide with budget terminology, code reference and required documents and publications, Board resolutions and salary schedules for all employee groups.

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



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**Reynolds School District**  
**Budget Committee Members**  
**July 1, 2012 to June 30, 2013**

<b>Member</b>	<b>Status</b>	<b>Position</b>	<b>Term Ends</b>
Robert Lee	Board Vice Chair	Position 1	06/30/2013
Valerie Tewksbury	Board Chair	Position 2	06/30/2013
Theresa Delaney-Davis	Board Member	Position 3	06/30/2013
Joseph Teeny	Board Member	Position 4	06/30/2013
Tamara Schaffner	Board Member	Position 5	06/30/2015
Dane Nickerson	Board Member	Position 6	06/30/2015
Bruce McCain	Board Member	Position 7	06/30/2015
Sara Garcia Gonzalez	Budget Committee Member	Position 8	06/30/2014
Trenton Harden	Budget Committee Member	Position 9	06/30/2014
Stanley Madzellan	Budget Committee Member	Position 10	06/30/2014
John Lindenthal	Budget Committee Member	Position 11	06/30/2015
Kathleen Forrest	Budget Committee Member	Position 12	06/30/2015
Naomi Keck	Budget Committee Chair	Position 13	06/30/2013
Meredith Cadwood	Budget Committee Member	Position 14	06/30/2013



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

May 2, 2013

## **2013-14 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. The 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 2013-14 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.

### K-12 Revenue Picture

K-12's share of state total revenue has been declining steadily since the 2003-05 biennium. In 2003-05 K-12 was allocated 44.8% of the state revenue and in 2011-13 districts received 38.2%, a decrease of 6.6%.

The proposed 2013-2015 state budget promises increases in spending in education at the \$6.55 billion level as opposed to the \$5.7 billion level during the 2011-13 biennium.

As noted in the Statewide Revenue Picture, schools are funded mainly through income taxes. The revenue shortfall has also affected the number of positions in school districts. School budgets are heavily weighted on personnel costs, wages, and benefits, usually about 80 to 85% of the total budget. According to a survey of Oregon school districts, in the past two years, 8.9% of teachers have lost their jobs, 8.1% of classified have lost jobs, and 9.1% of administrators have lost their jobs.

The loss of teaching personnel in the past two years has had a direct impact on class size increases statewide. Elementary has seen an increase in class size of 11.9%; middle school has seen an increase of 11%; and high school has seen an increase of 15.7%. It is anticipated that class sizes will stabilize during 2013-14 as the district carefully aligns staffing to projected enrollment numbers.

## **BUDGETING A PLAN**

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### **Reynolds School Board Adopted Budget Goals**

The Reynolds School Board set the following budget goals to guide the 2013-14 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.

#### **2013-2014 Board Budget Goals**

##### **Support Board and Superintendent Goals and Action Plan**

Increase Achievement K-12 with Emphasis at K-3

*Align Professional Development Opportunities*

*Expand District Academic Partnerships*

*Increase Technology to Meet the Needs of 21<sup>st</sup> Century Learners*

*Invest in Current Textbook, E-Text, and/or Instructional Materials per State Adoption Cycle*

*Maintain Extended Learning and Dropout Prevention Programs*

##### **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**

### **Superintendent and School Board Goals**

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

#### **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**

The theme of the budget process for 2013-14 has been to budget a plan, not plan a budget. This change in practice created a tremendous opportunity to commence the budget work by meeting individually with staff and principals to gather feedback on what their requirements were for their school and departments, such as staffing, supplies, technology, and facilities, by reducing the budget process to the student and building level.

With a District of this size, the process was a long and detailed one but well worth the investment of time. A remarkable amount of knowledge was gained about each building and its student population. With this knowledge and feedback, the plan of action for 2013-14 was summarized, and the work began by aligning budget funding for 2013-14 to the plan and by working toward the attainment of the District's goals.

### Student Achievement

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

#### *Curriculum and Instruction Budget:*

- elementary literacy framework and its components, including a comprehensive assessment system, leveled materials, supporting technology, and the professional development to ensure a high quality implementation;
- literacy committees at the elementary and secondary levels to monitor the implementation of the literacy framework and study state-recommended adoption materials;
- math committees at the elementary and secondary levels to identify and recommend math intervention materials; and
- professional development in instructional techniques and specific program delivery.

#### *Student Services Budget:*

- implement recommendations from the Resource Room workgroup, including adding research-based curriculum in reading and math in order to target students with difficulty in these areas; and
- 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:*

- implement recommendations from the adopted Technology Plan, including redesigning technology and data collection, reporting staffing to improve efficiencies, and meeting the District's technology needs;
- add a Teacher on Special Assignment (TOSA) for Technology Instruction to provide training to licensed staff on the use of technology in daily classroom instruction; and
- add a TOSA for Technology Data to oversee data collection district-wide, review and validate all District reporting data, and gather student performance and test result data for administrative use when working on school improvement and individual student instructional plans.

**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:*

- Increase opportunities within the Advancement Via Individual Determination (AVID) college readiness program to:
  - add tutors to support sections to complete the spectrum of AVID elective classes grades 7 – 12;
  - train non-AVID elective teachers in AVID strategies to grow the program to a school-wide level;
  - provide meaningful exposure to college through bi-annual field trips;
  - pay for registration from the General Fund, not grants in order to ensure the continuity and stability of the program into the future.

*Student Services Budget:*

- Provide Beyond Diversity equity training for all secondary certified staff;
- Fund Positive Behavioral Interventions and Supports (PBIS) Structure for grades K-8, and Challenge Day diversity awareness and anti-bullying program for all Junior's at Reynolds High School (RHS);
- Add counseling FTE to equalize the District student-to-counselor ratio and to improve services to students at risk of failing to graduate and to implement restorative practices;
- Increase professional development in the following areas:
  - Proficiency-based Teaching, Learning, and Grading;
  - Common Core State Standards;
  - Scope and Sequence work in English Language Arts, Science, Math, Social Studies; and
- Increase student management and safety hours to provide hall monitor coverage of the large secondary schools to improve attendance and overall student safety on District campuses.

**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:

- Continue work with the Extended Diploma track, which was new for 2012-2013;
- Increase FTE for a high school SPED/Math endorsed teacher to help ensure that our SPED students are receiving credits to graduate with a standard or modified diploma; and
- Reconfigure a resource room teacher into a behavioral support teacher who assists students who struggle with balancing school with their behavioral challenges in an effort to help keep more students in school; lowering the suspension/expulsion rates, increasing attendance and increasing graduation rates.

## 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:

- implement the 2012 ODE Chart of Accounts within the proposed budget for compliance purposes and to assist in more accurate reporting of the 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;
- 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;
- base facility maintenance and operations budgets on specific projects to be completed and their estimates as opposed to a % increase in expenditures over the prior year's budget;
- build building allocation budgets on prioritized, expressed building needs for the year – a change from calculated expenditure budgets per student based on projected enrollment and then increased a specific % from the prior year for inflation;
- increase furniture, fixtures, and equipment budgets to replace dangerous or non-repairable furniture in use in school classrooms and buildings to commence an annual replacement cycle and improve student experiences in classrooms;
- continue technology replacement project with a second 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;
- acquired ERate approvals during 2012-2013 will result in an 86% reduction in the District's telephone and internet costs; and
- secured telephone system replacement project with ERate approvals, where possible, and fund for 2013-14. This represents a savings to the project previously adopted without ERate funding during the 2012-13 budget process.

## 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:

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

## **BUDGET DEVELOPMENT**

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### Revenue Assumptions

#### **General Fund**

The District's 2013-2014 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 2013-14 is based upon the following revenue assumptions:

- The District Average Daily Membership Weighted (ADMw) will be approximately 14,567 for 2013-2014. This is an increase from the projected 2012-13 ADMw of 14,168. The State-projected 2011-12 actual ADMw for the District is 14,180. The increase projected is a result of increase projections from some of the District's charter schools as well as the fact that the exiting 2013 senior class represents the smallest class District-wide. The projected increase in overall enrollment is 265 students, comprised of projected increases of 126 students in the District and 139 students in the District-sponsored charter schools. The weights applied to reach the 14,567 overall weighted membership number are based on the weight distribution among the existing Reynolds' student population and the decreased number of special education students exiting with the Class of 2013 as compared to the projected incoming number of special education students for the 2013-14 school year.
- The estimated State School Fund (SSF) distribution is based upon the Co-Chairs' proposed budget of

\$6.55 billion identified to support K-12 education statewide for the 2013-2015 biennium. It is further assumed that the biennial budget will be split with payments to districts at 49% for the first year and 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 \$77.9 million in State School Fund revenues for 2013-14.

- The estimated property tax revenue to be collected by the District during 2013-2014 is \$21.4 million and is based upon a 1.4% 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 \$11.4 million at July 1, 2013.
- The Multnomah Education Service District (MESD) pass through or "transit" dollars anticipated for 2013-2014 are based upon changes to the service plan selection. Additional revenues have been identified in order to fund the 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 projected decrease in Title and IDEA programs at an estimated 10% from the current year revenues.

#### Expenditure Assumptions

##### **General Fund**

The District's 2013-2014 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 2013-2014 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 2013-2014 revenues by \$1.94 million. This amount represents a decrease in the **budgeted** spend-down of the District's reserves by \$4.71 million. It is important to note that if the anticipated PERS reform legislation fails, the committed contingency for PERS employer rates will need to be used and it would increase the budgeted spend-down of reserves for 2013-14.

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. The 2013-14 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 2013-14 is based upon the following assumptions:

- The salary schedules for administrative and confidential employees will include a Cost of Living Allowance (COLA) increase of 2% along with a scheduled experience step. This is not an across-the-board COLA increase and the proposed schedules are realigned and take into consideration salary increases given in 2012-13. Additionally, an average of \$1,050 in monthly insurance caps is assumed.
- The salary schedule for classified staff is based upon an existing negotiated contract and represents a 2.0% COLA increase along with a scheduled step increase and an average of \$902 in monthly insurance caps depending on the length of year worked.
- The salary schedule for licensed staff is based upon an existing negotiated contract and represents a 0.0% COLA increase but with a scheduled step increase that ranges from 1.04% to 1.91%. It is assumed that the ending-fund balance trigger will not be required.
- 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 14.11% - up from 7.13% in 2011-13
  - Oregon Public Service Retirement Plan (OSPRA) Employer PERS Rate is set at 12.11% - up from 5.62% in 2011-13

These rate increases create a much higher labor cost for 2013-14 and are not supported by similar revenue increases projected for 2013-14. The State Legislature will vote on PERS reform legislation that will save an estimated \$200 million state-wide. This savings translates to a 3.5% average PERS Employer Rate reduction for the Reynolds School District. In anticipation of those savings, we have reduced our employer rates by 3.5% when calculating the labor budget; however, the amount of projected savings has been budgeted as a committed contingency for use if the reform measures fail.

- The Public Employees Retirement System (PERS) Unfunded Actuarial Liability (UAL) requires an 11.87% 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, .485% - 4.11% 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 during the 2012-2013 school year in order to receive benefits for the 2013-2014 school year. 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 2013-2014.

## 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.

## Federal Programs

Expenditures are based on labor-rate changes as noted above, together with the projected decreases in Federal Title and IDEA programs at an estimated 10% for 2013-14. Where possible, the General Fund has absorbed projected FTE cuts from these programs using existing positions and vacancies within the General Fund, avoiding a reduction-in-force layoff scenario.

## 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 will expand 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 total transit dollars that will be received by the District from the MESD specifically for the FLS students are estimated at \$393,746. These dollars will directly support the FLS program including 2.0 licensed staff and 6.5 classified staff positions.

## OTHER BUDGET CONSIDERATIONS

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### Spending Down District General Fund Reserves

The District has been utilizing reserves to balance the annual budget for some time. The proposed 2013-2014 budget utilizes \$1.94 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 \$6.65 million budgeted in 2012-2013 as noted on the following table:

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

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 goal of the District will be to continue to decrease any spend-down and authorize such a spend-down only when the funds are for 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 proposed 2013-14 budget reflects an overall increase of 16.21 FTE when compared to the current 2012-2013 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 2013-2014 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:

2013-2014 PROPOSED GENERAL EDUCATION - GENERAL FUND LICENSED TEACHER FTE			
PROJECTED ENROLLMENT	SCHOOL	PROPOSED CLASSROOM FTE (+ ELECTIVE @ SECONDARY)	CLASSROOM TEACHER:STUDENT RATIO
564	ALDER*	20.00	28.20
424.5	DAVIS	16.50	25.73
453	HARTLEY	17.00	26.65
373.5	FAIRVIEW	14.50	25.76
448	GLENFAIR	17.00	26.35
400	M SCOTT	14.50	27.59
477.5	SALISH	17.00	28.09
361	SWEETBRIAR	12.50	28.88
365	TROUTDALE	13.50	27.04
448	WILKES	16.50	27.15
415	WOODLAND	16.00	25.94
795	HB LEE	27.50	28.91
984	RMS	28.50	34.53
629	WMMS	21.46	29.31
2700	RHS	88.34	30.56
224	RLA WEST	12.17	18.41
50	RLA EAST	3.00	16.67
55	4 CORNERS	-	
<b>10,166.50</b>		<b>355.97</b>	<b>427.55</b>

\*All day kindergarten program.

Adjusted to 0.50 FTE for half day kindergarten program.

## CONCLUSION

This budget document reflects the conscious effort to maintain 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 2013-14 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 2013-14 budget uses \$1.94 million of the District's cash reserves, including \$1.72 million in one-time costs for curriculum, technology, facility needs, and site improvements. The projected unappropriated ending fund balance of \$5.71 million represents 5.52% of the total 2013-2014 General Fund revenues, which meets Board policy. Additionally, the proposed budget includes a contingency balance of \$3.80 million. However, the district will need access to contingencies for increased PERS rates should the existing legislation for PERS reform fail.

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 2013-14 budget document.

Respectfully submitted,



Linda J. Florence  
Superintendent  
Reynolds School District



## **Budget Process**

**July 1, 2013 to June 30, 2014**

The District prepares the budget in accordance with:

- Oregon Local Budget Law (ORS 294), 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 must equal projected requirements in each fund.
- The Oregon Department of Education (ODE), through the administrative rule process, adopts a 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 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 approves the budget and tax levy.

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

If a 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 Education 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 of Education must first publish the supplemental budget and hold a special hearing.



## **Reynolds School District Board of Directors**

### **2013-14 Budget Goals**

1. Support Board/Superintendent goals and action plan
2. Increase achievement K-12 with emphasis at K-3
  - Align PD opportunities
  - Expand district academic partnerships
  - Increase technology to meet the needs of 21<sup>st</sup> century learners
  - Invest in current textbook, e-text, and/or instructional materials state adoption cycle
  - Maintain extended learning and dropout prevention programs
3. Expand athletics/activities opportunities
4. Maintain 5% unappropriated ending fund balance in keeping with board policy
5. Provide safe, healthy, and well-maintained learning environments

**Reynolds School District  
Budget Calendar  
July 1, 2013 to June 30, 2014**

<b>Board of Directors Meeting</b>	<b>July 11, 2012</b>
√ Board Appoints Budget Officer	
<b>Board of Directors Meeting</b>	<b>December 12, 2012</b>
√ Consider Budget Calendar	
<b>Publish 1st Notice of Budget Committee Meetings</b>	<b>April 6, 2013</b>
√ 5 to 30 Days Before the 1 <sup>st</sup> Meeting (Gresham Outlook)	
<b>Publish 2nd Notice of Budget Committee Meetings</b>	<b>April 20, 2013</b>
√ 5 to 30 Days Before the 1 <sup>st</sup> Meeting (Gresham Outlook)	
<b>1st Budget Committee Meeting</b>	<b>May 2, 2013</b>
√ Appoint Presiding Officer	
√ Receive Budget Message	
√ Review Budget Document and Discuss Relevant Changes	
√ Respond to Questions from Budget Committee	
<b>2nd Budget Committee Meeting</b>	<b>May 9, 2013</b>
√ Budget Committee Deliberations	
√ Respond to Questions from First Meeting	
<b>3rd Budget Committee Meeting (if needed)</b>	<b>May 16, 2013</b>
<b>Publish Notice of Budget Hearing (only once)</b>	<b>May 25, 2013</b>
√ 5 to 30 Days Before the Hearing (Gresham Outlook)	
√ Publish Financial Summaries	
<b>Board of Directors Meeting - Conduct Budget Hearing</b>	<b>June 12, 2013</b>
√ Conducted by School Board	
√ Open to Public	
√ Run Budget Hearing Concurrent with Board Meeting	
<b>Board of Directors Meeting - Enact Resolutions</b>	<b>June 12, 2013</b>
√ Adopt Budget	
√ Make Appropriations	
√ Impose and Categorize Taxes	
√ Amend 12-13 Appropriations (if necessary)	
<b>Submit Tax Certification Documents</b>	<b>July 15, 2013</b>
√ To County Assessor Office by July 15, 2013	
√ File Budget Document with County Recorder and Designated Agencies	



## **Budget Overview**

**July 1, 2013 to June 30, 2014**

### **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 2013 - 2014 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 5.88%, or \$8,435,850, from \$143,482,731 in 2012-13 to \$151,918,581 in 2013-14.
  - General Fund increased by 5.88%, or \$6,383,780, from \$108,536,380 to \$114,920,160 in 2013-14, including a Contingency of \$3,805,687 and an Unappropriated Ending Fund Balance of \$5,746,008.
  - Federal Programs increased by 19.79%, or \$1,605,991, from \$8,114,096 to \$9,720,087 in 2013-14.
  - State and other Programs increased by 15.37%, or \$483,666, from \$3,146,482 to \$3,630,148 in 2013-14, including a contingency of \$84,479 and an Unappropriated Ending Fund Balance of \$58,846.
  - Nutrition Services Program increased by 13.38%, or \$777,072, from \$5,809,498 to \$6,586,570 in 2013-14, including a contingency of \$684,351.
  - Early Retirement Program decreased by 29.26%, or \$(468,112), from \$1,600,000 to \$1,131,888 in 2013-14, including a contingency of \$281,888.
  - Insurance Reserve Program increased by 12.29%, or \$50,000, from \$407,000 to \$457,000 in 2013-14.
  - Debt Service Payments (G.O. and PERS Bonds) increased by 3.11%, or \$412,574, from \$13,284,028 to \$13,696,602 in 2013-14, including an unappropriated ending fund balance of \$797,037.
  - Capital Projects fund decreased by 31.64%, or \$(808,321), from \$2,555,000 to \$1,746,679 in 2013-14.
  - Trust Fund decreased by 2.64%, or \$(800), from \$30,247 to \$29,447 in 2013-14, including an unappropriated ending fund balance of \$19,140.

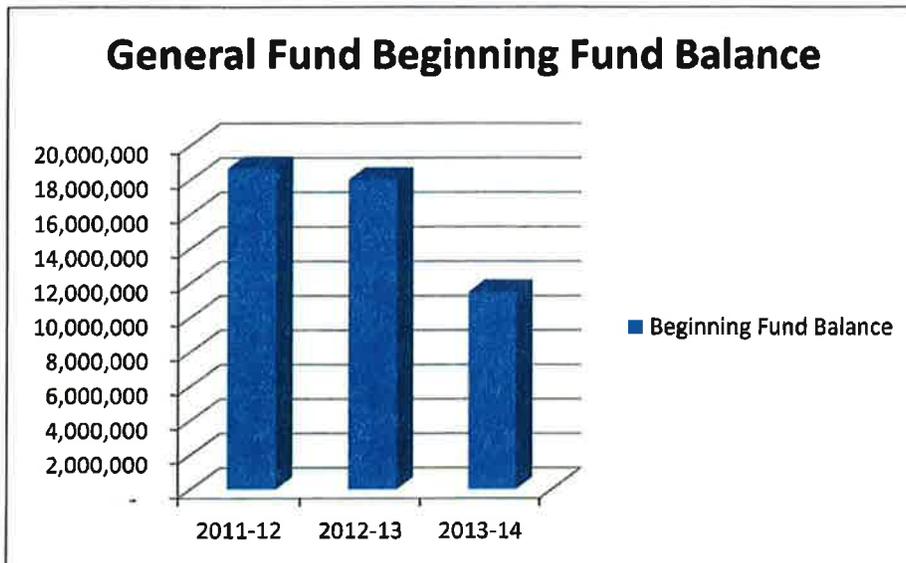
This budget includes full time employee equivalents within the General Fund, Federal and State Program Funds, and the Nutrition Services Fund.

Regular Average Daily Membership (ADMr) is projected to increase by 3.6%, from 10,735 ADMr to 11,124 ADMr for 2013-14. This number includes projections from the District's Charter Schools

English Language Learner students make up 11.75% and Special Education students represents 15.82% of District's total students.

**General Information:**

	2011-12	2012-13	2013-14
Assessed Value in Billions	4.90	4.93	
Real Market Value (M-5) in Billions	7.56	**	
Property Tax Rate Extended:			
Operations	4.46	4.46	
Debt Service	<u>1.32</u>	<u>1.52</u>	
Total Property Tax Rate	5.78	5.99	
Measure 5 Loss	324,240	448,103	
Average Daily Enrollment - ADMr*	10,769.80	10,735.00	11,124.00
Weighted Enrollment Extended - ADMw*	14,141.90	14,168.33	14,567.46
*Latest estimates from ODE web site			
** Available October 2013			



# Reynolds School District

## Organization Chart: Administrators and Supervisors

### 2013-2014

Reynolds School Board

Coordinator of Communications  
ANDREA WATSON

**Superintendent**  
LINDA FLORENCE

Executive Assistant  
Connie Philibert

**Chief Officer of Finance and Operations**  
RACHEL HOPPER

**Chief Academic Officer**  
CHRIS RUSSO

**Director of Finance**  
CYNTHIA LE

**Director of Human Resources**  
JENNIFER ELLIS

**Executive Director of Student Services**  
BRENDA MARTINEK

**Director of Secondary**  
CHRIS GREENHALGH

**Director of Elementary & Curriculum**  
AMY JACKSON

**Director of ELL & Federal Programs**  
OVIDIO VILLARREAL

NUTRITION  
AL SEINO

OPERATIONS  
(Vacant)

TECHNOLOGY  
MARY NOSACK

TRANSPORTATION  
KATHY HOUCK

**Program Administrator**  
Kristen England  
Laura Bergeron  
Rob Robinson

**Secondary Principals**  
  
Assistant Principals

**Elementary Principals**  
  
Assistant Principals

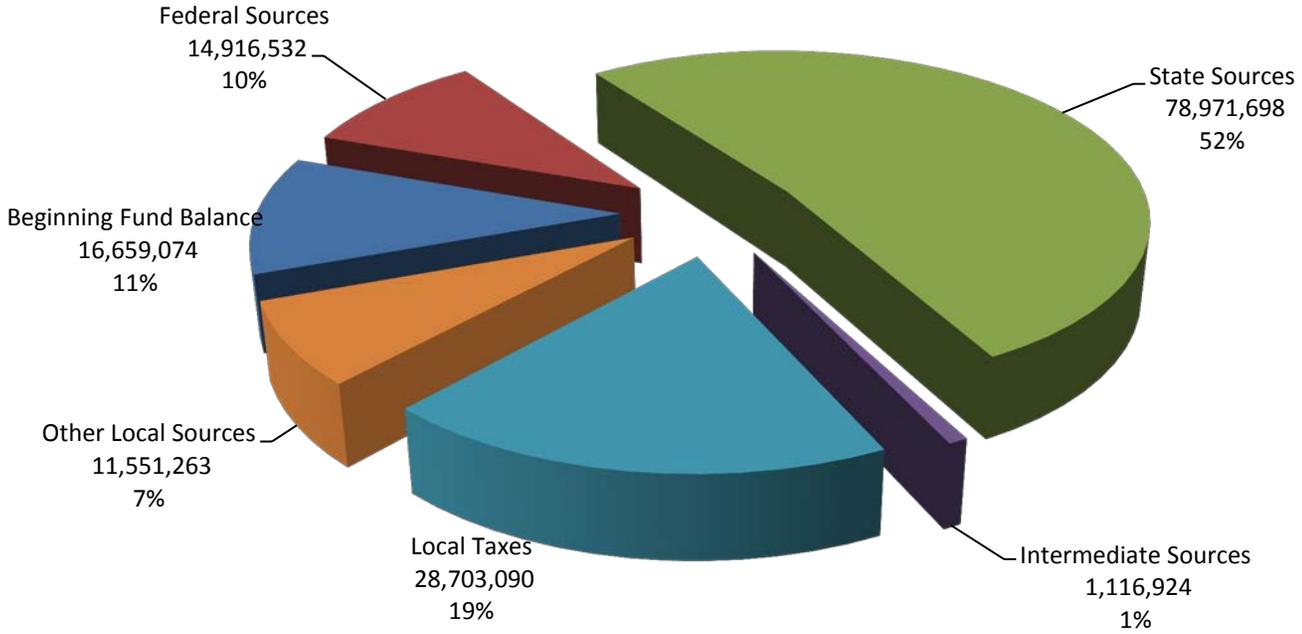
**Coordinator of Grants & Partner Services**  
Justin Birmingham

**Coordinator of Assessment & Accountability**  
Patty Carrera

**Coordinator of ELL & Federal Programs**  
Terri King

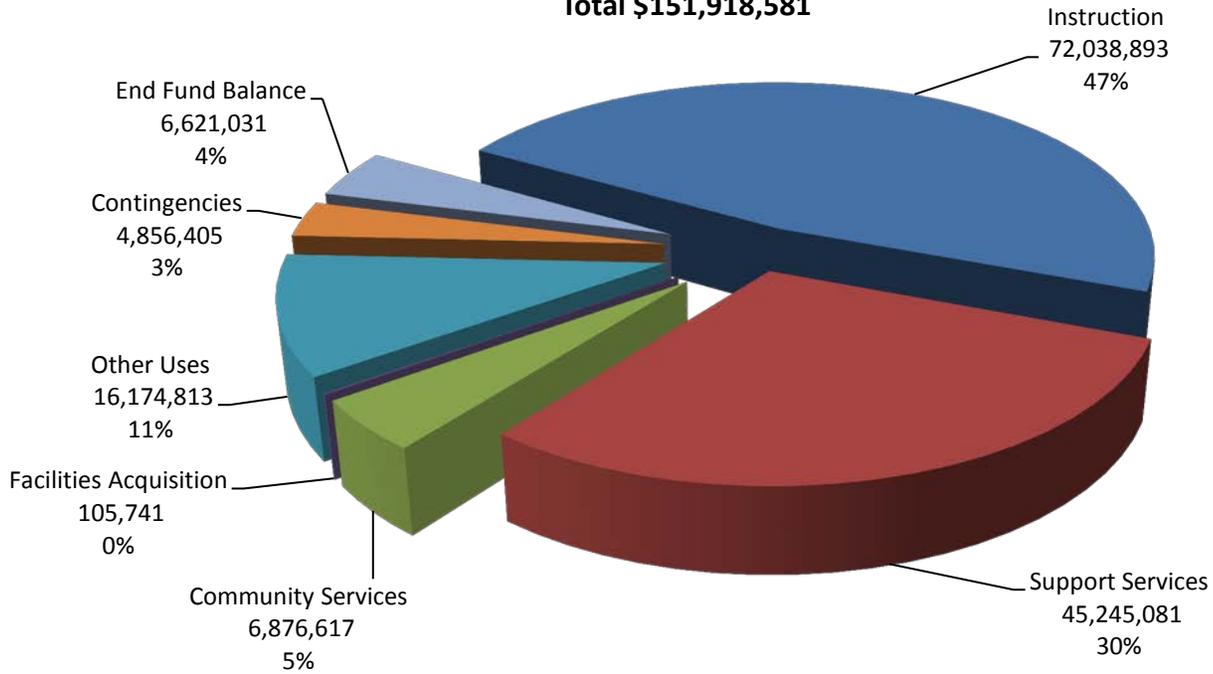


**Reynolds School District  
Combined Resources by - All Funds  
July 1, 2013 to June 30, 2014  
Total \$151,918,581**



Source	Beginning Fund Balance	Federal Sources	State Sources	Intermediate Sources	Local Taxes	Other Local Sources	Total
General Fund	11,457,953	105,000	78,897,240	674,162	21,466,978	2,318,827	<b>114,920,160</b>
Federal Programs	-	9,720,087	-	-	-	-	<b>9,720,087</b>
State & Other Programs	2,239,292	-	74,458	402,328	-	914,070	<b>3,630,148</b>
Nutrition Services	968,815	5,091,445	-	10,434	-	515,876	<b>6,586,570</b>
Early Retirement	731,888	-	-	-	-	400,000	<b>1,131,888</b>
Insurance Reserve	395,000	-	-	-	-	62,000	<b>457,000</b>
G.O. Bonds	120,000	-	-	-	7,236,112	15,000	<b>7,371,112</b>
PERS Bonds	-	-	-	-	-	6,325,490	<b>6,325,490</b>
Capital Projects Fund	716,679	-	-	30,000	-	1,000,000	<b>1,746,679</b>
Trust Fund	29,447	-	-	-	-	-	<b>29,447</b>
<b>Total</b>	<b>16,659,074</b>	<b>14,916,532</b>	<b>78,971,698</b>	<b>1,116,924</b>	<b>28,703,090</b>	<b>11,551,263</b>	<b>151,918,581</b>

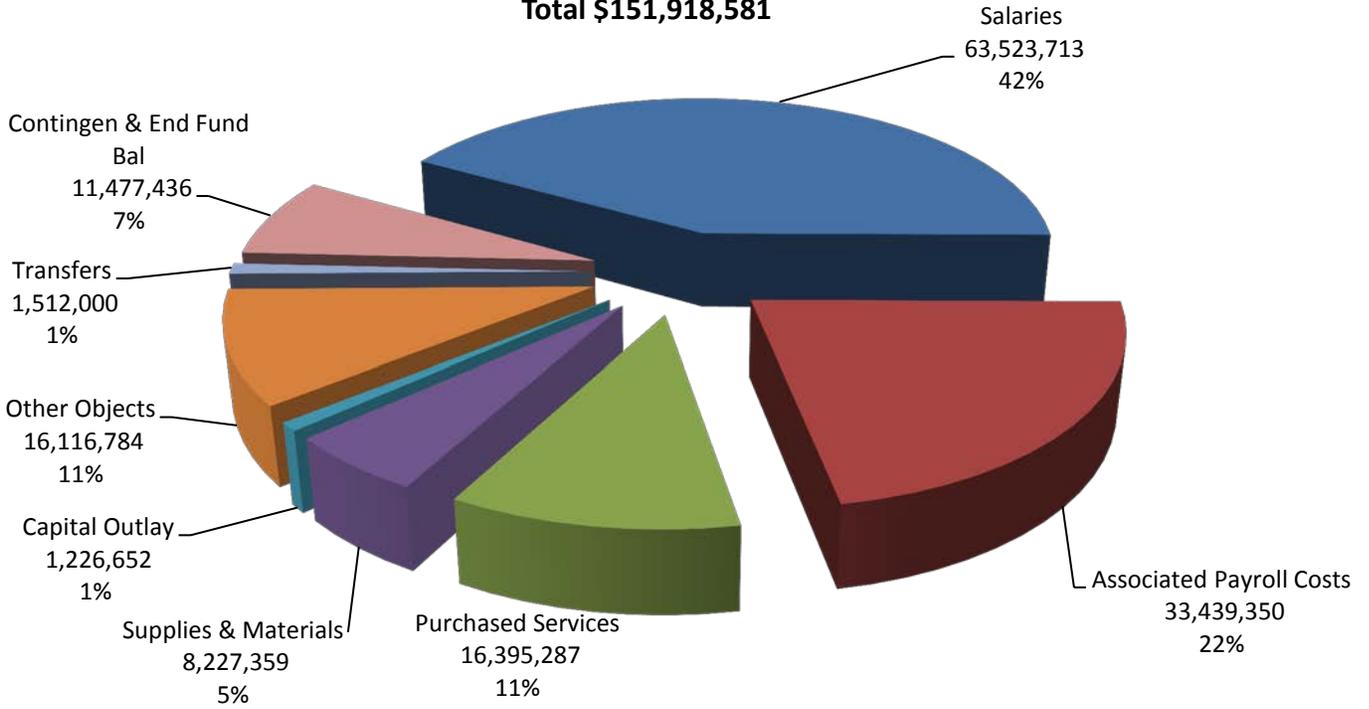
**Reynolds School District  
 Combined Requirements by Major Function - All Funds  
 July 1, 2013 to June 30, 2014  
 Total \$151,918,581**



Source	Instruction	Support Services	Community Services	Facilities Acquisition	Other Uses	Contingencies	End Fund Balance	Total
General Fund	62,481,993	40,793,276	458,886	-	1,634,310	3,805,687	5,746,008	114,920,160
Federal Programs	7,248,823	2,355,752	115,512	-	-	-	-	9,720,087
State & Other Programs	2,308,077	778,746	400,000	-	-	84,479	58,846	3,630,148
Nutrition Services	-	-	5,902,219	-	-	684,351	-	6,586,570
Early Retirement	-	850,000	-	-	-	281,888	-	1,131,888
Insurance Reserve	-	457,000	-	-	-	-	-	457,000
G.O. Bonds	-	-	-	-	6,574,075	-	797,037	7,371,112
PERS Bonds	-	-	-	-	6,325,490	-	-	6,325,490
Capital Projects Fund	-	-	-	105,741	1,640,938	-	-	1,746,679
Trust Fund	-	10,307	-	-	-	-	19,140	29,447
<b>Total</b>	<b>72,038,893</b>	<b>45,245,081</b>	<b>6,876,617</b>	<b>105,741</b>	<b>16,174,813</b>	<b>4,856,405</b>	<b>6,621,031</b>	<b>151,918,581</b>

FTE	659.35	388.89	54.66					1,102.90
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**Reynolds School District  
 Combined Requirements by Major Object - All Funds  
 July 1, 2013 to June 30, 2014  
 Total \$151,918,581**



Source	Salaries	Associated Payroll Costs	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Transfers	Contingen & End Fund Bal	Grand Totals
General Fund	56,224,012	29,053,746	12,542,675	4,614,938	353,906	1,067,188	1,512,000	9,551,695	114,920,160
Federal Programs	4,834,573	2,592,286	729,272	1,220,429	-	343,527	-	-	9,720,087
State & Other Programs	555,376	288,954	384,865	1,648,116	602,746	6,766	-	143,325	3,630,148
Nutrition Services	1,509,752	1,054,364	2,420,527	588,876	270,000	58,700	-	684,351	6,586,570
Early Retirement	400,000	450,000	-	-	-	-	-	281,888	1,131,888
Insurance Reserve	-	-	202,000	155,000	-	100,000	-	-	457,000
G.O. Bonds	-	-	-	-	-	6,574,075	-	797,037	7,371,112
PERS Bonds	-	-	-	-	-	6,325,490	-	-	6,325,490
Capital Projects Fund	-	-	105,641	-	-	1,641,038	-	-	1,746,679
Trust Fund	-	-	10,307	-	-	-	-	19,140	29,447
<b>Total</b>	<b>63,523,713</b>	<b>33,439,350</b>	<b>16,395,287</b>	<b>8,227,359</b>	<b>1,226,652</b>	<b>16,116,784</b>	<b>1,512,000</b>	<b>11,477,436</b>	<b>151,918,581</b>



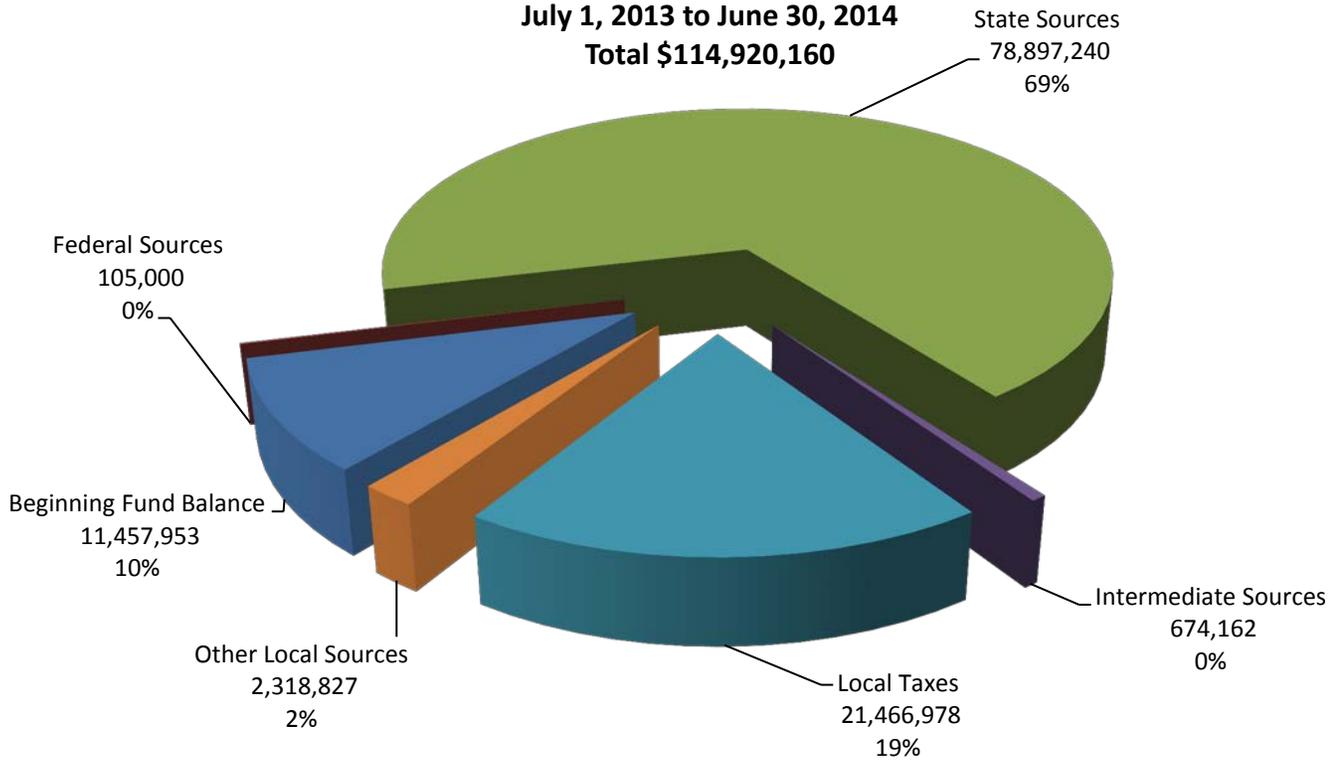


## **General Fund (100)**

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

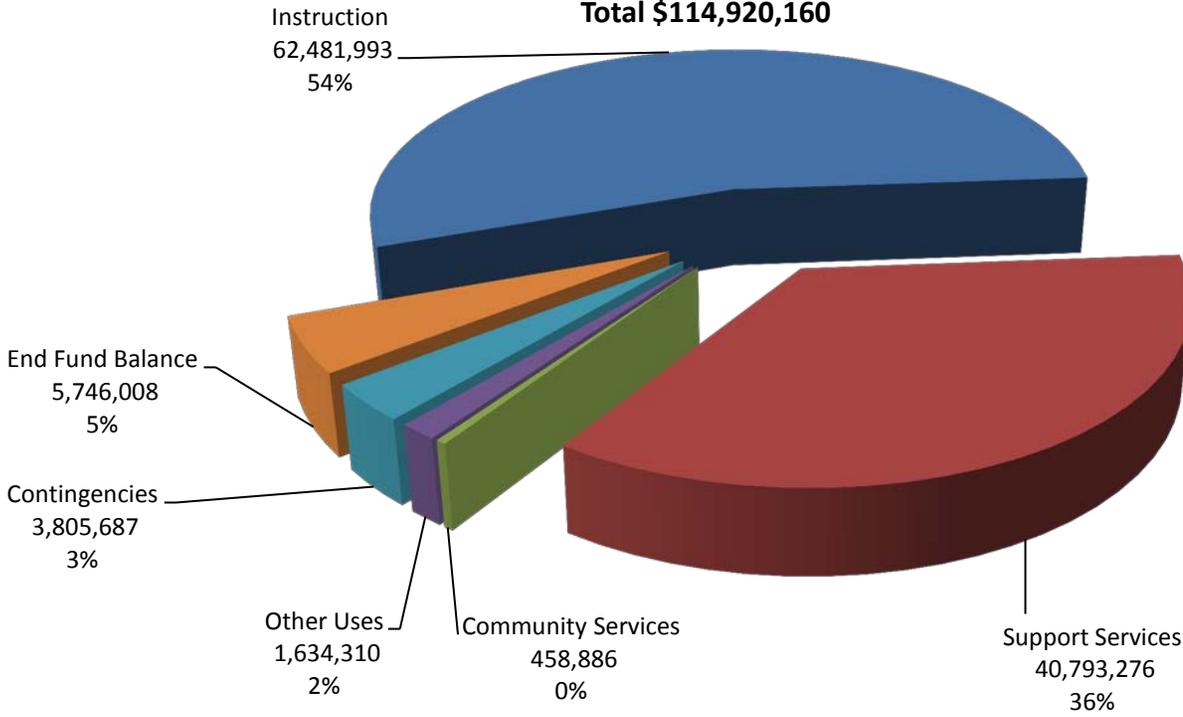
Fund 101 is no longer used. Fund 105 was used solely for the purposes of tracking General Fund expenditures for the strike.

**Reynolds School District  
General Fund Resources  
July 1, 2013 to June 30, 2014  
Total \$114,920,160**



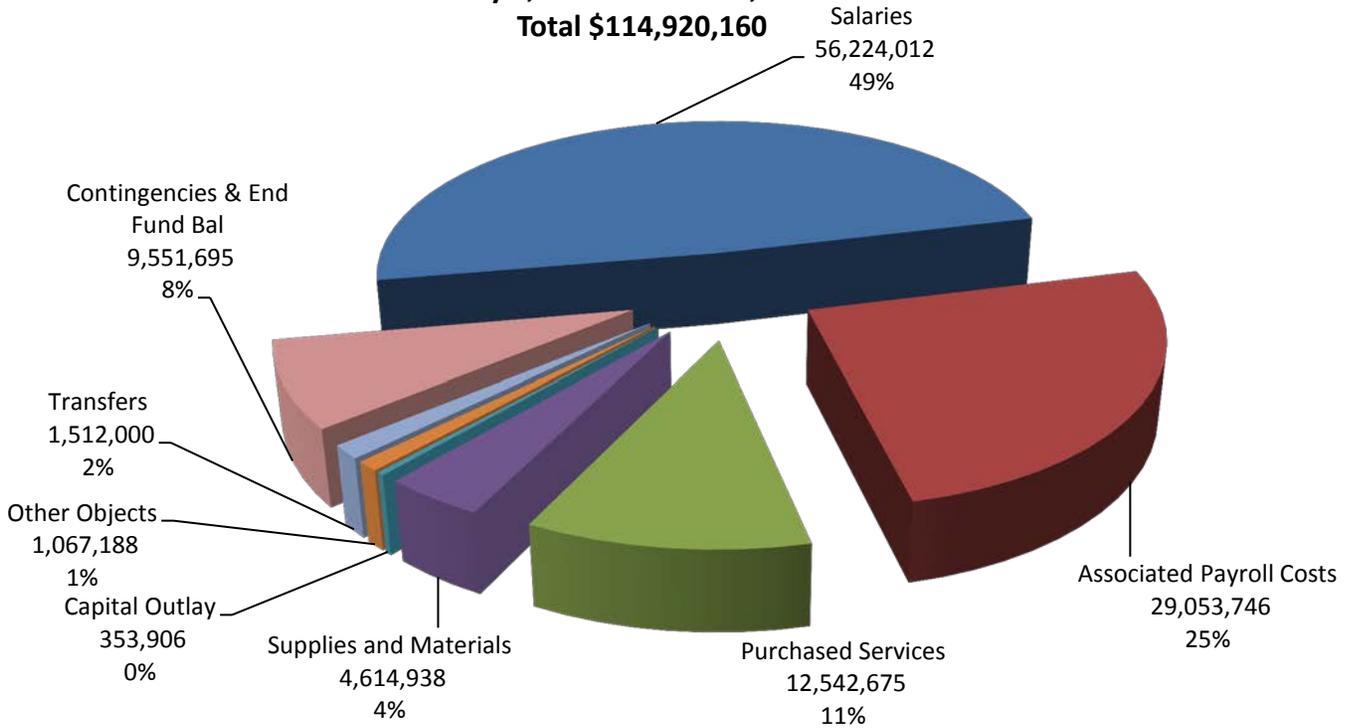
Source	Actuals 10-11	Actuals 11-12	Adopted 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Beginning Fund Balance	15,818,776	19,155,763	15,870,333	11,457,953	11,457,953	11,457,953
Federal Sources	3,941,086	75,446	-	87,869	87,869	105,000
State Sources	63,276,951	69,540,611	70,418,402	78,897,240	78,897,240	78,897,240
Intermediate Sources	1	26,443	667,000	674,162	674,162	674,162
Local Taxes	20,947,523	20,801,306	20,600,645	21,466,978	21,466,978	21,466,978
Other Local Sources	1,200,794	738,491	980,000	2,335,958	2,335,958	2,318,827
<b>Grand Totals</b>	<b>105,185,131</b>	<b>110,338,060</b>	<b>108,536,380</b>	<b>114,920,160</b>	<b>114,920,160</b>	<b>114,920,160</b>

**Reynolds School District  
General Fund Requirements by Major Function  
July 1, 2013 to June 30, 2014  
Total \$114,920,160**



Source	Actuals 10-11	Actuals 11-12	Adopted 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14	FTE 13-14
Instruction	55,641,431	55,659,333	58,332,240	62,481,993	62,715,069	62,481,993	590.56
Support Services	34,139,480	34,914,806	38,528,899	40,793,276	40,560,200	40,793,276	377.89
Community Services	102,467	145,503	500,708	494,167	494,167	458,886	2.00
Other Uses	1,122,977	1,632,310	1,958,922	1,634,310	1,634,310	1,634,310	-
Contingencies	-	-	3,788,792	3,805,687	3,805,687	3,805,687	-
End Fund Balance	15,818,776	17,986,108	5,426,819	5,710,727	5,710,727	5,746,008	-
<b>Grand Totals</b>	<b>106,825,131</b>	<b>110,338,060</b>	<b>108,536,380</b>	<b>114,920,160</b>	<b>114,920,160</b>	<b>114,920,160</b>	<b>970.45</b>

**Reynolds School District  
General Fund Requirements by Major Object  
July 1, 2013 to June 30, 2014  
Total \$114,920,160**



Source	Actuals 10-11	Actuals 11-12	Adopted 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Salaries	52,413,235	51,199,317	53,005,756	55,785,977	55,785,977	56,224,012
Associated Payroll Costs	20,487,048	22,634,573	25,802,546	30,012,296	30,012,296	29,053,746
Purchased Services	11,602,624	11,758,654	13,013,638	12,550,259	12,550,259	12,542,675
Supplies and Materials	3,588,764	3,512,353	3,875,618	4,049,973	4,153,120	4,614,938
Capital Outlay	249,820	212,803	627,750	322,906	322,906	353,906
Other Objects	1,664,197	2,129,252	1,773,849	1,170,335	1,067,188	1,067,188
Transfers	1,000,667	905,000	2,835,098	1,512,000	1,512,000	1,512,000
Contingencies & End Fund Bal	15,818,776	17,986,108	7,602,125	9,516,414	9,516,414	9,551,695
<b>Grand Totals</b>	<b>106,825,131</b>	<b>110,338,060</b>	<b>108,536,380</b>	<b>114,920,160</b>	<b>114,920,160</b>	<b>114,920,160</b>

Multnomah County School District #7  
REYNOLDS SD 7 FAIRVIEW, OR 97024

Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 100</b>	<b>General Fund</b>								
1111	Current Year Taxes	(20,426,708.00)	(20,224,778.05)	(19,999,202.00)	0.00	(20,302,085.00)	(20,302,085.00)	(20,302,085.00)	0.00
1112	Prior Year Taxes	(520,815.00)	(572,342.31)	(601,443.00)	0.00	(1,158,893.00)	(1,158,893.00)	(1,158,893.00)	0.00
1190	Tax Penalties & Interest	0.00	(4,185.21)	0.00	0.00	(6,000.00)	(6,000.00)	(6,000.00)	0.00
1312	Tuition From Other Districts	(241,847.00)	(94,211.98)	0.00	0.00	(150,000.00)	(150,000.00)	(150,000.00)	0.00
1319	Tuition Placement Testing Fees	(150.00)	(150.00)	0.00	0.00	(1,000.00)	(1,000.00)	(1,000.00)	0.00
1400	Transportation Fees	(127,691.00)	(213,758.25)	(220,000.00)	0.00	(100,762.00)	(100,762.00)	(100,762.00)	0.00
1412	Fuel Fees	(16,047.00)	0.00	(20,000.00)	0.00	0.00	0.00	0.00	0.00
1415	Transportation - Foster Care	(38,553.00)	(7,989.00)	0.00	0.00	(8,000.00)	(8,000.00)	(8,000.00)	0.00
1416	Transportation - DHS	0.00	0.00	0.00	0.00	(82,600.00)	(82,600.00)	(82,600.00)	0.00
1510	Interest On Investments	(44,376.00)	(181,298.02)	(150,000.00)	0.00	(155,000.00)	(155,000.00)	(155,000.00)	0.00
1715	Admissions -Athletic Events	(8,316.00)	(250.00)	(25,000.00)	0.00	(108,000.00)	(108,000.00)	(108,000.00)	0.00
1740	Athletic User Fees	0.00	(2,420.00)	(75,000.00)	0.00	(264,000.00)	(264,000.00)	(264,000.00)	0.00
1910	Rentals	(39,778.00)	(21,375.23)	(40,000.00)	0.00	(50,000.00)	(50,000.00)	(50,000.00)	0.00
1911	Staff Building Use	(26,570.00)	(25,008.00)	(20,000.00)	0.00	(30,000.00)	(30,000.00)	(30,000.00)	0.00
1980	Fees Charged To Grants	(412,483.00)	(198,185.65)	(200,000.00)	0.00	(200,000.00)	(200,000.00)	(200,000.00)	0.00
1990	Miscellaneous Revenue	(436.00)	(21,702.28)	(230,000.00)	0.00	(621,956.00)	(621,956.00)	(604,825.00)	0.00
1992	Medicaid	(244,547.00)	27,857.37	0.00	0.00	(514,040.00)	(514,040.00)	(514,040.00)	0.00
1995	PBIS	0.00	0.00	0.00	0.00	(9,000.00)	(9,000.00)	(9,000.00)	0.00
1996	Challenge Day Program	0.00	0.00	0.00	0.00	(41,600.00)	(41,600.00)	(41,600.00)	0.00
<b>1000</b>		<b>(22,148,317.00)</b>	<b>(21,539,796.61)</b>	<b>(21,580,645.00)</b>	<b>0.00</b>	<b>(23,802,936.00)</b>	<b>(23,802,936.00)</b>	<b>(23,785,805.00)</b>	<b>0.00</b>
2101	County School Fund	(24,251.00)	(6,364.19)	(27,000.00)	0.00	(6,500.00)	(6,500.00)	(6,500.00)	0.00
2102	ESD Apportionment	0.00	0.00	(386,000.00)	0.00	(667,662.00)	(667,662.00)	(667,662.00)	0.00
2110	City/County Revenue	112,367.00	(16,136.41)	0.00	0.00	0.00	0.00	0.00	0.00
2112	Prior Year I Tax	(88,117.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2199	Other Intermediate Sources	0.00	(3,942.81)	(254,000.00)	0.00	0.00	0.00	0.00	0.00
<b>2000</b>		<b>(1.00)</b>	<b>(26,443.41)</b>	<b>(667,000.00)</b>	<b>0.00</b>	<b>(674,162.00)</b>	<b>(674,162.00)</b>	<b>(674,162.00)</b>	<b>0.00</b>
3101	State School Fund - General Supp	(61,867,057.00)	(65,188,397.25)	(67,785,040.00)	0.00	(77,965,846.00)	(77,965,846.00)	(77,965,846.00)	0.00
3103	Common School Fund	(1,120,472.00)	(1,057,163.07)	(1,086,590.00)	0.00	(931,394.00)	(931,394.00)	(931,394.00)	0.00
3199	Other Unrestricted Grants In	(289,422.00)	(596,129.03)	(221,187.00)	0.00	0.00	0.00	0.00	0.00
3299	Other Restricted Grants	0.00	(2,698,921.24)	(1,325,585.00)	0.00	0.00	0.00	0.00	0.00
<b>3000</b>		<b>(63,276,951.00)</b>	<b>(69,540,610.59)</b>	<b>(70,418,402.00)</b>	<b>0.00</b>	<b>(78,897,240.00)</b>	<b>(78,897,240.00)</b>	<b>(78,897,240.00)</b>	<b>0.00</b>
4300	Restricted from Fed for JROTC	0.00	0.00	0.00	0.00	(87,869.00)	(87,869.00)	(105,000.00)	0.00
4538	Federal Revenue	(3,941,086.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4580	Restrict Fed Rev Thru State	0.00	(75,446.30)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4000</b>		<b>(3,941,086.00)</b>	<b>(75,446.30)</b>	<b>0.00</b>	<b>0.00</b>	<b>(87,869.00)</b>	<b>(87,869.00)</b>	<b>(105,000.00)</b>	<b>0.00</b>
5160	Lease Purchase Receipts	0.00	(16,954.00)	0.00	0.00	0.00	0.00	0.00	0.00
5400	Beginning Fund Balance	(15,818,776.00)	(19,138,809.05)	(15,870,333.00)	0.00	(11,457,953.00)	(11,457,953.00)	(11,457,953.00)	0.00
<b>5000</b>		<b>(15,818,776.00)</b>	<b>(19,155,763.05)</b>	<b>(15,870,333.00)</b>	<b>0.00</b>	<b>(11,457,953.00)</b>	<b>(11,457,953.00)</b>	<b>(11,457,953.00)</b>	<b>0.00</b>
<b>Total Fund 100</b>	<b>General Fund</b>	<b>(105,185,131.00)</b>	<b>(110,338,059.96)</b>	<b>(108,536,380.00)</b>	<b>0.00</b>	<b>(114,920,160.00)</b>	<b>(114,920,160.00)</b>	<b>(114,920,160.00)</b>	<b>0.00</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<hr/>									
Fund 101	Federal Stimulus Fund								
	4500 Restricted Revenue Thru State	(1,640,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	4000	(1,640,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Total Fund 101	Federal Stimulus Fund	(1,640,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Multnomah County School District #7  
 REYNOLDS SD 7 FAIRVIEW, OR 97024

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 100</b>	<b>General Fund</b>									
Function 1111	Primary Programs K-5									
100	Salaries		7,762,690.00	11,410,384.52	11,804,161.00	177.50	12,709,983.00	12,709,983.00	12,652,717.00	187.24
200	Fixed Costs		2,238,881.00	4,581,440.03	5,076,941.00	0.00	6,263,407.00	6,263,407.00	5,826,623.00	0.00
300	Purchased Services		2,116.00	3,478.65	387,259.00	0.00	9,300.00	9,300.00	9,300.00	0.00
400	Supplies and Materials		157,885.00	257,264.71	317,952.00	0.00	360,526.00	360,526.00	360,526.00	0.00
500	Capital Outlay		0.00	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00	0.00
<b>Total Function 1111</b>	<b>Primary Programs K-5</b>		<b>10,161,572.00</b>	<b>16,252,567.91</b>	<b>17,586,313.00</b>	<b>177.50</b>	<b>19,345,716.00</b>	<b>19,345,716.00</b>	<b>18,851,666.00</b>	<b>187.24</b>
Function 1112	Intermediate Programs 4-5									
100	Salaries		3,484,796.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		1,256,569.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		1,111.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		79,598.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects		8,628.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 1112</b>	<b>Intermediate Programs 4-5</b>		<b>4,830,702.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 1121	Middle School Programs									
100	Salaries		5,704,485.00	5,657,954.87	5,999,842.00	88.00	6,532,430.00	6,532,430.00	6,532,430.00	94.71
200	Fixed Costs		2,046,472.00	2,253,866.98	2,550,623.00	0.00	3,197,429.00	3,197,429.00	2,988,407.00	0.00
300	Purchased Services		47,794.00	155,394.18	406,100.00	0.00	50,680.00	50,680.00	50,680.00	0.00
400	Supplies and Materials		151,946.00	175,319.22	169,289.00	0.00	217,020.00	217,020.00	320,167.00	0.00
500	Capital Outlay		0.00	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00
600	Other Objects		1,340.00	973.24	2,500.00	0.00	106,147.00	106,147.00	3,000.00	0.00
<b>Total Function 1121</b>	<b>Middle School Programs</b>		<b>7,952,037.00</b>	<b>8,243,508.49</b>	<b>9,131,354.00</b>	<b>88.00</b>	<b>10,106,706.00</b>	<b>10,106,706.00</b>	<b>9,897,684.00</b>	<b>94.71</b>

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 100</b>	<b>General Fund</b>									
Function 1122	Middle School Extra-Curricular									
100	Salaries		45,802.00	43,844.23	33,588.00	0.00	43,001.00	43,001.00	43,001.00	0.00
200	Fixed Costs		9,103.00	13,557.44	9,150.00	0.00	13,025.00	13,025.00	11,653.00	0.00
300	Purchased Services		1,013.00	75.35	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		0.00	3,455.88	6,000.00	0.00	9,914.00	9,914.00	9,914.00	0.00
<b>Total Function 1122 Middle School Extra-Curricular</b>			<b>55,918.00</b>	<b>60,932.90</b>	<b>48,738.00</b>	<b>0.00</b>	<b>65,940.00</b>	<b>65,940.00</b>	<b>64,568.00</b>	<b>0.00</b>
Function 1123	Ms Ex-Curr-Non Athletic									
100	Salaries		0.00	12,764.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		0.00	3,121.47	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 1123 Ms Ex-Curr-Non Athletic</b>			<b>0.00</b>	<b>15,885.47</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 1131	High School Programs									
100	Salaries		5,989,772.00	5,860,118.03	6,297,778.00	91.50	6,673,920.00	6,673,920.00	6,673,920.00	96.51
200	Fixed Costs		2,136,910.00	2,320,126.42	2,666,928.00	0.00	3,229,070.00	3,229,070.00	3,016,398.00	0.00
300	Purchased Services		187,182.00	101,614.48	219,800.00	0.00	36,265.00	36,265.00	36,265.00	0.00
400	Supplies and Materials		314,642.00	245,616.66	200,000.00	0.00	205,904.00	205,904.00	205,904.00	0.00
500	Capital Outlay		5,337.00	0.00	11,750.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects		10,890.00	1,214.82	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
<b>Total Function 1131 High School Programs</b>			<b>8,644,733.00</b>	<b>8,528,690.41</b>	<b>9,396,256.00</b>	<b>91.50</b>	<b>10,146,159.00</b>	<b>10,146,159.00</b>	<b>9,933,487.00</b>	<b>96.51</b>
Function 1132	High School Athletics									
100	Salaries		324,273.00	321,086.74	270,956.00	1.00	241,425.00	241,425.00	241,425.00	1.00
200	Fixed Costs		70,385.00	78,384.83	84,609.00	0.00	85,080.00	85,080.00	77,376.00	0.00
300	Purchased Services		51,175.00	74,617.75	82,045.00	0.00	120,442.00	120,442.00	120,442.00	0.00
400	Supplies and Materials		32,588.00	37,360.04	54,000.00	0.00	63,000.00	63,000.00	63,000.00	0.00
500	Capital Outlay		527.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
600	Other Objects	3,540.00	6,677.00	10,000.00	0.00	11,000.00	11,000.00	11,000.00	0.00
Total Function 1132 High School Athletics		482,488.00	518,126.36	501,610.00	1.00	520,947.00	520,947.00	513,243.00	1.00
Function 1133	High School Activities								
100	Salaries	0.00	5,301.25	56,885.00	0.00	49,686.00	49,686.00	49,686.00	0.00
200	Fixed Costs	0.00	983.91	15,496.00	0.00	23,487.00	23,487.00	21,079.00	0.00
300	Purchased Services	0.00	0.00	0.00	0.00	14,938.00	14,938.00	14,938.00	0.00
400	Supplies and Materials	0.00	0.00	0.00	0.00	28,155.00	28,155.00	28,155.00	0.00
Total Function 1133 High School Activities		0.00	6,285.16	72,381.00	0.00	116,266.00	116,266.00	113,858.00	0.00
Function 1210	Talented & Gifted								
100	Salaries	115,909.00	37,072.84	57,893.00	0.50	54,187.00	54,187.00	54,187.00	0.50
200	Fixed Costs	35,986.00	9,037.05	21,183.00	0.00	18,768.00	18,768.00	17,197.00	0.00
300	Purchased Services	999.00	3,080.08	31,450.00	0.00	31,450.00	31,450.00	31,450.00	0.00
400	Supplies and Materials	6,056.00	7,824.09	6,450.00	0.00	7,675.00	7,675.00	7,675.00	0.00
600	Other Objects	333.00	138.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1210 Talented & Gifted		159,283.00	57,152.06	116,976.00	0.50	112,080.00	112,080.00	110,509.00	0.50
Function 1220	Restrictive Programs								
100	Salaries	3,967,223.00	1,316,694.31	1,930,173.00	32.19	1,479,336.00	1,479,336.00	1,548,418.00	35.47
200	Fixed Costs	1,867,569.00	563,912.04	925,744.00	0.00	877,820.00	877,820.00	912,992.00	0.00
300	Purchased Services	1,359,115.00	552,288.23	591,152.00	0.00	470,897.00	470,897.00	470,897.00	0.00
400	Supplies and Materials	105,662.00	22,354.65	0.00	0.00	52,898.00	52,898.00	52,898.00	0.00
Total Function 1220 Restrictive Programs		7,299,569.00	2,455,249.23	3,447,069.00	32.19	2,880,951.00	2,880,951.00	2,985,205.00	35.47
Function 1223	Transition Program								
100	Salaries	0.00	431,727.81	480,173.00	13.25	434,819.00	434,819.00	412,896.00	11.71
200	Fixed Costs	0.00	223,252.32	303,658.00	0.00	286,754.00	286,754.00	269,650.00	0.00
Total Function 1223 Transition Program		0.00	654,980.13	783,831.00	13.25	721,573.00	721,573.00	682,546.00	11.71

**Requirements Report**

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Function 1224</b>	<b>Life Skills</b>									
100	Salaries	0.00	1,122,756.99	1,574,598.00	40.19	1,463,178.00	1,463,178.00	1,463,178.00	38.36	
200	Fixed Costs	0.00	574,390.20	947,635.00	0.00	926,434.00	926,434.00	926,434.00	0.00	
400	Supplies and Materials	0.00	110.44	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total Function 1224</b>	<b>Life Skills</b>	<b>0.00</b>	<b>1,697,257.63</b>	<b>2,522,233.00</b>	<b>40.19</b>	<b>2,389,612.00</b>	<b>2,389,612.00</b>	<b>2,389,612.00</b>	<b>38.36</b>	
<b>Function 1225</b>	<b>Out of District Programs</b>									
300	Purchased Services	0.00	1,094,664.77	723,144.00	0.00	1,071,868.00	1,071,868.00	1,071,868.00	0.00	
<b>Total Function 1225</b>	<b>Out of District Programs</b>	<b>0.00</b>	<b>1,094,664.77</b>	<b>723,144.00</b>	<b>0.00</b>	<b>1,071,868.00</b>	<b>1,071,868.00</b>	<b>1,071,868.00</b>	<b>0.00</b>	
<b>Function 1227</b>	<b>Extended School Year</b>									
100	Salaries	13,304.00	16,907.39	17,700.00	0.00	13,585.00	13,585.00	13,585.00	0.00	
200	Fixed Costs	3,002.00	3,713.55	4,822.00	0.00	4,112.00	4,112.00	4,112.00	0.00	
300	Purchased Services	12,013.00	2,288.25	2,300.00	0.00	11,000.00	11,000.00	11,000.00	0.00	
400	Supplies and Materials	0.00	111.22	150.00	0.00	100.00	100.00	100.00	0.00	
<b>Total Function 1227</b>	<b>Extended School Year</b>	<b>28,319.00</b>	<b>23,020.41</b>	<b>24,972.00</b>	<b>0.00</b>	<b>28,797.00</b>	<b>28,797.00</b>	<b>28,797.00</b>	<b>0.00</b>	
<b>Function 1229</b>	<b>Functional Living Skills</b>									
100	Salaries	0.00	126,896.02	150,055.00	4.25	289,646.00	289,646.00	289,646.00	8.50	
200	Fixed Costs	0.00	68,764.44	94,903.00	0.00	192,096.00	192,096.00	192,096.00	0.00	
<b>Total Function 1229</b>	<b>Functional Living Skills</b>	<b>0.00</b>	<b>195,660.46</b>	<b>244,958.00</b>	<b>4.25</b>	<b>481,742.00</b>	<b>481,742.00</b>	<b>481,742.00</b>	<b>8.50</b>	
<b>Function 1250</b>	<b>Less Restrictive Programs</b>									
100	Salaries	3,142,468.00	3,652,323.68	2,103,862.00	38.80	2,295,671.00	2,295,671.00	2,248,512.00	42.09	
200	Fixed Costs	1,413,963.00	1,849,771.61	1,014,605.00	0.00	1,226,654.00	1,226,654.00	1,208,586.00	0.00	
300	Purchased Services	9,281.00	951.44	0.00	0.00	0.00	0.00	0.00	0.00	
400	Supplies and Materials	4,840.00	284.53	0.00	0.00	0.00	0.00	0.00	0.00	
600	Other Objects	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total Function 1250</b>	<b>Less Restrictive Programs</b>	<b>4,570,552.00</b>	<b>5,503,381.26</b>	<b>3,118,467.00</b>	<b>38.80</b>	<b>3,522,325.00</b>	<b>3,522,325.00</b>	<b>3,457,098.00</b>	<b>42.09</b>	

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Function	1251	Less Restrictive - Charter School								
	100	Salaries	0.00	0.00	188,599.00	3.60	200,667.00	200,667.00	200,667.00	3.60
	200	Fixed Costs	0.00	0.00	90,352.00	0.00	105,558.00	105,558.00	105,558.00	0.00
Total Function	1251	Less Restrictive - Charter School	0.00	0.00	278,951.00	3.60	306,225.00	306,225.00	306,225.00	3.60
Function	1270	Educationally Disadvantaged								
	100	Salaries	0.00	0.00	0.00	0.00	50,000.00	50,000.00	50,000.00	0.00
	200	Fixed Costs	0.00	0.00	0.00	0.00	15,138.00	15,138.00	13,542.00	0.00
Total Function	1270	Educationally Disadvantaged	0.00	0.00	0.00	0.00	65,138.00	65,138.00	63,542.00	0.00
Function	1272	Title IA/D								
	100	Salaries	33,525.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	200	Fixed Costs	12,769.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1272	Title IA/D	46,294.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	1280	Alternative Ed								
	100	Salaries	593,240.00	283,248.09	101,641.00	2.00	1,008,214.00	1,008,214.00	1,008,214.00	17.75
	200	Fixed Costs	207,907.00	114,121.35	49,341.00	0.00	525,978.00	525,978.00	493,839.00	0.00
	300	Purchased Services	0.00	0.00	0.00	0.00	5,750.00	5,750.00	5,750.00	0.00
	400	Supplies and Materials	0.00	0.00	0.00	0.00	24,400.00	24,400.00	24,400.00	0.00
Total Function	1280	Alternative Ed	801,147.00	397,369.44	150,982.00	2.00	1,564,342.00	1,564,342.00	1,532,203.00	17.75
Function	1283	Alternative Ed - HS								
	100	Salaries	672,379.00	790,417.08	1,032,993.00	21.12	0.00	0.00	0.00	0.00
	200	Fixed Costs	249,149.00	318,890.58	515,223.00	0.00	0.00	0.00	0.00	0.00
	300	Purchased Services	1,196.00	0.00	6,500.00	0.00	0.00	0.00	0.00	0.00
	400	Supplies and Materials	15,642.00	24,888.19	18,400.00	0.00	0.00	0.00	0.00	0.00
Total Function	1283	Alternative Ed - HS	938,366.00	1,134,195.85	1,573,116.00	21.12	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 100</b>	<b>General Fund</b>									
Function 1288	Charter School									
100	Salaries		0.00	184,075.15	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		0.00	81,734.08	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		4,274,852.00	4,744,573.29	4,501,015.00	0.00	5,015,342.00	5,015,342.00	5,015,342.00	0.00
<b>Total Function 1288</b>	<b>Charter School</b>		<b>4,274,852.00</b>	<b>5,010,382.52</b>	<b>4,501,015.00</b>	<b>0.00</b>	<b>5,015,342.00</b>	<b>5,015,342.00</b>	<b>5,015,342.00</b>	<b>0.00</b>
Function 1291	English Language Learners Instruction									
100	Salaries		2,662,423.00	2,643,227.88	2,768,160.00	45.13	2,627,228.00	2,776,830.00	3,323,537.00	53.12
200	Fixed Costs		1,030,676.00	1,126,692.37	1,273,714.00	0.00	1,326,036.00	1,397,510.00	1,580,261.00	0.00
300	Purchased Services		5,767.00	6,520.12	13,000.00	0.00	32,000.00	38,000.00	38,000.00	0.00
400	Supplies and Materials		77,248.00	33,581.85	55,000.00	0.00	35,000.00	35,000.00	35,000.00	0.00
600	Other Objects		180.00	0.00	0.00	0.00	0.00	6,000.00	6,000.00	0.00
<b>Total Function 1291</b>	<b>English Language Learners Instruction</b>		<b>3,776,294.00</b>	<b>3,810,022.22</b>	<b>4,109,874.00</b>	<b>45.13</b>	<b>4,020,264.00</b>	<b>4,253,340.00</b>	<b>4,982,798.00</b>	<b>53.12</b>
<b>Major Function 1000</b>			<b>54,022,126.00</b>	<b>55,659,332.68</b>	<b>58,332,240.00</b>	<b>559.03</b>	<b>62,481,993.00</b>	<b>62,715,069.00</b>	<b>62,481,993.00</b>	<b>590.56</b>
Function 2110	Attendance / Social Work									
100	Salaries		65,903.00	186,439.93	194,921.00	3.00	202,075.00	168,123.00	168,123.00	2.50
200	Fixed Costs		(245,480.00)	70,372.13	91,838.00	0.00	97,911.00	81,131.00	79,145.00	0.00
300	Purchased Services		0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		0.00	0.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
<b>Total Function 2110</b>	<b>Attendance / Social Work</b>		<b>(179,577.00)</b>	<b>256,812.06</b>	<b>346,759.00</b>	<b>3.00</b>	<b>349,986.00</b>	<b>299,254.00</b>	<b>297,268.00</b>	<b>2.50</b>
Function 2115	Student Safety									
100	Salaries		394,038.00	410,890.40	380,913.00	12.64	560,016.00	560,016.00	560,016.00	15.20
200	Fixed Costs		201,171.00	227,985.09	272,272.00	0.00	390,072.00	390,072.00	383,444.00	0.00
300	Purchased Services		244,456.00	249,549.18	260,000.00	0.00	260,000.00	260,000.00	260,000.00	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
400	Supplies and Materials	555.00	690.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2115 Student Safety		840,220.00	889,114.67	913,185.00	12.64	1,210,088.00	1,210,088.00	1,203,460.00	15.20
Function 2120	Guidance Services								
100	Salaries	1,767,123.00	1,568,863.09	1,650,664.00	27.00	1,794,473.00	1,828,425.00	1,821,267.00	27.90
200	Fixed Costs	636,513.00	640,602.17	791,987.00	0.00	883,303.00	900,083.00	874,969.00	0.00
300	Purchased Services	0.00	66.60	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	139.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2120 Guidance Services		2,403,775.00	2,209,531.86	2,442,651.00	27.00	2,677,776.00	2,728,508.00	2,696,236.00	27.90
Function 2122	Positive Behavior Supports								
100	Salaries	0.00	0.00	0.00	0.00	39,400.00	39,400.00	39,400.00	0.00
200	Fixed Costs	0.00	0.00	0.00	0.00	11,925.00	11,925.00	11,457.00	0.00
300	Purchased Services	0.00	0.00	0.00	0.00	14,565.00	14,565.00	14,565.00	0.00
400	Supplies and Materials	0.00	0.00	0.00	0.00	30,993.00	30,993.00	30,993.00	0.00
Total Function 2122 Positive Behavior Supports		0.00	0.00	0.00	0.00	96,883.00	96,883.00	96,415.00	0.00
Function 2130	Health Services								
100	Salaries	0.00	0.00	30,306.00	1.00	54,420.00	54,420.00	60,726.00	1.90
200	Fixed Costs	0.00	0.00	19,056.00	0.00	25,820.00	25,820.00	23,483.00	0.00
300	Purchased Services	269,172.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	681.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2130 Health Services		269,853.00	0.00	49,362.00	1.00	80,240.00	80,240.00	84,209.00	1.90
Function 2140	Psychological Services								
100	Salaries	137,070.00	398,821.44	531,136.00	9.30	546,362.00	546,362.00	546,362.00	9.29
200	Fixed Costs	49,512.00	155,701.86	264,784.00	0.00	280,927.00	280,927.00	280,927.00	0.00
300	Purchased Services	(17,155.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	2,986.00	665.76	0.00	0.00	0.00	0.00	0.00	0.00

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		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Total Function	2140 Psychological Services	172,413.00	555,189.06	795,920.00	9.30	827,289.00	827,289.00	827,289.00	9.29
Function	2150 Speech Pathologist								
100	Salaries	1,027,111.00	849,366.00	952,367.00	16.10	1,045,665.00	1,045,665.00	1,045,665.00	17.97
200	Fixed Costs	355,506.00	352,655.53	467,345.00	0.00	538,638.00	538,638.00	538,638.00	0.00
300	Purchased Services	129,281.00	38,655.52	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	5,243.00	273.60	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2150 Speech Pathologist	1,517,141.00	1,240,950.65	1,419,712.00	16.10	1,584,303.00	1,584,303.00	1,584,303.00	17.97
Function	2160 Oth Stdnt Treatment								
100	Salaries	312,212.00	331,776.18	407,779.00	8.88	393,968.00	393,968.00	393,968.00	7.93
200	Fixed Costs	127,053.00	128,708.37	216,740.00	0.00	207,214.00	207,214.00	207,214.00	0.00
300	Purchased Services	40,549.00	472.86	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	1,760.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2160 Oth Stdnt Treatment	481,574.00	460,957.41	624,519.00	8.88	601,182.00	601,182.00	601,182.00	7.93
Function	2190 Service Direction								
100	Salaries	0.00	0.00	0.00	0.00	664,564.00	514,962.00	514,962.00	8.31
200	Fixed Costs	(3.00)	0.00	0.00	0.00	385,394.00	313,920.00	312,692.00	0.00
300	Purchased Services	8,454.00	6,755.44	0.00	0.00	25,000.00	25,000.00	25,000.00	0.00
400	Supplies and Materials	10,886.00	37,748.36	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	0.00	12,780.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2190 Service Direction	19,337.00	57,283.80	0.00	0.00	1,074,958.00	853,882.00	852,654.00	8.31
Function	2191 Service Direction								
100	Salaries	391,500.00	387,037.72	537,281.00	8.31	0.00	0.00	0.00	0.00
200	Fixed Costs	150,386.00	146,207.04	290,403.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	85,511.00	80,880.56	10,000.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	0.00	11,075.86	3,575.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Total Function	2191	Service Direction	627,397.00	625,201.18	841,259.00	8.31	0.00	0.00	0.00	0.00
Function	2211	Teaching & Learning								
100		Salaries	309,491.00	357,236.89	486,225.00	4.50	548,913.00	548,913.00	548,913.00	4.50
200		Fixed Costs	126,919.00	163,713.17	235,594.00	0.00	270,082.00	270,082.00	263,585.00	0.00
300		Purchased Services	6,778.00	32,024.41	29,200.00	0.00	24,500.00	24,500.00	24,500.00	0.00
400		Supplies and Materials	456,550.00	634,353.32	437,173.00	0.00	594,102.00	594,102.00	594,102.00	0.00
600		Other Objects	254.00	24,376.00	9,000.00	0.00	6,000.00	6,000.00	6,000.00	0.00
Total Function	2211	Teaching & Learning	899,992.00	1,211,703.79	1,197,192.00	4.50	1,443,597.00	1,443,597.00	1,437,100.00	4.50
Function	2220	Educational Media Services								
100		Salaries	526,344.00	614,472.62	535,639.00	13.59	613,610.00	613,610.00	613,610.00	14.18
200		Fixed Costs	237,830.00	288,263.02	332,338.00	0.00	350,015.00	350,015.00	342,753.00	0.00
300		Purchased Services	327.00	288.82	5,500.00	0.00	0.00	0.00	0.00	0.00
400		Supplies and Materials	88,629.00	85,794.79	158,000.00	0.00	106,000.00	106,000.00	106,000.00	0.00
600		Other Objects	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
Total Function	2220	Educational Media Services	853,130.00	988,819.25	1,031,977.00	13.59	1,069,625.00	1,069,625.00	1,062,363.00	14.18
Function	2230	Assessment & Testing								
100		Salaries	92,422.00	98,328.17	54,867.00	1.00	139,620.00	139,620.00	139,620.00	3.00
200		Fixed Costs	35,039.00	42,530.23	27,858.00	0.00	78,331.00	78,331.00	76,678.00	0.00
300		Purchased Services	23,768.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400		Supplies and Materials	16,698.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2230	Assessment & Testing	167,927.00	140,858.40	82,725.00	1.00	217,951.00	217,951.00	216,298.00	3.00
Function	2240	Instructional Staff Development								
100		Salaries	556.00	0.00	0.00	0.00	182,405.00	182,405.00	182,405.00	0.00
200		Fixed Costs	135.00	0.00	0.00	0.00	54,926.00	54,926.00	52,767.00	0.00
300		Purchased Services	1,000.00	0.00	0.00	0.00	58,650.00	52,650.00	52,650.00	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
400	Supplies and Materials	263.00	0.00	0.00	0.00	71,743.00	71,743.00	71,743.00	0.00
600	Other Objects	0.00	0.00	0.00	0.00	13,350.00	7,350.00	7,350.00	0.00
Total Function 2240 Instructional Staff Development		1,954.00	0.00	0.00	0.00	381,074.00	369,074.00	366,915.00	0.00
Function 2310	Board Of Education								
100	Salaries	0.00	39,782.23	4,000.00	0.00	38,911.00	38,911.00	38,911.00	0.50
200	Fixed Costs	0.00	15,323.09	1,089.00	0.00	21,707.00	21,707.00	21,246.00	0.00
300	Purchased Services	129,828.00	366,228.98	155,837.00	0.00	188,000.00	188,000.00	188,000.00	0.00
400	Supplies and Materials	8,528.00	30,819.54	15,700.00	0.00	23,500.00	23,500.00	23,500.00	0.00
600	Other Objects	147,298.00	79,264.00	41,000.00	0.00	30,000.00	30,000.00	30,000.00	0.00
Total Function 2310 Board Of Education		285,654.00	531,417.84	217,626.00	0.00	302,118.00	302,118.00	301,657.00	0.50
Function 2321	Office Of The Superintendent								
100	Salaries	208,280.00	217,829.52	229,187.00	2.00	222,926.00	222,926.00	216,926.00	1.50
200	Fixed Costs	95,923.00	78,253.21	115,603.00	0.00	109,294.00	109,294.00	104,840.00	0.00
300	Purchased Services	59,592.00	67,761.43	92,000.00	0.00	68,000.00	68,000.00	68,000.00	0.00
400	Supplies and Materials	15,974.00	17,898.35	14,500.00	0.00	14,000.00	14,000.00	14,000.00	0.00
600	Other Objects	5,846.00	7,530.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
Total Function 2321 Office Of The Superintendent		385,615.00	389,272.51	461,290.00	2.00	424,220.00	424,220.00	413,766.00	1.50
Function 2410	Building Administration								
100	Salaries	4,369,768.00	4,586,340.40	4,656,072.00	83.62	4,946,058.00	4,946,058.00	5,007,658.00	89.08
200	Fixed Costs	1,904,046.00	2,196,313.81	2,494,621.00	0.00	2,720,129.00	2,720,129.00	2,682,084.00	0.00
300	Purchased Services	30,960.00	40,172.41	26,934.00	0.00	20,084.00	20,084.00	20,084.00	0.00
400	Supplies and Materials	150,317.00	144,499.10	119,027.00	0.00	63,418.00	63,418.00	63,418.00	0.00
500	Capital Outlay	0.00	0.00	0.00	0.00	7,400.00	7,400.00	7,400.00	0.00
600	Other Objects	600.00	1,679.00	1,500.00	0.00	1,850.00	1,850.00	1,850.00	0.00
Total Function 2410 Building Administration		6,455,691.00	6,969,004.72	7,298,154.00	83.62	7,758,939.00	7,758,939.00	7,782,494.00	89.08

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 100</b>	<b>General Fund</b>									
Function 2510	Direction Of Business Sup Srvc									
100	Salaries		199,475.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		74,468.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		295,707.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		8,299.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects		4,360.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 2510</b>	<b>Direction Of Business Sup Srvc</b>		<b>582,309.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 2520	Fiscal Services									
100	Salaries		388,173.00	652,338.70	585,560.00	10.69	577,364.00	577,364.00	577,364.00	10.40
200	Fixed Costs		150,908.00	298,268.52	284,924.00	0.00	310,073.00	310,073.00	303,240.00	0.00
300	Purchased Services		(38,436.00)	128,260.49	136,400.00	0.00	121,900.00	121,900.00	121,900.00	0.00
400	Supplies and Materials		50,582.00	49,516.25	43,000.00	0.00	37,000.00	37,000.00	37,000.00	0.00
500	Capital Outlay		5,011.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects		28,593.00	34,074.88	33,500.00	0.00	36,000.00	36,000.00	36,000.00	0.00
<b>Total Function 2520</b>	<b>Fiscal Services</b>		<b>584,831.00</b>	<b>1,162,458.84</b>	<b>1,083,384.00</b>	<b>10.69</b>	<b>1,082,337.00</b>	<b>1,082,337.00</b>	<b>1,075,504.00</b>	<b>10.40</b>
Function 2540	Maintenance & Operations									
100	Salaries		608,280.00	589,849.11	637,855.00	11.00	0.00	0.00	0.00	0.00
200	Fixed Costs		267,680.00	292,533.66	337,932.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		725,248.00	660,670.57	834,000.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		250,636.00	275,073.04	329,000.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay		1,150.00	44,204.00	55,000.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects		412,901.00	203,999.39	210,569.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 2540</b>	<b>Maintenance &amp; Operations</b>		<b>2,265,895.00</b>	<b>2,066,329.77</b>	<b>2,404,356.00</b>	<b>11.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 2541	Operation and Maintenance Service Direction									

## Requirements Report

		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
100	Salaries	0.00	0.00	0.00	0.00	726,452.00	726,452.00	607,798.00	10.20
200	Fixed Costs	0.00	0.00	0.00	0.00	383,363.00	383,363.00	327,131.00	0.00
300	Purchased Services	0.00	0.00	0.00	0.00	761,070.00	761,070.00	761,070.00	0.00
400	Supplies and Materials	0.00	0.00	0.00	0.00	391,800.00	391,800.00	391,800.00	0.00
500	Capital Outlay	0.00	0.00	0.00	0.00	7,000.00	7,000.00	7,000.00	0.00
600	Other Objects	0.00	0.00	0.00	0.00	221,000.00	221,000.00	221,000.00	0.00
<b>Total Function 2541 Operation and Maintenance Service Direction</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,490,685.00</b>	<b>2,490,685.00</b>	<b>2,315,799.00</b>	<b>10.20</b>
Function 2542	<b>Custodial Services</b>								
100	Salaries	0.00	0.00	0.00	0.00	1,842,523.00	1,842,523.00	1,842,523.00	46.00
200	Fixed Costs	0.00	0.00	0.00	0.00	1,204,785.00	1,204,785.00	1,182,978.00	0.00
400	Supplies and Materials	0.00	0.00	0.00	0.00	0.00	0.00	163,743.00	0.00
<b>Total Function 2542 Custodial Services</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,047,308.00</b>	<b>3,047,308.00</b>	<b>3,189,244.00</b>	<b>46.00</b>
Function 2543	<b>Grounds Maintenance</b>								
100	Salaries	175,805.00	213,819.35	215,791.00	4.50	213,486.00	213,486.00	213,486.00	5.00
200	Fixed Costs	83,769.00	96,574.29	112,783.00	0.00	127,874.00	127,874.00	125,347.00	0.00
300	Purchased Services	72,949.00	45,300.68	72,500.00	0.00	72,500.00	72,500.00	72,500.00	0.00
400	Supplies and Materials	40,928.00	42,807.49	65,000.00	0.00	115,000.00	115,000.00	115,000.00	0.00
500	Capital Outlay	26,745.00	11,250.00	133,000.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	0.00	710.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
<b>Total Function 2543 Grounds Maintenance</b>		<b>400,196.00</b>	<b>410,461.81</b>	<b>601,074.00</b>	<b>4.50</b>	<b>530,860.00</b>	<b>530,860.00</b>	<b>528,333.00</b>	<b>5.00</b>
Function 2544	<b>Maintenance Services</b>								
300	Purchased Services	259,058.00	307,929.09	380,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
400	Supplies and Materials	0.00	65.40	1,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00
500	Capital Outlay	0.00	10,049.20	15,000.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Total Function	2544	Maintenance Services	259,058.00	318,043.69	396,000.00	0.00	420,000.00	420,000.00	420,000.00	0.00
Function	2545	Building Fixed Costs								
100		Salaries	1,831,884.00	1,883,754.17	1,855,449.00	45.00	0.00	0.00	0.00	0.00
200		Fixed Costs	905,097.00	954,630.65	991,440.00	0.00	0.00	0.00	0.00	0.00
300		Purchased Services	2,651,450.00	2,269,959.61	2,685,502.00	0.00	2,006,326.00	2,006,326.00	2,033,023.00	0.00
400		Supplies and Materials	415,735.00	300,286.01	287,000.00	0.00	0.00	0.00	280,000.00	0.00
500		Capital Outlay	0.00	0.00	20,000.00	0.00	0.00	0.00	31,000.00	0.00
Total Function	2545	Building Fixed Costs	5,804,166.00	5,408,630.44	5,839,391.00	45.00	2,006,326.00	2,006,326.00	2,344,023.00	0.00
Function	2546	Safety Program								
100		Salaries	0.00	420.66	0.00	0.00	0.00	0.00	0.00	0.00
200		Fixed Costs	0.00	109.81	0.00	0.00	0.00	0.00	0.00	0.00
300		Purchased Services	0.00	0.00	110,000.00	0.00	150,000.00	150,000.00	150,000.00	0.00
400		Supplies and Materials	0.00	0.00	25,000.00	0.00	35,000.00	35,000.00	35,000.00	0.00
Total Function	2546	Safety Program	0.00	530.47	135,000.00	0.00	185,000.00	185,000.00	185,000.00	0.00
Function	2550	Transportation								
100		Salaries	2,841,443.00	2,733,698.39	3,024,519.00	85.50	2,979,547.00	2,979,547.00	2,992,047.00	83.55
200		Fixed Costs	1,594,270.00	1,554,301.11	1,801,258.00	0.00	2,203,651.00	2,203,651.00	2,168,387.00	0.00
300		Purchased Services	282,555.00	265,470.99	340,945.00	0.00	524,205.00	524,205.00	524,205.00	0.00
400		Supplies and Materials	648,880.00	649,321.95	842,750.00	0.00	768,650.00	768,650.00	783,725.00	0.00
500		Capital Outlay	168,098.00	16,954.00	30,000.00	0.00	0.00	0.00	0.00	0.00
600		Other Objects	892,247.00	995,904.59	683,170.00	0.00	563,135.00	563,135.00	563,135.00	0.00
Total Function	2550	Transportation	6,427,493.00	6,215,651.03	6,722,642.00	85.50	7,039,188.00	7,039,188.00	7,031,499.00	83.55
Function	2558	Transportation - Special Ed								
100		Salaries	55,263.00	21,390.27	20,340.00	0.71	10,012.00	10,012.00	10,012.00	0.28
200		Fixed Costs	32,024.00	12,085.69	13,517.00	0.00	8,010.00	8,010.00	8,010.00	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
300	Purchased Services	205,420.00	151,790.54	236,000.00	0.00	251,000.00	251,000.00	251,000.00	0.00
Total Function 2558	Transportation - Special Ed	292,707.00	185,266.50	269,857.00	0.71	269,022.00	269,022.00	269,022.00	0.28
Function 2559	Other Stdnt Transport								
300	Purchased Services	35,581.00	75,882.23	106,000.00	0.00	80,000.00	80,000.00	80,000.00	0.00
400	Supplies and Materials	0.00	3,787.05	20,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 2559	Other Stdnt Transport	35,581.00	79,669.28	126,000.00	0.00	80,000.00	80,000.00	80,000.00	0.00
Function 2573	Distribution Services								
100	Salaries	43,559.00	43,076.81	43,077.00	1.00	44,109.00	44,109.00	44,109.00	1.00
200	Fixed Costs	21,358.00	22,339.47	22,533.00	0.00	22,448.00	22,448.00	21,949.00	0.00
Total Function 2573	Distribution Services	64,917.00	65,416.28	65,610.00	1.00	66,557.00	66,557.00	66,058.00	1.00
Function 2574	Print Services								
100	Salaries	50,933.00	47,094.22	51,067.00	1.00	70,647.00	70,647.00	70,647.00	1.50
200	Fixed Costs	21,000.00	22,106.44	24,711.00	0.00	39,488.00	39,488.00	38,711.00	0.00
300	Purchased Services	1,439.00	0.00	5,680.00	0.00	5,500.00	5,500.00	5,500.00	0.00
400	Supplies and Materials	35,896.00	41,654.01	76,320.00	0.00	40,000.00	40,000.00	40,000.00	0.00
Total Function 2574	Print Services	109,268.00	110,854.67	157,778.00	1.00	155,635.00	155,635.00	154,858.00	1.50
Function 2630	Communications								
100	Salaries	96,016.00	115,979.82	119,533.00	1.00	151,114.00	151,114.00	151,114.00	1.50
200	Fixed Costs	34,002.00	43,194.85	58,525.00	0.00	60,919.00	60,919.00	59,130.00	0.00
300	Purchased Services	47,924.00	35,645.90	90,625.00	0.00	84,920.00	84,920.00	84,920.00	0.00
400	Supplies and Materials	10,099.00	16,479.57	42,838.00	0.00	77,138.00	77,138.00	77,138.00	0.00
600	Other Objects	6,470.00	4,899.95	5,500.00	0.00	10,950.00	10,950.00	10,950.00	0.00
Total Function 2630	Communications	194,511.00	216,200.09	317,021.00	1.00	385,041.00	385,041.00	383,252.00	1.50
Function 2640	Staff Services								
100	Salaries	298,775.00	301,717.31	378,926.00	6.00	405,982.00	405,982.00	405,982.00	6.50

Requirements Report

		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
200	Fixed Costs	392,370.00	414,762.69	558,464.00	0.00	571,307.00	571,307.00	566,502.00	0.00
300	Purchased Services	37,923.00	73,114.94	130,250.00	0.00	168,150.00	168,150.00	168,150.00	0.00
400	Supplies and Materials	7,785.00	6,673.25	13,300.00	0.00	10,900.00	10,900.00	10,900.00	0.00
600	Other Objects	18,152.00	27,370.00	27,000.00	0.00	30,000.00	30,000.00	30,000.00	0.00
Total Function 2640 Staff Services		755,005.00	823,638.19	1,107,940.00	6.00	1,186,339.00	1,186,339.00	1,181,534.00	6.50
Function 2660	Technology Services								
100	Salaries	448,866.00	444,768.66	505,891.00	9.00	534,476.00	534,476.00	534,476.00	8.20
200	Fixed Costs	178,614.00	187,428.94	295,509.00	0.00	297,580.00	297,580.00	290,372.00	0.00
300	Purchased Services	59,671.00	81,566.53	22,500.00	0.00	15,957.00	15,957.00	16,957.00	0.00
400	Supplies and Materials	410,394.00	349,927.72	396,315.00	0.00	592,137.00	592,137.00	595,137.00	0.00
500	Capital Outlay	42,952.00	130,345.93	360,000.00	0.00	303,006.00	303,006.00	303,006.00	0.00
600	Other Objects	255.00	300.00	300.00	0.00	5,593.00	5,593.00	5,593.00	0.00
Total Function 2660 Technology Services		1,140,752.00	1,194,337.78	1,580,515.00	9.00	1,748,749.00	1,748,749.00	1,745,541.00	8.20
Function 2700	Early Retirement								
100	Salaries	0.00	90,539.77	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2700 Early Retirement		0.00	90,539.77	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 2000		34,118,785.00	34,874,145.81	38,528,899.00	366.34	40,793,276.00	40,560,200.00	40,793,276.00	377.89
Function 3320	Community Recreation Services								
100	Salaries	15,533.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs	5,067.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	0.00	0.00	103,879.00	0.00	0.00	0.00	0.00	0.00
Total Function 3320 Community Recreation Services		20,600.00	0.00	103,879.00	0.00	0.00	0.00	0.00	0.00
Function 3363	Community Partnership								
100	Salaries	0.00	14,789.52	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs	0.00	4,491.45	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
300	Purchased Services	0.00	0.00	310,000.00	0.00	380,000.00	380,000.00	344,719.00	0.00
Total Function 3363	Community Partnership	0.00	19,280.97	310,000.00	0.00	380,000.00	380,000.00	344,719.00	0.00
Function 3500	Child Care								
100	Salaries	54,106.00	82,095.08	47,334.00	2.00	69,903.00	69,903.00	69,903.00	2.00
200	Fixed Costs	23,547.00	39,356.35	34,495.00	0.00	40,264.00	40,264.00	40,264.00	0.00
400	Supplies and Materials	4,214.00	4,770.75	5,000.00	0.00	4,000.00	4,000.00	4,000.00	0.00
Total Function 3500	Child Care	81,867.00	126,222.18	86,829.00	2.00	114,167.00	114,167.00	114,167.00	2.00
Major Function 3000		102,467.00	145,503.15	500,708.00	2.00	494,167.00	494,167.00	458,886.00	2.00
Function 5110	Long-Term Debt Service								
600	Other Objects	122,310.00	727,310.00	737,310.00	0.00	122,310.00	122,310.00	122,310.00	0.00
Total Function 5110	Long-Term Debt Service	122,310.00	727,310.00	737,310.00	0.00	122,310.00	122,310.00	122,310.00	0.00
Function 5200	Transfer Of Funds								
700	Transfers	1,000,667.00	905,000.00	1,221,612.00	0.00	1,512,000.00	1,512,000.00	1,512,000.00	0.00
Total Function 5200	Transfer Of Funds	1,000,667.00	905,000.00	1,221,612.00	0.00	1,512,000.00	1,512,000.00	1,512,000.00	0.00
Major Function 5000		1,122,977.00	1,632,310.00	1,958,922.00	0.00	1,634,310.00	1,634,310.00	1,634,310.00	0.00
Function 6110	Operating Contingencies								
700	Transfers	0.00	0.00	1,613,486.00	0.00	0.00	0.00	0.00	0.00
800	Contin and Unapp End Fund Balance	0.00	0.00	2,175,306.00	0.00	3,805,687.00	3,805,687.00	3,805,687.00	0.00
Total Function 6110	Operating Contingencies	0.00	0.00	3,788,792.00	0.00	3,805,687.00	3,805,687.00	3,805,687.00	0.00
Major Function 6000		0.00	0.00	3,788,792.00	0.00	3,805,687.00	3,805,687.00	3,805,687.00	0.00
Function 7000	Unappropriated Ending Fund Bal								
800	Contin and Unapp End Fund Balance	15,818,776.00	17,986,108.00	5,426,819.00	0.00	5,710,727.00	5,710,727.00	5,746,008.00	0.00
Total Function 7000	Unappropriated Ending Fund Bal	15,818,776.00	17,986,108.00	5,426,819.00	0.00	5,710,727.00	5,710,727.00	5,746,008.00	0.00
Major Function 7000	Unappropriated Ending Fund Bal	15,818,776.00	17,986,108.00	5,426,819.00	0.00	5,710,727.00	5,710,727.00	5,746,008.00	0.00

### Requirements Report

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	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Total Fund 100    General Fund</b>	105,185,131.00	110,297,399.64	108,536,380.00	927.37	114,920,160.00	114,920,160.00	114,920,160.00	970.45

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Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 101</b>	<b>Federal Stimulus Fund</b>									
Function 1272	Title IA/D									
100	Salaries		1,176,244.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		443,061.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 1272 Title IA/D</b>			<b>1,619,305.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 1000</b>			<b>1,619,305.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 2120	Guidance Services									
100	Salaries		14,773.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		5,922.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 2120 Guidance Services</b>			<b>20,695.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 2000</b>			<b>20,695.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 101</b>	<b>Federal Stimulus Fund</b>		<b>1,640,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Requirements Report

Fund	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<hr/>								
Fund 105	GF-Strike							
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Function 2310	Board Of Education							
300	Purchased Services							
	0.00	40,659.86	0.00	0.00	0.00	0.00	0.00	0.00
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Total Function 2310	Board Of Education							
	0.00	40,659.86	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>								
Major Function 2000	0.00	40,659.86	0.00	0.00	0.00	0.00	0.00	0.00
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Total Fund 105	GF-Strike							
	0.00	40,659.86	0.00	0.00	0.00	0.00	0.00	0.00

**Reynolds School District  
Schedule of Transfers  
July 1, 2013 to June 30, 2014**

From	To	Amount
General Fund - 100	Capital Projects Fund - Fund 400	1,000,000
General Fund - 100	Nutrition Services - Fund 297	55,000
General Fund - 100	Early Retirement - Fund 298	400,000
General Fund - 100	Insurance Reserve - Fund 299	57,000
	<b>Total</b>	<b>1,512,000</b>



## **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".

**Reynolds School District  
Nutrition Services Resources  
July 1, 2013 to June 30, 2014  
Total \$6,586,570**

Source	Actuals 10-11	Actuals 11-12	Adopted 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Beginning Fund Balance	568,546	816,199	400,000	968,815	968,815	968,815
Revenue from Federal Sources	4,210,627	4,582,500	4,812,888	5,091,445	5,091,445	5,091,445
Revenue from Intermediate Sources	-	-	-	10,434	10,434	10,434
Revenue from Local Sources	597,257	550,465	596,610	515,876	515,876	515,876
Revenue from State Sources	-	-	-	-	-	-
<b>Grand Totals</b>	<b>5,376,430</b>	<b>5,949,164</b>	<b>5,809,498</b>	<b>6,586,570</b>	<b>6,586,570</b>	<b>6,586,570</b>

**Nutrition Services Requirements by Major Function  
Total \$6,586,570**

Source	Actuals 10-11	Actuals 11-12	Adopted 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
3000 Community Services	4,560,231	4,838,726	5,423,565	5,902,219	5,902,219	5,902,219
5000 Other Uses	-	-	-	-	-	-
6000 Contingency	-	-	385,933	684,351	684,351	684,351
7000 Unapprop End Fund Balance	816,199	1,110,438	-	-	-	-
<b>Grand Totals</b>	<b>5,376,430</b>	<b>5,949,164</b>	<b>5,809,498</b>	<b>6,586,570</b>	<b>6,586,570</b>	<b>6,586,570</b>

**Nutrition Services Requirements by Major Object  
Total \$6,586,570**

Source	Actuals 10-11	Actuals 11-12	Adopted 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
100 Salaries	1,328,054	1,358,578	1,412,434	1,473,805	1,473,805	1,509,752
200 Associated Payroll Costs	742,081	786,931	902,566	1,080,311	1,080,311	1,054,364
300 Purchased Services	1,850,385	2,035,169	2,265,570	2,420,527	2,420,527	2,420,527
400 Supplies and Materials	526,683	526,306	490,368	568,876	568,876	588,876
500 Capital Outlay	100,685	106,826	300,000	300,000	300,000	270,000
600 Other Objects	12,343	24,916	52,627	58,700	58,700	58,700
700 Transfers	-	-	-	-	-	-
800 Contingency & End Fund Balance	816,199	1,110,438	385,933	684,351	684,351	684,351
<b>Grand Totals</b>	<b>5,376,430</b>	<b>5,949,164</b>	<b>5,809,498</b>	<b>6,586,570</b>	<b>6,586,570</b>	<b>6,586,570</b>

**Nutrition Services FTE**

Major Function	Licensed	Classified	Admin	Supervisor	Total
Instruction	-	-	-	-	-
Support Services	-	-	-	-	-
Community Services	-	52.46	0.20	-	52.66
<b>TOTAL</b>	-	<b>52.46</b>	<b>0.20</b>	-	<b>52.66</b>

Resources Report

	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted FTE 13-14
<b>Fund 297 Nutrition Services</b>								
1510 Interest On Investments	0.00	(5,607.16)	0.00	0.00	(6,000.00)	(6,000.00)	(6,000.00)	0.00
1610 Food Service Meal Sales	(520,779.00)	(458,077.83)	(502,694.00)	0.00	(413,076.00)	(413,076.00)	(413,076.00)	0.00
1690 Food Services - Other Sales	(28,042.00)	(32,221.20)	(33,000.00)	0.00	(33,000.00)	(33,000.00)	(33,000.00)	0.00
1990 Miscellaneous Revenue	0.00	(6,558.99)	(5,916.00)	0.00	(8,800.00)	(8,800.00)	(8,800.00)	0.00
<b>1000</b>	<b>(548,821.00)</b>	<b>(502,465.18)</b>	<b>(541,610.00)</b>	<b>0.00</b>	<b>(460,876.00)</b>	<b>(460,876.00)</b>	<b>(460,876.00)</b>	<b>0.00</b>
2199 Other Intermediate Sources	0.00	0.00	0.00	0.00	(10,434.00)	(10,434.00)	(10,434.00)	0.00
<b>2000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(10,434.00)</b>	<b>(10,434.00)</b>	<b>(10,434.00)</b>	<b>0.00</b>
4100 USDA Commodities	(285,057.00)	0.00	(324,000.00)	0.00	(314,691.00)	(314,691.00)	(314,691.00)	0.00
4500 Restricted Revenue Thru State	0.00	(286,743.85)	0.00	0.00	(152,000.00)	(152,000.00)	(152,000.00)	0.00
4502 Summer Seamless Waiver	(56,851.00)	(63,234.44)	(52,572.00)	0.00	(55,000.00)	(55,000.00)	(55,000.00)	0.00
4503 National Breakfast Program	(173,506.00)	(982,619.47)	(987,492.00)	0.00	(1,077,531.00)	(1,077,531.00)	(1,077,531.00)	0.00
4505 National School Nutrition Prog	(3,695,213.00)	(3,058,593.55)	(3,233,824.00)	0.00	(3,272,223.00)	(3,272,223.00)	(3,272,223.00)	0.00
4580 Restrct Fed Rev Thru State	0.00	(191,308.45)	(215,000.00)	0.00	(220,000.00)	(220,000.00)	(220,000.00)	0.00
<b>4000</b>	<b>(4,210,627.00)</b>	<b>(4,582,499.76)</b>	<b>(4,812,888.00)</b>	<b>0.00</b>	<b>(5,091,445.00)</b>	<b>(5,091,445.00)</b>	<b>(5,091,445.00)</b>	<b>0.00</b>
5200 Interfund Transfers	(48,436.00)	(48,000.00)	(55,000.00)	0.00	(55,000.00)	(55,000.00)	(55,000.00)	0.00
5400 Beginning Fund Balance	(568,546.00)	(816,199.22)	(400,000.00)	0.00	(968,815.00)	(968,815.00)	(968,815.00)	0.00
<b>5000</b>	<b>(616,982.00)</b>	<b>(864,199.22)</b>	<b>(455,000.00)</b>	<b>0.00</b>	<b>(1,023,815.00)</b>	<b>(1,023,815.00)</b>	<b>(1,023,815.00)</b>	<b>0.00</b>
<b>Total Fund 297 Nutrition Services</b>	<b>(5,376,430.00)</b>	<b>(5,949,164.16)</b>	<b>(5,809,498.00)</b>	<b>0.00</b>	<b>(6,586,570.00)</b>	<b>(6,586,570.00)</b>	<b>(6,586,570.00)</b>	<b>0.00</b>

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 297</b>	<b>Nutrition Services</b>									
Function 3100	Food Services									
100	Salaries		1,301,889.00	1,334,872.12	1,379,434.00	47.00	1,437,805.00	1,437,805.00	1,473,752.00	52.66
200	Fixed Costs		731,709.00	781,120.40	893,575.00	0.00	1,067,084.00	1,067,084.00	1,042,037.00	0.00
300	Purchased Services		1,850,385.00	2,035,099.40	2,244,984.00	0.00	2,420,527.00	2,420,527.00	2,420,527.00	0.00
400	Supplies and Materials		366,530.00	348,326.48	297,000.00	0.00	373,490.00	373,490.00	393,490.00	0.00
500	Capital Outlay		100,685.00	106,825.78	300,000.00	0.00	300,000.00	300,000.00	270,000.00	0.00
600	Other Objects		12,343.00	24,916.26	41,000.00	0.00	57,500.00	57,500.00	57,500.00	0.00
<b>Total Function 3100</b>	<b>Food Services</b>		<b>4,363,541.00</b>	<b>4,631,160.44</b>	<b>5,155,993.00</b>	<b>47.00</b>	<b>5,656,406.00</b>	<b>5,656,406.00</b>	<b>5,657,306.00</b>	<b>52.66</b>
Function 3101	Summer Seamless Waiver									
100	Salaries		17,607.00	12,991.62	16,000.00	0.00	18,000.00	18,000.00	18,000.00	0.00
200	Fixed Costs		5,577.00	3,196.21	4,359.00	0.00	6,612.00	6,612.00	6,162.00	0.00
300	Purchased Services		0.00	69.21	20,586.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects		0.00	0.00	11,627.00	0.00	1,200.00	1,200.00	1,200.00	0.00
<b>Total Function 3101</b>	<b>Summer Seamless Waiver</b>		<b>23,184.00</b>	<b>16,257.04</b>	<b>52,572.00</b>	<b>0.00</b>	<b>25,812.00</b>	<b>25,812.00</b>	<b>25,362.00</b>	<b>0.00</b>
Function 3102	Nutrition Services Grant									
100	Salaries		8,558.00	10,714.04	17,000.00	0.00	18,000.00	18,000.00	18,000.00	0.00
200	Fixed Costs		4,795.00	2,615.16	4,632.00	0.00	6,615.00	6,615.00	6,165.00	0.00
400	Supplies and Materials		160,153.00	177,979.25	193,368.00	0.00	195,386.00	195,386.00	195,386.00	0.00
<b>Total Function 3102</b>	<b>Nutrition Services Grant</b>		<b>173,506.00</b>	<b>191,308.45</b>	<b>215,000.00</b>	<b>0.00</b>	<b>220,001.00</b>	<b>220,001.00</b>	<b>219,551.00</b>	<b>0.00</b>
<b>Major Function 3000</b>			<b>4,560,231.00</b>	<b>4,838,725.93</b>	<b>5,423,565.00</b>	<b>47.00</b>	<b>5,902,219.00</b>	<b>5,902,219.00</b>	<b>5,902,219.00</b>	<b>52.66</b>
Function 6110	Operating Contingencies									
800	Contin and Unapp End Fund Balance		0.00	0.00	385,933.00	0.00	684,351.00	684,351.00	684,351.00	0.00
<b>Total Function 6110</b>	<b>Operating Contingencies</b>		<b>0.00</b>	<b>0.00</b>	<b>385,933.00</b>	<b>0.00</b>	<b>684,351.00</b>	<b>684,351.00</b>	<b>684,351.00</b>	<b>0.00</b>
<b>Major Function 6000</b>			<b>0.00</b>	<b>0.00</b>	<b>385,933.00</b>	<b>0.00</b>	<b>684,351.00</b>	<b>684,351.00</b>	<b>684,351.00</b>	<b>0.00</b>

## Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<hr/>										
<b>Fund 297</b>	<b>Nutrition Services</b>									
<hr/>										
Function 7000	Unappropriated Ending Fund Bal									
800	Contin and Unapp End Fund Balance		816,199.00	1,110,438.23	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>										
Total Function 7000	Unappropriated Ending Fund Bal		816,199.00	1,110,438.23	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>										
Major Function 7000	Unappropriated Ending Fund Bal		816,199.00	1,110,438.23	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>										
Total Fund 297	Nutrition Services		5,376,430.00	5,949,164.16	5,809,498.00	47.00	6,586,570.00	6,586,570.00	6,586,570.00	52.66





## 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.)

**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-A – Safe and Drug Free Schools Fund (210):** Accounts for revenues and expenditures to encourage strategies that prevent violence in schools and decrease the use of alcohol, tobacco and drugs. (Funding no longer received from this award but remains for history purposes.)

**Title IV-B – 21<sup>st</sup> 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 & 219):** Accounts for revenues and expenditures to supplement and increase the level of special education services provided to eligible students with disabilities within special education programs.

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

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

**ARRA Title I Fund (226):** Federal stimulus dollars to support Title I Programs. (Funding no longer received from this award but remains for history purposes.)

**ARRA IDEA Fund (227):** Federal stimulus dollars to support IDEA Programs. (Funding no longer received from this award but remains for history purposes.)

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

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

**Advanced Placement Fund (232):** Accounts for revenues and expenditures for advanced placement at Reynolds High School. (Funding no longer received from this award but remains for history purposes.)

**Title X McKinney Vento Fund (233):** Accounts for revenues and expenditures to support homeless students. (Funding no longer received from this award but remains for history purposes.)

**Mentoring Grant Fund (243):** Accounts for revenues and expenditures to develop student mentoring programs. (Funding no longer received from this award but remains for history purposes.)

**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.)

**Fresh Fruit and Vegetable Program Fund (297):** Accounts for revenues and expenditures for a series of grants within Nutrition Services to provide produce for individual schools.

**Reynolds School District  
Federal Programs Resources  
July 1, 2013 to June 30, 2014  
Total \$9,720,087**

Source	Actuals 10-11	Actuals 11-12	Adopted 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Revenue From Federal	9,925,391	8,460,778	8,114,096	8,306,882	9,720,087	9,720,087
<b>Grand Totals</b>	<b>9,925,391</b>	<b>8,460,778</b>	<b>8,114,096</b>	<b>8,306,882</b>	<b>9,720,087</b>	<b>9,720,087</b>

**Federal Programs Requirements by Major Function  
Total \$9,720,087**

Source	Actuals 10-11	Actuals 11-12	Adopted 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
1000 Instruction	6,278,525	5,677,730	6,106,491	5,835,618	7,248,823	7,248,823
2000 Support Services	3,449,528	2,658,546	1,951,411	2,355,752	2,355,752	2,355,752
3000 Community Services	197,338	124,502	56,194	115,512	115,512	115,512
<b>Grand Totals</b>	<b>9,925,391</b>	<b>8,460,778</b>	<b>8,114,096</b>	<b>8,306,882</b>	<b>9,720,087</b>	<b>9,720,087</b>

**Federal Programs Requirements by Major Object  
Total \$9,720,087**

Source	Actuals 10-11	Actuals 11-12	Adopted 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
100 Salaries	4,171,996	3,974,247	4,724,126	4,255,939	5,031,424	4,834,573
200 Associated Payroll Costs	1,623,410	1,586,868	2,129,542	2,325,594	2,695,197	2,592,286
300 Purchased Services	1,957,237	1,519,120	517,735	729,272	729,272	729,272
400 Supplies and Materials	1,853,366	1,098,871	462,775	652,550	920,667	1,220,429
500 Capital Outlay	201	8,333	-	-	-	-
600 Other Objects	319,181	273,339	279,918	343,527	343,527	343,527
<b>Grand Totals</b>	<b>9,925,391</b>	<b>8,460,778</b>	<b>8,114,096</b>	<b>8,306,882</b>	<b>9,720,087</b>	<b>9,720,087</b>

**Federal Funds FTE**

Major Function	Licensed	Classified	Admin	Supervisor	Total
Instruction	34.00	26.37	-	-	60.37
Support Services	9.50	1.00	0.50	-	11.00
Community Services	-	-	-	-	-
<b>TOTAL</b>	<b>43.50</b>	<b>27.37</b>	<b>0.50</b>	<b>-</b>	<b>71.37</b>

## Resources Report

Fund	Title	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Fund 201	Title I - 1								
4580	Restrct Fed Rev Thru State	(4,964,826.00)	(4,401,352.65)	(4,400,000.00)	0.00	(659,014.00)	(659,014.00)	(659,014.00)	0.00
4000		(4,964,826.00)	(4,401,352.65)	(4,400,000.00)	0.00	(659,014.00)	(659,014.00)	(659,014.00)	0.00
<b>Total Fund 201</b>	<b>Title I - 1</b>	<b>(4,964,826.00)</b>	<b>(4,401,352.65)</b>	<b>(4,400,000.00)</b>	<b>0.00</b>	<b>(659,014.00)</b>	<b>(659,014.00)</b>	<b>(659,014.00)</b>	<b>0.00</b>

## Resources Report

Fund	Title	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Fund 202	Title I - 2								
4580	Restrc Fed Rev Thru State	0.00	0.00	0.00	0.00	(3,699,627.00)	(5,112,832.00)	(5,112,832.00)	0.00
4000		0.00	0.00	0.00	0.00	(3,699,627.00)	(5,112,832.00)	(5,112,832.00)	0.00
<b>Total Fund 202</b>	<b>Title I - 2</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(3,699,627.00)</b>	<b>(5,112,832.00)</b>	<b>(5,112,832.00)</b>	<b>0.00</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
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Fund 204	School Improvement Fund - 2								
	4580 Restrct Fed Rev Thru State	(32,023.00)	0.00	0.00	0.00	(252,200.00)	(252,200.00)	(252,200.00)	0.00
	4000	(32,023.00)	0.00	0.00	0.00	(252,200.00)	(252,200.00)	(252,200.00)	0.00
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Total Fund 204	School Improvement Fund - 2	(32,023.00)	0.00	0.00	0.00	(252,200.00)	(252,200.00)	(252,200.00)	0.00

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
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Fund 205	School Improvement Fund - 1								
	4580 Restrct Fed Rev Thru State	(86,080.00)	(422,176.23)	(371,000.00)	0.00	(50,138.00)	(50,138.00)	(50,138.00)	0.00
	4000	(86,080.00)	(422,176.23)	(371,000.00)	0.00	(50,138.00)	(50,138.00)	(50,138.00)	0.00
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Total Fund 205	School Improvement Fund - 1	(86,080.00)	(422,176.23)	(371,000.00)	0.00	(50,138.00)	(50,138.00)	(50,138.00)	0.00

## Resources Report

Fund	Title	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Fund 206	Title IIA - 1								
4580	Restrc Fed Rev Thru State	(411,100.00)	(457,265.01)	(332,000.00)	0.00	(111,113.00)	(111,113.00)	(111,113.00)	0.00
4000		(411,100.00)	(457,265.01)	(332,000.00)	0.00	(111,113.00)	(111,113.00)	(111,113.00)	0.00
<b>Total Fund 206</b>	<b>Title IIA - 1</b>	<b>(411,100.00)</b>	<b>(457,265.01)</b>	<b>(332,000.00)</b>	<b>0.00</b>	<b>(111,113.00)</b>	<b>(111,113.00)</b>	<b>(111,113.00)</b>	<b>0.00</b>

## Resources Report

Fund	Title	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Fund 207	Title IIA - 2								
4580	Restrc Fed Rev Thru State	0.00	0.00	0.00	0.00	(191,194.00)	(191,194.00)	(191,194.00)	0.00
4000		0.00	0.00	0.00	0.00	(191,194.00)	(191,194.00)	(191,194.00)	0.00
<b>Total Fund 207</b>	<b>Title IIA - 2</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(191,194.00)</b>	<b>(191,194.00)</b>	<b>(191,194.00)</b>	<b>0.00</b>

## Resources Report

Fund	Title	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Fund 208	Title III - 2								
4580	Restrc Fed Rev Thru State	(19,489.00)	0.00	0.00	0.00	(281,264.00)	(281,264.00)	(281,264.00)	0.00
4000		(19,489.00)	0.00	0.00	0.00	(281,264.00)	(281,264.00)	(281,264.00)	0.00
<b>Total Fund 208</b>	<b>Title III - 2</b>	<b>(19,489.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(281,264.00)</b>	<b>(281,264.00)</b>	<b>(281,264.00)</b>	<b>0.00</b>

## Resources Report

Fund	Title	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Fund 209	Title III - 1								
4580	Restrc Fed Rev Thru State	(323,220.00)	(488,233.87)	(446,000.00)	0.00	(129,795.00)	(129,795.00)	(129,795.00)	0.00
4000		(323,220.00)	(488,233.87)	(446,000.00)	0.00	(129,795.00)	(129,795.00)	(129,795.00)	0.00
<b>Total Fund 209</b>	<b>Title III - 1</b>	<b>(323,220.00)</b>	<b>(488,233.87)</b>	<b>(446,000.00)</b>	<b>0.00</b>	<b>(129,795.00)</b>	<b>(129,795.00)</b>	<b>(129,795.00)</b>	<b>0.00</b>

## Resources Report

Fund	Title Iv	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
4506	Title IV 08/09	0.00	(0.05)	0.00	0.00	0.00	0.00	0.00	0.00
4580	Restrct Fed Rev Thru State	(53,695.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000		(53,695.00)	(0.05)	0.00	0.00	0.00	0.00	0.00	0.00
5400	Beginning Fund Balance	0.00	0.05	0.00	0.00	0.00	0.00	0.00	0.00
5000		0.00	0.05	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fund 210</b>	<b>Title Iv</b>	<b>(53,695.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
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Fund 211	21st Century CCLC STEM								
	4500 Restricted Revenue Thru State	0.00	(41,745.28)	0.00	0.00	0.00	0.00	0.00	0.00
	4580 Restrct Fed Rev Thru State	(336,068.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	4000	(336,068.00)	(41,745.28)	0.00	0.00	0.00	0.00	0.00	0.00
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Total Fund 211	21st Century CCLC STEM	(336,068.00)	(41,745.28)	0.00	0.00	0.00	0.00	0.00	0.00

## Resources Report

Fund	Title	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Fund 212	Title IV-B 21st Century -2								
4580	Restrc Fed Rev Thru State	0.00	0.00	0.00	0.00	(25,000.00)	(25,000.00)	(25,000.00)	0.00
4000		0.00	0.00	0.00	0.00	(25,000.00)	(25,000.00)	(25,000.00)	0.00
<b>Total Fund 212</b>	<b>Title IV-B 21st Century -2</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(25,000.00)</b>	<b>(25,000.00)</b>	<b>(25,000.00)</b>	<b>0.00</b>

## Resources Report

Fund	Title	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Fund 213	Title IV-B 21st Century -1								
4500	Restricted Revenue Thru State	0.00	(44,735.97)	0.00	0.00	0.00	0.00	0.00	0.00
4580	Restrct Fed Rev Thru State	(399,538.00)	(453,546.21)	(352,000.00)	0.00	(220,422.00)	(220,422.00)	(220,422.00)	0.00
4000		(399,538.00)	(498,282.18)	(352,000.00)	0.00	(220,422.00)	(220,422.00)	(220,422.00)	0.00
<b>Total Fund 213</b>	<b>Title IV-B 21st Century -1</b>	<b>(399,538.00)</b>	<b>(498,282.18)</b>	<b>(352,000.00)</b>	<b>0.00</b>	<b>(220,422.00)</b>	<b>(220,422.00)</b>	<b>(220,422.00)</b>	<b>0.00</b>

## Resources Report

Fund	Title	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Fund 214	Title VII								
4580	Restrc Fed Rev Thru State	(11,906.00)	(13,230.86)	(10,000.00)	0.00	(7,984.00)	(7,984.00)	(7,984.00)	0.00
4000		(11,906.00)	(13,230.86)	(10,000.00)	0.00	(7,984.00)	(7,984.00)	(7,984.00)	0.00
<b>Total Fund 214</b>	<b>Title VII</b>	<b>(11,906.00)</b>	<b>(13,230.86)</b>	<b>(10,000.00)</b>	<b>0.00</b>	<b>(7,984.00)</b>	<b>(7,984.00)</b>	<b>(7,984.00)</b>	<b>0.00</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Fund 215	Perkins - 1								
	4580 Restrct Fed Rev Thru State	(98,265.00)	(154,458.60)	(150,000.00)	0.00	(6,200.00)	(6,200.00)	(6,200.00)	0.00
	4000	(98,265.00)	(154,458.60)	(150,000.00)	0.00	(6,200.00)	(6,200.00)	(6,200.00)	0.00
<b>Total Fund 215</b>	<b>Perkins - 1</b>	<b>(98,265.00)</b>	<b>(154,458.60)</b>	<b>(150,000.00)</b>	<b>0.00</b>	<b>(6,200.00)</b>	<b>(6,200.00)</b>	<b>(6,200.00)</b>	<b>0.00</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Fund 216	Perkins - 2								
	4580 Restrct Fed Rev Thru State	(18,237.00)	(12,731.00)	(12,700.00)	0.00	(160,654.00)	(160,654.00)	(160,654.00)	0.00
	4000	(18,237.00)	(12,731.00)	(12,700.00)	0.00	(160,654.00)	(160,654.00)	(160,654.00)	0.00
<b>Total Fund 216</b>	<b>Perkins - 2</b>	<b>(18,237.00)</b>	<b>(12,731.00)</b>	<b>(12,700.00)</b>	<b>0.00</b>	<b>(160,654.00)</b>	<b>(160,654.00)</b>	<b>(160,654.00)</b>	<b>0.00</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
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Fund 217	IDEA Enhancement								
	4580 Restrct Fed Rev Thru State	0.00	0.00	0.00	0.00	(12,700.00)	(12,700.00)	(12,700.00)	0.00
	4000	0.00	0.00	0.00	0.00	(12,700.00)	(12,700.00)	(12,700.00)	0.00
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Total Fund 217	IDEA Enhancement	0.00	0.00	0.00	0.00	(12,700.00)	(12,700.00)	(12,700.00)	0.00

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Fund 218	IDEA B - 1								
	4580 Restrct Fed Rev Thru State	(2,153,807.00)	(1,769,598.64)	(2,020,356.00)	0.00	(2,478,628.00)	(2,478,628.00)	(2,478,628.00)	0.00
	4000	(2,153,807.00)	(1,769,598.64)	(2,020,356.00)	0.00	(2,478,628.00)	(2,478,628.00)	(2,478,628.00)	0.00
<b>Total Fund 218</b>	<b>IDEA B - 1</b>	<b>(2,153,807.00)</b>	<b>(1,769,598.64)</b>	<b>(2,020,356.00)</b>	<b>0.00</b>	<b>(2,478,628.00)</b>	<b>(2,478,628.00)</b>	<b>(2,478,628.00)</b>	<b>0.00</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Fund 220	IDEA Pre-School								
	4580 Restrct Fed Rev Thru State	(2,350.00)	0.00	(11,000.00)	0.00	(6,508.00)	(6,508.00)	(6,508.00)	0.00
	4000	(2,350.00)	0.00	(11,000.00)	0.00	(6,508.00)	(6,508.00)	(6,508.00)	0.00
<b>Total Fund 220</b>	<b>IDEA Pre-School</b>	<b>(2,350.00)</b>	<b>0.00</b>	<b>(11,000.00)</b>	<b>0.00</b>	<b>(6,508.00)</b>	<b>(6,508.00)</b>	<b>(6,508.00)</b>	<b>0.00</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Fund 221	IDEA Extended Assessment								
	4580 Restrct Fed Rev Thru State	(3,600.00)	(3,600.00)	(3,600.00)	0.00	(3,600.00)	(3,600.00)	(3,600.00)	0.00
	4000	(3,600.00)	(3,600.00)	(3,600.00)	0.00	(3,600.00)	(3,600.00)	(3,600.00)	0.00
<b>Total Fund 221</b>	<b>IDEA Extended Assessment</b>	<b>(3,600.00)</b>	<b>(3,600.00)</b>	<b>(3,600.00)</b>	<b>0.00</b>	<b>(3,600.00)</b>	<b>(3,600.00)</b>	<b>(3,600.00)</b>	<b>0.00</b>

## Resources Report

Fund	Arra - Title I	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
4580	Restrct Fed Rev Thru State	(1,525,406.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000		(1,525,406.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fund 226</b>	<b>Arra - Title I</b>	<b>(1,525,406.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Fund 227	Arra - Idea								
	4580 Restrct Fed Rev Thru State	(775,130.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	4000	(775,130.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fund 227</b>	<b>Arra - Idea</b>	<b>(775,130.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Fund 228	Arra - Other								
	4580 Restrct Fed Rev Thru State	(145,892.00)	(59,655.84)	0.00	0.00	0.00	0.00	0.00	0.00
	4000	(145,892.00)	(59,655.84)	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 228	Arra - Other	(145,892.00)	(59,655.84)	0.00	0.00	0.00	0.00	0.00	0.00

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Fund 230	SPR&I								
	4580 Restrct Fed Rev Thru State	(5,777.00)	(5,864.00)	(5,440.00)	0.00	(5,841.00)	(5,841.00)	(5,841.00)	0.00
	4000	(5,777.00)	(5,864.00)	(5,440.00)	0.00	(5,841.00)	(5,841.00)	(5,841.00)	0.00
Total Fund 230	SPR&I	(5,777.00)	(5,864.00)	(5,440.00)	0.00	(5,841.00)	(5,841.00)	(5,841.00)	0.00

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
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Fund 232	Advanced Placement								
	4580 Restrct Fed Rev Thru State	(4,729.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	4000	(4,729.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Total Fund 232	Advanced Placement	(4,729.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Fund 233	Mckinney Vento								
	4580 Restrct Fed Rev Thru State	(18,338.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	4000	(18,338.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fund 233</b>	<b>Mckinney Vento</b>	<b>(18,338.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 243</b>	<b>Mentoring Program Grant</b>								
	4580 Restrct Fed Rev Thru State	(65,667.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	4000	(65,667.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fund 243</b>	<b>Mentoring Program Grant</b>	<b>(65,667.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Fund 245	MYC Federal								
	4580 Restrct Fed Rev Thru State	(35,516.00)	(1,662.16)	0.00	0.00	0.00	0.00	0.00	0.00
	4000	(35,516.00)	(1,662.16)	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 245	MYC Federal	(35,516.00)	(1,662.16)	0.00	0.00	0.00	0.00	0.00	0.00

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Fund 246	EBISS								
	4580 Restrct Fed Rev Thru State	(14,940.00)	(16,062.78)	0.00	0.00	(5,000.00)	(5,000.00)	(5,000.00)	0.00
	4000	(14,940.00)	(16,062.78)	0.00	0.00	(5,000.00)	(5,000.00)	(5,000.00)	0.00
Total Fund 246	EBISS	(14,940.00)	(16,062.78)	0.00	0.00	(5,000.00)	(5,000.00)	(5,000.00)	0.00

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
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Fund 247	Healthy Active Schools Program								
	2200 Restricted Revenue	0.00	(108,199.04)	0.00	0.00	0.00	0.00	0.00	0.00
	2000	0.00	(108,199.04)	0.00	0.00	0.00	0.00	0.00	0.00
	4537 Healthy Kids Learn Better	(59,790.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	4000	(59,790.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Total Fund 247	Healthy Active Schools Program	(59,790.00)	(108,199.04)	0.00	0.00	0.00	0.00	0.00	0.00

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 248</b>	<b>Robotics</b>								
	4580 Restrct Fed Rev Thru State	0.00	(6,660.00)	0.00	0.00	0.00	0.00	0.00	0.00
	4000	0.00	(6,660.00)	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fund 248</b>	<b>Robotics</b>	<b>0.00</b>	<b>(6,660.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 201 Title I - 1</b>										
Function	1272	Title IA/D								
100		Salaries	1,431,771.00	1,581,131.95	2,191,385.00	26.13	182,172.00	182,172.00	182,172.00	0.00
200		Fixed Costs	525,258.00	628,311.39	879,083.00	0.00	85,867.00	85,867.00	85,867.00	0.00
300		Purchased Services	533,111.00	613,797.12	87,751.00	0.00	16,137.00	16,137.00	16,137.00	0.00
400		Supplies and Materials	937,089.00	281,778.16	79,251.00	0.00	161,185.00	161,185.00	161,185.00	0.00
600		Other Objects	0.00	599.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 1272 Title IA/D</b>			<b>3,427,229.00</b>	<b>3,105,617.62</b>	<b>3,237,470.00</b>	<b>26.13</b>	<b>445,361.00</b>	<b>445,361.00</b>	<b>445,361.00</b>	<b>0.00</b>
<b>Major Function 1000</b>			<b>3,427,229.00</b>	<b>3,105,617.62</b>	<b>3,237,470.00</b>	<b>26.13</b>	<b>445,361.00</b>	<b>445,361.00</b>	<b>445,361.00</b>	<b>0.00</b>
Function	2110	Attendance / Social Work								
100		Salaries	40,915.00	35,810.93	32,990.00	0.50	2,829.00	2,829.00	2,829.00	0.00
200		Fixed Costs	13,124.00	13,803.98	14,386.00	0.00	1,506.00	1,506.00	1,506.00	0.00
400		Supplies and Materials	10.00	2,439.47	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 2110 Attendance / Social Work</b>			<b>54,049.00</b>	<b>52,054.38</b>	<b>47,376.00</b>	<b>0.50</b>	<b>4,335.00</b>	<b>4,335.00</b>	<b>4,335.00</b>	<b>0.00</b>
Function	2210	Improvement of Instructional Services								
100		Salaries	520,182.00	543,222.96	405,169.00	6.50	38,419.00	38,419.00	38,419.00	0.00
200		Fixed Costs	172,696.00	213,494.08	180,569.00	0.00	20,233.00	20,233.00	20,233.00	0.00
300		Purchased Services	293.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00
400		Supplies and Materials	9,389.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 2210 Improvement of Instructional Services</b>			<b>702,560.00</b>	<b>756,717.04</b>	<b>590,738.00</b>	<b>6.50</b>	<b>58,652.00</b>	<b>58,652.00</b>	<b>58,652.00</b>	<b>0.00</b>
Function	2240	Instructional Staff Development								
100		Salaries	102,466.00	51,719.05	53,416.00	0.00	38,811.00	38,811.00	38,811.00	0.00
200		Fixed Costs	29,540.00	10,593.88	14,551.00	0.00	13,117.00	13,117.00	13,117.00	0.00
300		Purchased Services	17,064.00	87,702.98	97,570.00	0.00	16,016.00	16,016.00	16,016.00	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
400	Supplies and Materials	10,524.00	4,478.06	6,797.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	5,471.00	47,754.00	50,390.00	0.00	12,981.00	12,981.00	12,981.00	0.00
Total Function 2240 Instructional Staff Development		165,065.00	202,247.97	222,724.00	0.00	80,925.00	80,925.00	80,925.00	0.00
Function 2490	Oth Sch Admn Supp Svcs								
100	Salaries	225,394.00	89,340.67	86,659.00	1.50	20,131.00	20,131.00	20,131.00	0.00
200	Fixed Costs	89,598.00	39,145.45	47,199.00	0.00	11,957.00	11,957.00	11,957.00	0.00
300	Purchased Services	405.00	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00	0.00
400	Supplies and Materials	43.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	216,416.00	113,096.37	129,840.00	0.00	25,000.00	25,000.00	25,000.00	0.00
Total Function 2490 Oth Sch Admn Supp Svcs		531,856.00	241,582.49	263,698.00	1.50	67,088.00	67,088.00	67,088.00	0.00
Major Function 2000		1,453,530.00	1,252,601.88	1,124,536.00	8.50	211,000.00	211,000.00	211,000.00	0.00
Function 3361	Welfare Activity								
200	Fixed Costs	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	4,065.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	13,174.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 3361 Welfare Activity		17,259.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 3390	Oth Community Services								
100	Salaries	7,901.00	5,749.16	14,929.00	0.00	1,495.00	1,495.00	1,495.00	0.00
200	Fixed Costs	3,713.00	1,615.59	4,065.00	0.00	505.00	505.00	505.00	0.00
300	Purchased Services	2,000.00	16,384.53	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	53,194.00	19,383.87	19,000.00	0.00	650.00	650.00	650.00	0.00
Total Function 3390 Oth Community Services		66,808.00	43,133.15	37,994.00	0.00	2,650.00	2,650.00	2,650.00	0.00
Major Function 3000		84,067.00	43,133.15	37,994.00	0.00	2,650.00	2,650.00	2,650.00	0.00
Total Fund 201	Title I - 1	4,964,826.00	4,401,352.65	4,400,000.00	34.63	659,011.00	659,011.00	659,011.00	0.00

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 202 Title I - 2</b>										
Function 1272	Title IA/D									
100	Salaries		0.00	0.00	0.00	0.00	1,540,396.00	2,315,880.88	2,119,029.88	28.50
200	Fixed Costs		0.00	0.00	0.00	0.00	791,766.00	1,161,369.08	1,058,458.08	0.00
300	Purchased Services		0.00	0.00	0.00	0.00	35,200.00	35,200.00	35,200.00	0.00
400	Supplies and Materials		0.00	0.00	0.00	0.00	126,494.00	394,611.04	694,373.04	0.00
<b>Total Function 1272 Title IA/D</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,493,856.00</b>	<b>3,907,061.00</b>	<b>3,907,061.00</b>	<b>28.50</b>
<b>Major Function 1000</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,493,856.00</b>	<b>3,907,061.00</b>	<b>3,907,061.00</b>	<b>28.50</b>
Function 2110	Attendance / Social Work									
100	Salaries		0.00	0.00	0.00	0.00	31,123.00	31,123.00	31,123.00	0.50
200	Fixed Costs		0.00	0.00	0.00	0.00	16,567.00	16,567.00	16,567.00	0.00
<b>Total Function 2110 Attendance / Social Work</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>47,690.00</b>	<b>47,690.00</b>	<b>47,690.00</b>	<b>0.50</b>
Function 2210	Improvement of Instructional Services									
100	Salaries		0.00	0.00	0.00	0.00	422,628.00	422,628.00	422,628.00	7.00
200	Fixed Costs		0.00	0.00	0.00	0.00	222,918.00	222,918.00	222,918.00	0.00
300	Purchased Services		0.00	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00	0.00
<b>Total Function 2210 Improvement of Instructional Services</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>650,546.00</b>	<b>650,546.00</b>	<b>650,546.00</b>	<b>7.00</b>
Function 2240	Instructional Staff Development									
100	Salaries		0.00	0.00	0.00	0.00	90,985.00	90,985.00	90,985.00	0.00
200	Fixed Costs		0.00	0.00	0.00	0.00	30,756.00	30,756.00	30,756.00	0.00
300	Purchased Services		0.00	0.00	0.00	0.00	35,366.00	35,366.00	35,366.00	0.00
400	Supplies and Materials		0.00	0.00	0.00	0.00	15,162.00	15,162.00	15,162.00	0.00
600	Other Objects		0.00	0.00	0.00	0.00	15,081.00	15,081.00	15,081.00	0.00
<b>Total Function 2240 Instructional Staff Development</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>187,350.00</b>	<b>187,350.00</b>	<b>187,350.00</b>	<b>0.00</b>

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 202 Title I - 2</b>										
Function	2490	Oth Sch Admn Supp Svcs								
100		Salaries	0.00	0.00	0.00	0.00	73,717.00	73,717.00	73,717.00	1.50
200		Fixed Costs	0.00	0.00	0.00	0.00	44,484.00	44,484.00	44,484.00	0.00
600		Other Objects	0.00	0.00	0.00	0.00	141,000.00	141,000.00	141,000.00	0.00
<b>Total Function 2490 Oth Sch Admn Supp Svcs</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>259,201.00</b>	<b>259,201.00</b>	<b>259,201.00</b>	<b>1.50</b>
<b>Major Function 2000</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,144,787.00</b>	<b>1,144,787.00</b>	<b>1,144,787.00</b>	<b>9.00</b>
Function	3390	Oth Community Services								
100		Salaries	0.00	0.00	0.00	0.00	8,369.00	8,369.00	8,369.00	0.00
200		Fixed Costs	0.00	0.00	0.00	0.00	2,831.00	2,831.00	2,831.00	0.00
300		Purchased Services	0.00	0.00	0.00	0.00	23,700.00	23,700.00	23,700.00	0.00
400		Supplies and Materials	0.00	0.00	0.00	0.00	26,084.00	26,084.00	26,084.00	0.00
<b>Total Function 3390 Oth Community Services</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>60,984.00</b>	<b>60,984.00</b>	<b>60,984.00</b>	<b>0.00</b>
<b>Major Function 3000</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>60,984.00</b>	<b>60,984.00</b>	<b>60,984.00</b>	<b>0.00</b>
<b>Total Fund 202 Title I - 2</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,699,627.00</b>	<b>5,112,832.00</b>	<b>5,112,832.00</b>	<b>37.50</b>

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 204</b>	<b>School Improvement Fund - 2</b>									
Function 1272	Title IA/D									
100	Salaries		5,192.00	0.00	0.00	0.00	15,977.00	15,977.00	15,977.00	0.00
200	Fixed Costs		2,477.00	0.00	0.00	0.00	5,399.00	5,399.00	5,399.00	0.00
300	Purchased Services		0.00	0.00	0.00	0.00	24,626.00	24,626.00	24,626.00	0.00
400	Supplies and Materials		24,356.00	0.00	0.00	0.00	51,022.00	51,022.00	51,022.00	0.00
<b>Total Function 1272</b>	<b>Title IA/D</b>		<b>32,025.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>97,024.00</b>	<b>97,024.00</b>	<b>97,024.00</b>	<b>0.00</b>
<b>Major Function 1000</b>			<b>32,025.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>97,024.00</b>	<b>97,024.00</b>	<b>97,024.00</b>	<b>0.00</b>
Function 2210	Improvement of Instructional Services									
100	Salaries		0.00	0.00	0.00	0.00	78,919.00	78,919.00	78,919.00	0.00
200	Fixed Costs		0.00	0.00	0.00	0.00	26,661.00	26,661.00	26,661.00	0.00
300	Purchased Services		0.00	0.00	0.00	0.00	21,540.00	21,540.00	21,540.00	0.00
<b>Total Function 2210</b>	<b>Improvement of Instructional Services</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>127,120.00</b>	<b>127,120.00</b>	<b>127,120.00</b>	<b>0.00</b>
Function 2240	Instructional Staff Development									
100	Salaries		0.00	0.00	0.00	0.00	9,432.00	9,432.00	9,432.00	0.00
200	Fixed Costs		0.00	0.00	0.00	0.00	3,187.00	3,187.00	3,187.00	0.00
300	Purchased Services		0.00	0.00	0.00	0.00	2,670.00	2,670.00	2,670.00	0.00
<b>Total Function 2240</b>	<b>Instructional Staff Development</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,289.00</b>	<b>15,289.00</b>	<b>15,289.00</b>	<b>0.00</b>
<b>Major Function 2000</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>142,409.00</b>	<b>142,409.00</b>	<b>142,409.00</b>	<b>0.00</b>
Function 3390	Oth Community Services									
100	Salaries		0.00	0.00	0.00	0.00	2,505.00	2,505.00	2,505.00	0.00
200	Fixed Costs		0.00	0.00	0.00	0.00	846.00	846.00	846.00	0.00
300	Purchased Services		0.00	0.00	0.00	0.00	402.00	402.00	402.00	0.00
400	Supplies and Materials		0.00	0.00	0.00	0.00	9,014.00	9,014.00	9,014.00	0.00

## Requirements Report

	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Total Function 3390 Oth Community Services	0.00	0.00	0.00	0.00	12,767.00	12,767.00	12,767.00	0.00
Major Function 3000	0.00	0.00	0.00	0.00	12,767.00	12,767.00	12,767.00	0.00
Total Fund 204 School Improvement Fund - 2	32,025.00	0.00	0.00	0.00	252,200.00	252,200.00	252,200.00	0.00

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 205</b>	<b>School Improvement Fund - 1</b>									
Function 1272	Title IA/D									
100	Salaries		3,319.00	82,991.35	107,653.00	1.00	8,970.00	8,970.00	8,970.00	0.00
200	Fixed Costs		750.00	26,886.18	40,125.00	0.00	3,030.00	3,030.00	3,030.00	0.00
300	Purchased Services		4,098.00	96,126.73	83,999.00	0.00	2,194.00	2,194.00	2,194.00	0.00
400	Supplies and Materials		43,564.00	163,647.01	139,223.00	0.00	12,495.00	12,495.00	12,495.00	0.00
600	Other Objects		274.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 1272</b>	<b>Title IA/D</b>		<b>52,005.00</b>	<b>369,651.27</b>	<b>371,000.00</b>	<b>1.00</b>	<b>26,689.00</b>	<b>26,689.00</b>	<b>26,689.00</b>	<b>0.00</b>
<b>Major Function 1000</b>			<b>52,005.00</b>	<b>369,651.27</b>	<b>371,000.00</b>	<b>1.00</b>	<b>26,689.00</b>	<b>26,689.00</b>	<b>26,689.00</b>	<b>0.00</b>
Function 2210	Improvement of Instructional Services									
100	Salaries		7,456.00	870.44	0.00	0.00	12,145.00	12,145.00	12,145.00	0.00
200	Fixed Costs		2,345.00	225.03	0.00	0.00	4,104.00	4,104.00	4,104.00	0.00
300	Purchased Services		0.00	0.00	0.00	0.00	3,000.00	3,000.00	3,000.00	0.00
400	Supplies and Materials		5,560.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 2210</b>	<b>Improvement of Instructional Services</b>		<b>15,361.00</b>	<b>1,095.47</b>	<b>0.00</b>	<b>0.00</b>	<b>19,249.00</b>	<b>19,249.00</b>	<b>19,249.00</b>	<b>0.00</b>
Function 2240	Instructional Staff Development									
100	Salaries		7,279.00	23,403.29	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		1,912.00	5,209.26	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		1,357.00	21,493.94	0.00	0.00	4,200.00	4,200.00	4,200.00	0.00
400	Supplies and Materials		8,166.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects		0.00	1,323.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 2240</b>	<b>Instructional Staff Development</b>		<b>18,714.00</b>	<b>51,429.49</b>	<b>0.00</b>	<b>0.00</b>	<b>4,200.00</b>	<b>4,200.00</b>	<b>4,200.00</b>	<b>0.00</b>
<b>Major Function 2000</b>			<b>34,075.00</b>	<b>52,524.96</b>	<b>0.00</b>	<b>0.00</b>	<b>23,449.00</b>	<b>23,449.00</b>	<b>23,449.00</b>	<b>0.00</b>
<b>Total Fund 205</b>	<b>School Improvement Fund - 1</b>		<b>86,080.00</b>	<b>422,176.23</b>	<b>371,000.00</b>	<b>1.00</b>	<b>50,138.00</b>	<b>50,138.00</b>	<b>50,138.00</b>	<b>0.00</b>

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 206</b>	<b>Title IIA - 1</b>									
Function 2210	Improvement of Instructional Services									
100	Salaries		158,193.00	159,609.63	121,794.00	2.00	5,757.00	5,757.00	5,757.00	0.00
200	Fixed Costs		62,972.00	74,978.95	54,776.00	0.00	3,046.00	3,046.00	3,046.00	0.00
300	Purchased Services		20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		297.00	2,349.24	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects		21,964.00	11,659.95	8,850.00	0.00	4,230.00	4,230.00	4,230.00	0.00
<b>Total Function 2210</b>	<b>Improvement of Instructional Services</b>		<b>243,446.00</b>	<b>248,597.77</b>	<b>185,420.00</b>	<b>2.00</b>	<b>13,033.00</b>	<b>13,033.00</b>	<b>13,033.00</b>	<b>0.00</b>
Function 2240	Instructional Staff Development									
100	Salaries		36,985.00	90,729.28	87,137.00	0.00	9,555.00	9,555.00	9,555.00	0.00
200	Fixed Costs		8,375.00	21,016.57	23,737.00	0.00	3,225.00	3,225.00	3,225.00	0.00
300	Purchased Services		112,536.00	84,240.63	27,700.00	0.00	76,300.00	76,300.00	76,300.00	0.00
400	Supplies and Materials		8,921.00	1,622.76	3,206.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects		537.00	11,058.00	4,800.00	0.00	9,000.00	9,000.00	9,000.00	0.00
<b>Total Function 2240</b>	<b>Instructional Staff Development</b>		<b>167,354.00</b>	<b>208,667.24</b>	<b>146,580.00</b>	<b>0.00</b>	<b>98,080.00</b>	<b>98,080.00</b>	<b>98,080.00</b>	<b>0.00</b>
Function 2490	Oth Sch Admn Supp Svcs									
200	Fixed Costs		40.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		260.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 2490</b>	<b>Oth Sch Admn Supp Svcs</b>		<b>300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 2000</b>			<b>411,100.00</b>	<b>457,265.01</b>	<b>332,000.00</b>	<b>2.00</b>	<b>111,113.00</b>	<b>111,113.00</b>	<b>111,113.00</b>	<b>0.00</b>
<b>Total Fund 206</b>	<b>Title IIA - 1</b>		<b>411,100.00</b>	<b>457,265.01</b>	<b>332,000.00</b>	<b>2.00</b>	<b>111,113.00</b>	<b>111,113.00</b>	<b>111,113.00</b>	<b>0.00</b>

## Requirements Report

Fund	Title	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 207</b>	<b>Title IIA - 2</b>								
Function 2210	Improvement of Instructional Services								
100	Salaries	0.00	0.00	0.00	0.00	63,325.00	63,325.00	63,325.00	1.00
200	Fixed Costs	0.00	0.00	0.00	0.00	33,509.00	33,509.00	33,509.00	0.00
600	Other Objects	0.00	0.00	0.00	0.00	7,285.00	7,285.00	7,285.00	0.00
<b>Total Function 2210</b>	<b>Improvement of Instructional Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>104,119.00</b>	<b>104,119.00</b>	<b>104,119.00</b>	<b>1.00</b>
Function 2240	Instructional Staff Development								
100	Salaries	0.00	0.00	0.00	0.00	24,139.00	24,139.00	24,139.00	0.00
200	Fixed Costs	0.00	0.00	0.00	0.00	8,154.00	8,154.00	8,154.00	0.00
300	Purchased Services	0.00	0.00	0.00	0.00	42,911.00	42,911.00	42,911.00	0.00
400	Supplies and Materials	0.00	0.00	0.00	0.00	4,260.00	4,260.00	4,260.00	0.00
<b>Total Function 2240</b>	<b>Instructional Staff Development</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>79,464.00</b>	<b>79,464.00</b>	<b>79,464.00</b>	<b>0.00</b>
<b>Major Function 2000</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>183,583.00</b>	<b>183,583.00</b>	<b>183,583.00</b>	<b>1.00</b>
Function 3390	Oth Community Services								
300	Purchased Services	0.00	0.00	0.00	0.00	7,611.00	7,611.00	7,611.00	0.00
<b>Total Function 3390</b>	<b>Oth Community Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,611.00</b>	<b>7,611.00</b>	<b>7,611.00</b>	<b>0.00</b>
<b>Major Function 3000</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,611.00</b>	<b>7,611.00</b>	<b>7,611.00</b>	<b>0.00</b>
<b>Total Fund 207</b>	<b>Title IIA - 2</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>191,194.00</b>	<b>191,194.00</b>	<b>191,194.00</b>	<b>1.00</b>

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 208</b>	<b>Title III - 2</b>									
Function 1291	English Language Learners Instruction									
100	Salaries		0.00	0.00	0.00	0.00	16,731.00	16,731.00	16,731.00	0.00
200	Fixed Costs		0.00	0.00	0.00	0.00	5,651.00	5,651.00	5,651.00	0.00
400	Supplies and Materials		0.00	0.00	0.00	0.00	46,362.00	46,362.00	46,362.00	0.00
<b>Total Function 1291</b>	<b>English Language Learners Instruction</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>68,744.00</b>	<b>68,744.00</b>	<b>68,744.00</b>	<b>0.00</b>
<b>Major Function 1000</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>68,744.00</b>	<b>68,744.00</b>	<b>68,744.00</b>	<b>0.00</b>
Function 2210	Improvement of Instructional Services									
100	Salaries		0.00	0.00	0.00	0.00	67,115.00	67,115.00	67,115.00	1.00
200	Fixed Costs		0.00	0.00	0.00	0.00	34,820.00	34,820.00	34,820.00	0.00
400	Supplies and Materials		12,920.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects		0.00	0.00	0.00	0.00	6,675.00	6,675.00	6,675.00	0.00
<b>Total Function 2210</b>	<b>Improvement of Instructional Services</b>		<b>12,920.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>108,610.00</b>	<b>108,610.00</b>	<b>108,610.00</b>	<b>1.00</b>
Function 2240	Instructional Staff Development									
100	Salaries		5,069.00	0.00	0.00	0.00	39,680.00	39,680.00	39,680.00	0.00
200	Fixed Costs		1,460.00	0.00	0.00	0.00	13,403.00	13,403.00	13,403.00	0.00
300	Purchased Services		0.00	0.00	0.00	0.00	27,162.00	27,162.00	27,162.00	0.00
400	Supplies and Materials		40.00	0.00	0.00	0.00	1,379.00	1,379.00	1,379.00	0.00
600	Other Objects		0.00	0.00	0.00	0.00	2,786.00	2,786.00	2,786.00	0.00
<b>Total Function 2240</b>	<b>Instructional Staff Development</b>		<b>6,569.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>84,410.00</b>	<b>84,410.00</b>	<b>84,410.00</b>	<b>0.00</b>
<b>Major Function 2000</b>			<b>19,489.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>193,020.00</b>	<b>193,020.00</b>	<b>193,020.00</b>	<b>1.00</b>
Function 3390	Oth Community Services									
400	Supplies and Materials		0.00	0.00	0.00	0.00	19,500.00	19,500.00	19,500.00	0.00
<b>Total Function 3390</b>	<b>Oth Community Services</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19,500.00</b>	<b>19,500.00</b>	<b>19,500.00</b>	<b>0.00</b>

## Requirements Report

	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Major Function 3000	0.00	0.00	0.00	0.00	19,500.00	19,500.00	19,500.00	0.00
Total Fund 208    Title III - 2	19,489.00	0.00	0.00	0.00	281,264.00	281,264.00	281,264.00	1.00

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 209 Title III - 1</b>										
Function 1272	Title IA/D									
100	Salaries		0.00	15,350.22	24,886.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		0.00	3,915.30	6,779.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		0.00	181,442.55	73,000.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 1272 Title IA/D</b>			<b>0.00</b>	<b>200,708.07</b>	<b>104,665.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 1291	English Language Learners Instruction									
100	Salaries		0.00	0.00	0.00	0.00	29,000.00	29,000.00	29,000.00	0.00
200	Fixed Costs		0.00	0.00	0.00	0.00	9,800.00	9,800.00	9,800.00	0.00
300	Purchased Services		0.00	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00	0.00
400	Supplies and Materials		0.00	0.00	0.00	0.00	20,000.00	20,000.00	20,000.00	0.00
<b>Total Function 1291 English Language Learners Instruction</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>60,800.00</b>	<b>60,800.00</b>	<b>60,800.00</b>	<b>0.00</b>
<b>Major Function 1000</b>			<b>0.00</b>	<b>200,708.07</b>	<b>104,665.00</b>	<b>0.00</b>	<b>60,800.00</b>	<b>60,800.00</b>	<b>60,800.00</b>	<b>0.00</b>
Function 2210	Improvement of Instructional Services									
100	Salaries		169,674.00	157,975.34	139,062.00	2.00	6,101.00	6,101.00	6,101.00	0.00
200	Fixed Costs		54,338.00	59,588.95	59,480.00	0.00	3,165.00	3,165.00	3,165.00	0.00
300	Purchased Services		12,286.00	1,079.40	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		38,752.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects		13,802.00	9,573.21	8,920.00	0.00	2,595.00	2,595.00	2,595.00	0.00
<b>Total Function 2210 Improvement of Instructional Services</b>			<b>288,852.00</b>	<b>228,216.90</b>	<b>209,462.00</b>	<b>2.00</b>	<b>11,861.00</b>	<b>11,861.00</b>	<b>11,861.00</b>	<b>0.00</b>
Function 2240	Instructional Staff Development									
100	Salaries		26,630.00	21,909.58	72,800.00	0.00	24,618.00	24,618.00	24,618.00	0.00
200	Fixed Costs		6,884.00	4,705.62	19,831.00	0.00	8,316.00	8,316.00	8,316.00	0.00
300	Purchased Services		0.00	9,550.18	14,242.00	0.00	11,000.00	11,000.00	11,000.00	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
400	Supplies and Materials	0.00	10,768.52	1,800.00	0.00	200.00	200.00	200.00	0.00
600	Other Objects	610.00	12,375.00	5,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
Total Function 2240 Instructional Staff Development		34,124.00	59,308.90	113,673.00	0.00	45,134.00	45,134.00	45,134.00	0.00
Function 2490	Oth Sch Admn Supp Svcs								
200	Fixed Costs	(27.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	271.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2490 Oth Sch Admn Supp Svcs		244.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 2000		323,220.00	287,525.80	323,135.00	2.00	56,995.00	56,995.00	56,995.00	0.00
Function 3390	Oth Community Services								
100	Salaries	0.00	0.00	8,802.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs	0.00	0.00	2,398.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00	0.00
400	Supplies and Materials	0.00	0.00	7,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
Total Function 3390 Oth Community Services		0.00	0.00	18,200.00	0.00	12,000.00	12,000.00	12,000.00	0.00
Major Function 3000		0.00	0.00	18,200.00	0.00	12,000.00	12,000.00	12,000.00	0.00
Total Fund 209	Title III - 1	323,220.00	488,233.87	446,000.00	2.00	129,795.00	129,795.00	129,795.00	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 210</b>	<b>Title Iv</b>								
Function 2210	Improvement of Instructional Services								
100	Salaries	1,162.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs	484.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	1,580.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	13,968.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 2210</b>	<b>Improvement of Instructional Services</b>	<b>17,194.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 2240	Instructional Staff Development								
100	Salaries	11,464.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs	3,922.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	7,362.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	646.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 2240</b>	<b>Instructional Staff Development</b>	<b>23,394.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 2000</b>		<b>40,588.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 3390	Oth Community Services								
200	Fixed Costs	29.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	3,921.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	9,157.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 3390</b>	<b>Oth Community Services</b>	<b>13,107.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 3000</b>		<b>13,107.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 210</b>	<b>Title Iv</b>	<b>53,695.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 211</b>	<b>21st Century CCLC STEM</b>									
Function 1271	Remediation									
100	Salaries		88,641.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		18,117.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		175,574.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		21,286.00	23,129.79	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay		0.00	7,623.10	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects		13,280.00	992.39	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 1271 Remediation</b>			<b>316,898.00</b>	<b>41,745.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 1000</b>			<b>316,898.00</b>	<b>41,745.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 2550	Transportation									
300	Purchased Services		19,170.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 2550 Transportation</b>			<b>19,170.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 2000</b>			<b>19,170.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 211</b>	<b>21st Century CCLC STEM</b>		<b>336,068.00</b>	<b>41,745.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 212</b>	<b>Title IV-B 21st Century -2</b>									
Function 1271	Remediation									
100	Salaries		0.00	0.00	0.00	0.00	2,644.00	2,644.00	2,644.00	0.00
200	Fixed Costs		0.00	0.00	0.00	0.00	894.00	894.00	894.00	0.00
300	Purchased Services		0.00	0.00	0.00	0.00	10,800.00	10,800.00	10,800.00	0.00
400	Supplies and Materials		0.00	0.00	0.00	0.00	9,209.00	9,209.00	9,209.00	0.00
600	Other Objects		0.00	0.00	0.00	0.00	1,453.00	1,453.00	1,453.00	0.00
<b>Total Function 1271 Remediation</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>
<b>Major Function 1000</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>
<b>Total Fund 212</b>	<b>Title IV-B 21st Century -2</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 213</b>	<b>Title IV-B 21st Century -1</b>									
Function 1271	Remediation									
100	Salaries		120,613.00	167,505.59	141,439.00	0.00	35,609.00	35,609.00	35,609.00	0.00
200	Fixed Costs		33,281.00	39,015.53	38,528.00	0.00	12,027.00	12,027.00	12,027.00	0.00
300	Purchased Services		230,880.00	243,849.21	160,473.00	0.00	163,388.00	163,388.00	163,388.00	0.00
400	Supplies and Materials		3,883.00	10,638.93	1,000.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay		0.00	710.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects		54.00	12,572.14	10,560.00	0.00	8,398.00	8,398.00	8,398.00	0.00
<b>Total Function 1271</b>	<b>Remediation</b>		<b>388,711.00</b>	<b>474,291.40</b>	<b>352,000.00</b>	<b>0.00</b>	<b>219,422.00</b>	<b>219,422.00</b>	<b>219,422.00</b>	<b>0.00</b>
<b>Major Function 1000</b>			<b>388,711.00</b>	<b>474,291.40</b>	<b>352,000.00</b>	<b>0.00</b>	<b>219,422.00</b>	<b>219,422.00</b>	<b>219,422.00</b>	<b>0.00</b>
Function 2240	Instructional Staff Development									
100	Salaries		0.00	0.00	0.00	0.00	560.00	560.00	560.00	0.00
200	Fixed Costs		0.00	0.00	0.00	0.00	190.00	190.00	190.00	0.00
300	Purchased Services		10,827.00	0.00	0.00	0.00	250.00	250.00	250.00	0.00
<b>Total Function 2240</b>	<b>Instructional Staff Development</b>		<b>10,827.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>
Function 2490	Oth Sch Admn Supp Svcs									
100	Salaries		0.00	16,740.79	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		0.00	7,249.99	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 2490</b>	<b>Oth Sch Admn Supp Svcs</b>		<b>0.00</b>	<b>23,990.78</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 2000</b>			<b>10,827.00</b>	<b>23,990.78</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>
<b>Total Fund 213</b>	<b>Title IV-B 21st Century -1</b>		<b>399,538.00</b>	<b>498,282.18</b>	<b>352,000.00</b>	<b>0.00</b>	<b>220,422.00</b>	<b>220,422.00</b>	<b>220,422.00</b>	<b>0.00</b>

## Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 214</b>	<b>Title VII</b>									
Function 1271	Remediation									
100	Salaries		2,082.00	6,788.66	5,895.00	0.00	4,540.00	4,540.00	4,540.00	0.00
200	Fixed Costs		920.00	1,608.80	1,606.00	0.00	1,540.00	1,540.00	1,540.00	0.00
300	Purchased Services		0.00	7.83	0.00	0.00	600.00	600.00	600.00	0.00
400	Supplies and Materials		8,904.00	4,825.57	2,499.00	0.00	1,000.00	1,000.00	1,000.00	0.00
600	Other Objects		0.00	0.00	0.00	0.00	304.00	304.00	304.00	0.00
<b>Total Function 1271 Remediation</b>			<b>11,906.00</b>	<b>13,230.86</b>	<b>10,000.00</b>	<b>0.00</b>	<b>7,984.00</b>	<b>7,984.00</b>	<b>7,984.00</b>	<b>0.00</b>
<b>Major Function 1000</b>			<b>11,906.00</b>	<b>13,230.86</b>	<b>10,000.00</b>	<b>0.00</b>	<b>7,984.00</b>	<b>7,984.00</b>	<b>7,984.00</b>	<b>0.00</b>
<b>Total Fund 214</b>	<b>Title VII</b>		<b>11,906.00</b>	<b>13,230.86</b>	<b>10,000.00</b>	<b>0.00</b>	<b>7,984.00</b>	<b>7,984.00</b>	<b>7,984.00</b>	<b>0.00</b>

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 215 Perkins - 1</b>										
Function 1131	High School Programs									
100	Salaries		502.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		189.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		2,650.00	4,266.48	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 1131 High School Programs</b>			<b>3,341.00</b>	<b>4,266.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 1000</b>			<b>3,341.00</b>	<b>4,266.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 2120	Guidance Services									
100	Salaries		0.00	36,843.39	35,366.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		0.00	15,349.14	9,634.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 2120 Guidance Services</b>			<b>0.00</b>	<b>52,192.53</b>	<b>45,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 2210	Improvement of Instructional Services									
100	Salaries		15,044.00	6,585.04	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		5,673.00	1,484.56	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		11,427.00	8,392.00	20,000.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		51,351.00	64,893.31	60,500.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects		9,359.00	3,972.82	4,500.00	0.00	235.00	235.00	235.00	0.00
<b>Total Function 2210 Improvement of Instructional Services</b>			<b>92,854.00</b>	<b>85,327.73</b>	<b>85,000.00</b>	<b>0.00</b>	<b>235.00</b>	<b>235.00</b>	<b>235.00</b>	<b>0.00</b>
Function 2240	Instructional Staff Development									
100	Salaries		0.00	10,406.87	11,790.00	0.00	3,182.00	3,182.00	3,182.00	0.00
200	Fixed Costs		0.00	2,264.99	3,210.00	0.00	883.00	883.00	883.00	0.00
300	Purchased Services		2,070.00	0.00	5,000.00	0.00	1,900.00	1,900.00	1,900.00	0.00
<b>Total Function 2240 Instructional Staff Development</b>			<b>2,070.00</b>	<b>12,671.86</b>	<b>20,000.00</b>	<b>0.00</b>	<b>5,965.00</b>	<b>5,965.00</b>	<b>5,965.00</b>	<b>0.00</b>
<b>Major Function 2000</b>			<b>94,924.00</b>	<b>150,192.12</b>	<b>150,000.00</b>	<b>0.00</b>	<b>6,200.00</b>	<b>6,200.00</b>	<b>6,200.00</b>	<b>0.00</b>

## Requirements Report

		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Total Fund 215	Perkins - 1	98,265.00	154,458.60	150,000.00	0.00	6,200.00	6,200.00	6,200.00	0.00

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 216 Perkins - 2</b>										
Function	1220	Restrictive Programs								
100		Salaries	9,179.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200		Fixed Costs	3,002.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300		Purchased Services	550.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 1220 Restrictive Programs</b>			<b>12,731.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 1000</b>			<b>12,731.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function	2100	Support Services - Instruction								
100		Salaries	0.00	0.00	0.00	0.00	8,488.00	8,488.00	8,488.00	0.00
200		Fixed Costs	0.00	0.00	0.00	0.00	2,878.00	2,878.00	2,878.00	0.00
<b>Total Function 2100 Support Services - Instruction</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,366.00</b>	<b>11,366.00</b>	<b>11,366.00</b>	<b>0.00</b>
Function	2190	Service Direction								
100		Salaries	4,147.00	10,377.19	9,680.00	0.00	0.00	0.00	0.00	0.00
200		Fixed Costs	1,004.00	2,195.71	2,637.00	0.00	0.00	0.00	0.00	0.00
600		Other Objects	355.00	158.10	383.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 2190 Service Direction</b>			<b>5,506.00</b>	<b>12,731.00</b>	<b>12,700.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function	2210	Improvement of Instructional Services								
200		Fixed Costs	0.00	0.00	0.00	0.00	2,059.00	2,059.00	2,059.00	0.00
300		Purchased Services	0.00	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00	0.00
400		Supplies and Materials	0.00	0.00	0.00	0.00	118,234.00	118,234.00	118,234.00	0.00
600		Other Objects	0.00	0.00	0.00	0.00	6,123.00	6,123.00	6,123.00	0.00
<b>Total Function 2210 Improvement of Instructional Services</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>136,416.00</b>	<b>136,416.00</b>	<b>136,416.00</b>	<b>0.00</b>
Function	2230	Assessment & Testing								
300		Purchased Services	0.00	0.00	0.00	0.00	3,000.00	3,000.00	3,000.00	0.00

## Requirements Report

	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Total Function 2230 Assessment & Testing	0.00	0.00	0.00	0.00	3,000.00	3,000.00	3,000.00	0.00
Function 2240 Instructional Staff Development								
100 Salaries	0.00	0.00	0.00	0.00	6,072.00	6,072.00	6,072.00	0.00
300 Purchased Services	0.00	0.00	0.00	0.00	3,800.00	3,800.00	3,800.00	0.00
Total Function 2240 Instructional Staff Development	0.00	0.00	0.00	0.00	9,872.00	9,872.00	9,872.00	0.00
Major Function 2000	5,506.00	12,731.00	12,700.00	0.00	160,654.00	160,654.00	160,654.00	0.00
Total Fund 216 Perkins - 2	18,237.00	12,731.00	12,700.00	0.00	160,654.00	160,654.00	160,654.00	0.00

## Requirements Report

Fund	217	IDEA Enhancement	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
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Function	2190	Service Direction								
100		Salaries	0.00	0.00	0.00	0.00	9,132.00	9,132.00	9,132.00	0.00
200		Fixed Costs	0.00	0.00	0.00	0.00	3,085.00	3,085.00	3,085.00	0.00
600		Other Objects	0.00	0.00	0.00	0.00	483.00	483.00	483.00	0.00
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Total Function	2190	Service Direction	0.00	0.00	0.00	0.00	12,700.00	12,700.00	12,700.00	0.00
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Major Function	2000		0.00	0.00	0.00	0.00	12,700.00	12,700.00	12,700.00	0.00
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Total Fund	217	IDEA Enhancement	0.00	0.00	0.00	0.00	12,700.00	12,700.00	12,700.00	0.00

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 218 IDEA B - 1</b>										
Function	1220	Restrictive Programs								
100		Salaries	409,964.00	271,631.91	1,160,019.00	30.00	1,308,155.00	1,308,155.00	1,308,155.00	31.87
200		Fixed Costs	194,565.00	112,417.89	723,338.00	0.00	889,076.00	889,076.00	889,076.00	0.00
300		Purchased Services	447,667.00	295,501.96	16,000.00	0.00	164,999.00	164,999.00	164,999.00	0.00
400		Supplies and Materials	155,875.00	220,807.19	37,499.00	0.00	20,000.00	20,000.00	20,000.00	0.00
600		Other Objects	304.00	43,552.16	53,500.00	0.00	2,000.00	2,000.00	2,000.00	0.00
<b>Total Function 1220 Restrictive Programs</b>			<b>1,208,375.00</b>	<b>943,911.11</b>	<b>1,990,356.00</b>	<b>30.00</b>	<b>2,384,230.00</b>	<b>2,384,230.00</b>	<b>2,384,230.00</b>	<b>31.87</b>
Function	1224	Life Skills								
100		Salaries	0.00	151,896.32	0.00	0.00	0.00	0.00	0.00	0.00
200		Fixed Costs	0.00	96,585.30	0.00	0.00	0.00	0.00	0.00	0.00
400		Supplies and Materials	0.00	1,278.94	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 1224 Life Skills</b>			<b>0.00</b>	<b>249,760.56</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function	1250	Less Restrictive Programs								
100		Salaries	85,811.00	124,802.40	0.00	0.00	0.00	0.00	0.00	0.00
200		Fixed Costs	36,716.00	80,671.00	0.00	0.00	0.00	0.00	0.00	0.00
300		Purchased Services	48,794.00	64.05	0.00	0.00	0.00	0.00	0.00	0.00
400		Supplies and Materials	45,154.00	3,302.86	30,000.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 1250 Less Restrictive Programs</b>			<b>216,475.00</b>	<b>208,840.31</b>	<b>30,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 1000</b>			<b>1,424,850.00</b>	<b>1,402,511.98</b>	<b>2,020,356.00</b>	<b>30.00</b>	<b>2,384,230.00</b>	<b>2,384,230.00</b>	<b>2,384,230.00</b>	<b>31.87</b>
Function	2140	Psychological Services								
100		Salaries	249,671.00	265.27	0.00	0.00	0.00	0.00	0.00	0.00
200		Fixed Costs	85,456.00	69.39	0.00	0.00	0.00	0.00	0.00	0.00
300		Purchased Services	68,653.00	196.59	0.00	0.00	0.00	0.00	0.00	0.00
400		Supplies and Materials	7,419.00	1,625.76	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Total Function	2140 Psychological Services	411,199.00	2,157.01	0.00	0.00	0.00	0.00	0.00	0.00
Function	2150 Speech Pathologist								
100	Salaries	114,002.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs	39,678.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	187.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	5,576.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2150 Speech Pathologist	159,443.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2160 Oth Stdnt Treatment								
100	Salaries	749.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs	616.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	63,147.00	17,302.06	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	32,282.00	11,890.36	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2160 Oth Stdnt Treatment	96,794.00	29,192.42	0.00	0.00	0.00	0.00	0.00	0.00
Function	2191 Service Direction								
100	Salaries	1,072.00	232,519.44	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs	269.00	99,902.67	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	520.00	525.18	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	59,175.00	2,789.94	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	0.00	0.00	0.00	0.00	94,400.00	94,400.00	94,400.00	0.00
Total Function	2191 Service Direction	61,036.00	335,737.23	0.00	0.00	94,400.00	94,400.00	94,400.00	0.00
Function	2240 Instructional Staff Development								
300	Purchased Services	485.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2240 Instructional Staff Development	485.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function	2000	728,957.00	367,086.66	0.00	0.00	94,400.00	94,400.00	94,400.00	0.00

## Requirements Report

		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Total Fund 218    IDEA B - 1</b>		2,153,807.00	1,769,598.64	2,020,356.00	30.00	2,478,630.00	2,478,630.00	2,478,630.00	31.87

## Requirements Report

Fund	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE	
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Fund 220	IDEA Pre-School								
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Function 1220	Restrictive Programs								
100	Salaries	2,220.00	0.00	8,645.00	0.00	4,720.00	4,720.00	4,720.00	0.00
200	Fixed Costs	130.00	0.00	2,355.00	0.00	1,540.00	1,540.00	1,540.00	0.00
600	Other Objects	0.00	0.00	0.00	0.00	248.00	248.00	248.00	0.00
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Total Function 1220	Restrictive Programs	2,350.00	0.00	11,000.00	0.00	6,508.00	6,508.00	6,508.00	0.00
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Major Function 1000		2,350.00	0.00	11,000.00	0.00	6,508.00	6,508.00	6,508.00	0.00
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Total Fund 220	IDEA Pre-School	2,350.00	0.00	11,000.00	0.00	6,508.00	6,508.00	6,508.00	0.00

## Requirements Report

Fund	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE	
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<b>Fund 221</b>	<b>IDEA Extended Assessment</b>								
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Function 2230	Assessment & Testing								
100	Salaries	3,027.00	3,034.18	2,830.00	0.00	2,588.00	2,588.00	2,588.00	0.00
200	Fixed Costs	573.00	565.82	770.00	0.00	875.00	875.00	875.00	0.00
600	Other Objects	0.00	0.00	0.00	0.00	137.00	137.00	137.00	0.00
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Total Function 2230	Assessment & Testing	3,600.00	3,600.00	3,600.00	0.00	3,600.00	3,600.00	3,600.00	0.00
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Major Function 2000		3,600.00	3,600.00	3,600.00	0.00	3,600.00	3,600.00	3,600.00	0.00
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Total Fund 221	IDEA Extended Assessment	3,600.00	3,600.00	3,600.00	0.00	3,600.00	3,600.00	3,600.00	0.00

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 226</b>	<b>Arra - Title I</b>									
Function 1272	Title IA/D									
100	Salaries		890,077.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		400,980.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		7,503.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		97,989.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects		35,793.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 1272</b>	<b>Title IA/D</b>		<b>1,432,342.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 1000</b>			<b>1,432,342.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 2210	Improvement of Instructional Services									
100	Salaries		3,125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		1,117.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		12,268.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 2210</b>	<b>Improvement of Instructional Services</b>		<b>16,510.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 2220	Educational Media Services									
400	Supplies and Materials		36.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 2220</b>	<b>Educational Media Services</b>		<b>36.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 2240	Instructional Staff Development									
100	Salaries		22,918.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		5,248.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		23,228.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		9,290.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 2240</b>	<b>Instructional Staff Development</b>		<b>60,684.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 2000</b>			<b>77,230.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Requirements Report

Fund	Arra - Title I	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<hr/>									
Function	3390 Oth Community Services								
100	Salaries	747.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs	576.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	3,161.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	11,350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>									
Total Function	3390 Oth Community Services	15,834.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>									
Major Function	3000	15,834.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>									
Total Fund	226 Arra - Title I	1,525,406.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 227</b>	<b>Arra - Idea</b>									
Function 1220	Restrictive Programs									
100	Salaries		329,738.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		176,592.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		43,344.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 1220</b>	<b>Restrictive Programs</b>		<b>549,674.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 1250	Less Restrictive Programs									
100	Salaries		61,366.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		36,938.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		1,209.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 1250</b>	<b>Less Restrictive Programs</b>		<b>99,513.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 1000</b>			<b>649,187.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 2140	Psychological Services									
100	Salaries		41,912.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		15,535.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 2140</b>	<b>Psychological Services</b>		<b>57,447.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 2150	Speech Pathologist									
300	Purchased Services		6,425.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 2150</b>	<b>Speech Pathologist</b>		<b>6,425.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 2191	Service Direction									
300	Purchased Services		62,071.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 2191</b>	<b>Service Direction</b>		<b>62,071.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 2000</b>			<b>125,943.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 227</b>	<b>Arra - Idea</b>		<b>775,130.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 228</b>	<b>Arra - Other</b>									
Function 1272	Title IA/D									
100	Salaries		34,081.00	32,086.70	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		9,641.00	6,891.96	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		0.00	4,757.29	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		60,288.00	13,648.89	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 1272</b>	<b>Title IA/D</b>		<b>104,010.00</b>	<b>57,384.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 1000</b>			<b>104,010.00</b>	<b>57,384.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 2210	Improvement of Instructional Services									
100	Salaries		38,765.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		2,916.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 2210</b>	<b>Improvement of Instructional Services</b>		<b>41,681.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 2240	Instructional Staff Development									
100	Salaries		0.00	1,261.50	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		0.00	467.46	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		0.00	542.04	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 2240</b>	<b>Instructional Staff Development</b>		<b>0.00</b>	<b>2,271.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 2000</b>			<b>41,681.00</b>	<b>2,271.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 3100	Food Services									
500	Capital Outlay		201.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 3100</b>	<b>Food Services</b>		<b>201.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 3000</b>			<b>201.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 228</b>	<b>Arra - Other</b>		<b>145,892.00</b>	<b>59,655.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Requirements Report

Fund	230	SPR&I	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<hr/>										
Function	2210	Improvement of Instructional Services								
100		Salaries	4,650.00	1,712.40	1,780.00	0.00	3,860.00	3,860.00	3,860.00	0.00
200		Fixed Costs	1,127.00	439.26	485.00	0.00	1,258.00	1,258.00	1,258.00	0.00
400		Supplies and Materials	0.00	2,210.84	0.00	0.00	300.00	300.00	300.00	0.00
600		Other Objects	0.00	1,501.50	3,175.00	0.00	423.00	423.00	423.00	0.00
<hr/>										
Total Function	2210	Improvement of Instructional Services	5,777.00	5,864.00	5,440.00	0.00	5,841.00	5,841.00	5,841.00	0.00
<hr/>										
Major Function	2000		5,777.00	5,864.00	5,440.00	0.00	5,841.00	5,841.00	5,841.00	0.00
<hr/>										
Total Fund	230	SPR&I	5,777.00	5,864.00	5,440.00	0.00	5,841.00	5,841.00	5,841.00	0.00

## Requirements Report

Fund	232	Advanced Placement	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Function 1131 High School Programs</b>										
100		Salaries	2,712.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200		Fixed Costs	1,331.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300		Purchased Services	1,110.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400		Supplies and Materials	(424.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 1131 High School Programs</b>			<b>4,729.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 1000</b>			<b>4,729.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 232</b>		<b>Advanced Placement</b>	<b>4,729.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Requirements Report

Fund	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<hr/>								
<b>Fund 233</b>	<b>Mckinney Vento</b>							
<hr/>								
Function 3390	Oth Community Services							
200	Fixed Costs	20.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	18,318.00	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>								
Total Function 3390	Oth Community Services	18,338.00	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>								
Major Function 3000		18,338.00	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>								
Total Fund 233	Mckinney Vento	18,338.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 243</b>	<b>Mentoring Program Grant</b>									
Function 2210	Improvement of Instructional Services									
100	Salaries		3,128.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		629.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		55,909.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 2210</b>	<b>Improvement of Instructional Services</b>		<b>59,666.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 2000</b>			<b>59,666.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 3310	Direction Of Comm Svcs									
100	Salaries		4,685.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		707.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		449.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		160.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 3310</b>	<b>Direction Of Comm Svcs</b>		<b>6,001.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 3000</b>			<b>6,001.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 243</b>	<b>Mentoring Program Grant</b>		<b>65,667.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Requirements Report

Fund	245	MYC Federal	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<hr/>										
Function	1283	Alternative Ed - HS								
100		Salaries	26,091.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200		Fixed Costs	5,568.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300		Purchased Services	0.00	1,235.14	0.00	0.00	0.00	0.00	0.00	0.00
400		Supplies and Materials	3,857.00	427.02	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>										
Total Function	1283	Alternative Ed - HS	35,516.00	1,662.16	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>										
Major Function	1000		35,516.00	1,662.16	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>										
Total Fund	245	MYC Federal	35,516.00	1,662.16	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<hr/>									
Fund 246	EBISS								
<hr/>									
Function 2240	Instructional Staff Development								
100	Salaries	5,153.00	11,312.17	0.00	0.00	1,345.00	1,345.00	1,345.00	0.00
200	Fixed Costs	2,265.00	2,746.77	0.00	0.00	466.00	466.00	466.00	0.00
300	Purchased Services	1,764.00	1,764.00	0.00	0.00	1,500.00	1,500.00	1,500.00	0.00
400	Supplies and Materials	5,442.00	239.84	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	316.00	0.00	0.00	0.00	1,690.00	1,690.00	1,690.00	0.00
<hr/>									
Total Function 2240	Instructional Staff Development	14,940.00	16,062.78	0.00	0.00	5,001.00	5,001.00	5,001.00	0.00
<hr/>									
Major Function 2000		14,940.00	16,062.78	0.00	0.00	5,001.00	5,001.00	5,001.00	0.00
<hr/>									
Total Fund 246	EBISS	14,940.00	16,062.78	0.00	0.00	5,001.00	5,001.00	5,001.00	0.00

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 247</b>	<b>Healthy Active Schools Program</b>									
Function 2122	Positive Behavior Supports									
400	Supplies and Materials		0.00	26,830.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 2122</b>	<b>Positive Behavior Supports</b>		<b>0.00</b>	<b>26,830.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 2000</b>			<b>0.00</b>	<b>26,830.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 3390	Oth Community Services									
100	Salaries		26,089.00	25,663.70	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		11,104.00	12,817.95	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		493.00	340.25	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		22,104.00	39,395.71	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects		0.00	3,151.43	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 3390</b>	<b>Oth Community Services</b>		<b>59,790.00</b>	<b>81,369.04</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 3000</b>			<b>59,790.00</b>	<b>81,369.04</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 247</b>	<b>Healthy Active Schools Program</b>		<b>59,790.00</b>	<b>108,199.04</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Requirements Report

Fund	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<hr/>								
<b>Fund 248</b>	<b>Robotics</b>							
<hr/>								
Function 1131	High School Programs							
100	Salaries	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs	0.00	633.84	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	0.00	3,026.16	0.00	0.00	0.00	0.00	0.00
<hr/>								
Total Function 1131	High School Programs	0.00	6,660.00	0.00	0.00	0.00	0.00	0.00
<hr/>								
Major Function 1000		0.00	6,660.00	0.00	0.00	0.00	0.00	0.00
<hr/>								
Total Fund 248	Robotics	0.00	6,660.00	0.00	0.00	0.00	0.00	0.00





## 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 PacificCorp.

**C<sub>3</sub> Program:** 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.

**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 for 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.

**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.

**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 Resources  
July 1, 2013 to June 30, 2014  
Total \$3,630,148**

Source	Actuals 10-11	Actuals 11-12	Adopted 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Beginning Fund Balance	342,742	356,446	450,000	2,239,292	2,239,292	2,239,292
Revenue from Intermediate Sources	115,675	247,746	502,953	402,328	402,328	402,328
Revenue from Local Sources	901,183	657,851	2,119,071	914,070	914,070	914,070
Revenue from State Sources	13,495	61,190	74,458	74,458	74,458	74,458
<b>Grand Totals</b>	<b>1,373,095</b>	<b>1,323,233</b>	<b>3,146,482</b>	<b>3,630,148</b>	<b>3,630,148</b>	<b>3,630,148</b>

**State & Other Programs Requirements by Major Function  
Total \$3,630,148**

Source	Actuals 10-11	Actuals 11-12	Adopted 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
1000 Instruction	257,749	319,660	2,227,085	2,308,077	2,308,077	2,308,077
2000 Support Services	29,168	136,270	14,397	778,746	778,746	778,746
3000 Community Services	447,422	-	400,000	400,000	400,000	400,000
5000 Other Uses	125,000	-	-	-	-	-
6000 Contingency	415,561	-	505,000	84,479	84,479	84,479
7000 Unapprop End Fund Balance	98,195	867,303	-	58,846	58,846	58,846
<b>Grand Totals</b>	<b>1,373,095</b>	<b>1,323,233</b>	<b>3,146,482</b>	<b>3,630,148</b>	<b>3,630,148</b>	<b>3,630,148</b>

**State & Other Programs Requirements by Major Object  
Total \$3,630,148**

Source	Actuals 10-11	Actuals 11-12	Adopted 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
100 Salaries	194,082	174,485	544,188	555,376	555,376	555,376
200 Associated Payroll Costs	41,928	51,759	240,229	288,954	288,954	288,954
300 Purchased Services	13,398	53,680	410,465	384,865	384,865	384,865
400 Supplies and Materials	470,794	71,787	1,428,824	1,648,116	1,648,116	1,648,116
500 Capital Outlay	14,137	100,744	15,000	602,746	602,746	602,746
600 Other Objects	-	3,475	2,776	6,766	6,766	6,766
700 Transfers	125,000	-	-	-	-	-
800 Contingency & End Fund Balance	513,756	867,303	505,000	143,325	143,325	143,325
<b>Grand Totals</b>	<b>1,373,095</b>	<b>1,323,233</b>	<b>3,146,482</b>	<b>3,630,148</b>	<b>3,630,148</b>	<b>3,630,148</b>

**State & Other Programs FTE**

Major Function	Licensed	Classified	Admin	Supervisor	Total
Instruction	5.00	3.42	-	-	8.42
Support Services	-	-	-	-	-
Community Services	-	-	-	-	-
<b>TOTAL</b>	<b>5.00</b>	<b>3.42</b>	<b>-</b>	<b>-</b>	<b>8.42</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 251</b>	<b>Drivers Education</b>								
1990	Miscellaneous Revenue	0.00	(108,422.81)	0.00	0.00	0.00	0.00	0.00	0.00
1000		0.00	(108,422.81)	0.00	0.00	0.00	0.00	0.00	0.00
3204	Drivers Education	(13,495.00)	(34,650.00)	(74,458.00)	0.00	(74,458.00)	(74,458.00)	(74,458.00)	0.00
3000		(13,495.00)	(34,650.00)	(74,458.00)	0.00	(74,458.00)	(74,458.00)	(74,458.00)	0.00
5400	Beginning Fund Balance	(62,327.00)	62,327.06	(100,000.00)	0.00	(100,000.00)	(100,000.00)	(100,000.00)	0.00
5000		(62,327.00)	62,327.06	(100,000.00)	0.00	(100,000.00)	(100,000.00)	(100,000.00)	0.00
<b>Total Fund 251</b>	<b>Drivers Education</b>	<b>(75,822.00)</b>	<b>(80,745.75)</b>	<b>(174,458.00)</b>	<b>0.00</b>	<b>(174,458.00)</b>	<b>(174,458.00)</b>	<b>(174,458.00)</b>	<b>0.00</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 252</b>	<b>E-Rate</b>								
1990	Miscellaneous Revenue	(126,092.00)	(143,343.16)	(100,000.00)	0.00	0.00	0.00	0.00	0.00
1000		(126,092.00)	(143,343.16)	(100,000.00)	0.00	0.00	0.00	0.00	0.00
5400	Beginning Fund Balance	0.00	(153,616.42)	0.00	0.00	0.00	0.00	0.00	0.00
5000		0.00	(153,616.42)	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fund 252</b>	<b>E-Rate</b>	<b>(126,092.00)</b>	<b>(296,959.58)</b>	<b>(100,000.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<hr/>									
<b>Fund 253</b>	<b>Energy Efficient Schools - SB 1149</b>								
	1990 Miscellaneous Revenue	0.00	0.00	(220,000.00)	0.00	0.00	0.00	0.00	0.00
	1993 SB1149	(213,978.00)	(231,528.81)	0.00	0.00	(170,000.00)	(170,000.00)	(170,000.00)	0.00
	1000	(213,978.00)	(231,528.81)	(220,000.00)	0.00	(170,000.00)	(170,000.00)	(170,000.00)	0.00
	5400 Beginning Fund Balance	0.00	(213,977.87)	0.00	0.00	(607,746.00)	(607,746.00)	(607,746.00)	0.00
	5000	0.00	(213,977.87)	0.00	0.00	(607,746.00)	(607,746.00)	(607,746.00)	0.00
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<b>Total Fund 253</b>	<b>Energy Efficient Schools - SB 1149</b>	(213,978.00)	(445,506.68)	(220,000.00)	0.00	(777,746.00)	(777,746.00)	(777,746.00)	0.00

## Resources Report

Fund	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 254 C3 Program</b>								
2110 City/County Revenue	0.00	(28,080.50)	0.00	0.00	0.00	0.00	0.00	0.00
2000	0.00	(28,080.50)	0.00	0.00	0.00	0.00	0.00	0.00
5400 Beginning Fund Balance	0.00	0.00	0.00	0.00	(3,000.00)	(3,000.00)	(3,000.00)	0.00
5000	0.00	0.00	0.00	0.00	(3,000.00)	(3,000.00)	(3,000.00)	0.00
<b>Total Fund 254 C3 Program</b>	<b>0.00</b>	<b>(28,080.50)</b>	<b>0.00</b>	<b>0.00</b>	<b>(3,000.00)</b>	<b>(3,000.00)</b>	<b>(3,000.00)</b>	<b>0.00</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
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Fund 255	Mt Hood Cable Regulatory Commission Grant								
	2199 Other Intermediate Sources	0.00	(100,744.00)	0.00	0.00	0.00	0.00	0.00	0.00
	2000	0.00	(100,744.00)	0.00	0.00	0.00	0.00	0.00	0.00
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Total Fund 255	Mt Hood Cable Regulatory Commission Grant	0.00	(100,744.00)	0.00	0.00	0.00	0.00	0.00	0.00

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 256</b>	<b>Other Contracts &amp; Grants</b>								
1990	Miscellaneous Revenue	(9,000.00)	(46,747.98)	0.00	0.00	(50,000.00)	(50,000.00)	(50,000.00)	0.00
1000		(9,000.00)	(46,747.98)	0.00	0.00	(50,000.00)	(50,000.00)	(50,000.00)	0.00
5400	Beginning Fund Balance	0.00	(6,922.35)	0.00	0.00	0.00	0.00	0.00	0.00
5000		0.00	(6,922.35)	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fund 256</b>	<b>Other Contracts &amp; Grants</b>	<b>(9,000.00)</b>	<b>(53,670.33)</b>	<b>0.00</b>	<b>0.00</b>	<b>(50,000.00)</b>	<b>(50,000.00)</b>	<b>(50,000.00)</b>	<b>0.00</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
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Fund 257	Contract Fuel Sales								
	1412 Fuel Fees	(456,714.00)	(7,242.17)	(390,000.00)	0.00	(30,000.00)	(30,000.00)	(30,000.00)	0.00
	1000	(456,714.00)	(7,242.17)	(390,000.00)	0.00	(30,000.00)	(30,000.00)	(30,000.00)	0.00
	5400 Beginning Fund Balance	(9,252.00)	(18,543.69)	(10,000.00)	0.00	(370,000.00)	(370,000.00)	(370,000.00)	0.00
	5000	(9,252.00)	(18,543.69)	(10,000.00)	0.00	(370,000.00)	(370,000.00)	(370,000.00)	0.00
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Total Fund 257	Contract Fuel Sales	(465,966.00)	(25,785.86)	(400,000.00)	0.00	(400,000.00)	(400,000.00)	(400,000.00)	0.00

## Resources Report

Fund	Account	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<hr/>									
<b>Fund 258</b>	<b>Clearing Account</b>								
	1990 Miscellaneous Revenue	(51,254.00)	(28,543.36)	(744,219.00)	0.00	0.00	0.00	0.00	0.00
	1000	(51,254.00)	(28,543.36)	(744,219.00)	0.00	0.00	0.00	0.00	0.00
	5400 Beginning Fund Balance	(32,924.00)	(41,922.33)	(250,000.00)	0.00	0.00	0.00	0.00	0.00
	5000	(32,924.00)	(41,922.33)	(250,000.00)	0.00	0.00	0.00	0.00	0.00
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<b>Total Fund 258</b>	<b>Clearing Account</b>	<b>(84,178.00)</b>	<b>(70,465.69)</b>	<b>(994,219.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 260</b>	<b>Student Body Account</b>								
	1990 Miscellaneous Revenue	0.00	0.00	0.00	0.00	(306,773.00)	(306,773.00)	(306,773.00)	0.00
	1000	0.00	0.00	0.00	0.00	(306,773.00)	(306,773.00)	(306,773.00)	0.00
	5400 Beginning Fund Balance	0.00	0.00	0.00	0.00	(859,233.00)	(859,233.00)	(859,233.00)	0.00
	5000	0.00	0.00	0.00	0.00	(859,233.00)	(859,233.00)	(859,233.00)	0.00
<b>Total Fund 260</b>	<b>Student Body Account</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,166,006.00)</b>	<b>(1,166,006.00)</b>	<b>(1,166,006.00)</b>	<b>0.00</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Fund 263	Project Lead the Way (PLTW)								
	2200 Restricted Revenue	0.00	0.00	0.00	0.00	(11,843.00)	(11,843.00)	(11,843.00)	0.00
	2000	0.00	0.00	0.00	0.00	(11,843.00)	(11,843.00)	(11,843.00)	0.00
<b>Total Fund 263</b>	<b>Project Lead the Way (PLTW)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(11,843.00)</b>	<b>(11,843.00)</b>	<b>(11,843.00)</b>	<b>0.00</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Fund 264	Four CornersTuition								
	1312 Tuition From Other Districts	0.00	0.00	0.00	0.00	(202,297.00)	(202,297.00)	(202,297.00)	0.00
	1000	0.00	0.00	0.00	0.00	(202,297.00)	(202,297.00)	(202,297.00)	0.00
<b>Total Fund 264</b>	<b>Four CornersTuition</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(202,297.00)</b>	<b>(202,297.00)</b>	<b>(202,297.00)</b>	<b>0.00</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 265</b>	<b>MESD Early Childhood</b>								
	1990 Miscellaneous Revenue	0.00	0.00	(461,455.00)	0.00	0.00	0.00	0.00	0.00
	1000	0.00	0.00	(461,455.00)	0.00	0.00	0.00	0.00	0.00
	2102 ESD Apportionment	0.00	0.00	(309,612.00)	0.00	(269,973.00)	(269,973.00)	(269,973.00)	0.00
	2000	0.00	0.00	(309,612.00)	0.00	(269,973.00)	(269,973.00)	(269,973.00)	0.00
	5400 Beginning Fund Balance	0.00	0.00	0.00	0.00	(213,199.00)	(213,199.00)	(213,199.00)	0.00
	5000	0.00	0.00	0.00	0.00	(213,199.00)	(213,199.00)	(213,199.00)	0.00
<b>Total Fund 265</b>	<b>MESD Early Childhood</b>	<b>0.00</b>	<b>0.00</b>	<b>(771,067.00)</b>	<b>0.00</b>	<b>(483,172.00)</b>	<b>(483,172.00)</b>	<b>(483,172.00)</b>	<b>0.00</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 267</b>	<b>Cooperating Teacher</b>								
1990	Miscellaneous Revenue	(15,693.00)	(22,773.00)	(14,397.00)	0.00	0.00	0.00	0.00	0.00
1000		(15,693.00)	(22,773.00)	(14,397.00)	0.00	0.00	0.00	0.00	0.00
5400	Beginning Fund Balance	0.00	(4,472.65)	0.00	0.00	0.00	0.00	0.00	0.00
5000		0.00	(4,472.65)	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fund 267</b>	<b>Cooperating Teacher</b>	(15,693.00)	(27,245.65)	(14,397.00)	0.00	0.00	0.00	0.00	0.00

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 268</b>	<b>PPS / Columbia Regional Autism</b>								
	1990 Miscellaneous Revenue	(19,545.00)	0.00	(164,000.00)	0.00	(155,000.00)	(155,000.00)	(155,000.00)	0.00
	1000	(19,545.00)	0.00	(164,000.00)	0.00	(155,000.00)	(155,000.00)	(155,000.00)	0.00
	2199 Other Intermediate Sources	0.00	(1,147.32)	0.00	0.00	0.00	0.00	0.00	0.00
	2000	0.00	(1,147.32)	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fund 268</b>	<b>PPS / Columbia Regional Autism</b>	(19,545.00)	(1,147.32)	(164,000.00)	0.00	(155,000.00)	(155,000.00)	(155,000.00)	0.00

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 270</b>	<b>MYC Fee For Service</b>								
2200	Restricted Revenue	(38,879.00)	0.00	(22,086.00)	0.00	(20,800.00)	(20,800.00)	(20,800.00)	0.00
2000		(38,879.00)	0.00	(22,086.00)	0.00	(20,800.00)	(20,800.00)	(20,800.00)	0.00
3203	MYC Fee For Service	0.00	(26,540.00)	0.00	0.00	0.00	0.00	0.00	0.00
3000		0.00	(26,540.00)	0.00	0.00	0.00	0.00	0.00	0.00
5400	Beginning Fund Balance	(10,394.00)	(52,343.16)	(15,000.00)	0.00	(86,114.00)	(86,114.00)	(86,114.00)	0.00
5000		(10,394.00)	(52,343.16)	(15,000.00)	0.00	(86,114.00)	(86,114.00)	(86,114.00)	0.00
<b>Total Fund 270</b>	<b>MYC Fee For Service</b>	<b>(49,273.00)</b>	<b>(78,883.16)</b>	<b>(37,086.00)</b>	<b>0.00</b>	<b>(106,914.00)</b>	<b>(106,914.00)</b>	<b>(106,914.00)</b>	<b>0.00</b>

## Resources Report

	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<hr/>								
<b>Fund 271 OYCC</b>								
2200 Restricted Revenue	(21,075.00)	(22,960.40)	(9,582.00)	0.00	(22,026.00)	(22,026.00)	(22,026.00)	0.00
2000	(21,075.00)	(22,960.40)	(9,582.00)	0.00	(22,026.00)	(22,026.00)	(22,026.00)	0.00
5400 Beginning Fund Balance	(12,364.00)	3,775.12	(15,000.00)	0.00	0.00	0.00	0.00	0.00
5000	(12,364.00)	3,775.12	(15,000.00)	0.00	0.00	0.00	0.00	0.00
<hr/>								
<b>Total Fund 271 OYCC</b>	(33,439.00)	(19,185.28)	(24,582.00)	0.00	(22,026.00)	(22,026.00)	(22,026.00)	0.00

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
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Fund 272	MYC Summer Budget								
	2200 Restricted Revenue	3,278.00	0.00	(16,000.00)	0.00	0.00	0.00	0.00	0.00
	2000	3,278.00	0.00	(16,000.00)	0.00	0.00	0.00	0.00	0.00
	5400 Beginning Fund Balance	(22,909.00)	0.00	(25,000.00)	0.00	0.00	0.00	0.00	0.00
	5000	(22,909.00)	0.00	(25,000.00)	0.00	0.00	0.00	0.00	0.00
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Total Fund 272	MYC Summer Budget	(19,631.00)	0.00	(41,000.00)	0.00	0.00	0.00	0.00	0.00

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 273</b>	<b>Four Corners Awards</b>								
	5400 Beginning Fund Balance	(232.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5000	(232.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fund 273</b>	<b>Four Corners Awards</b>	(232.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 275</b>	<b>Functional Living Program</b>								
	1990 Miscellaneous Revenue	144.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000	144.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Beginning Fund Balance	(144.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5000	(144.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fund 275</b>	<b>Functional Living Program</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Fund 276	Army Junior ROTC								
	2199 Other Intermediate Sources	(11,875.00)	(42,349.67)	(76,758.00)	0.00	0.00	0.00	0.00	0.00
	2000	(11,875.00)	(42,349.67)	(76,758.00)	0.00	0.00	0.00	0.00	0.00
<b>Total Fund 276</b>	<b>Army Junior ROTC</b>	<b>(11,875.00)</b>	<b>(42,349.67)</b>	<b>(76,758.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
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Fund 286	Youth Transition Program								
	2200 Restricted Revenue	(47,124.00)	(52,463.28)	(68,915.00)	0.00	(77,686.00)	(77,686.00)	(77,686.00)	0.00
	2000	(47,124.00)	(52,463.28)	(68,915.00)	0.00	(77,686.00)	(77,686.00)	(77,686.00)	0.00
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Total Fund 286	Youth Transition Program	(47,124.00)	(52,463.28)	(68,915.00)	0.00	(77,686.00)	(77,686.00)	(77,686.00)	0.00

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 288</b>	<b>Rhs Home Construction</b>								
	1990 Miscellaneous Revenue	0.00	(69,250.00)	(25,000.00)	0.00	0.00	0.00	0.00	0.00
	1000	0.00	(69,250.00)	(25,000.00)	0.00	0.00	0.00	0.00	0.00
	5400 Beginning Fund Balance	(125,576.00)	69,250.00	(35,000.00)	0.00	0.00	0.00	0.00	0.00
	5000	(125,576.00)	69,250.00	(35,000.00)	0.00	0.00	0.00	0.00	0.00
<b>Total Fund 288</b>	<b>Rhs Home Construction</b>	(125,576.00)	0.00	(60,000.00)	0.00	0.00	0.00	0.00	0.00

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
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Fund 291	School After School								
	1990 Miscellaneous Revenue	(12,001.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000	(12,001.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Beginning Fund Balance	(8,494.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5000	(8,494.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Total Fund 291	School After School	(20,495.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 292</b>	<b>Music Enrichment</b>								
	1990 Miscellaneous Revenue	2,950.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000	2,950.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Beginning Fund Balance	(2,950.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5000	(2,950.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fund 292</b>	<b>Music Enrichment</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
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Fund 296	Professional Development								
	5400 Beginning Fund Balance	(55,176.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5000	(55,176.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Total Fund 296	Professional Development	(55,176.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 251</b>	<b>Drivers Education</b>								
Function 1131	High School Programs								
100	Salaries	50,564.00	46,628.25	45,000.00	0.00	45,000.00	45,000.00	45,000.00	0.00
200	Fixed Costs	9,338.00	8,777.63	12,258.00	0.00	15,677.00	15,677.00	15,677.00	0.00
300	Purchased Services	1,039.00	115.68	1,200.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	744.00	6,278.15	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
500	Capital Outlay	14,137.00	0.00	15,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
600	Other Objects	0.00	3,079.68	0.00	0.00	3,302.00	3,302.00	3,302.00	0.00
800	Contin and Unapp End Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 1131</b>	<b>High School Programs</b>	<b>75,822.00</b>	<b>64,879.39</b>	<b>74,458.00</b>	<b>0.00</b>	<b>89,979.00</b>	<b>89,979.00</b>	<b>89,979.00</b>	<b>0.00</b>
<b>Major Function 1000</b>		<b>75,822.00</b>	<b>64,879.39</b>	<b>74,458.00</b>	<b>0.00</b>	<b>89,979.00</b>	<b>89,979.00</b>	<b>89,979.00</b>	<b>0.00</b>
Function 6110	Operating Contingencies								
800	Contin and Unapp End Fund Balance	0.00	0.00	100,000.00	0.00	84,479.00	84,479.00	84,479.00	0.00
<b>Total Function 6110</b>	<b>Operating Contingencies</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 6000</b>		<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>84,479.00</b>	<b>84,479.00</b>	<b>84,479.00</b>	<b>0.00</b>
Function 7000	Unappropriated Ending Fund Bal								
800	Contin and Unapp End Fund Balance	0.00	15,866.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 7000</b>	<b>Unappropriated Ending Fund Bal</b>	<b>0.00</b>	<b>15,866.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 7000</b>	<b>Unappropriated Ending Fund Bal</b>	<b>0.00</b>	<b>15,866.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 251</b>	<b>Drivers Education</b>	<b>75,822.00</b>	<b>80,745.39</b>	<b>174,458.00</b>	<b>0.00</b>	<b>174,458.00</b>	<b>174,458.00</b>	<b>174,458.00</b>	<b>0.00</b>

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 252 E-Rate</b>										
Function 6110	Operating Contingencies									
800	Contin and Unapp End Fund Balance		126,092.00	0.00	100,000.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 6110 Operating Contingencies</b>			<b>126,092.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 6000</b>			<b>126,092.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 7000	Unappropriated Ending Fund Bal									
800	Contin and Unapp End Fund Balance		0.00	296,960.41	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 7000 Unappropriated Ending Fund Bal</b>			<b>0.00</b>	<b>296,960.41</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 7000 Unappropriated Ending Fund Bal</b>			<b>0.00</b>	<b>296,960.41</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 252 E-Rate</b>			<b>126,092.00</b>	<b>296,960.41</b>	<b>100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 253</b>	<b>Energy Efficient Schools - SB 1149</b>									
Function 2540	Maintenance & Operations									
300	Purchased Services		0.00	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00
500	Capital Outlay		0.00	0.00	0.00	0.00	577,746.00	577,746.00	577,746.00	0.00
<b>Total Function 2540</b>	<b>Maintenance &amp; Operations</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>777,746.00</b>	<b>777,746.00</b>	<b>777,746.00</b>	<b>0.00</b>
<b>Major Function 2000</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>777,746.00</b>	<b>777,746.00</b>	<b>777,746.00</b>	<b>0.00</b>
Function 6110	Operating Contingencies									
800	Contin and Unapp End Fund Balance		213,978.00	0.00	220,000.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 6110</b>	<b>Operating Contingencies</b>		<b>213,978.00</b>	<b>0.00</b>	<b>220,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 6000</b>			<b>213,978.00</b>	<b>0.00</b>	<b>220,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 7000	Unappropriated Ending Fund Bal									
800	Contin and Unapp End Fund Balance		0.00	445,506.68	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 7000</b>	<b>Unappropriated Ending Fund Bal</b>		<b>0.00</b>	<b>445,506.68</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 7000</b>	<b>Unappropriated Ending Fund Bal</b>		<b>0.00</b>	<b>445,506.68</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 253</b>	<b>Energy Efficient Schools - SB 1149</b>		<b>213,978.00</b>	<b>445,506.68</b>	<b>220,000.00</b>	<b>0.00</b>	<b>777,746.00</b>	<b>777,746.00</b>	<b>777,746.00</b>	<b>0.00</b>

## Requirements Report

Fund	254	C3 Program	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Function 1271 Remediation</b>										
100		Salaries	0.00	13,014.88	0.00	0.00	0.00	0.00	0.00	0.00
200		Fixed Costs	0.00	3,254.81	0.00	0.00	0.00	0.00	0.00	0.00
300		Purchased Services	0.00	11,810.81	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
400		Supplies and Materials	0.00	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00	0.00
<b>Total Function 1271 Remediation</b>			0.00	28,080.50	0.00	0.00	3,000.00	3,000.00	3,000.00	0.00
<b>Major Function 1000</b>			0.00	28,080.50	0.00	0.00	3,000.00	3,000.00	3,000.00	0.00
<b>Total Fund 254 C3 Program</b>			0.00	28,080.50	0.00	0.00	3,000.00	3,000.00	3,000.00	0.00

## Requirements Report

Fund	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<hr/>								
Fund 255	Mt Hood Cable Regulatory Commission Grant							
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Function 2540	Maintenance & Operations							
500	Capital Outlay	0.00	100,744.00	0.00	0.00	0.00	0.00	0.00
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Total Function 2540	Maintenance & Operations	0.00	100,744.00	0.00	0.00	0.00	0.00	0.00
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Major Function 2000		0.00	100,744.00	0.00	0.00	0.00	0.00	0.00
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Total Fund 255	Mt Hood Cable Regulatory Commission Grant	0.00	100,744.00	0.00	0.00	0.00	0.00	0.00

## Requirements Report

Fund	256	Other Contracts & Grants	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Function	1111	Primary Programs K-5								
	400	Supplies and Materials	0.00	2,414.24	0.00	0.00	25,000.00	25,000.00	25,000.00	0.00
Total Function 1111 Primary Programs K-5			0.00	2,414.24	0.00	0.00	25,000.00	25,000.00	25,000.00	0.00
Function	1121	Middle School Programs								
	100	Salaries	8,994.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	200	Fixed Costs	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	300	Purchased Services	0.00	27,693.81	0.00	0.00	0.00	0.00	0.00	0.00
	400	Supplies and Materials	0.00	0.00	0.00	0.00	20,000.00	20,000.00	20,000.00	0.00
Total Function 1121 Middle School Programs			9,000.00	27,693.81	0.00	0.00	20,000.00	20,000.00	20,000.00	0.00
Function	1131	High School Programs								
	300	Purchased Services	0.00	0.00	0.00	0.00	3,000.00	3,000.00	3,000.00	0.00
	400	Supplies and Materials	0.00	6,313.16	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
Total Function 1131 High School Programs			0.00	6,313.16	0.00	0.00	4,000.00	4,000.00	4,000.00	0.00
Function	1291	English Language Learners Instruction								
	400	Supplies and Materials	0.00	4,443.28	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1291 English Language Learners Instruction			0.00	4,443.28	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 1000			9,000.00	40,864.49	0.00	0.00	49,000.00	49,000.00	49,000.00	0.00
Function	2211	Teaching & Learning								
	400	Supplies and Materials	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
Total Function 2211 Teaching & Learning			0.00	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
Function	2410	Building Administration								
	100	Salaries	0.00	1,350.00	0.00	0.00	0.00	0.00	0.00	0.00
	200	Fixed Costs	0.00	118.60	0.00	0.00	0.00	0.00	0.00	0.00

## Requirements Report

		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
400	Supplies and Materials	0.00	279.38	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2410	Building Administration	0.00	1,747.98	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 2000		0.00	1,747.98	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
Function 7000	Unappropriated Ending Fund Bal								
800	Contin and Unapp End Fund Balance	0.00	11,057.86	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 7000	Unappropriated Ending Fund Bal	0.00	11,057.86	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 7000	Unappropriated Ending Fund Bal	0.00	11,057.86	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 256	Other Contracts & Grants	9,000.00	53,670.33	0.00	0.00	50,000.00	50,000.00	50,000.00	0.00

## Requirements Report

Fund	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE		
<hr/>										
<b>Fund 257</b>	<b>Contract Fuel Sales</b>									
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Function 3210	Fuel / DHS Reimb Expense									
400	Supplies and Materials	447,422.00	0.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00	
Total Function 3210		Fuel / DHS Reimb Expense	447,422.00	0.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
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Major Function 3000	447,422.00	0.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00		
Function 7000	Unappropriated Ending Fund Bal									
800	Contin and Unapp End Fund Balance	18,544.00	25,785.86	0.00	0.00	0.00	0.00	0.00	0.00	
Total Function 7000		Unappropriated Ending Fund Bal	18,544.00	25,785.86	0.00	0.00	0.00	0.00	0.00	
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Major Function 7000	Unappropriated Ending Fund Bal	18,544.00	25,785.86	0.00	0.00	0.00	0.00	0.00	0.00	
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Total Fund 257	Contract Fuel Sales	465,966.00	25,785.86	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00	

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 258 Clearing Account</b>										
Function 1113	Elem Extra-Curricular									
100	Salaries		450.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		102.00	(0.09)	54.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		0.00	2,497.98	147,696.00	0.00	0.00	0.00	0.00	0.00
Total Function 1113 Elem Extra-Curricular			552.00	2,497.89	152,950.00	0.00	0.00	0.00	0.00	0.00
Function 1122	Middle School Extra-Curricular									
100	Salaries		35.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		20.00	0.00	82.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		0.00	45.78	140,818.00	0.00	0.00	0.00	0.00	0.00
Total Function 1122 Middle School Extra-Curricular			55.00	45.78	141,200.00	0.00	0.00	0.00	0.00	0.00
Function 1132	High School Athletics									
100	Salaries		24,109.00	16,724.20	16,000.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		4,267.00	6,703.58	2,725.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		0.00	365.00	9,500.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		862.00	11,498.51	671,844.00	0.00	0.00	0.00	0.00	0.00
Total Function 1132 High School Athletics			29,238.00	35,291.29	700,069.00	0.00	0.00	0.00	0.00	0.00
Major Function 1000			29,845.00	37,834.96	994,219.00	0.00	0.00	0.00	0.00	0.00
Function 2540	Maintenance & Operations									
300	Purchased Services		0.00	8,740.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		0.00	7,804.56	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2540 Maintenance & Operations			0.00	16,544.56	0.00	0.00	0.00	0.00	0.00	0.00
Function 2550	Transportation									
100	Salaries		(395.00)	(261.32)	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<hr/>									
Fund 258	Clearing Account								
<hr/>									
Function 2550	Transportation								
200	Fixed Costs	464.00	4,084.03	0.00	0.00	0.00	0.00	0.00	0.00
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Total Function 2550	Transportation	69.00	3,822.71	0.00	0.00	0.00	0.00	0.00	0.00
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Function 2660	Technology Services								
400	Supplies and Materials	13,174.00	12,263.46	0.00	0.00	0.00	0.00	0.00	0.00
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Total Function 2660	Technology Services	13,174.00	12,263.46	0.00	0.00	0.00	0.00	0.00	0.00
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Major Function 2000		13,243.00	32,630.73	0.00	0.00	0.00	0.00	0.00	0.00
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Function 7000	Unappropriated Ending Fund Bal								
800	Contin and Unapp End Fund Balance	41,090.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Total Function 7000	Unappropriated Ending Fund Bal	41,090.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Major Function 7000	Unappropriated Ending Fund Bal	41,090.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Total Fund 258	Clearing Account	84,178.00	70,465.69	994,219.00	0.00	0.00	0.00	0.00	0.00

## Requirements Report

Fund	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE	
<hr/>									
<b>Fund 260</b>	<b>Student Body Account</b>								
<hr/>									
Function 1113	Elem Extra-Curricular								
400	Supplies and Materials	0.00	0.00	0.00	0.00	169,126.00	169,126.00	169,126.00	0.00
Total Function 1113		0.00	0.00	0.00	0.00	169,126.00	169,126.00	169,126.00	0.00
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Function 1122	Middle School Extra-Curricular								
400	Supplies and Materials	0.00	0.00	0.00	0.00	133,464.00	133,464.00	133,464.00	0.00
Total Function 1122		0.00	0.00	0.00	0.00	133,464.00	133,464.00	133,464.00	0.00
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Function 1133	High School Activities								
400	Supplies and Materials	0.00	0.00	0.00	0.00	863,416.00	863,416.00	863,416.00	0.00
Total Function 1133		0.00	0.00	0.00	0.00	863,416.00	863,416.00	863,416.00	0.00
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Major Function 1000	0.00	0.00	0.00	0.00	1,166,006.00	1,166,006.00	1,166,006.00	0.00	
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Total Fund 260	Student Body Account	0.00	0.00	0.00	0.00	1,166,006.00	1,166,006.00	1,166,006.00	0.00

## Requirements Report

Fund	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE	
<hr/>									
<b>Fund 263</b>	<b>Project Lead the Way (PLTW)</b>								
<hr/>									
Function 1131	High School Programs								
300	Purchased Services	0.00	0.00	0.00	0.00	1,400.00	1,400.00	1,400.00	0.00
400	Supplies and Materials	0.00	0.00	0.00	0.00	7,479.00	7,479.00	7,479.00	0.00
600	Other Objects	0.00	0.00	0.00	0.00	2,964.00	2,964.00	2,964.00	0.00
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Total Function 1131	High School Programs	0.00	0.00	0.00	0.00	11,843.00	11,843.00	11,843.00	0.00
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Major Function 1000		0.00	0.00	0.00	0.00	11,843.00	11,843.00	11,843.00	0.00
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Total Fund 263	Project Lead the Way (PLTW)	0.00	0.00	0.00	0.00	11,843.00	11,843.00	11,843.00	0.00

## Requirements Report

Fund	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE	
<hr/>									
<b>Fund 264</b>	<b>Four CornersTuition</b>								
<hr/>									
Function 1220	Restrictive Programs								
100	Salaries	0.00	0.00	0.00	0.00	16,840.00	16,840.00	16,840.00	0.00
200	Fixed Costs	0.00	0.00	0.00	0.00	5,492.00	5,492.00	5,492.00	0.00
300	Purchased Services	0.00	0.00	0.00	0.00	169,965.00	169,965.00	169,965.00	0.00
400	Supplies and Materials	0.00	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00	0.00
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Total Function 1220	Restrictive Programs	0.00	0.00	0.00	0.00	202,297.00	202,297.00	202,297.00	0.00
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Major Function 1000		0.00	0.00	0.00	0.00	202,297.00	202,297.00	202,297.00	0.00
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Total Fund 264	Four CornersTuition	0.00	0.00	0.00	0.00	202,297.00	202,297.00	202,297.00	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 265</b>	<b>MESD Early Childhood</b>								
Function 1140	Pre-kindergarten Programs								
100	Salaries	0.00	0.00	0.00	0.00	311,146.00	311,146.00	311,146.00	5.50
200	Fixed Costs	0.00	0.00	0.00	0.00	172,026.00	172,026.00	172,026.00	0.00
<b>Total Function 1140</b>	<b>Pre-kindergarten Programs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>483,172.00</b>	<b>483,172.00</b>	<b>483,172.00</b>	<b>5.50</b>
Function 1250	Less Restrictive Programs								
100	Salaries	0.00	0.00	263,876.00	6.00	0.00	0.00	0.00	0.00
200	Fixed Costs	0.00	0.00	131,226.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	0.00	375,965.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 1250</b>	<b>Less Restrictive Programs</b>	<b>0.00</b>	<b>0.00</b>	<b>771,067.00</b>	<b>6.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 1000</b>		<b>0.00</b>	<b>0.00</b>	<b>771,067.00</b>	<b>6.00</b>	<b>483,172.00</b>	<b>483,172.00</b>	<b>483,172.00</b>	<b>5.50</b>
<b>Total Fund 265</b>	<b>MESD Early Childhood</b>	<b>0.00</b>	<b>0.00</b>	<b>771,067.00</b>	<b>6.00</b>	<b>483,172.00</b>	<b>483,172.00</b>	<b>483,172.00</b>	<b>5.50</b>

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 267</b>	<b>Cooperating Teacher</b>									
Function 1111	Primary Programs K-5									
100	Salaries		0.00	6,149.07	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		0.00	1,545.46	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 1111</b>	<b>Primary Programs K-5</b>		<b>0.00</b>	<b>7,694.53</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 1121	Middle School Programs									
100	Salaries		0.00	2,753.35	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		0.00	593.18	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		0.00	9,390.19	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 1121</b>	<b>Middle School Programs</b>		<b>0.00</b>	<b>12,736.72</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 1131	High School Programs									
200	Fixed Costs		0.00	1.54	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 1131</b>	<b>High School Programs</b>		<b>0.00</b>	<b>1.54</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 1000</b>			<b>0.00</b>	<b>20,432.79</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 2625	Research Services									
100	Salaries		11,858.00	0.00	9,098.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		3,835.00	0.00	5,299.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 2625</b>	<b>Research Services</b>		<b>15,693.00</b>	<b>0.00</b>	<b>14,397.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 2000</b>			<b>15,693.00</b>	<b>0.00</b>	<b>14,397.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 7000	Unappropriated Ending Fund Bal									
800	Contn and Unapp End Fund Balance		0.00	6,812.86	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 7000</b>	<b>Unappropriated Ending Fund Bal</b>		<b>0.00</b>	<b>6,812.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 7000</b>	<b>Unappropriated Ending Fund Bal</b>		<b>0.00</b>	<b>6,812.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 267</b>	<b>Cooperating Teacher</b>		<b>15,693.00</b>	<b>27,245.65</b>	<b>14,397.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Requirements Report

Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
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Requirements Report

		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<hr/>									
<b>Fund 268</b>	<b>PPS / Columbia Regional Autism</b>								
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Function 1299	Other Programs								
100	Salaries	8,438.00	0.00	90,957.00	2.00	95,408.00	95,408.00	95,408.00	1.50
200	Fixed Costs	2,111.00	0.00	40,977.00	0.00	51,461.00	51,461.00	51,461.00	0.00
300	Purchased Services	8,981.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	15.00	0.00	32,066.00	0.00	8,131.00	8,131.00	8,131.00	0.00
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Total Function 1299	Other Programs	19,545.00	0.00	164,000.00	2.00	155,000.00	155,000.00	155,000.00	1.50
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Major Function 1000		19,545.00	0.00	164,000.00	2.00	155,000.00	155,000.00	155,000.00	1.50
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Function 2122	Positive Behavior Supports								
100	Salaries	0.00	955.66	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs	0.00	191.66	0.00	0.00	0.00	0.00	0.00	0.00
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Total Function 2122	Positive Behavior Supports	0.00	1,147.32	0.00	0.00	0.00	0.00	0.00	0.00
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Major Function 2000		0.00	1,147.32	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>									
Total Fund 268	PPS / Columbia Regional Autism	19,545.00	1,147.32	164,000.00	2.00	155,000.00	155,000.00	155,000.00	1.50

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 270</b>	<b>MYC Fee For Service</b>									
Function 1280	Alternative Ed									
100	Salaries		0.00	0.00	0.00	0.00	26,500.00	26,500.00	26,500.00	0.00
200	Fixed Costs		0.00	0.00	0.00	0.00	9,568.00	9,568.00	9,568.00	0.00
300	Purchased Services		0.00	0.00	0.00	0.00	8,000.00	8,000.00	8,000.00	0.00
400	Supplies and Materials		0.00	0.00	0.00	0.00	4,000.00	4,000.00	4,000.00	0.00
<b>Total Function 1280</b>	<b>Alternative Ed</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>48,068.00</b>	<b>48,068.00</b>	<b>48,068.00</b>	<b>0.00</b>
Function 1283	Alternative Ed - HS									
100	Salaries		8,732.00	6,355.77	15,000.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		3,044.00	2,772.12	4,086.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		360.00	4,095.30	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		2,421.00	346.28	3,000.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 1283</b>	<b>Alternative Ed - HS</b>		<b>14,557.00</b>	<b>13,569.47</b>	<b>22,086.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 1000</b>			<b>14,557.00</b>	<b>13,569.47</b>	<b>22,086.00</b>	<b>0.00</b>	<b>48,068.00</b>	<b>48,068.00</b>	<b>48,068.00</b>	<b>0.00</b>
Function 6110	Operating Contingencies									
800	Contin and Unapp End Fund Balance		34,716.00	0.00	15,000.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 6110</b>	<b>Operating Contingencies</b>		<b>34,716.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 6000</b>			<b>34,716.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 7000	Unappropriated Ending Fund Bal									
800	Contin and Unapp End Fund Balance		0.00	65,313.69	0.00	0.00	58,846.00	58,846.00	58,846.00	0.00
<b>Total Function 7000</b>	<b>Unappropriated Ending Fund Bal</b>		<b>0.00</b>	<b>65,313.69</b>	<b>0.00</b>	<b>0.00</b>	<b>58,846.00</b>	<b>58,846.00</b>	<b>58,846.00</b>	<b>0.00</b>
<b>Major Function 7000</b>	<b>Unappropriated Ending Fund Bal</b>		<b>0.00</b>	<b>65,313.69</b>	<b>0.00</b>	<b>0.00</b>	<b>58,846.00</b>	<b>58,846.00</b>	<b>58,846.00</b>	<b>0.00</b>
<b>Total Fund 270</b>	<b>MYC Fee For Service</b>		<b>49,273.00</b>	<b>78,883.16</b>	<b>37,086.00</b>	<b>0.00</b>	<b>106,914.00</b>	<b>106,914.00</b>	<b>106,914.00</b>	<b>0.00</b>

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 271 OYCC</b>										
Function 1280	Alternative Ed									
100	Salaries		0.00	0.00	0.00	0.00	13,322.00	13,322.00	13,322.00	0.42
200	Fixed Costs		0.00	0.00	0.00	0.00	8,704.00	8,704.00	8,704.00	0.00
<b>Total Function 1280 Alternative Ed</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22,026.00</b>	<b>22,026.00</b>	<b>22,026.00</b>	<b>0.42</b>
Function 1283	Alternative Ed - HS									
100	Salaries		6,557.00	7,858.76	3,974.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs		3,733.00	4,141.24	5,608.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		0.00	7,185.28	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 1283 Alternative Ed - HS</b>			<b>10,290.00</b>	<b>19,185.28</b>	<b>9,582.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 1000</b>			<b>10,290.00</b>	<b>19,185.28</b>	<b>9,582.00</b>	<b>0.00</b>	<b>22,026.00</b>	<b>22,026.00</b>	<b>22,026.00</b>	<b>0.42</b>
Function 6110	Operating Contingencies									
800	Contin and Unapp End Fund Balance		23,149.00	0.00	15,000.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 6110 Operating Contingencies</b>			<b>23,149.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 6000</b>			<b>23,149.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 271 OYCC</b>			<b>33,439.00</b>	<b>19,185.28</b>	<b>24,582.00</b>	<b>0.00</b>	<b>22,026.00</b>	<b>22,026.00</b>	<b>22,026.00</b>	<b>0.42</b>

Requirements Report

		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<hr/>									
<b>Fund 272</b>	<b>MYC Summer Budget</b>								
<hr/>									
Function 1283	Alternative Ed - HS								
100	Salaries	1,785.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs	220.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	0.00	16,000.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00
<hr/>									
Total Function 1283	Alternative Ed - HS	2,005.00	0.00	21,000.00	0.00	0.00	0.00	0.00	0.00
<hr/>									
Major Function 1000		2,005.00	0.00	21,000.00	0.00	0.00	0.00	0.00	0.00
<hr/>									
Function 6110	Operating Contingencies								
800	Contin and Unapp End Fund Balance	17,626.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00
<hr/>									
Total Function 6110	Operating Contingencies	17,626.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00
<hr/>									
Major Function 6000		17,626.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00
<hr/>									
Total Fund 272	MYC Summer Budget	19,631.00	0.00	41,000.00	0.00	0.00	0.00	0.00	0.00

## Requirements Report

	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<hr/>								
<b>Fund 273</b>	<b>Four Corners Awards</b>							
<hr/>								
Function 2210	Improvement of Instructional Services							
400	Supplies and Materials	232.00	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>								
Total Function 2210	Improvement of Instructional Services	232.00	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>								
Major Function 2000		232.00	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>								
Total Fund 273	Four Corners Awards	232.00	0.00	0.00	0.00	0.00	0.00	0.00

## Requirements Report

Fund	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<hr/>									
<b>Fund 276</b>	<b>Army Junior ROTC</b>								
<hr/>									
Function 1111	Primary Programs K-5								
200	Fixed Costs	185.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>									
Total Function 1111	Primary Programs K-5	185.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>									
Function 1121	Middle School Programs								
100	Salaries	(215.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs	99.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	5,380.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>									
Total Function 1121	Middle School Programs	5,264.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>									
Function 1131	High School Programs								
100	Salaries	6,382.00	37,000.69	60,325.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs	44.00	5,348.98	16,433.00	0.00	0.00	0.00	0.00	0.00
<hr/>									
Total Function 1131	High School Programs	6,426.00	42,349.67	76,758.00	0.00	0.00	0.00	0.00	0.00
<hr/>									
Major Function 1000		11,875.00	42,349.67	76,758.00	0.00	0.00	0.00	0.00	0.00
<hr/>									
Total Fund 276	Army Junior ROTC	11,875.00	42,349.67	76,758.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 286</b>	<b>Youth Transition Program</b>									
Function 1223	Transition Program									
100	Salaries		0.00	0.00	0.00	0.00	47,160.00	47,160.00	47,160.00	1.00
200	Fixed Costs		0.00	0.00	0.00	0.00	26,026.00	26,026.00	26,026.00	0.00
300	Purchased Services		0.00	0.00	0.00	0.00	1,500.00	1,500.00	1,500.00	0.00
400	Supplies and Materials		0.00	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00	0.00
600	Other Objects		0.00	0.00	0.00	0.00	500.00	500.00	500.00	0.00
<b>Total Function 1223 Transition Program</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>77,686.00</b>	<b>77,686.00</b>	<b>77,686.00</b>	<b>1.00</b>
Function 1250	Less Restrictive Programs									
100	Salaries		32,676.00	35,955.85	39,458.00	1.00	0.00	0.00	0.00	0.00
200	Fixed Costs		12,095.00	14,226.09	21,481.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		1,809.00	859.19	2,800.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		544.00	1,027.15	2,400.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects		0.00	395.00	2,776.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 1250 Less Restrictive Programs</b>			<b>47,124.00</b>	<b>52,463.28</b>	<b>68,915.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 1000</b>			<b>47,124.00</b>	<b>52,463.28</b>	<b>68,915.00</b>	<b>1.00</b>	<b>77,686.00</b>	<b>77,686.00</b>	<b>77,686.00</b>	<b>1.00</b>
<b>Total Fund 286</b>	<b>Youth Transition Program</b>		<b>47,124.00</b>	<b>52,463.28</b>	<b>68,915.00</b>	<b>1.00</b>	<b>77,686.00</b>	<b>77,686.00</b>	<b>77,686.00</b>	<b>1.00</b>

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 288</b>	<b>Rhs Home Construction</b>									
Function 1131	High School Programs									
300	Purchased Services		576.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		0.00	0.00	25,000.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 1131</b>	<b>High School Programs</b>		<b>576.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 1000</b>			<b>576.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 5200	Transfer Of Funds									
700	Transfers		125,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 5200</b>	<b>Transfer Of Funds</b>		<b>125,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 5000</b>			<b>125,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 6110	Operating Contingencies									
800	Contin and Unapp End Fund Balance		0.00	0.00	35,000.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 6110</b>	<b>Operating Contingencies</b>		<b>0.00</b>	<b>0.00</b>	<b>35,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 6000</b>			<b>0.00</b>	<b>0.00</b>	<b>35,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 288</b>	<b>Rhs Home Construction</b>		<b>125,576.00</b>	<b>0.00</b>	<b>60,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Requirements Report

Fund	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<hr/>								
Fund 291	School After School							
<hr/>								
Function 1271	Remediation							
100	Salaries	20,495.00	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>								
Total Function 1271	Remediation	20,495.00	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>								
Major Function 1000		20,495.00	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>								
Total Fund 291	School After School	20,495.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 296</b>	<b>Professional Development</b>								
Function 1121	Middle School Programs								
100	Salaries	13,617.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Fixed Costs	2,365.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	633.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 1121</b>	<b>Middle School Programs</b>	<b>16,615.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 1000</b>		<b>16,615.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 7000	Unappropriated Ending Fund Bal								
800	Contin and Unapp End Fund Balance	38,561.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 7000</b>	<b>Unappropriated Ending Fund Bal</b>	<b>38,561.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 7000</b>	<b>Unappropriated Ending Fund Bal</b>	<b>38,561.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 296</b>	<b>Professional Development</b>	<b>55,176.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



## 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 Resources  
July 1, 2013 to June 30, 2014  
Total \$1,131,888**

Source	Actuals 10-11	Actuals 11-12	Adopted 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Beginning Fund Balance	875,394	888,238	800,000	731,888	731,888	731,888
Revenue from Other Sources	800,000	800,000	800,000	400,000	400,000	400,000
<b>Grand Totals</b>	<b>1,675,394</b>	<b>1,688,238</b>	<b>1,600,000</b>	<b>1,131,888</b>	<b>1,131,888</b>	<b>1,131,888</b>

**Early Retirement Requirements by Major Function  
Total \$1,131,888**

Source	Actuals 10-11	Actuals 11-12	Adopted 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
2000 Support Services	787,156	793,791	854,000	850,000	850,000	850,000
6000 Contingency	888,238	-	-	281,888	281,888	281,888
7000 Unapprop End Fund Balance	-	894,447	746,000	-	-	-
<b>Grand Totals</b>	<b>1,675,394</b>	<b>1,688,238</b>	<b>1,600,000</b>	<b>1,131,888</b>	<b>1,131,888</b>	<b>1,131,888</b>

**Early Retirement Requirements by Major Object  
Total \$1,131,888**

Source	Actuals 10-11	Actuals 11-12	Adopted 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
100 Salaries	16,920	310,018	434,000	400,000	400,000	400,000
200 Associated Payroll Costs	770,236	483,773	420,000	450,000	450,000	450,000
800 Contingency & End Fund Balance	888,238	894,447	746,000	281,888	281,888	281,888
<b>Grand Totals</b>	<b>1,675,394</b>	<b>1,688,238</b>	<b>1,600,000</b>	<b>1,131,888</b>	<b>1,131,888</b>	<b>1,131,888</b>

**Reynolds School District  
Insurance Reserve Resources  
July 1, 2013 to June 30, 2014  
Total \$457,000**

Source	Actuals 10-11	Actuals 11-12	Adopted 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Beginning Fund Balance	320,913	329,121	250,000	395,000	395,000	395,000
Revenue from Local Sources	83,719	22,784	100,000	5,000	5,000	5,000
Revenue from Other Sources	57,000	57,000	57,000	57,000	57,000	57,000
<b>Grand Totals</b>	<b>461,632</b>	<b>408,905</b>	<b>407,000</b>	<b>457,000</b>	<b>457,000</b>	<b>457,000</b>

**Insurance Reserve Requirements by Major Function  
Total \$457,000**

Source	Actuals 10-11	Actuals 11-12	Adopted 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
2000 Support Services	132,511	19,992	255,000	457,000	457,000	457,000
6000 Contingency	329,121	-	-	-	-	-
7000 Unapprop End Fund Balance	-	388,913	152,000	-	-	-
<b>Grand Totals</b>	<b>461,632</b>	<b>408,905</b>	<b>407,000</b>	<b>457,000</b>	<b>457,000</b>	<b>457,000</b>

**Insurance Reserve Requirements by Major Object  
Total \$457,000**

Source	Actuals 10-11	Actuals 11-12	Adopted 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
300 Purchased Services	-	2,724	50,000	202,000	202,000	202,000
400 Supplies and Materials	-	2,097	155,000	155,000	155,000	155,000
600 Other Objects	132,511	15,171	50,000	100,000	100,000	100,000
800 Contingency & End Fund Balance	329,121	388,913	152,000	-	-	-
<b>Grand Totals</b>	<b>461,632</b>	<b>408,905</b>	<b>407,000</b>	<b>457,000</b>	<b>457,000</b>	<b>457,000</b>

**Reynolds School District  
Debt Service Resources  
July 1, 2013 to June 30, 2014  
Total \$13,696,602**

Source	Actuals 10-11	Actuals 11-12	Adopted 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Beginning Fund Balance	1,216,119	215,576	200,000	120,000	120,000	120,000
Revenue from Local Sources	5,357,564	6,205,427	7,098,538	7,236,112	7,236,112	7,236,112
Revenue from Other Sources	5,443,278	5,731,915	5,985,490	6,340,490	6,340,490	6,340,490
<b>Grand Totals</b>	<b>12,016,961</b>	<b>12,152,918</b>	<b>13,284,028</b>	<b>13,696,602</b>	<b>13,696,602</b>	<b>13,696,602</b>

**Debt Service Requirements by Major Function  
Total \$13,696,602**

Source	Actuals 10-11	Actuals 11-12	Adopted 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
5000 Other Uses	11,801,384	12,039,265	12,458,990	12,899,565	12,899,565	12,899,565
6000 Contingency	215,577	-	-	-	-	-
7000 Unapprop End Fund Balance	-	113,653	825,038	797,037	797,037	797,037
<b>Grand Totals</b>	<b>12,016,961</b>	<b>12,152,918</b>	<b>13,284,028</b>	<b>13,696,602</b>	<b>13,696,602</b>	<b>13,696,602</b>

**Debt Service Requirements by Major Object  
Total \$13,696,602**

Source	Actuals 10-11	Actuals 11-12	Adopted 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
600 Other Objects	11,801,384	12,039,265	12,458,990	12,899,565	12,899,565	12,899,565
800 Contingency & End Fund Balance	215,577	113,653	825,038	797,037	797,037	797,037
<b>Grand Totals</b>	<b>12,016,961</b>	<b>12,152,918</b>	<b>13,284,028</b>	<b>13,696,602</b>	<b>13,696,602</b>	<b>13,696,602</b>

**Reynolds School District  
Capital Projects Resources  
July 1, 2013 to June 30, 2014  
Total \$1,746,679**

Source	Actuals 10-11	Actuals 11-12	Adopted 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Beginning Fund Balance	3,844,922	2,692,076	2,500,000	716,679	716,679	716,679
Revenue from Intermediate Sources	340,832	46,090	50,000	30,000	30,000	30,000
Revenue from Local Sources	15,837	8,687	5,000	-	-	-
Revenue from Transfers	125,000	-	-	1,000,000	1,000,000	1,000,000
<b>Grand Totals</b>	<b>4,326,591</b>	<b>2,746,853</b>	<b>2,555,000</b>	<b>1,746,679</b>	<b>1,746,679</b>	<b>1,746,679</b>

**Capital Projects Requirements by Major Function  
Total \$1,746,679**

Source	Actuals 10-11	Actuals 11-12	Adopted 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
4000 Building Acquisition	151	-	350,000	105,741	105,741	105,741
5000 Other Uses	1,634,364	1,038,413	1,026,313	1,640,938	1,640,938	1,640,938
7000 Unapprop End Fund Balance	2,692,076	1,708,440	1,178,687	-	-	-
<b>Grand Totals</b>	<b>4,326,591</b>	<b>2,746,853</b>	<b>2,555,000</b>	<b>1,746,679</b>	<b>1,746,679</b>	<b>1,746,679</b>

**Capital Projects Requirements by Major Object  
Total \$1,746,679**

Source	Actuals 10-11	Actuals 11-12	Adopted 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
300 Purchased Services	-	-	350,000	105,641	105,641	105,641
600 Other Objects	1,634,515	1,038,413	1,026,313	1,641,038	1,641,038	1,641,038
800 Contingency & End Fund Balance	2,692,076	1,708,440	1,178,687	-	-	-
<b>Grand Totals</b>	<b>4,326,591</b>	<b>2,746,853</b>	<b>2,555,000</b>	<b>1,746,679</b>	<b>1,746,679</b>	<b>1,746,679</b>

**Reynolds School District  
Trust Funds Resources  
July 1, 2013 to June 30, 2014  
Total \$29,447**

Source	Actuals 10-11	Actuals 11-12	Adopted 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
Beginning Fund Balance	11,038	11,038	30,247	29,447	29,447	29,447
Revenue from Intermediate Sources	-	-	-	-	-	-
Revenue from Local Sources		2,243	-	-	-	-
Revenue from State Sources	-	-	-	-	-	-
<b>Grand Totals</b>	<b>11,038</b>	<b>13,281</b>	<b>30,247</b>	<b>29,447</b>	<b>29,447</b>	<b>29,447</b>

**Trust Funds Requirements by Major Function  
Total \$29,447**

Source	Actuals 10-11	Actuals 11-12	Adopted 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
2000 Support Services	-	2,243	17,807	10,307	10,307	10,307
3000 Community Services	-	-	-	-	-	-
7000 Unapprop End Fund Balance	11,038	11,038	12,440	19,140	19,140	19,140
<b>Grand Totals</b>	<b>11,038</b>	<b>13,281</b>	<b>30,247</b>	<b>29,447</b>	<b>29,447</b>	<b>29,447</b>

**Trust Funds Requirements by Major Object  
Total \$29,447**

Source	Actuals 10-11	Actuals 11-12	Adopted 12-13	Proposed 13-14	Approved 13-14	Adopted 13-14
300 Purchased Services	-	-	17,807	10,307	10,307	10,307
400 Supplies and Materials	-	2,243	-	-	-	-
800 Contingency & End Fund Balance	11,038	11,038	12,440	19,140	19,140	19,140
<b>Grand Totals</b>	<b>11,038</b>	<b>13,281</b>	<b>30,247</b>	<b>29,447</b>	<b>29,447</b>	<b>29,447</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 298</b>	<b>Early Retirement</b>								
	5200 Interfund Transfers	(800,000.00)	(800,000.00)	(800,000.00)	0.00	(400,000.00)	(400,000.00)	(400,000.00)	0.00
	5400 Beginning Fund Balance	(875,394.00)	(888,238.03)	(800,000.00)	0.00	(731,888.00)	(731,888.00)	(731,888.00)	0.00
	5000	(1,675,394.00)	(1,688,238.03)	(1,600,000.00)	0.00	(1,131,888.00)	(1,131,888.00)	(1,131,888.00)	0.00
<b>Total Fund 298</b>	<b>Early Retirement</b>	(1,675,394.00)	(1,688,238.03)	(1,600,000.00)	0.00	(1,131,888.00)	(1,131,888.00)	(1,131,888.00)	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 298</b>	<b>Early Retirement</b>								
Function 2700	Early Retirement								
100	Salaries	16,920.00	310,018.42	434,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
200	Fixed Costs	770,236.00	483,772.58	420,000.00	0.00	450,000.00	450,000.00	450,000.00	0.00
<b>Total Function 2700</b>	<b>Early Retirement</b>	<b>787,156.00</b>	<b>793,791.00</b>	<b>854,000.00</b>	<b>0.00</b>	<b>850,000.00</b>	<b>850,000.00</b>	<b>850,000.00</b>	<b>0.00</b>
<b>Major Function 2000</b>		<b>787,156.00</b>	<b>793,791.00</b>	<b>854,000.00</b>	<b>0.00</b>	<b>850,000.00</b>	<b>850,000.00</b>	<b>850,000.00</b>	<b>0.00</b>
Function 6110	Operating Contingencies								
700	Transfers	888,238.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800	Contin and Unapp End Fund Balance	0.00	0.00	0.00	0.00	281,888.00	281,888.00	281,888.00	0.00
<b>Total Function 6110</b>	<b>Operating Contingencies</b>	<b>888,238.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>281,888.00</b>	<b>281,888.00</b>	<b>281,888.00</b>	<b>0.00</b>
<b>Major Function 6000</b>		<b>888,238.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>281,888.00</b>	<b>281,888.00</b>	<b>281,888.00</b>	<b>0.00</b>
Function 7000	Unappropriated Ending Fund Bal								
800	Contin and Unapp End Fund Balance	0.00	894,447.03	746,000.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 7000</b>	<b>Unappropriated Ending Fund Bal</b>	<b>0.00</b>	<b>894,447.03</b>	<b>746,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 7000</b>	<b>Unappropriated Ending Fund Bal</b>	<b>0.00</b>	<b>894,447.03</b>	<b>746,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 298</b>	<b>Early Retirement</b>	<b>1,675,394.00</b>	<b>1,688,238.03</b>	<b>1,600,000.00</b>	<b>0.00</b>	<b>1,131,888.00</b>	<b>1,131,888.00</b>	<b>1,131,888.00</b>	<b>0.00</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 299</b>	<b>Insurance Reserve</b>								
1990	Miscellaneous Revenue	(83,719.00)	(22,784.19)	(100,000.00)	0.00	(5,000.00)	(5,000.00)	(5,000.00)	0.00
1000		(83,719.00)	(22,784.19)	(100,000.00)	0.00	(5,000.00)	(5,000.00)	(5,000.00)	0.00
5200	Interfund Transfers	(57,000.00)	(57,000.00)	(57,000.00)	0.00	(57,000.00)	(57,000.00)	(57,000.00)	0.00
5400	Beginning Fund Balance	(320,913.00)	(329,121.32)	(250,000.00)	0.00	(395,000.00)	(395,000.00)	(395,000.00)	0.00
5000		(377,913.00)	(386,121.32)	(307,000.00)	0.00	(452,000.00)	(452,000.00)	(452,000.00)	0.00
<b>Total Fund 299</b>	<b>Insurance Reserve</b>	<b>(461,632.00)</b>	<b>(408,905.51)</b>	<b>(407,000.00)</b>	<b>0.00</b>	<b>(457,000.00)</b>	<b>(457,000.00)</b>	<b>(457,000.00)</b>	<b>0.00</b>

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 299</b>	<b>Insurance Reserve</b>									
Function 2210	Improvement of Instructional Services									
300	Purchased Services		0.00	2,723.73	50,000.00	0.00	202,000.00	202,000.00	202,000.00	0.00
400	Supplies and Materials		0.00	2,096.72	155,000.00	0.00	155,000.00	155,000.00	155,000.00	0.00
600	Other Objects		132,511.00	15,171.30	50,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
<b>Total Function 2210</b>	<b>Improvement of Instructional Services</b>		<b>132,511.00</b>	<b>19,991.75</b>	<b>255,000.00</b>	<b>0.00</b>	<b>457,000.00</b>	<b>457,000.00</b>	<b>457,000.00</b>	<b>0.00</b>
<b>Major Function 2000</b>			<b>132,511.00</b>	<b>19,991.75</b>	<b>255,000.00</b>	<b>0.00</b>	<b>457,000.00</b>	<b>457,000.00</b>	<b>457,000.00</b>	<b>0.00</b>
Function 6110	Operating Contingencies									
800	Contin and Unapp End Fund Balance		329,121.00	0.00	152,000.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 6110</b>	<b>Operating Contingencies</b>		<b>329,121.00</b>	<b>0.00</b>	<b>152,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 6000</b>			<b>329,121.00</b>	<b>0.00</b>	<b>152,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 7000	Unappropriated Ending Fund Bal									
800	Contin and Unapp End Fund Balance		0.00	388,913.76	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 7000</b>	<b>Unappropriated Ending Fund Bal</b>		<b>0.00</b>	<b>388,913.76</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 7000</b>	<b>Unappropriated Ending Fund Bal</b>		<b>0.00</b>	<b>388,913.76</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 299</b>	<b>Insurance Reserve</b>		<b>461,632.00</b>	<b>408,905.51</b>	<b>407,000.00</b>	<b>0.00</b>	<b>457,000.00</b>	<b>457,000.00</b>	<b>457,000.00</b>	<b>0.00</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 300</b>	<b>Debt Service</b>								
	1111 Current Year Taxes	(5,249,570.00)	(6,049,124.01)	(6,885,582.00)	0.00	(6,971,653.00)	(6,971,653.00)	(6,971,653.00)	0.00
	1112 Prior Year Taxes	(107,994.00)	(155,053.64)	(212,956.00)	0.00	(262,959.00)	(262,959.00)	(262,959.00)	0.00
	1190 Tax Penalties & Interest	0.00	(1,249.51)	0.00	0.00	(1,500.00)	(1,500.00)	(1,500.00)	0.00
	1510 Interest On Investments	(16,434.00)	(14,799.40)	(20,000.00)	0.00	(15,000.00)	(15,000.00)	(15,000.00)	0.00
	<b>1000</b>	<b>(5,373,998.00)</b>	<b>(6,220,226.56)</b>	<b>(7,118,538.00)</b>	<b>0.00</b>	<b>(7,251,112.00)</b>	<b>(7,251,112.00)</b>	<b>(7,251,112.00)</b>	<b>0.00</b>
	5400 Beginning Fund Balance	(1,119,385.00)	(122,608.59)	(122,000.00)	0.00	(120,000.00)	(120,000.00)	(120,000.00)	0.00
	<b>5000</b>	<b>(1,119,385.00)</b>	<b>(122,608.59)</b>	<b>(122,000.00)</b>	<b>0.00</b>	<b>(120,000.00)</b>	<b>(120,000.00)</b>	<b>(120,000.00)</b>	<b>0.00</b>
<b>Total Fund 300</b>	<b>Debt Service</b>	<b>(6,493,383.00)</b>	<b>(6,342,835.15)</b>	<b>(7,240,538.00)</b>	<b>0.00</b>	<b>(7,371,112.00)</b>	<b>(7,371,112.00)</b>	<b>(7,371,112.00)</b>	<b>0.00</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 350</b>	<b>Pers Bonds</b>								
1510	Interest On Investments	(13,586.00)	(15,181.22)	(8,000.00)	0.00	0.00	0.00	0.00	0.00
1970	Services Provided Other Funds	(5,413,258.00)	(5,701,934.28)	(5,957,490.00)	0.00	(6,325,490.00)	(6,325,490.00)	(6,325,490.00)	0.00
1000		(5,426,844.00)	(5,717,115.50)	(5,965,490.00)	0.00	(6,325,490.00)	(6,325,490.00)	(6,325,490.00)	0.00
5400	Beginning Fund Balance	(96,734.00)	(92,967.28)	(78,000.00)	0.00	0.00	0.00	0.00	0.00
5000		(96,734.00)	(92,967.28)	(78,000.00)	0.00	0.00	0.00	0.00	0.00
<b>Total Fund 350</b>	<b>Pers Bonds</b>	(5,523,578.00)	(5,810,082.78)	(6,043,490.00)	0.00	(6,325,490.00)	(6,325,490.00)	(6,325,490.00)	0.00

## Resources Report

Fund	Qzab	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
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Fund 351	Qzab								
	1990 Miscellaneous Revenue	0.00	(0.35)	0.00	0.00	0.00	0.00	0.00	0.00
	1000	0.00	(0.35)	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Beginning Fund Balance	0.00	0.35	0.00	0.00	0.00	0.00	0.00	0.00
	5000	0.00	0.35	0.00	0.00	0.00	0.00	0.00	0.00
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Total Fund 351	Qzab	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 300</b>	<b>Debt Service</b>								
Function 5110	Long-Term Debt Service								
600	Other Objects	6,370,775.00	6,323,775.00	6,443,500.00	0.00	6,574,075.00	6,574,075.00	6,574,075.00	0.00
<b>Total Function 5110</b>	<b>Long-Term Debt Service</b>	<b>6,370,775.00</b>	<b>6,323,775.00</b>	<b>6,443,500.00</b>	<b>0.00</b>	<b>6,574,075.00</b>	<b>6,574,075.00</b>	<b>6,574,075.00</b>	<b>0.00</b>
<b>Major Function 5000</b>		<b>6,370,775.00</b>	<b>6,323,775.00</b>	<b>6,443,500.00</b>	<b>0.00</b>	<b>6,574,075.00</b>	<b>6,574,075.00</b>	<b>6,574,075.00</b>	<b>0.00</b>
Function 6110	Operating Contingencies								
800	Contin and Unapp End Fund Balance	122,608.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 6110</b>	<b>Operating Contingencies</b>	<b>122,608.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 6000</b>		<b>122,608.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 7000	Unappropriated Ending Fund Bal								
800	Contin and Unapp End Fund Balance	0.00	19,060.15	797,038.00	0.00	797,037.00	797,037.00	797,037.00	0.00
<b>Total Function 7000</b>	<b>Unappropriated Ending Fund Bal</b>	<b>0.00</b>	<b>19,060.15</b>	<b>797,038.00</b>	<b>0.00</b>	<b>797,037.00</b>	<b>797,037.00</b>	<b>797,037.00</b>	<b>0.00</b>
<b>Major Function 7000</b>	<b>Unappropriated Ending Fund Bal</b>	<b>0.00</b>	<b>19,060.15</b>	<b>797,038.00</b>	<b>0.00</b>	<b>797,037.00</b>	<b>797,037.00</b>	<b>797,037.00</b>	<b>0.00</b>
<b>Total Fund 300</b>	<b>Debt Service</b>	<b>6,493,383.00</b>	<b>6,342,835.15</b>	<b>7,240,538.00</b>	<b>0.00</b>	<b>7,371,112.00</b>	<b>7,371,112.00</b>	<b>7,371,112.00</b>	<b>0.00</b>

Requirements Report

		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 350</b>	<b>Pers Bonds</b>								
Function 5110	Long-Term Debt Service								
600	Other Objects	5,430,609.00	5,715,489.50	6,015,490.00	0.00	6,325,490.00	6,325,490.00	6,325,490.00	0.00
<b>Total Function 5110</b>	<b>Long-Term Debt Service</b>	<b>5,430,609.00</b>	<b>5,715,489.50</b>	<b>6,015,490.00</b>	<b>0.00</b>	<b>6,325,490.00</b>	<b>6,325,490.00</b>	<b>6,325,490.00</b>	<b>0.00</b>
<b>Major Function 5000</b>		<b>5,430,609.00</b>	<b>5,715,489.50</b>	<b>6,015,490.00</b>	<b>0.00</b>	<b>6,325,490.00</b>	<b>6,325,490.00</b>	<b>6,325,490.00</b>	<b>0.00</b>
Function 6110	Operating Contingencies								
700	Transfers	92,967.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 6110</b>	<b>Operating Contingencies</b>	<b>92,967.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 6000</b>		<b>92,967.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Function 7000	Unappropriated Ending Fund Bal								
800	Contin and Unapp End Fund Balance	0.00	94,593.28	28,000.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 7000</b>	<b>Unappropriated Ending Fund Bal</b>	<b>0.00</b>	<b>94,593.28</b>	<b>28,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 7000</b>	<b>Unappropriated Ending Fund Bal</b>	<b>0.00</b>	<b>94,593.28</b>	<b>28,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 350</b>	<b>Pers Bonds</b>	<b>5,523,576.00</b>	<b>5,810,082.78</b>	<b>6,043,490.00</b>	<b>0.00</b>	<b>6,325,490.00</b>	<b>6,325,490.00</b>	<b>6,325,490.00</b>	<b>0.00</b>

## Resources Report

Fund	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 400 Capital Projects Funds</b>								
1510 Interest On Investments	(15,837.00)	(8,686.39)	(5,000.00)	0.00	0.00	0.00	0.00	0.00
1000	(15,837.00)	(8,686.39)	(5,000.00)	0.00	0.00	0.00	0.00	0.00
2199 Other Intermediate Sources	(340,832.00)	(46,090.26)	(50,000.00)	0.00	(30,000.00)	(30,000.00)	(30,000.00)	0.00
2000	(340,832.00)	(46,090.26)	(50,000.00)	0.00	(30,000.00)	(30,000.00)	(30,000.00)	0.00
5200 Interfund Transfers	(125,000.00)	0.00	0.00	0.00	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	0.00
5400 Beginning Fund Balance	(3,844,922.00)	(2,692,076.29)	(2,500,000.00)	0.00	(716,679.00)	(716,679.00)	(716,679.00)	0.00
5000	(3,969,922.00)	(2,692,076.29)	(2,500,000.00)	0.00	(1,716,679.00)	(1,716,679.00)	(1,716,679.00)	0.00
<b>Total Fund 400 Capital Projects Funds</b>	<b>(4,326,591.00)</b>	<b>(2,746,852.94)</b>	<b>(2,555,000.00)</b>	<b>0.00</b>	<b>(1,746,679.00)</b>	<b>(1,746,679.00)</b>	<b>(1,746,679.00)</b>	<b>0.00</b>

Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 400</b>	<b>Capital Projects Funds</b>									
Function 4150	Building Acquisition/Develop									
300	Purchased Services		0.00	0.00	350,000.00	0.00	105,641.00	105,641.00	105,641.00	0.00
600	Other Objects		151.00	0.00	0.00	0.00	100.00	100.00	100.00	0.00
<b>Total Function 4150</b>	<b>Building Acquisition/Develop</b>		<b>151.00</b>	<b>0.00</b>	<b>350,000.00</b>	<b>0.00</b>	<b>105,741.00</b>	<b>105,741.00</b>	<b>105,741.00</b>	<b>0.00</b>
<b>Major Function 4000</b>			<b>151.00</b>	<b>0.00</b>	<b>350,000.00</b>	<b>0.00</b>	<b>105,741.00</b>	<b>105,741.00</b>	<b>105,741.00</b>	<b>0.00</b>
Function 5110	Long-Term Debt Service									
600	Other Objects		1,634,364.00	1,038,412.50	1,026,313.00	0.00	1,640,938.00	1,640,938.00	1,640,938.00	0.00
<b>Total Function 5110</b>	<b>Long-Term Debt Service</b>		<b>1,634,364.00</b>	<b>1,038,412.50</b>	<b>1,026,313.00</b>	<b>0.00</b>	<b>1,640,938.00</b>	<b>1,640,938.00</b>	<b>1,640,938.00</b>	<b>0.00</b>
<b>Major Function 5000</b>			<b>1,634,364.00</b>	<b>1,038,412.50</b>	<b>1,026,313.00</b>	<b>0.00</b>	<b>1,640,938.00</b>	<b>1,640,938.00</b>	<b>1,640,938.00</b>	<b>0.00</b>
Function 7000	Unappropriated Ending Fund Bal									
800	Contin and Unapp End Fund Balance		2,692,076.00	1,708,440.44	1,178,687.00	0.00	0.00	0.00	0.00	0.00
<b>Total Function 7000</b>	<b>Unappropriated Ending Fund Bal</b>		<b>2,692,076.00</b>	<b>1,708,440.44</b>	<b>1,178,687.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Major Function 7000</b>	<b>Unappropriated Ending Fund Bal</b>		<b>2,692,076.00</b>	<b>1,708,440.44</b>	<b>1,178,687.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 400</b>	<b>Capital Projects Funds</b>		<b>4,326,591.00</b>	<b>2,746,852.94</b>	<b>2,555,000.00</b>	<b>0.00</b>	<b>1,746,679.00</b>	<b>1,746,679.00</b>	<b>1,746,679.00</b>	<b>0.00</b>

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 719</b>	<b>Homeless</b>								
	1990 Miscellaneous Revenue	0.00	(2,242.63)	0.00	0.00	0.00	0.00	0.00	0.00
	1000	0.00	(2,242.63)	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fund 719</b>	<b>Homeless</b>	<b>0.00</b>	<b>(2,242.63)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Requirements Report

			Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<hr/>										
<b>Fund 719</b>	<b>Homeless</b>									
<hr/>										
Function 2140	Psychological Services									
400	Supplies and Materials		0.00	2,242.62	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>										
Total Function 2140	Psychological Services		0.00	2,242.62	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>										
Major Function 2000			0.00	2,242.62	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>										
Total Fund 719	Homeless		0.00	2,242.62	0.00	0.00	0.00	0.00	0.00	0.00

## Resources Report

Fund	Description	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<hr/>									
Fund 722	M Whitehead Scholarship								
	5400 Beginning Fund Balance	(3,807.00)	(3,806.75)	(3,807.00)	0.00	(3,807.00)	(3,807.00)	(3,807.00)	0.00
	5000	(3,807.00)	(3,806.75)	(3,807.00)	0.00	(3,807.00)	(3,807.00)	(3,807.00)	0.00
<hr/>									
Total Fund 722	M Whitehead Scholarship	(3,807.00)	(3,806.75)	(3,807.00)	0.00	(3,807.00)	(3,807.00)	(3,807.00)	0.00

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<hr/>									
Fund 723	Reynolds Metals Scholarship								
	5400 Beginning Fund Balance	(6,465.00)	(6,465.00)	(6,500.00)	0.00	(6,500.00)	(6,500.00)	(6,500.00)	0.00
	5000	(6,465.00)	(6,465.00)	(6,500.00)	0.00	(6,500.00)	(6,500.00)	(6,500.00)	0.00
<hr/>									
Total Fund 723	Reynolds Metals Scholarship	(6,465.00)	(6,465.00)	(6,500.00)	0.00	(6,500.00)	(6,500.00)	(6,500.00)	0.00

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<hr/>									
Fund 726	S Squires Scholarship								
	5400 Beginning Fund Balance	(766.00)	(766.00)	(800.00)	0.00	0.00	0.00	0.00	0.00
	5000	(766.00)	(766.00)	(800.00)	0.00	0.00	0.00	0.00	0.00
<hr/>									
Total Fund 726	S Squires Scholarship	(766.00)	(766.00)	(800.00)	0.00	0.00	0.00	0.00	0.00

## Resources Report

Fund		Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
Fund 727	Dix Memorial Scholarship								
	5400 Beginning Fund Balance	0.00	0.00	(19,140.00)	0.00	(19,140.00)	(19,140.00)	(19,140.00)	0.00
	5000	0.00	0.00	(19,140.00)	0.00	(19,140.00)	(19,140.00)	(19,140.00)	0.00
<b>Total Fund 727</b>	<b>Dix Memorial Scholarship</b>	<b>0.00</b>	<b>0.00</b>	<b>(19,140.00)</b>	<b>0.00</b>	<b>(19,140.00)</b>	<b>(19,140.00)</b>	<b>(19,140.00)</b>	<b>0.00</b>

## Requirements Report

	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<hr/>								
<b>Fund 722</b>	<b>M Whitehead Scholarship</b>							
<hr/>								
Function 2320	Executive Administration							
300	Purchased Services							
	0.00	0.00	2,957.00	0.00	3,807.00	3,807.00	3,807.00	0.00
<hr/>								
Total Function 2320	Executive Administration							
	0.00	0.00	2,957.00	0.00	3,807.00	3,807.00	3,807.00	0.00
<hr/>								
Major Function 2000	0.00	0.00	2,957.00	0.00	3,807.00	3,807.00	3,807.00	0.00
<hr/>								
Function 7000	Unappropriated Ending Fund Bal							
800	Contin and Unapp End Fund Balance							
	3,807.00	3,806.75	850.00	0.00	0.00	0.00	0.00	0.00
<hr/>								
Total Function 7000	Unappropriated Ending Fund Bal							
	3,807.00	3,806.75	850.00	0.00	0.00	0.00	0.00	0.00
<hr/>								
Major Function 7000	Unappropriated Ending Fund Bal							
	3,807.00	3,806.75	850.00	0.00	0.00	0.00	0.00	0.00
<hr/>								
Total Fund 722	M Whitehead Scholarship							
	3,807.00	3,806.75	3,807.00	0.00	3,807.00	3,807.00	3,807.00	0.00

## Requirements Report

	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<hr/>								
<b>Fund 723 Reynolds Metals Scholarship</b>								
<hr/>								
Function 2320 Executive Administration								
300 Purchased Services	0.00	0.00	2,500.00	0.00	6,500.00	6,500.00	6,500.00	0.00
<hr/>								
Total Function 2320 Executive Administration	0.00	0.00	2,500.00	0.00	6,500.00	6,500.00	6,500.00	0.00
<hr/>								
Major Function 2000	0.00	0.00	2,500.00	0.00	6,500.00	6,500.00	6,500.00	0.00
<hr/>								
Function 7000 Unappropriated Ending Fund Bal								
800 Contin and Unapp End Fund Balance	6,465.00	6,465.00	4,000.00	0.00	0.00	0.00	0.00	0.00
<hr/>								
Total Function 7000 Unappropriated Ending Fund Bal	6,465.00	6,465.00	4,000.00	0.00	0.00	0.00	0.00	0.00
<hr/>								
Major Function 7000 Unappropriated Ending Fund Bal	6,465.00	6,465.00	4,000.00	0.00	0.00	0.00	0.00	0.00
<hr/>								
Total Fund 723 Reynolds Metals Scholarship	6,465.00	6,465.00	6,500.00	0.00	6,500.00	6,500.00	6,500.00	0.00

## Requirements Report

Fund	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<hr/>									
<b>Fund 726</b>	<b>S Squires Scholarship</b>								
<hr/>									
Function 2320	Executive Administration								
300	Purchased Services								
	0.00	0.00	350.00	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>									
Total Function 2320	Executive Administration								
	0.00	0.00	350.00	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>									
Major Function 2000	0.00	0.00	350.00	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>									
Function 7000	Unappropriated Ending Fund Bal								
800	Contin and Unapp End Fund Balance								
	766.00	766.00	450.00	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>									
Total Function 7000	Unappropriated Ending Fund Bal								
	766.00	766.00	450.00	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>									
Major Function 7000	Unappropriated Ending Fund Bal								
	766.00	766.00	450.00	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>									
Total Fund 726	S Squires Scholarship								
	766.00	766.00	800.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

	Actuals 10-11	Actuals 11-12	Adopted Budget 12-13	Adopted FTE 12-13	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14	Adopted 13-14 FTE
<b>Fund 727 Dix Memorial Scholarship</b>								
Function 2320 Executive Administration								
300 Purchased Services	0.00	0.00	12,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 2320 Executive Administration	0.00	0.00	12,000.00	0.00	0.00	0.00	0.00	0.00
Major Function 2000	0.00	0.00	12,000.00	0.00	0.00	0.00	0.00	0.00
Function 7000 Unappropriated Ending Fund Bal								
300 Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800 Contin and Unapp End Fund Balance	0.00	0.00	7,140.00	0.00	19,140.00	19,140.00	19,140.00	0.00
Total Function 7000 Unappropriated Ending Fund Bal	0.00	0.00	7,140.00	0.00	19,140.00	19,140.00	19,140.00	0.00
Major Function 7000 Unappropriated Ending Fund Bal	0.00	0.00	7,140.00	0.00	19,140.00	19,140.00	19,140.00	0.00
<b>Total Fund 727 Dix Memorial Scholarship</b>	<b>0.00</b>	<b>0.00</b>	<b>19,140.00</b>	<b>0.00</b>	<b>19,140.00</b>	<b>19,140.00</b>	<b>19,140.00</b>	<b>0.00</b>





**Special Education**  
**July 1, 2013 to June 30, 2014**

The following represents the Special Education Information.

**General Fund  
Fund 100**

	2011-12	2012-13	2013-14
<b>REVENUES</b>			
<b>2011-2012 - Based on 5/6/13 Final Reporting</b>			
1,747 IEP Students- 11% of ADMr: 1,185 x 1.00	1,176.00		
Student on IEP Above 11% of ADMr: 277.1 x 1.00	277.10		
	1,453.10		
General Purpose Grant per Extended ADMw	5,872.00		
<b>2012-2013 - Based on 4/25/13 Estimate</b>			
1,688 IEP Students- 11% of ADMr: 1,179.97 x 1.00		1,179.97	
Student on IEP Above 11% of ADMr: 277.1 x 1.00		277.10	
		1,457.07	
General Purpose Grant per Extended ADMw		5,990.00	
<b>2013-2014 - Based on 3/30/13 Estimate</b>			
1,760 IEP Students- 11% of ADMr: 1223.64 x 1.00			1,223.64
Student on IEP Above 11% of ADMr: 277.1 x 1.00			277.10
General Purpose Grant per Extended ADMw			1,500.74
			6,512.00
<b>Total Formula Revenue for Special Education (GP Grant x ADMw)</b>	<b>8,532,603.20</b>	<b>8,727,849.30</b>	<b>9,772,818.88</b>
% Change		2.29%	11.97%
<b>EXPENDITURES</b>			
<b>Function</b>			
1220 Restricted Program	2,435,930	3,502,274	2,880,951
1223 Post High	654,980	780,825	721,573
1224 Life Skills K-8	1,697,258	2,505,698	2,389,612
1225 Out of Dist Contracts	1,089,733	797,892	1,071,868
1227 Extended School Year	23,020	24,972	28,797
1229 Functional Life Skills	195,660	243,456	481,742
1250 Less Restrictive Programs	5,503,381	3,070,663	3,522,325
1251 Charter Services	265,809	273,540	306,225
2140 School Psychologists	555,189	762,532	827,289
2150 Speech/Language Path	1,240,951	1,361,910	1,584,303
2160 OT/PT	460,957	610,157	601,182
2190 Program Administration			789,041
2191 Administration	697,724	841,259	-
2240 Professional Dev			-
2410 Office of the Principal (4Cs)			360,399
2550 Transportation			145,051
2558 SPED Transportation	185,267	269,857	269,022
<b>Total Expenditures by Function</b>	<b>15,005,859</b>	<b>15,045,035</b>	<b>15,979,380</b>
% Change		0.26%	6.21%
<b>Difference - Required and Unfunded Services</b>	<b>(5,233,041)</b>	<b>(6,317,186)</b>	<b>(6,206,561)</b>
<b>MESD Special Ed Services with Resolution Funds:</b>	<b>2,846,360</b>	<b>2,846,360</b>	<b>1,912,015</b>
<b>TOTAL Maintenance of Effort (MOE) (District + ESD Expenses)</b>	<b>17,852,219</b>	<b>17,891,395</b>	<b>17,891,395</b>

# Reynolds School District

## Special Education Continuum of Services

### 2013-2014

#### **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 6-12 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 or modified core academic support
- Visual systems for classroom support and communication
- Functional daily routines
- Reduced instructional pace
- Social skills development
- Motor skill development
- 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

## Sped Programs

	Number of Classrooms			
	2010-11	2011-12	2012-13	2013-14
<b>Elementary</b>				
Supported Behavior/Social Communication	2	2	4	4
4C Treatment	5	5	5	5
Life Skills	4	4	5	5
Resource	11	11	11	11
<b>Middle School</b>				
Supported Behavior/Social Communication	3	3	2	3
4C Treatment	0	0	1	1
Life Skills	3	3	3	3
Functional Living Skills	0	0	0	1
Resource	10	10	10	10
<b>High School</b>				
Supported Behavior/Social Communication	3	3	1	1
4C Treatment	0	0	0	0
Life Skills	3	3	3	2
Functional Living Skills	1	1	1	1
Resource	11	11	12	14
<b>Transitions Post Secondary</b>				
Cornerstone	1	1	1	1
SPIN / YTP	1	1	1	1
Functional Living Skills	1	1	1	1
<b>Outside Placements</b>				
Number of Students	110	88	59	46

**Certified/Classified Sped Staff**

<b>Adopted 2012-13 Budget</b>		<b>FTE</b>	
100.1220 Restrictive			62.88
100.1250 Less Restrictive			7.0
100.2140 School Psychologist			
100.2150 Speech Language Pathologist		16.1	4.9
100.2160 Related Services (OT,PT,AT)		4.0	5.3
100.2191 Admin			25.0
218.1220 IDEA Restrictive			1.00
286.1250 YTP Grant			2.0
265.1250 ECET			
268.1299 Autism			
<b>Totals</b>		<b>102.8</b>	<b>108.07</b>

Function Code	Current <b>2012-13</b>		Proposed <b>2013-14</b>		Change <b>Plus / Minus</b>	
	Certified #	Classified FTE	Certified #	Classified FTE	Certified #	Classified FTE
100.1220 Supported Behavior/Social Communication	7	14.5	8	15.8125	+ 1	+ 1.3125
100.1220 4C Treatment SBC	6	4.6875	6	4.6875	no chg	no chg
100.1224 Life Skills	11	28.375	10	28.375	- 1	no chg
100.1229 Functional Living Skills	1	3.25	2	6.5	+ 1	+ 3.25
100.1223/286.1250 Transitions Post-Secondary	2	11.46875	2	11.46875	no chg	no chg
100.1250/218.1220 Resource	33	35.09375	35	33.8125	+ 2	- 1.28125
100.1251 Charter Schools	3.6	3.6	3.6	3.6	no chg	no chg
100.2150 Speech Language Pathologist	17	16.1	17	16.1	no chg	+ 2
100.2140 School Psychologist	10	9.3	10	9.3	no chg	no chg
100.2160 Related Services	4	4.875	4	3.9375	no chg	- 1
100.2190/218.1220/268.1299 Admin	6	5.3125	6	5.5625	no chg	+ 0.25
265.1140/268.1299 Early Childhood Eval Team	4	2.0	4	2.0	no chg	no chg
<b>Totals</b>	<b>104.6</b>	<b>102.1</b>	<b>107.6</b>	<b>105.4</b>	<b>+ 3</b>	<b>+ 3.3</b>
		<b>137</b>	<b>142</b>	<b>114.03125</b>	<b>+ 5</b>	<b>+ 4.46875</b>



## **Proposed Maintenance Projects**

**July 1, 2013 to June 30, 2014**

The District's budget includes facilities maintenance budget requests based upon specific projects planned for completion for the year. An effort was made to address needs at every District building with safety being the highest priority.

Additional amounts are set aside for unforeseen maintenance needs; however, this approach allows for thoughtful project planning and bidding in anticipation of the project season.

## Summary Request For Project Funding/Approval

2013-2014

### PROPOSED FACILITY PROJECT INFORMATION

<b>ALDER TOTAL</b>	7 Bradleys Plus Instal	28,296.59		<b>ALDER TOTAL</b>	62,661.59
	Re-paint exterior	34,365.00			
<b>FAIRVIEW TOTAL</b>	Replace Damaged Play Structure	2,635.00		<b>FAIRVIEW TOTAL</b>	20,581.00
	Camera System (preparing scope)	15,000.00			
	Roof Work Repairs	2,946.00			
<b>DAVIS TOTAL</b>	Paint exterior Gym (on the street)	40,000.00		<b>DAVIS TOTAL</b>	65,000.00
	Camera System	25,000.00			
<b>GLENFAIR TOTAL</b>	Blinds for gym (PDX Interiors)	3,500.00		<b>GLENFAIR TOTAL</b>	3,500.00
	2014-15 Replace 120' front sidewalk (on the street)	0.00			
<b>HARTLEY TOTAL</b>	Camera System (preparing scope)	12,000.00		<b>HARTLEY TOTAL</b>	62,211.85
	Seal Block (Gym) on the street	30,000.00			
	Replace 5 Bradleys plus Labor	20,211.85			
<b>FOUR CORNERS TOTAL</b>	Replace Compressor	14,268.00		<b>FOUR CORNERS TOTAL</b>	18,068.00
	Upgrades to Camera System (preparing Scope)	3,800.00			
<b>MARGARET SCOTT TOTAL</b>	2014-15 Re-Carpet 4 classrooms (based on 4.26/sq.ft.)	0.00		<b>MARGARET SCOTT TOTAL</b>	8,500.00
	Sidewalk to portables (on the street)	8,500.00			
<b>SWEETBRIAR TOTAL</b>	Walking Path	4,950.00		<b>SWEETBRIAR TOTAL</b>	16,950.00
	Camera System (Preparing Scope)	12,000.00			
<b>SALISH PONDS TOTAL</b>	Band Room Improvements	6,120.41		<b>SALISH PONDS TOTAL</b>	13,620.41
	Camera System (Preparing Scope)	7,500.00			
<b>WILKES TOTAL</b>	Roof Maintenance	3,500.00		<b>WILKES TOTAL</b>	5,000.00
	Power wash exterior	1,500.00			
<b>TROUTDALE TOTAL</b>	Replace Front Door	4,000.00		<b>TROUTDALE TOTAL</b>	5,965.00
	Exterior lighting	1,965.00			
<b>WOODLAND TOTAL</b>	Camera System (preparing scope)	12,000.00		<b>WOODLAND TOTAL</b>	27,000.00
	Seal Exterior Block (on the Street)	15,000.00		<b>H B LEE MIDDLE SCHOOL TOTAL</b>	0.00
<b>H B LEE MIDDLE SCHOOL TOTAL</b>	2014-15 Re-carpet Lab	0.00		<b>WALT MOREY MIDDLE SCHOOL TOTAL</b>	65,000.00
<b>WALT MOREY MIDDLE SCHOOL TOTAL</b>	Seal Block (on the street)	65,000.00			
<b>REYNOLDS MIDDLE SCHOOL TOTAL</b>	Interior Gym Painting	47,510.00		<b>REYNOLDS MIDDLE SCHOOL TOTAL</b>	47,510.00
	2014-15 Bleachers (all gyms)	0.00		<b>REYNOLDS LEARNING ACADEMY TOTAL</b>	45,000.00
<b>REYNOLDS LEARNING ACADEMY TOTAL</b>	Seal Exterior Block	45,000.00			
<b>REYNOLDS HIGH SCHOOL TOTAL</b>	Provide AC for T-1,2 (Processing RFP)	45,000.00		<b>REYNOLDS HIGH SCHOOL TOTAL</b>	73,000.00
	2014-15 Wireless Clocks GB Manchester)	0.00			
	E-Hall Restroom (repairs)	8,000.00			
<b>ADMIN / DISTRICT-WIDE PROJECTS TOTAL</b>	South Wall E Gym Repair (Anderson Roofing)	20,000.00		<b>ADMIN / DISTRICT-WIDE PROJECTS TO</b>	17,545.00
	Fire Lanes - District-wide	15,000.00			
	Roll up door (needed PM) Vortex - South Warehouse	850.00			
<b>TRANSPORTATION TOTAL</b>	Sheet Metal Repair - North Warehouse	1,695.00		<b>TRANSPORTATION TOTAL</b>	68,459.00
	Replace heat pump building "A"	7,250.00			
	Replace siding \Roof Storage Buildings	34,979.00			
<b>EDGEFIELD CAMPUS TOTAL</b>	Pump-Block (Preparing RFQ)	26,230.00		<b>EDGEFIELD CAMPUS TOTAL</b>	31,390.00
	Wash and Touch Up Bldgs A, I & J	27,750.00			
	Access Controls Building A	3,640.00			

**SUBTOTAL** \$ 656,961.85

656,961.85

<b>AD</b>		PENDING			
<b>CONTRACT</b>		PENDING			
<b>PERMIT(S)</b>		N/A			
<b>DESIGN FEE(S)</b>		N/A			
<b>CONTINGENCY</b>		5%		32,873.09	

**PROJECT BUDGET** \$ 689,834.94



**State School Fund**  
**July 1, 2013 to June 30, 2014**

The following represents the State School Fund information from Oregon Department of Education.

STATE SCHOOL FUND GRANT

2013-2014

Based on \$6.55 Billion Co-Chairs Budget with 49/51 split as of 3/30/2013

Multnomah County, Reynolds SD 7

District ID: 2182

2013-2014 Local Revenue		2013-2014 Transportation Grant	
Property Taxes and in-lieu of property taxes from local sources =	\$21,466,978.00	Salaries =	N/A
Federal Forest Fees =	\$0.00	Payroll =	N/A
Common School Fund =	\$931,394.30	Purchased Services =	N/A
County School Fund =	\$6,500.00	Supplies =	N/A
State Managed Timber =	\$0.00	Other =	N/A
ESD Equalization =	\$0.00	Garage Depreciation =	N/A
In-Lieu of Property Taxes(non-local sources) =	\$0.00	Bus Depreciation =	N/A
Revenue Adjustments =	\$0.00	Fees Collected =	N/A
Local Revenue =	<b>\$22,404,872.30</b>	Non-Reimbursable =	N/A
<b>2013-2014 Experience Adjustment</b>		Net Eligible Trans. Expend. =	\$7,871,032.00
District Average Teacher Experience =	12.72	Trans per ADMr Rank. <b>64%</b>	Transportation Reimburs. Rate <b>70.00%</b>
State Average Teacher Experience =	13.04	Grant (Rate* Net Eligible Expend) =	<b>\$5,509,722.40</b>
Experience Adjustment (Difference in District and State Teacher Experience) =	<b>-0.32</b>		

2013-2014 Extended ADMw			
	2013-2014 ADMw	2012-2013 ADMw	Extended ADMw
Reynolds SD 7 (non-charter)	13,773.19	13,211.39	13,773.19
Multisensory Learning Academy	284.95	284.99	284.99
Reynolds Arthur Academy	172.90	173.07	173.07
ACE Academy	1.20	1.22	1.22
Kaplan Academy of Oregon	0.00	0.00	0.00
KNOVA Reynolds Public Charter School	335.00	334.99	335.00
	<b>District Extended ADMw</b>		<b>14,567.46</b>

**2013-2014 General Purpose Grant**  
 (Extended ADMw x [ \$4500 +( \$25 x Experience Adjustment) ] ) x Funding Ratio  
 (14,567.46 x [ \$4500 + (\$25 x -0.32 ) ] ) X 1.449653329899 = **\$94,860,996**

**2013-2014 Total Formula Revenue**  
 General Purpose Grant + Transportation Grant  
 = **\$94,860,996 + \$5,509,722 = \$100,370,718**

**2013-2014 State School Fund Grant**  
 Total Formula Revenue - Local Revenue  
 = **\$100,370,718 - \$22,404,872 = \$77,965,846**

General Purpose Grant per Extended ADMw= **\$6,512** ✓  
 Total Formula Revenue per Extended ADMw= **\$6,890** ✓  
 Charter Schools Rate( ORS 338.155 )= **\$6,512** ✓

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

STATE SCHOOL FUND GRANT  
2013-2014

As of 3/30/2013

Multnomah County, Reynolds SD 7

District ID: 2182

**2013-2014 Extended ADMw**

**Reynolds SD 7 (non-charter)**

	<b>2013-2014</b>	<b>2012-2013</b>
ADMr: 10,360.10 X 1.00 =	10,360.10	9,962.91 X 1.00 = 9,962.91
Students in ESL programs: 2,614.70 X 0.50 =	1,307.35	2,371.19 X 0.50 = 1,185.60
Students in Pregnant and Parenting Programs: 12.00 X 1.00 =	12.00	12.81 X 1.00 = 12.81
1760 IEP Students capped at 11% of District ADMr: 1,223.64 X 1.00 =	1,223.64	1,179.97 X 1.00 = 1,179.97
Students on IEP Above 11% of ADMr: 277.10 X 1.00 =	277.10	277.10 X 1.00 = 277.10
Students in Poverty: 2,295.99 X 0.25 =	574.00	2,295.99 X 0.25 = 574.00
Students in Foster Care and Neglected/Delinquent: 76.00 X 0.25 =	19.00	76.00 X 0.25 = 19.00
Remote Elementary School Correction: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Small High School Correction: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
	<b>2013-2014 ADMw 13,773.19</b>	<b>2012-2013 ADMw 13,211.39</b>

**Reynolds SD 7 (non-charter) Extended ADMw 13,773.19**

**Multisensory Learning Academy**

	<b>2013-2014</b>	<b>2012-2013</b>
ADMr: 281.20 X 1.00 =	281.20	281.26 X 1.00 = 281.26
Students in ESL programs: 7.50 X 0.50 =	3.75	7.45 X 0.50 = 3.73
Students in Pregnant and Parenting Programs: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
0 IEP Students capped at 11% of District ADMr: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Students on IEP Above 11% of ADMr: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Students in Poverty: 0.00 X 0.25 =	0.00	0.00 X 0.25 = 0.00
Students in Foster Care and Neglected/Delinquent: 0.00 X 0.25 =	0.00	0.00 X 0.25 = 0.00
Remote Elementary School Correction: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Small High School Correction: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
	<b>2013-2014 ADMw 284.95</b>	<b>2012-2013 ADMw 284.99</b>

**Multisensory Learning Academy Extended ADMw 284.99**

STATE SCHOOL FUND GRANT  
2013-2014

As of 3/30/2013

**Kaplan Academy of Oregon**

	2013-2014	2012-2013
ADMr:	X 1.00 =	X 1.00 =
Students in ESL programs:	X 0.50 =	X 0.50 =
Students in Pregnant and Parenting Programs:	X 1.00 =	X 1.00 =
IEP Students capped at 11% of District ADMr:	X 1.00 =	X 1.00 =
Students on IEP Above 11% of ADMr:	X 1.00 =	X 1.00 =
Students in Poverty:	0.00 X 0.25 = 0.00	0.00 X 0.25 = 0.00
Students in Foster Care and Neglected/Delinquent:	X 0.25 =	X 0.25 =
Remote Elementary School Correction:	0.00 X 1.00 = 0.00	0.00 X 1.00 = 0.00
Small High School Correction:	0.00 X 1.00 = 0.00	0.00 X 1.00 = 0.00
	2013-2014 ADMw 0.00	2012-2013 ADMw 0.00

**Kaplan Academy of Oregon Extended ADMw 0.00**

**KNOVA Reynolds Public Charter School**

	2013-2014	2012-2013
ADMr:	315.50 X 1.00 = 315.50	315.48 X 1.00 = 315.48
Students in ESL programs:	39.00 X 0.50 = 19.50	39.02 X 0.50 = 19.51
Students in Pregnant and Parenting Programs:	0.00 X 1.00 = 0.00	0.00 X 1.00 = 0.00
0 IEP Students capped at 11% of District ADMr:	0.00 X 1.00 = 0.00	0.00 X 1.00 = 0.00
Students on IEP Above 11% of ADMr:	0.00 X 1.00 = 0.00	0.00 X 1.00 = 0.00
Students in Poverty:	0.00 X 0.25 = 0.00	0.00 X 0.25 = 0.00
Students in Foster Care and Neglected/Delinquent:	0.00 X 0.25 = 0.00	0.00 X 0.25 = 0.00
Remote Elementary School Correction:	0.00 X 1.00 = 0.00	0.00 X 1.00 = 0.00
Small High School Correction:	0.00 X 1.00 = 0.00	0.00 X 1.00 = 0.00
	2013-2014 ADMw 335.00	2012-2013 ADMw 334.99

**KNOVA Reynolds Public Charter School Extended ADMw 335.00**

**Reynolds SD 7 Extended ADMw 14,567.46**

STATE SCHOOL FUND GRANT  
2013-2014

As of 3/30/2013

**Reynolds Arthur Academy**

	2013-2014		2012-2013	
ADMr:	166.00 X 1.00 =	166.00	166.16 X 1.00 =	166.16
Students in ESL programs:	13.80 X 0.50 =	6.90	13.81 X 0.50 =	6.91
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
0 IEP Students capped at 11% of District ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students on IEP Above 11% of ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students in Poverty:	0.00 X 0.25 =	0.00	0.00 X 0.25 =	0.00
Students In Foster Care and Neglected/Delinquent:	0.00 X 0.25 =	0.00	0.00 X 0.25 =	0.00
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
	<b>2013-2014 ADMw</b>	<b>172.90</b>	<b>2012-2013 ADMw</b>	<b>173.07</b>

**Reynolds Arthur Academy Extended ADMw 173.07**

**ACE Academy**

	2013-2014		2012-2013	
ADMr:	1.20 X 1.00 =	1.20	1.22 X 1.00 =	1.22
Students in ESL programs:	0.00 X 0.50 =	0.00	0.00 X 0.50 =	0.00
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
0 IEP Students capped at 11% of District ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students on IEP Above 11% of ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students in Poverty:	0.00 X 0.25 =	0.00	0.00 X 0.25 =	0.00
Students in Foster Care and Neglected/Delinquent:	0.00 X 0.25 =	0.00	0.00 X 0.25 =	0.00
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
	<b>2013-2014 ADMw</b>	<b>1.20</b>	<b>2012-2013 ADMw</b>	<b>1.22</b>

**ACE Academy Extended ADMw 1.22**



**PERS Rates**  
**July 1, 2013 to June 30, 2014**

The following represents the PERS Rates Information.

## 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 7/1/11 - 6/30/13			Net Employer Contribution Rate 7/1/13 - 6/30/15		
		Tier 1/ Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll
<b>School Districts</b>							
<b>School</b>							
3985	La Grande Public Schools	10.42%	8.91%	11.62%	16.79%	14.79%	17.52%
4268	Lake Oswego School District	8.86%	7.35%	10.06%	15.04%	13.04%	15.77%
4276	Lane County Education Service District	15.74%	14.23%	16.94%	22.55%	20.55%	23.28%
3579	Lincoln County School District	0.59%	0.50%	0.50%	0.59%	0.49%	0.49%
3447	Madras School District	12.61%	11.10%	13.81%	19.90%	17.90%	20.63%
4142	McMinnville Schools	12.12%	10.61%	13.32%	19.40%	17.40%	20.13%
4288	Medford School District #549C	15.30%	13.79%	16.50%	22.08%	20.06%	22.79%
4335	Milton-Freewater Unified School District #7	7.83%	6.32%	9.03%	12.86%	10.86%	13.59%
4331	Molalla River School District	0.59%	0.50%	1.19%	5.08%	3.08%	5.81%
4340	Monroe School District #1J	13.04%	11.53%	14.24%	20.37%	18.37%	21.10%
3809	Morrow County Schools	13.12%	11.61%	14.32%	19.84%	17.84%	20.57%
4238	Multnomah Education Service District	11.72%	10.21%	12.92%	18.25%	16.25%	18.98%
4336	Nestucca Valley School District #101	13.57%	12.06%	14.77%	20.07%	18.07%	20.80%
4135	Newberg School District #29Jt	6.12%	4.61%	7.32%	13.01%	11.01%	13.74%
3245	North Bend Public Schools	10.31%	8.80%	11.51%	17.35%	15.35%	18.08%
4321	North Clackamas School District #12	7.97%	6.46%	9.17%	13.08%	11.08%	13.81%
3730	North Marion School District #15	7.95%	6.44%	9.15%	14.63%	12.63%	15.36%
4342	North Santiam School District #29J	6.95%	5.44%	8.15%	12.55%	10.55%	13.28%
4381	North Wasco County School District #21	10.23%	8.72%	11.43%	17.31%	15.31%	18.04%
3684	Ontario School District #8C	13.39%	11.88%	14.59%	19.56%	17.56%	20.29%
3122	Oregon City School District #62	10.75%	9.24%	11.95%	17.32%	15.32%	18.05%
3931	Pendleton School District #16R	3.31%	1.80%	4.51%	8.47%	6.47%	9.20%
3043	Philomath School District #17J	11.68%	10.17%	12.88%	17.79%	15.79%	18.52%
3958	Pilot Rock School District #2R	10.82%	9.31%	12.02%	16.07%	14.07%	16.80%
3818	Portland Public Schools	1.88%	0.50%	3.08%	7.70%	5.70%	8.43%
4320	Rainier School District #13	9.45%	7.94%	10.65%	15.34%	13.34%	16.07%
4311	Redmond School District #2J	12.22%	10.71%	13.42%	18.96%	16.96%	19.69%
4312	Reedsport School District	10.20%	8.69%	11.40%	16.21%	14.21%	16.94%
3824	Reynolds School District	7.13%	5.62%	8.33%	14.11%	12.11%	14.84%
3847	Riverdale School	8.45%	6.94%	9.65%	16.16%	14.16%	16.89%
3310	Roseburg Public Schools	9.27%	7.76%	10.47%	15.14%	13.14%	15.87%
3735	Salem-Keizer Public Schools	11.75%	10.24%	12.95%	18.68%	16.68%	19.41%
3665	Santiam Canyon School District	9.11%	7.60%	10.31%	14.23%	12.23%	14.96%
3000	School Districts	19.48%	17.97%	20.68%	26.69%	24.69%	27.42%
3187	Seaside Schools	11.93%	10.42%	13.13%	18.63%	16.63%	19.36%
4317	Sherwood School District #86J	14.58%	13.07%	15.78%	22.56%	20.56%	23.29%
4270	Silver Falls School District	10.74%	9.23%	11.94%	17.62%	15.62%	18.35%
3296	Sisters School District	9.19%	7.68%	10.39%	13.59%	11.59%	14.32%
3537	Siuslaw School District #97J	7.30%	5.79%	8.50%	15.19%	13.19%	15.92%



**MESD Service Plan**  
**July 1, 2013 to June 30, 3014**

The following represents the MESD Service Plan Information.

**Multnomah Educational Service District  
 Draft 2013-14 District Service Plan at \$6.5B SSF Level per Co-Chair Recommendations  
 Reynolds SD**

A	B	C	D	E	F	H	I	J	K	Q	R	S	V	W
<b>DRAFT : AIO 3/16/2013 for FY 2013-14 w/ NOTE: All District Units Selected are per the 2012-13 Service Plan as of March 1, 2013</b>														
1	Reynolds School District													
2	2013-14 Available Service Plan Revenue:		\$4,082,290											
3	2013-14 Service Plan Revenue		\$10,908											
4	2012-13 District Unappropriated Ending Balance Est. as of 3/1/2013		\$0											
5	ODE Prior Period Adjustment		\$0											
6	Total Service Plan Revenue:		\$4,083,198											

Legend: Resolution Program  
 Service Component

**Department of Instructional Services**

	2012-13 Services	2013-14 Services Selected			2013-14 Contracted Services		
		Use	Unit Cost	Unit Selected	Unit Cost	Units Selected	Total Cost
12	Alpha School 227247						
13	227 1.0x Slot Cost	-	0	1 Student	7,360	0	7,360
14	227 1.5x Slot Cost	-	0	1 Student	11,040	0	11,040
15	227 2.0x Slot Cost	-	0	1 Student	14,720	0	14,720
16	Alpha Middle School (East County Turnaround) 227247						
17	227 1.0x Slot Cost	-	0	1 Student	7,360	0	7,360
18	227 1.5x Slot Cost	-	0	1 Student	11,040	0	11,040
19	227 2.0x Slot Cost	-	0	1 Student	14,720	0	14,720
20	Curriculum Services 305						
21	305 Classroom Law (1-305-2211-0319)	None	0	All or None	6,913	None	6,913
22	305 Positive Behavior Support (1-305-2110-0319)	None	0	All or None	8,784	None	8,784
23	Incarcerated Youth Program 203						
24	203 Service	None	0	All or None	0	None	0
25	Helensview (Services for Pregnant and Parenting Students) 208242251						
26	208 Helensview (Pregnant & Parenting Students)	-	0	1 Student	15,904	0	15,904
27	R.I.S.E./Trellis: 1.0x Slot Cost	-	0	1 Student	7,360	0	7,360
28	R.I.S.E./Trellis: 1.5x Slot Cost	-	0	1 Student	11,040	0	11,040
29	R.I.S.E./Trellis: 2.0x Slot Cost	-	0	1 Student	14,720	0	14,720
30	Non-English Speaking Students 301						
31	Arms Creek Social/Emotional Skills 517/664						
32	517 Service	9.0	299,853	1 Student	34,880	7	244,160
33	Turnaround School (Helensview) 213/255						
34	213 1.0x Slot Cost	-	0	1 Student	7,360	0	7,360
35	213 1.5x Slot Cost	-	0	1 Student	11,040	0	11,040
36	213 2.0x Slot Cost	-	0	1 Student	14,720	0	14,720
37	Outdoor School 651/655/660						
38	655 Full Outdoor School	-	0	1 Student	380	0	380
39	655 Field Science Experience	-	0	1 Student	215	0	215
40	METRO Credit for Student Attending Full or Field Science Outdoor School	-	0	1 Student	-60	0	-60
41	Oregon Trail Overnight	-	0	1 Student	100	0	100
42	Attendance/Counseling Service 215						
43	215 Service	None	0	All or None	0	None	0

**Multnomah Educational Service District  
DRAFT 2013-14 District Service Plan at \$6.5B SSF Level per Co-Chair Recommendations  
Reynolds SD**

A	B	C	D	E		F	H	I		J	K	Q		R	S	V	W
				2012-13 Services	Use			2013-14 Services Selected	Unit			Total Cost	2013-14 Unit Cost				
2	Reynolds School District																
3																	
4																	
<b>Department of Special Education Services</b>																	
44	46	Early Childhood Evaluation Services 531															
45	47	531 Service	None				All or None	269,973	None	0	269,973	0	269,973	0		None	0
46	48	Functional Living Skills								15	820,305	15	54,687	0		15.0	820,305
47	49	Functional Living Skills	23.0	1,204,694	1 Student			54,687			820,305		54,687	0		9.0	809,253
48	50	All Behavior Placements	9.0	783,945	1 Student			89,917		9	809,253		89,917	0			809,253
49	51	All Behavior Adjustments												0			
50	52	Arata Behavioral Health	1.0	47,782	1 Student			38,297	1		38,297		38,297	0		1.0	38,297
51	53	Related Services 507/561															
52	54	Occupational Therapist												0.00			
53	55	Physical Therapist												0.00			
54	56	Psychological Services												0.00			
55	57	Instructional Behavioral Specialist												0.00			
56	58	Itinerant Behavioral Educational Assistant*												0.00			
57	59	Aug. Communication/Assistive Tech Specialist												0.00			
58	60	Speech & Language Therapist												0.00			
59	61													0.00			
60	62													0.00			
61	63													0.00			
62	64	## Hearing	All	18,916	All or None			20,303	All		20,303		20,303			All	20,303
63	65	## Immunization	All	20,798	All or None			19,536	All		19,536		19,536			All	19,536
64	66	724 School Nursing Services/Special Needs	All	48,281	All or None			51,178	All		51,178		51,178			All	51,178
65	67	## School Nursing Services/Registered Nurse												0.0			
66	68	## School Nursing Services/Health Assistant												0.0			
67	69													0.0			
68	70													0.0			
69	71													0.0			
70	72	Business Applications - Corbett Only	None														
71	73	Network/Internet Services	All	247,300	All or None			294,833	All		294,833		294,833			None	294,833
72	74	Student Applications															
73	75	Level 1 - SISNet Only	None														
74	76	Level 2 - Level 1 + User Application Support (District)	All	231,506	All or None (ADMW)			16.25	All		236,721		16.25			All	236,721
75	77	Data Warehouse/Dashboard	All	49,863	All or None (ADMW)			3.50	All		50,986		3.50			All	50,986
76	78																
77	79	Administrative Support & District-Wide Services															
78	80	Curriculum Services - School Improvement	All	35,305	All			41,569	All		41,569		41,569			All	41,569
79	81	Curriculum Services - School Improvement w/ .5 Math Specialist	All	48,205	All			48,205	All		48,205		48,205			All	48,205
80	82	Home School Notification	All	4,034	All			4,408	All		4,408		4,408			All	4,408
81	83	Inter-District Delivery System (Pony)	All	4,288	All			4,742	All		4,742		4,742			All	4,742
82	84	School Closure Network	All	353	All			370	All		370		370			All	370
83	85	Sub-Teacher Calling/Registration	All	54,114	All or None			54,114	All		54,114		54,114			All	54,114
84																	
85																	

**Multnomah Education Service District  
 DRAFT 2013-14 District Service Plan at \$6.5B SSF Level per Co-Chair Recommendations  
 Reynolds SD**

A	B	C	D	E	F	H	I	J	K	Q	R	S	V	W
2	3	4		2012-13 Services		2013-14 Services Selected		2013-14 Contracted Services		2013-14 Contracted Services		2013-14 Contracted Services		
				Use	Total Cost	Unit	Unit Cost	Units Selected	Total Cost	Unit Cost	Units Selected	Total Cost	Total District Units	Total District Cost
86	Reynolds School District			None	0	All or None	44	None	0	44		-	None	0
	SubTracker Maintenance (Annual Cost)													





**Debt Service**  
**July 1, 2013 to June 30, 3014**

The following represents the debt schedules for the Reynolds School District.

# 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
<b>Totals</b>	<b><u>1,712,340.00</u></b>

**Reynolds School District No. 7**  
**2005 Refunding of G.O. Bonds**  
**\$32,500,000 Refunded, \$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
<b>Totals</b>	<b>32,500,000.00</b>	<b>18,778,542.82</b>	<b>11,125,000.00</b>	<b>2,186,487.50</b>	<b>64,590,030.32</b>	<b>64,590,030.32</b>

## 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
<b>Totals</b>	<b>18,175,000.00</b>	<b>8,892,905.69</b>	<b>27,067,905.69</b>	<b>27,067,905.69</b>

**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
6/30/2003				0.00	0.00
12/30/2003			1,667,255.24	1,667,255.24	
6/30/2004	471,523.20	1.50%	1,213,721.55	1,685,244.75	3,352,499.99
12/30/2004			1,205,244.75	1,205,244.75	
6/30/2005	1,004,524.50	2.03%	1,250,720.25	2,255,244.75	3,460,489.50
12/30/2005			1,205,244.75	1,205,244.75	
6/30/2006	1,603,402.50	2.76%	1,351,842.25	2,955,244.75	4,160,489.50
12/30/2006			1,205,244.75	1,205,244.75	
6/30/2007	1,727,664.60	3.34%	1,462,580.15	3,190,244.75	4,395,489.50
12/30/2007			1,205,244.75	1,205,244.75	
6/30/2008	1,837,471.75	3.72%	1,592,733.00	3,430,204.75	4,635,449.50
12/30/2008			1,205,244.75	1,205,244.75	
6/30/2009	1,920,735.20	4.17%	1,764,509.55	3,685,244.75	4,890,489.50
12/30/2009			1,205,244.75	1,205,244.75	
6/30/2010	1,997,399.25	4.47%	1,952,845.50	3,950,244.75	5,155,489.50
12/30/2010			1,205,244.75	1,205,244.75	
6/30/2011	2,055,865.00	4.75%	2,169,379.75	4,225,244.75	5,430,489.50
12/30/2011			1,205,244.75	1,205,244.75	
6/30/2012	2,106,607.00	4.96%	2,403,637.75	4,510,244.75	5,715,489.50
12/30/2012			1,205,244.75	1,205,244.75	
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

**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
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
<b>Totals</b>	<b>80,978,771.60</b>		<b>95,488,014.39</b>	<b>176,466,785.99</b>	<b>176,466,785.99</b>

**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	Full Faith and Credit Refunding Obligations, Series 2010	Aggregate Principal	Aggregate Interest	Aggregate Debt Service	Annual Aggregate Debt Service
	Principal	Interest				
12/01/2010	-	519,271.74	-	519,271.74	519,271.74	-
6/01/2011	590,000	525,106.25	590,000	525,106.25	1,115,106.25	1,634,377.99
12/01/2011	-	519,206.25	-	519,206.25	519,206.25	-
6/01/2012	605,000	519,206.25	605,000	519,206.25	1,124,206.25	1,643,412.50
12/01/2012	-	513,156.25	-	513,156.25	513,156.25	-
6/01/2013	615,000	513,156.25	615,000	513,156.25	1,128,156.25	1,641,312.50
12/01/2013	-	505,468.75	-	505,468.75	505,468.75	-
6/01/2014	630,000	505,468.75	630,000	505,468.75	1,135,468.75	1,640,937.50
12/01/2014	-	496,018.75	-	496,018.75	496,018.75	-
6/01/2015	650,000	496,018.75	650,000	496,018.75	1,146,018.75	1,642,037.50
12/01/2015	-	486,268.75	-	486,268.75	486,268.75	-
6/01/2016	670,000	486,268.75	670,000	486,268.75	1,156,268.75	1,642,537.50
12/01/2016	-	476,218.75	-	476,218.75	476,218.75	-
6/01/2017	690,000	476,218.75	690,000	476,218.75	1,166,218.75	1,642,437.50
12/01/2017	-	459,193.75	-	459,193.75	459,193.75	-
6/01/2018	720,000	459,193.75	720,000	459,193.75	1,179,193.75	1,638,387.50
12/01/2018	-	444,793.75	-	444,793.75	444,793.75	-
6/01/2019	750,000	444,793.75	750,000	444,793.75	1,194,793.75	1,639,587.50
12/01/2019	-	429,793.75	-	429,793.75	429,793.75	-
6/01/2020	780,000	429,793.75	780,000	429,793.75	1,209,793.75	1,639,587.50
12/01/2020	-	414,193.75	-	414,193.75	414,193.75	-
6/01/2021	810,000	414,193.75	810,000	414,193.75	1,224,193.75	1,638,387.50
12/01/2021	-	397,993.75	-	397,993.75	397,993.75	-
6/01/2022	900,000	397,993.75	900,000	397,993.75	1,297,993.75	1,695,987.50
12/01/2022	-	379,993.75	-	379,993.75	379,993.75	-
6/01/2023	880,000	379,993.75	880,000	379,993.75	1,259,993.75	1,639,987.50
12/01/2023	-	358,650.00	-	358,650.00	358,650.00	-
6/01/2024	925,000	358,650.00	925,000	358,650.00	1,283,650.00	1,642,300.00
12/01/2024	-	339,781.25	-	339,781.25	339,781.25	-
6/01/2025	960,000	339,781.25	960,000	339,781.25	1,299,781.25	1,639,562.50
12/01/2025	-	315,781.25	-	315,781.25	315,781.25	-
6/01/2026	1,010,000	315,781.25	1,010,000	315,781.25	1,325,781.25	1,641,562.50
12/01/2026	-	291,625.00	-	291,625.00	291,625.00	-
6/01/2027	1,060,000	291,625.00	1,060,000	291,625.00	1,351,625.00	1,643,250.00
12/01/2027	-	265,125.00	-	265,125.00	265,125.00	-
6/01/2028	1,110,000	265,125.00	1,110,000	265,125.00	1,375,125.00	1,640,250.00
12/01/2028	-	237,375.00	-	237,375.00	237,375.00	-
6/01/2029	1,165,000	237,375.00	1,165,000	237,375.00	1,402,375.00	1,639,750.00
12/01/2029	-	208,250.00	-	208,250.00	208,250.00	-
6/01/2030	1,225,000	208,250.00	1,225,000	208,250.00	1,433,250.00	1,641,500.00
12/01/2030	-	177,625.00	-	177,625.00	177,625.00	-
6/01/2031	1,285,000	177,625.00	1,285,000	177,625.00	1,462,625.00	1,640,250.00

12/01/2031	-	145,500.00	-	145,500.00	145,500.00	-
6/01/2032	1,350,000	145,500.00	1,350,000	145,500.00	1,495,500.00	1,641,000.00
12/01/2032	-	111,750.00	-	111,750.00	111,750.00	-
6/01/2033	1,415,000	111,750.00	1,415,000	111,750.00	1,526,750.00	1,638,500.00
12/01/2033	-	76,375.00	-	76,375.00	76,375.00	-
6/01/2034	1,490,000	76,375.00	1,490,000	76,375.00	1,566,375.00	1,642,750.00
12/01/2034	-	39,125.00	-	39,125.00	39,125.00	-
6/01/2035	1,565,000	39,125.00	1,565,000	39,125.00	1,604,125.00	1,643,250.00
<b>Totals</b>	<b>23,850,000</b>	<b>17,222,902.99</b>	<b>23,850,000</b>	<b>17,222,902.99</b>	<b>41,072,902.99</b>	<b>41,072,902.99</b>

# Budget Terminology

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Permanent Rate Limit:** The maximum rate of ad valorem property taxes that a local government can 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 2013-2014  
Code Reference**

<b><u>Fund</u></b>	<b><u>Description</u></b>
100	General Fund
201	Title I - 1
202	Title I - 2
204	School Improvement Fund - 2
205	School Improvement Fund - 1
206	Title IIA - 1
207	Title IIA - 2
208	Title III - 2
209	Title III - 1
212	21st Century STEM
213	Title IV-B 21st Century Cohort
214	Title VII
215	Perkins - 1
216	Perkins - 2
217	IDEA Enhancement
218	IDEA B - 1
220	IDEA Early Intervening Service
221	IDEA Extended Assessment
230	SPR&I
246	EBISS
251	Driver'S Education
252	E-Rate
253	Energy Efficient Schools - SB 1149
254	C3 Program
255	High School Media Production Project
256	Other Contracts & Grants
257	Contract Fuel Sales
260	Student Body Account
263	Project Lead the Way (PLTW)
264	Four Corners Tuition
265	MESD Early Childhood
267	Co-operating Teacher Program
268	PPS / Columbia Regional Autism
270	MYC Fee For Service
271	OYCC
272	MYC Summer Project
276	Army Junior ROTC
286	Youth Transition Program
288	Reynolds High School Home Construction
297	Nutrition Services

297	Nutrition Services
297	Nutrition Services
298	Early Retirement
299	Insurance Reserve
300	G.O. Bonds
350	Pers Bonds
400	Capital Projects Funds
722	M Whitehead Scholarship
723	Reynolds Metals Scholarship
727	Dix Memorial Scholarship

**Functions - Expenditures**

1111	Primary Programs K-5
1113	Elem Extra-Curricular
1121	Middle School Programs
1122	Middle School Extra-Curricular
1131	High School Programs
1132	High School Athletics
1133	High School Activities
1140	Pre-kindergarten Programs
1210	Talented & Gifted
1220	Restrictive Programs
1223	Transition Program
1224	Life Skills
1225	Out of District Programs
1227	Extended School Year
1229	Functional Living Skills
1250	Less Restrictive Programs
1251	Less Restrictive - Charter School
1270	Educationally Disadvantaged
1271	Remediation
1272	Title IA/D
1280	Alternative Ed
1288	Charter School
1291	English Language Learners Instruction
1299	Other Programs
2100	Support Services - Instruction
2110	Attendance / Social Work
2115	Student Safety
2120	Guidance Services
2122	Positive Behavior Supports
2130	Health Services
2140	Psychological Services
2150	Speech Pathologist

2160	Oth Stdnt Treatment
2190	Service Direction
2210	Improvement of Instructional Services
2211	Teaching & Learning
2220	Educational Media Services
2230	Assessment & Testing
2240	Instructional Staff Development
2310	Board Of Education
2320	Executive Administration
2321	Office Of The Superintendent
2410	Building Administration
2490	Oth Sch Admn Supp Svcs
2520	Fiscal Services
2540	Maintenance & Operations
2541	Operation and Maintenance Service Directic
2542	Janitorial and Custodial Services
2543	Grounds Maintenance
2544	Maintenance Services
2545	Building Fixed Costs
2546	Safety Program
2550	Transportation
2558	Transportation - Special Ed
2559	Other Stdnt Transport
2573	Distribution Services
2574	Print Services
2630	Communications
2640	Staff Services
2660	Technology Services
2700	Early Retirement
3100	Food Services
3101	Summer Seamless Waiver
3102	Nutrition Services Grant
3210	Fuel / DHS Reimb Expense
3363	Community Partnership
3390	Oth Community Services
3500	Child Care
4150	Building Acquisition/Develop
5110	Long-Term Debt Service
5200	Transfer Of Funds
6110	Operating Contingencies
7000	Unappropriated Ending Fund Bal

**Major Objects**

0100	Salaries
0200	Associated Payroll Costs
0300	Purchased Services

0400	Supplies and Materials
0500	Capital Outlay
0600	Other Objects
0700	Transfers
0811	Contingency - Committed
0812	Coningency - Unassigned

## Appendix A3

### REYNOLDS SCHOOL DISTRICT NO. 7

#### 2012-2013 SALARY SCHEDULE

1% increase over previous schedule  
Effective on 94<sup>th</sup> contract day

Step	BA	BA+20	BA+40	BA+60 MA	BA+90 MA+24	BA+120 MA+45
0	38,293	39,397	40,279	42,810	44,348	45,420
1	39,912	41,095	41,979	44,715	46,275	47,406
2	41,547	42,809	43,705	46,644	48,222	49,412
3	43,257	44,606	45,504	48,664	50,257	51,509
4	44,937	46,361	47,274	50,640	52,252	53,569
5	46,640	48,153	49,065	52,654	54,280	55,663
6	48,347	49,944	50,862	54,665	56,313	57,763
7	50,081	51,770	52,691	56,715	58,379	59,889
8	51,854	53,612	54,541	58,787	60,465	62,047
9		55,471	56,415	60,882	62,588	64,227
10			59,286	63,003	64,722	66,438
11				65,122	66,866	68,642
12				67,305	69,082	70,924
13						73,215

**Members pay the individual 6% contribution to  
Public Employees Retirement System (PERS)**

## Appendix A: Classifications

<b>Clerical</b>		<b>Instruction</b>	
Assistant Secretary — HS .....	IIC	Library/Media Assistant.....	IB
Assistant Secretary Elementary/MS .....	IIA	SAS Instructional Assistant.....	IB
Athletic Secretary .....	IIC	ELL Department Liaison.....	IIC
Attendance Secretary.....	IIB	Educational Assistant.....	IIA
Community Resources Secretary.....	IIIA	Day Care Aide .....	IA
Counseling Secretary.....	IIB	Day Care Worker.....	IB
Curriculum Secretary.....	IIIA	Day Care Lead.....	IIC
ELL Secretary.....	IIIA	MYC Crew Leader.....	IIB
Facilities Secretary.....	IIC	Transition Specialist.....	IIC
High School Bookkeeper.....	IIIA	Skills Trainer .....	IIB
Lead School Secretary.....	IIIA	Preschool, Auto, Metals Asst .....	IB
Media Department Secretary.....	IIIA		
Media Department Assistant Secretary.....	IIA	<b>Maintenance</b>	
Nutrition Services Secretary.....	IIIA	Maintenance Worker — General .....	IIC
Nutrition Services Assistant Secretary.....	IIA	Maintenance Worker — Skilled.....	IIC
Clerk.....	IC	Maintenance Worker — Lead.....	IIIA
Operations Secretary.....	IIIA	Groundskeeper — I.....	IIC
Receptionist — District.....	IIC	Groundskeeper Lead .....	IIIA
Receptionist — School.....	IC	Painter.....	IIIA
Registrar — High School.....	IIC		
Student Services Secretary.....	IIIA	<b>Student Management</b>	
Transportation Secretary.....	IIIA	Breakfast Assistant.....	IA
Transportation Assistant Secretary.....	IIA	Campus Monitor .....	IIB
		Crossing Guard .....	IB
<b>Business Services:</b>		ISS Monitor .....	IIA
Accounts Payable Technician.....	IIIA	Noon Assistant.....	IA
General Ledger Technician.....	IIIA		
Payroll Technician.....	IIIA	<b>Transportation</b>	
Business Services Secretary.....	IIIA	Mechanic I.....	MI
Purchasing Specialist.....	IIIB	Mechanic II.....	MII
		Mechanic III.....	MIII
<b>Custodial:</b>		School Bus Driver.....	IIB
Custodian MS/HS Lead.....	IIIA	School Bus Trainer.....	IIC
Custodian Night Lead MS/HS .....	IIB	Driver Trainer Lead .....	IIIA
Custodian Night, Elem.....	IIA	Dispatcher.....	IIA
Custodian.....	IC	Special Needs Routing Assistant.....	IIC
<b>Nutrition Services</b>		<b>Other Positions:</b>	
Assistant Manager, MS.....	IC	Aquatic Assistant.....	IIB
Cook .....	IB	Aquatic Director.....	IIC
<b>Manager, Elem.....</b>	IIA	Digital Imaging Technician.....	IIIA
Assistant Manager, HS .....	IIA	Licensed Physical Therapy Assistant.....	IIC
Manager, MS.....	IIB	Certified Occupational Therapy Assistant.....	IIC
Manager, HS.....	IIC	Certified Speech Language Pathologist Assistant.....	IIC
Warehouse/Driver.....	IIIB	Technical/Computer Specialist .....	IIC
		District Courier.....	IIC
<b>Warehouse</b>		Assistive Technology Assistant .....	IIA
Warehouse Worker I.....	IIA	Coordinator of Career & Post Secondary Prep.....	IIIA
Warehouse Worker II.....	IIIB	Testing Coordinator .....	IIC
Delivery Driver.....	IIA		

**2010 – 2011 & 2011 - 2012**

Step	Level I			Level II			Level III			Mechanic		
	A	B	C	A	B	C	A	B	C	MECH I	MECH II	MECH III
20*	15.28	17.19	18.47	18.88	19.55	21.11	21.46	22.43	24.69	21.72	23.42	25.60
15*	14.78	16.69	17.97	18.38	19.05	20.61	20.96	21.93	24.19	21.22	22.92	25.10
8	14.53	16.44	17.72	18.13	18.80	20.36	20.71	21.68	23.94	20.97	22.67	24.85
7	13.71	14.83	15.97	16.36	17.01	18.37	18.75	19.61	21.60	18.98	20.58	22.56
6	13.18	14.31	15.34	15.72	16.30	17.69	17.99	18.81	20.79	18.31	19.78	21.68
5	12.66	13.68	14.79	15.20	15.69	17.02	17.34	18.07	20.25	17.64	19.06	20.90
4	11.94	13.22	14.21	14.57	15.14	16.36	16.61	17.42	19.21	16.97	18.28	20.02
3	11.51	12.72	13.69	14.02	14.51	15.73	15.98	16.71	18.48	16.33	17.52	19.20
2	10.82	12.19	13.16	13.48	14.00	15.18	15.39	16.11	17.80	15.79	16.82	18.44
1	10.66	11.72	12.66	12.92	13.43	14.55	14.79	15.44	16.97	15.16	16.19	17.75

**2012 - 2013**

Step	Level I			Level II			Level III			Mechanic		
	A	B	C	A	B	C	A	B	C	MECH I	MECH II	MECH III
25*	16.20	17.45	18.72	19.14	19.86	21.37	21.79	22.74	24.95	22.04	23.82	26.02
20*	15.95	17.20	18.47	18.89	19.61	21.12	21.54	22.49	24.70	21.79	23.57	25.77
15*	15.45	16.70	17.97	18.39	19.11	20.62	21.04	21.99	24.20	21.29	23.07	25.27
10	15.20	16.45	17.72	18.14	18.86	20.37	20.79	21.74	23.95	21.04	22.82	25.02
9	14.69	15.89	17.11	17.52	18.23	19.68	20.09	21.01	23.14	20.33	22.05	24.17
8	14.19	15.35	16.53	16.93	17.61	19.01	19.41	20.30	22.36	19.64	21.30	23.35
7	13.71	14.83	15.97	16.36	17.01	18.37	18.75	19.61	21.60	18.98	20.58	22.56
6	13.18	14.31	15.34	15.72	16.30	17.69	17.99	18.81	20.79	18.31	19.78	21.68
5	12.66	13.68	14.79	15.20	15.69	17.02	17.34	18.07	20.25	17.64	19.06	20.90
4	11.94	13.22	14.21	14.57	15.14	16.36	16.61	17.42	19.21	16.97	18.28	20.02
3	11.51	12.72	13.69	14.02	14.51	15.73	15.98	16.71	18.48	16.33	17.52	19.20
2	10.82	12.19	13.16	13.48	14.00	15.18	15.39	16.11	17.80	15.79	16.82	18.44
1	10.66	11.72	12.66	12.92	13.43	14.55	14.79	15.44	16.97	15.16	16.19	17.75

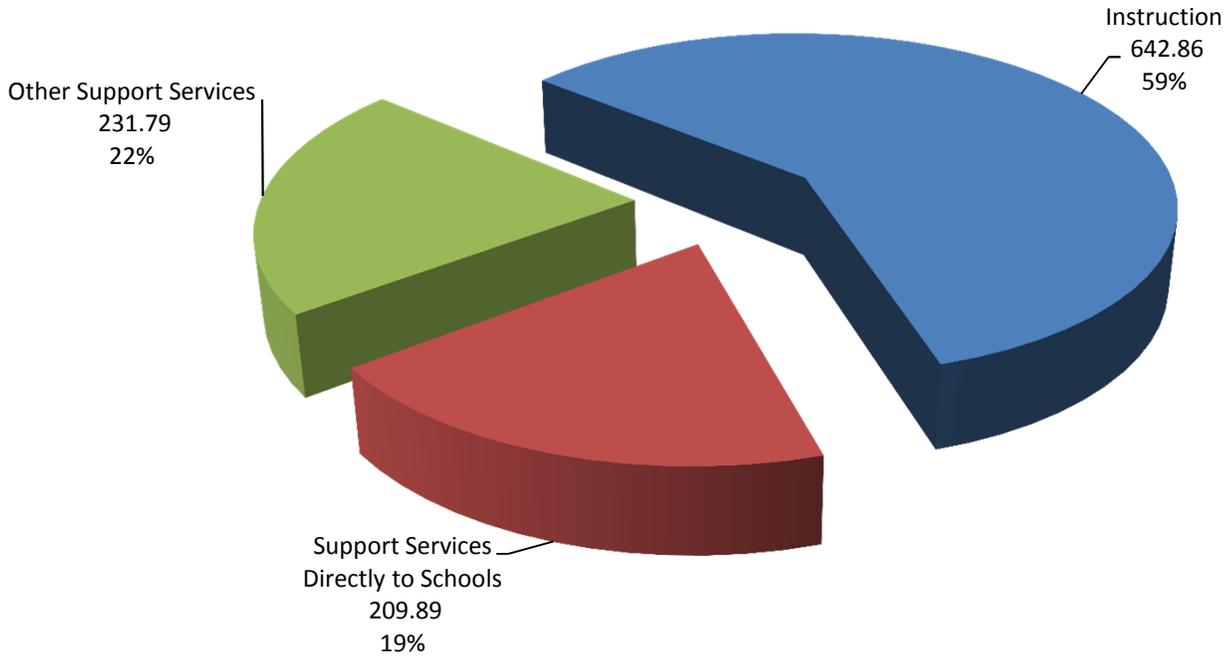
**2013 - 2014**

Step	Level I			Level II			Level III			Mechanic		
	A	B	C	A	B	C	A	B	C	MECH I	MECH II	MECH III
25*	16.50	17.77	19.06	19.50	20.24	21.78	22.21	23.17	25.43	22.46	24.28	26.51
20*	16.25	17.52	18.81	19.25	19.99	21.53	21.96	22.92	25.18	22.21	24.03	26.26
15*	15.75	17.02	18.31	18.75	19.49	21.03	21.46	22.42	24.68	21.71	23.53	25.76
10	15.50	16.77	18.06	18.5	19.24	20.78	21.21	22.17	24.43	21.46	23.28	25.51
9	14.98	16.21	17.45	17.88	18.58	20.07	20.49	21.43	23.60	20.74	22.49	24.65
8	14.47	15.66	16.86	17.27	17.96	19.39	19.80	20.71	22.81	20.03	21.73	23.82
7	13.98	15.13	16.29	16.69	17.35	18.74	19.13	19.61	21.60	18.98	20.99	23.01
6	13.44	14.6	15.65	16.03	16.63	18.04	18.35	19.19	21.21	18.68	20.18	22.11
5	12.91	13.95	15.09	15.50	16.00	17.36	17.69	18.43	20.66	17.99	19.44	21.32
4	12.18	13.48	14.49	14.86	15.44	16.69	16.94	17.77	19.59	17.31	18.65	20.42
3	11.74	12.97	13.96	14.30	14.80	16.04	16.30	17.04	18.85	16.66	17.87	19.58
2	11.04	12.43	13.42	13.75	14.28	15.48	15.70	16.43	18.16	16.11	17.16	18.81
1	10.87	11.95	12.91	13.18	13.70	14.84	15.09	15.75	17.31	15.46	16.51	18.11

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

1 RSD #7 – Classified Contract

**Reynolds School District  
 Combined FTE by Categories - All Funds  
 July 1, 2013 to June 30, 2014  
 Total 1102.90 FTE**



Source	Proposed Budget 13-14	Approved Budget 13-14	Adopted Budget 13-14
Instruction	642.86	652.86	659.35
Support Services Directly to Schools	209.89	207.89	260.67
Other Support Services	231.79	231.79	182.88
<b>Grand Totals</b>	<b>1,084.54</b>	<b>1,092.54</b>	<b>1,102.90</b>

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, 2013 to June 30, 2014**

	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
Licensed	552.00	590.00	594.00	618.00	616.00	687.79	671.70
Classified	404.00	450.00	453.00	371.00	369.00	547.01	555.04
Administrators/Supervisors	37.00	32.00	32.00	43.00	44.00	57.15	52.82
<b>TOTAL</b>	<b>993.00</b>	<b>1,072.00</b>	<b>1,079.00</b>	<b>1,032.00</b>	<b>1,029.00</b>	<b>1,291.95</b>	<b>1,279.56</b>

Student Population	10,289	10,662	10,791	10,409	10,409	10,506	10,511
--------------------	--------	--------	--------	--------	--------	--------	--------

	2009-2010	2010-2011	2011-2012	2012-2013 Adopted	2013-2014 Proposed	2013-2014 Approved	2013-2014 Adopted
Licensed	583.00	563.90	564.18	587.83	603.73	611.73	617.12
Classified	539.00	479.06	441.69	413.17	430.81	430.81	436.78
Administrators/Supervisors	43.90	48.20	50.00	52.00	50.00	50.00	49.00
<b>TOTAL</b>	<b>1,165.90</b>	<b>1,091.16</b>	<b>1,055.87</b>	<b>1053.00</b>	<b>1084.54</b>	<b>1,092.54</b>	<b>1,102.90</b>

Student Population	10,800	10,591	10,735	10,735	11,124	11,124	11,124
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**Reynolds School District  
FTE by Fund Group  
July 1, 2013 to June 30, 2014**

**General Fund**

Major Function	Licensed	Classified	Admin	Supervisor	Total
Instruction	502.83	84.73	1.00	2.00	590.56
Support Services	65.79	266.80	40.30	5.00	377.89
Community Services	-	2.00	-	-	2.00
<b>TOTAL</b>	<b>568.62</b>	<b>353.53</b>	<b>41.30</b>	<b>7.00</b>	<b>970.45</b>

**Federal Funds**

Major Function	Licensed	Classified	Admin	Supervisor	Total
Instruction	34.00	26.37	-	-	60.37
Support Services	9.50	1.00	0.50	-	11.00
Community Services	-	-	-	-	-
<b>TOTAL</b>	<b>43.50</b>	<b>27.37</b>	<b>0.50</b>	<b>-</b>	<b>71.37</b>

**State & Other Programs**

Major Function	Licensed	Classified	Admin	Supervisor	Total
Instruction	5.00	3.42	-	-	8.42
Support Services	-	-	-	-	-
Community Services	-	-	-	-	-
<b>TOTAL</b>	<b>5.00</b>	<b>3.42</b>	<b>-</b>	<b>-</b>	<b>8.42</b>

**Nutrition Services**

Major Function	Licensed	Classified	Admin	Supervisor	Total
Instruction	-	-	-	-	-
Support Services	-	-	-	-	-
Community Services	-	52.46	0.20	-	52.66
<b>TOTAL</b>	<b>-</b>	<b>52.46</b>	<b>0.20</b>	<b>-</b>	<b>52.66</b>

	Licensed	Classified	Admin	Supervisor	Total
<b>GRAND TOTAL</b>	<b>617.12</b>	<b>436.78</b>	<b>42.00</b>	<b>7.00</b>	<b>1,102.90</b>

**Outlook Newspaper**  
1190 NE Division St.  
Gresham, Oregon 97030  
503-665-2181

**AFFIDAVIT OF PUBLICATION**  
State of Oregon, County of **Multnomah**, SS

I, Don Atwell, being the first duly sworn  
depose and say that I am the Customer  
Service Representative of the **The Gresham  
Outlook**, a newspaper of general circulation,  
published at Gresham, in the aforesaid  
county and state, as defined by ORS 193.010  
and 193.020, that

OL 0413-13

A copy of which is hereto attached, was  
published in the entire issue of said  
newspaper for 5 successive and  
consecutive weeks in the following issues:

4/9-4/19/2013

Don Atwell  
Don Atwell

Subscribed and sworn to before me this

29 Day of April, 2013

Deseri Kim Cerruti  
Deseri Kim Cerruti - Notary Public for Oregon  
Commission Expires September 25, 2013



**REYNOLDS SCHOOL DISTRICT**

**NOTICE OF BUDGET COMMITTEE MEETING**

A public meeting of the Budget Committee of the Reynolds School District #7, Multnomah County, State of Oregon, on the budget for the fiscal year July 1, 2013 to June 30, 2014 will be held at Reynolds High School - Multi-Purpose Room at 1698 SW Cherry Park Road; Troutdale, Oregon. The meeting will take place on the 2nd day of May at 6:00 p.m. The purpose of the meeting is to receive the budget message. A copy of the budget document will be available at the meeting and at the District Office on or after May 2, 2013 at Reynolds School District Administration Office; 1204 NE 201st Avenue; Fairview, OR, between the hours of 7:30 a.m. and 4:00 p.m. This is a public meeting where deliberation of the Budget Committee will take place.

Budget Officer:  
Rachel Hopper  
1204 NE 201st Ave.  
Fairview OR 97024

Voice: 503-661-7200  
Fax: 503-667-6932

OL0413-13  
04/09, 04/19/13

**Outlook Newspaper**  
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**AFFIDAVIT OF PUBLICICATION**  
 State of Oregon, County of **Multnomah**,

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OL 0613-05

A copy of which is hereto attached, was published in the entire issue of said newspaper for 1 successive or consecutive weeks in the following issues

6/4/2013

*Don Atwell*

Don Atwell

Subscribed and sworn to before me this

20 Day of June, 2013

*Deseri Kim Cerruti*

Deseri Kim Cerruti - Notary Public for Oregon  
 Commission Expires September 25, 2013



**Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts**  
 To assessor of Multnomah County

**FORM ED-50**  
**2013-2014**

- File no later than JULY 15.
- Be sure to read instructions in the Local Budget Law and Notice of Property Tax Forms and Instruction booklet.

Check here if this is an amended form.

The Reynolds School District has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Multnomah County. The property tax, fee, charge or assessment is categorized as stated by this form.

Mailing Address of District: 1204 NE 201st City: Fairview State: OR Zip: 97024 Date Submitted: June 30, 2013

Contact Person: Rachel Hopper Title: Chief Financial & Operations Officer Daytime Telephone: 503 661 7200 Contact Person E-mail: rhopper@rsd7.net

**CERTIFICATION - You must check one box.**

- The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

**PART I: TOTAL PROPERTY TAX LEVY**

		Subject to Education Limits Rate -or- Dollar Amount	Excluded from Measure 5 Limits Amount of Levy
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) ..	1	4.4626	
2. Local option operating tax .....	2		
3. Local option capital project tax .....	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 .....	4a.		\$2,993,025
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 .....	4b.		\$4,849,838
4c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 4a + 4b) .....	4c.		\$7,842,863

**PART II: RATE LIMIT CERTIFICATION**

5. Permanent rate limit in dollars and cents per \$1,000 .....	5	4.4626
6. Election date when your new district received voter approval for your permanent rate limit .....	6	
7. Estimated permanent rate limit for newly merged/consolidated district .....	7	

**PART III: SCHEDULE OF LOCAL OPTION TAXES** - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Total tax amount -or- rate authorized per year by voters

150-504-075-6 (Rev. 1-10)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

OL0613-05  
 06/04/13

**Outlook Newspaper**  
 1190 NE Division St.  
 Gresham, Oregon 97030  
 503-665-2181

**AFFIDAVIT OF PUBLICATION**  
 State of Oregon, County of **Multnomah**, SS

I, Don Atwell, being the first duly sworn depose and say that I am the Customer Service Representative of the **The Gresham Outlook**, a newspaper of general circulation, published at Gresham, in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

OL 0613-04

A copy of which is hereto attached, was published in the entire issue of said newspaper for 1 successive and consecutive weeks in the following issues:

6/4/2013

Don Atwell  
 Don Atwell

Subscribed and sworn to before me this 20 Day of June, 2013

Deseri Kim Cerruti  
 Deseri Kim Cerruti - Notary Public for Oregon  
 Commission Expires September 25, 2013

Financial Summary - Budget vs Actual

TOTAL OF ALL FUNDS			
Account	Actual 2012-13	Budget 2013-14	Actual 2013-14
Operating Fund Balance	1,000,000	1,000,000	1,000,000
Operating Fund Balance - Other than Limited Option Items	27,000,000	27,000,000	27,000,000
Operating Fund Balance - Payroll	1,000,000	1,000,000	1,000,000
Operating Fund Balance - Other	1,000,000	1,000,000	1,000,000
<b>Total Operating Fund Balance</b>	<b>29,000,000</b>	<b>29,000,000</b>	<b>29,000,000</b>

FINANCIAL SUMMARY - RESOURCES BY CLASSIFICATION			
Account	Actual 2012-13	Budget 2013-14	Actual 2013-14
Operating Fund Balance	1,000,000	1,000,000	1,000,000
Operating Fund Balance - Other than Limited Option Items	27,000,000	27,000,000	27,000,000
Operating Fund Balance - Payroll	1,000,000	1,000,000	1,000,000
Operating Fund Balance - Other	1,000,000	1,000,000	1,000,000
<b>Total Operating Fund Balance</b>	<b>29,000,000</b>	<b>29,000,000</b>	<b>29,000,000</b>

PROPERTY TAX REVENUE			
Account	Actual 2012-13	Budget 2013-14	Actual 2013-14
Property Tax	1,000,000	1,000,000	1,000,000
Other Property Tax	1,000,000	1,000,000	1,000,000
<b>Total Property Tax Revenue</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>



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OL 0613-05

A copy of which is hereto attached, was  
 published in the entire issue of said  
 newspaper for 1 successive and  
 consecutive weeks in the following issues:

6/4/2013

**Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts** **FORM ED-5 2013-2014**  
 To assessor of Multnomah County

File no later than JULY 15.  
 Be sure to read instructions to the Local Budget Law and Notice of Property Tax Forms and Instruction booklet.  Check here if this is an amended form.

The Responsible Budget Officer has the responsibility and authority to raise the following property tax, fee, charge or assessment on the user of Subdivision County. The property tax, fee, charge or assessment is designated as voted by this form.

194 NE 281st Parcel No. OR 9724 June 26, 2013  
 Using a license of Professional City of Gresham State of Ore  
 Parcel Number 882 881 7200 District Telephone (503) 627-7200  
 Contact Person Tina Title County Clerk Contact Person Email

**CERTIFICATION - You must check one box.**  
 The tax rate of any amounts levied in Part I are within the tax rate or any amounts approved by the budget committee.  
 The tax rate of any amounts levied in Part I were changed by the governing body and republished as required in ORS 254.4

**PART I: TOTAL PROPERTY TAX LEVY**

	Subject to Education Levies Rate or Other Amount	Excluded from Measure 5 Limits Amount of Levy
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	4.8226	
2. Local option operating tax		
3. Local option capital project tax		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001		15,953,023
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001		54,849,028
5. Total levy for bonded indebtedness not subject to Measure 5 of Measure 90 total of 4a + 4b		70,802,051

**PART II: RATE LIMIT CERTIFICATION**

1. Permanent rate limit in dollars and cents per \$1,000	4.8226
2. Check/Date when your new district received voter approval for your permanent rate limit	
3. Estimated permanent rate limit for newly merged/consolidated districts	

**PART III: SCHEDULE OF LOCAL OPTION TAXES** - Enter all local option taxes on this schedule. If there are more than three tax items, a grant showing the information for each.

Purpose (operating, capital project, or school)	Date voters approved local option bond measure	Final tax year to be levied	Final tax year to be levied	Total for amount not rate authorized per year by voters

See the back for instructions for lines 4a, 4b, and 5b.  
 File with your assessor no later than JULY 15, unless granted an extension in writing.

OL0611 06/04

Don Atwell  
 Don Atwell

Subscribed and sworn to before me this  
20 Day of June, 2013

Deseri Kim Cerruti  
 Deseri Kim Cerruti - Notary Public for Oregon  
 Commission Expires September 25, 2013





The Board of Directors of the Reynolds School District No. 7 met in a Budget Committee meeting in the County of Multnomah, in the State of Oregon, at 6:00p.m. Thursday, May 2, 2013, at Reynolds High School, 1698 SW Cherry Park Rd, Troutdale, OR.

Members present: Board Chair Valerie Tewksbury; Bruce McCain, Dane Nickerson, Theresa Delaney-Davis, Joe Teeny; Meredith Cawood, Naomi Keck, Kathleen Forrest, John Lindenthal, Stan Madzellan, Trenton Harden, Sara Garcia Gonzalez; Superintendent Linda Florence, Chief Academic Officer Chris Russo, Chief Financial Officer Rachel Hopper, Director of Finance Cynthia Le and Board Secretary Connie Philibert.

Vice Chair Robert Lee arrives at 6:30p.m.

Absent: Tamara Schaffner

### **Welcome and Introductions**

Board Chair Valerie Tewksbury opened the May 2, 2013 Budget Committee Meeting at 6:03p.m. Budget Committee members and Administration introduce themselves.

### **Election of Officers**

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

Joe Teeny nominated Naomi Keck for the Budget Committee Chair. Dane Nickerson seconds. Bruce McCain calls for closure of nominees. Budget Committee votes and unanimously approves with 12 ayes and 0 nays.

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

Theresa Delaney nominates John Lindenthal for the Budget Committee Vice Chair position. Joe Teeny seconds. Budget Committee votes and unanimously approves with 12 ayes and 0 nays.

Board Chair notes the Board Secretary is the Budget Committee Secretary.

### **Superintendent Linda Florence – 2013/2014 Budget Message**

Superintendent Linda Florence read her 2013-2014 budget message (see attachment A)

Robert Lee arrives at 6:30p.m.

Budget Committee Chair Naomi Keck notes that she has several questions about the Superintendent's Budget Message and asks to include an agenda item at the next budget meeting for budget message Q&A's.

## **Budget Process & Budget Document Review**

CFO Rachel Hopper outlines the budget document:

- Minor changes to prior year format.
- Added new FTE Tables & Summaries.
- Added facility project information.
- Outlines the layout of the budget document
  - Introduction
  - Overall budget summaries
  - General fund
  - Nutrition services fund
  - Federal programs funds
  - State & local programs funds
  - Other funds
  - Program and project information
    - Special education program
    - Facility project information
  - Supporting schedules
  - Appendices
  - Supplemental Information
- All information on the district website.

Budget Committee Chair Keck calls a 10 minute break at 7:04p.m.

Budget Committee Chair Keck resumes at 7:17p.m.

## **Programs Review**

(Turn to tab – Federal programs) – Programs that are year-to-year funded.

### **Federal Programs**

- Title IA Fund (201 & 202)
- School Improvement Grants Fund (204 & 205)
- Title IIA – Teacher Quality Fund (206 & 207)
- Title III – English Language Acquisition Fund (208 & 209)
- Title IVA – Safe & Drug Free Schools Fund (210)
- Title IVB – 21<sup>st</sup> Century Schools Fund (211 & 213)
- Title VII – Indian Education Fund (214)
- Title IC – Perkins Act Career Technical Education Fund (215 & 216)
- IDEA Enhancement Fund – (217)
- IDEA Part B Fund (218 & 219)
- IDEA Pre-school Grants Fund (220)
- Extended Assessment Fund (221)
- ARRA Title I Fund (226) – Funds no longer received.
- ARRA IDEA Fund (227) – Funds no longer received.
- ARRA School Improvement Fund (228) – Funds no longer received.
- SPR & I System Performance Review & Improvement Fund (230)
- Advanced Placement Fund (232) – Funds no longer received.
- Title X McKinney Vento Fund (233) – Funding no longer received.
- Mentoring Grant Fund (243) – Funds no longer received.

- MYC – ARRA Fund (245) – Funds no longer received.
- EBISS – Effective Behavioral and Instructional Support Systems Fund (246)
- Healthy Active Schools Fund (247) – Funds no longer received.
- Oregon First Robotics Fund (248) – Funds no longer received.
- Fresh Fruit & Vegetable Program Fund (297)

Federal schedule is October 1 to September 30. Two fund numbers for each program to try and track the funding with the federal schedule and our fiscal year spending.

Total for Federal Programs: \$8,306,882

### **State & Other Local Programs**

State Funds follow our fiscal year, therefore would not show two fund codes for each program.

- Driver's Education Fund (251)
- E Rate Fund (252) – asked for discount during billing cycle and not a lump sum.
- Energy efficient schools (SB1149 Fund 253) – projects being planned for schools that qualify.
- C-3 program – grants received from City of Portland for after school programs, is fading out
- Mini Grants Fund (256) – small grants
- Contract Fuel Sales Fund (257) – purchase fuel at discount rate and contract out to other local governments to use.
- Student Activities Fund (260)
- Project Lead the Way Fund (263) – Engineering and robotics.
- Four Corners Tuition Fund (264)
- MESD Early Childhood Fund (265)
- Co-operative Teachers Fund (267) – Account for all agreements related to hosting student teachers.
- PPS/Columbia Regional Autism Fund (268) – Autism services.
- MYC Fees for Service Fund (270)
- OYCC Fund (271) – grant through Oregon Youth Conversation Corps.
- MYC Summer Budget Fund (272)
- Army Junior ROTC (276) – Army.
- Youth Transition Program Fund (286)
- RHS home construction program fund (288) – this fund is no longer active. We will need to identify and liquidate the properties.

Total for State & Other Program Funds = \$3,630,148

### **Q&A's:**

Bruce – reference the numbering system: is there room to grow in the federal funds numbering system. If one of these funds goes away, do we reuse the number? Rachel confirmed that we do not reuse the number until it completely fades away from the history/reporting.

Joe – in 276 – JROTC program, is there other funding in the budget, it seems low? Rachel noted that some funds are partially paid through general fund. Cynthia noted that it was difficult to track the reimbursement from the federal government for the JROTC officers.

## Other Funds

- Retirement Fund (298)
  - \$1,131,888
- Insurance Reserve Fund (299)
  - \$457,000
- Debt Service/General Obligation Bond Fund (300)
  - \$13,696,602
- Debt Service/PERS UAL Fund (351)
  - \$1,746,679
- Capital Projects Fund – Full Faith & Credit Refunding Obligations, Series 2010 (400)
  - \$29,447
- Scholarship Funds (700)
  - M. Whitehead Scholarship \$3807
  - Reynolds Metal Scholarship \$6500
  - Dixon Memorial Scholarship \$19,140

Total for Other Funds Resources = \$17,061,616

## Budget Committee Comments/Questions

- Naomi would like the information outlined in the details. There were no objects given in the original proposed document. (pg 149) In order to compare information from prior year, it is difficult without the details.
  - In Title funds, there are expenditures without any assigned FTE, how can that be?
    - Rachel – in title funds, a plan is submitted for approval. Until approved, FTE would not be allocated to that fund.
  - In fund 201 202, we lose 2 FTE and only \$41K loss, how does that calculate out?
    - Title Staff are broken out by location in the detail summary, and may not be a full FTE per school. FTE are allocated based on the plan submitted for the program.
  - I would like to know how many are licensed and how many are classified out of the 32.25 FTE in Fund (202).
    - All staff in Title are licensed, except a .50 fte title secretary. The attendance social work person is a title I set-aside for our homeless population, and is a licensed staff.
- Stan – is it a fair comparison 201 Title IA to 202 Title IA, equivalent spend to last year?
  - Yes. The Title I spend-down allows us to carry over 15% to the next year.
- Last year in support services, we went from 2 FTE to 7 FTE, please explain.
  - Instructional Coaches were hired to improve the instruction outcome.
  - We are increasing by .5 FTE only. 12-13 has 6.5 FTE.
- If all are in Title funding for the licensed staff and .5 classified staff, is there a requirement in general fund needed for title programs?
  - There is a up to 20% requirement set-aside in general fund for school improvement. We do not have matching funds requirement.
  - The requirement for Title I for our focus and priority schools note that we are required to set aside 10% for professional development. This is a federal requirement.

- After your required set-aside dollars, it is then allocated amongst the schools. If the school is a priority or focus school, an additional 10% will be set-aside for professional development.
  - There is an expectant federal cut of 10% for this coming year.
- What is the game plan if we do have sequestered on these Title I dollars?
  - We were notified by the state of an expected sequester of 10%.
  - We are not fully staffing.
  - We will receive a 10% cut because we've been told the monies won't be there from federal programs. If the sequestration is not resolved, we will receive 0 dollars. We will know by October. The 2012-2013 will carry over, regardless of sequestration.
- Why are budgeting full for 2013-2014 if you were told of a reduction?
  - We will budget until we are told otherwise. Current amount does outline a 10% reduction of the plan submitted.
  - It outlines the budgeted amount, less the carry-over, less the 10% reduction to the entire fund.
  - We get funded on the amount of students participating in the plan. The current poverty level in the district is 80%. If they do not have a sequestration, we could actually get additional dollars based on our high poverty rate.
- Professional development allocation, requirements.
  - We are required to have a percentage of our title dollars go directly towards professional development.
  - On our priority and focus schools, we have a set amount to use directly towards professional development.
- Fund 204 & 205 – School Improvement. Last year we had 1 FTE in a budget of \$371K and we currently have a budget of no fte listed and a budget of \$300K, can you explain.
  - Page 151 being referenced.
  - Cynthia – what you see is the roll-up salary. This is not an fte, as it is for after-school activities. Therefore, you will not see fte allocated.
  - Some of the funding is for supplies and materials.
  - Extended services for the students at the schools, that may require licensed and classified staff, paid at an hourly rate.
  - School improvement funds at this level were used for the school assessment teams at the priority and focus schools.
- Fund 206 & 207 – Title IIA. \$111K seems a lot to carry over from the prior year. Can you explain?
  - This amount is allocated to cover fall professional development and programs through September 30<sup>th</sup>.
- Adopted budget for 2012-2013, you will allocate 1/3 towards the fall of 2013?
  - Dollars in prior year's budget were not broke down to view the dollars spent in the actual year of activity. You may be seeing dollars that were rolled over from the 11-12 school year with the dollars given for 12-13 school year.
  - This is the only year you will see double fund codes, to try and align the federal funding allocations with our fiscal year.
- How those changes affect the achievement gap? How does this affect the students?

- All of these plans, we have to submit the data on how the schools do. We also have to tell the state what is the professional development, what are the after school activities, etc, when we submit the plan and before they approve dollars.
- Fund 208 & 209 – add the columns in 208 and 209 to equal appx \$410K for 2013-2014.
  - You will continue to see that we are anticipating a 10% reduction to the prior year. You will want to add the carry over with the proposed to equal the \$410K.
  - There will be professional development over the summer that will utilize a large portion of this fund.
- It would be nice to include the fiscal dates of the proposed budget – outline the carry over amount (July – Sept 30) and (July to June).
- Carla notes that we have had clean audits over the past couple of years.
- Fund 218 – IDEA B, we had 5 licensed and 25 classified. We have 31.87 fte. Can you clarify?
  - We increased our EA's, classified staff.
- You still have five licensed staff?
  - Yes.
  - Classified salaries have increased by 1.87, so we have 28.67 classified and 5 licensed.
- Would you describe the increase of \$400K?
  - That is the allocation received, with the 10% reduction. This fund, unlike other federal funds, it is broken down from last year to current and includes dollars from last year.
- What is the amount we are rolling up?
  - Need to get that number.
- What is this \$94K under student services, new to the budget?
  - We were sanctioned last year for expulsions, and this is the last portion of the required set-aside for next year. Work on decreasing of student discipline and expulsions, of students with disability.
- Where would you hire additional ELL support?
  - It would be under Title III.
- State and other programs: pg 162: Fund 251 – Drivers Education, are they restricted or available in general fund?
  - They are restricted specifically for driver's education. You will see a line item of \$25K for a new car for the driver's education class.
- Fund 253 – can you please explain the \$200K purchased services?
  - It allows us to outsource contracts for services.
- Where is the \$577K coming from?
  - SB 1149 – collected through utility bills and applied towards energy efficient schools.
- Last year, we had approved the phone system through the e-rate dollars, specifically at Edgefield.
  - There was a fiber line installed at edgefield.
- Fund 260, several different amounts, can you explain?
  - These are accounts specifically setup for student body accounts.

- Fund 265 – why we have the difference in funding from 12-13 to 13-14?
  - This is MESD pass-through dollars. This reflects the MESD service plan, for the all or nothing, at the 90% service rate, and 10% administration fee.
  - Reduction in fte in the secretary position.
- Fund 268 – we are losing .5 fte, can you explain why the amount increased?
  - We moved from a classified employee to a licensed staff. The 1.5 reflect licensed staff.
- Fund 265 – same occurrence as fund 268, reducing staff and salary increase. Please explain.
  - Reflects the loss of .5fte classified. The cost increase is for licensed staff fte.
  - Original projection was inaccurate.
  - There was two programs budgeted in 12-13, and only one implemented. That programmed included shared classified staff. The 13-14 budget is simply for Early Childhood program.
  - John would like some research and a follow-up.
- Fund 298 – Early Retirement, why is there not \$500K in the ending fund balance?
  - We want to be conservative in our general fund spending, so we are reducing the allocation from general fund into this fund.
  - Where is the \$500K going?
  - It will stay in the fund for any unforeseen expenditures. We are being more conservative in the 13-14 budget.
- Fund 299 – Insurance reserves, how did we go from \$50K last year for purchased services to \$200K this year?
  - We are currently negotiating a high deductible, from \$1000 to \$2500. Based on having the same amount of claims, we are aligning the funds in the budget to match.
  - We will also show a reduction in insurance premiums.
- Unclear on why we are increasing in insurance reserves.
  - Allocated to be able to contract out for services and cover deductibles.
- Fund 300 GO Bonds – In the schedules, the bonds are outlined reflecting the amount owed at \$14,662,812. This is different than what is in the proposed budget line. How did you get the number?
  - The GO Bonds 2001 schedule and GO Bonds 2005 are both in Fund 300.
  - 2003 Pension Bond reside in fund 350.
  - The QZAB Bond is in General Fund.
  - Full Faith & Credit Refund - Series 2010 is paid in code 400 – capital projects.
- Why are all not funded in this account as debt obligations?
  - That fund only pays the interest. We propose a transfer from general fund of \$1M into this capital projects fund to pay on the principal and interest on this schedule.

Naomi notes that we used this fund from bond proceeds on projects and now that they are done, it will come from general fund. Outstanding principal is \$110,644,117. Total of \$189,445,844 of principal and interest. Only about \$30M is covered by tax levy of GO bonds. The remainder will be coming directly from general fund. Theresa asked that she provides the numbers to the budget committee electronically.

Rachel has an answer of the sanctions for Fund 218 IDEA – we did at 1 TOSA for our sanctions and we will be adding new programs in 2013-2014: Insight Class for 1<sup>st</sup> time drug and alcohol; Reconnecting Youth and Restorative Justice.

**Next Meeting**

May 9, 2013, 6:00PM, Reynolds High School – MPR. Public comment for 30 minutes, 3 minute per person. Written comments can be submitted to board secretary.

We will be discussing the general fund. Chair asked for time on the agenda to cover questions around her budget message.

Theresa asked for some summary sheets of items in fte allocations and special funds. She would like to see a monthly financial report with a 3 year projection and spending rate. An end fund balance broken out by GASB. Asked the budget committee members provide recommendations to the board on their levels of where we should be paying attention on the dollars.

Sara asked for clarification on the one-time funds and how they affect the fte? Rachel outlines that for federal funds, they write a plan and ask for the funding of that plan. It will vary from each year based on enrollment and needs. The federal will then tell the district what they will provide. The fte that are hired are employees of the district and would follow the guidelines of their contract. We can't hire temporary staff to align with a grant year.

Chair asked administration to provide information on an object level to the committee. Information distributed this past week was on individual schools, and did not provide the information the budget committee needs, as we budget district-wide and not on individual schools.

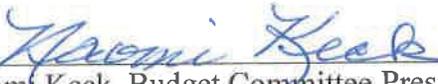
Bruce would like a current organization chart with names.

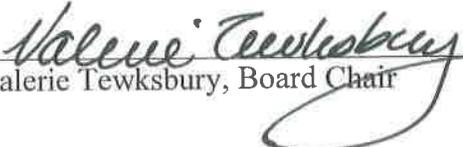
Joe appreciates administration providing information down to the school level. Look forward to the additional information.

Sara would like to know if we are looking at budgeting for all-day kindergarten next year. General fund will be discussed at the next budget meeting.

**Adjourn** Budget Committee Chair recessed the budget committee meeting at 9:22PM.

Reviewed and Approved by:

  
\_\_\_\_\_  
Naomi Keck, Budget Committee Presiding Officer

  
\_\_\_\_\_  
Valerie Tewksbury, Board Chair

  
\_\_\_\_\_  
Linda Florence, Superintendent



The Board of Directors of the Reynolds School District No. 7 met in a Budget Committee meeting in the County of Multnomah, in the State of Oregon, at 6:00p.m. Thursday, May 9, 2013, at Reynolds High School, 1698 SW Cherry Park Rd, Troutdale, OR.

Members present: Board Chair Valerie Tewksbury; Budget Committee Chair Naomi Keck, Bruce McCain, Dane Nickerson, Theresa Delaney-Davis, Joe Teeny; Meredith Cawood, Kathleen Forrest, John Lindenthal, Stan Madzelan, Tamara Schaffner, Trenton Harden, Superintendent Linda Florence, Chief Academic Officer Chris Russo, Chief Financial Officer Rachel Hopper, Director of Finance Cynthia Le and Board Secretary Connie Philibert.

Absent: Sara Garcia Gonzalez and Vice Chair Robert Lee.

### **Reconvene Budget Committee Meeting**

Budget Committee Chair Naomi Keck reconvened the May 2<sup>nd</sup> Budget Committee Meeting at 6:10p.m.

### **Old Business**

May 2<sup>nd</sup> Budget Committee Questions:

- CFO Rachel Hopper outlines the summary of Federal Programs fte (attachment A)
  - In order to meet the student and staff ratio, there was an additional licensed fte in the Elementary level.
- Q: What was the increase in fte in instruction?
  - Supplemental (pg 172) outlines the current staff levels to the proposed budget staff levels.
  - Movement in the licensed staff fte in 12-13 to accommodate ratio, including moving fte out of the RLA West middle school program. Proposed increase of 25.97 fte in 2013-2014 to meet enrollment.
  - Classified levels are up from adopted 12-13 budget and current staffing levels. Proposed budget shows a decrease of 10.56 fte in classified.
  - Administrator - proposed 2.8 fte includes 2 building administrators and 1 in student services.
  - JROTC is a line item in fte, which will include 2.0 fte increase, as they were under contracted services in 2012-2013.
  - Overall increase in fte is 16.21.
- CFO Rachel Hopper outlines the Comparison of 2012-2013 single fund to 2013-2014 dual fund program (attachment B).
  - This is to clarify the spending on the federal funding fiscal calendar to our fiscal calendar.
  - Increase in IDEA B funding, specifically used for Student Services.
  - All other show decrease, with the anticipated 10% decrease.
- Q: Confirm the adopted budget for 2012-2013 is \$8,114,096 and total combined funds proposed are \$8,306,882, up \$200K.

- CFO Rachel Hopper outlines Early Childhood fund 265 (attachment C)
  - This is the first year the District will pull-out of MESD to a District-support for the Early Childhood children.
  - Increase due to salary increases and PERS employer contribution funds for the expected increase required by the state.
  - Q: If the PERS does not increase, what happens to those dollars?
    - They are reallocated into the budget.
  - Q: When will we know the PERS increase?
    - We will know by Fall.
    - Currently reserving 3.5% of the current salary amount for the expected PERS increase.
  - Q: What was the rental/lease that went away?
    - A one-time expenditure for leasing a commercial building, which did not happen.
  - Q: Please explain the jump in (0240) Insurance.
    - Current negotiated contracts allow the insurance caps to be put into an account that employees can pull from. We are projecting the cap amount.
    - Confirm that this is a use or loose amount of reserved money for insurance, it is not carried over.
  - Q: Please explain the increase in the salary.
    - Some employees did not start July 1.
    - Salary increases, full-year pay in proposed budget.
- CFO Rachel Hopper outlined the Debt Service Summary (attachment D)
  - This includes 2012-2013 numbers, so these numbers are not correct because we have made payments in December.
- Chair Keck notes that Robert Lee will not be in attendance tonight, because of a family emergency.
- CFO Rachel Hopper outline the 5-year End Fund Balance Data (attachment E)
  - The projection outlines that expenditures exceed current year revenues of \$1.9M, as outlined in the Superintendent's Budget Message.
  - The projected amount for 2014-2015 does not include salary increases, as there will be two contract negotiations in the coming year.
  - Chair Keck would like to return to this document at the next budget committee meeting. Notes that it will outline if we have a 'soft landing' or a 'hard crash.'
  - Theresa notes that if we are planning to discuss this, maybe we should have an outlined priority list, should the state not come through. Incremental prioritization would be helpful. Chair supports. Other budget committee members did not confirm interest.
  - Q: This document shows the savings for PERS, does the general fund shows savings.
    - The employer costs do reflect a savings.
    - We have identified portions of the contingency to move, should we need to cover the costs.
  - Q: Can you please clarify the PERS increase?
    - Page 5 in the budget document, outlines the assumptions.
    - Tier ½ increased from 7.13% to 14.11%, and OPRSP rated increase from 5.62% to 12/11%.

- Theresa compliments prior budget committee's for anticipating and managing our PERS debt.
  - Pg 108 in Supporting Schedules outlines a comparison with other districts.
- Q: PERS bond earning rate could offset the general fund?
  - Current earning rate is estimated at less than .5%.

Average Salary report removed from the agenda, unable to discuss this evening, as having problems with the software program.

### **Budget Message Q&A**

- Q: Why are we using a TOSA for the assessment?
  - Current employee is Patty Carrera.
  - The experience and knowledge she has is paramount in collecting the necessary data for the Instruction department and the Superintendent.
  - Skill set is required by a licensed staff member, to not only pull data, but to analyze it and distribute it to administrators.
  - She also insures we are in compliance with the state level.
- Q: The TOSA provides training to instructional staff, please describe?
  - That is our Instructional TOSAs.
- Q: On page 9 of the budget message, it outlines the \$1.9M spend-down, but the prior years do not match the report provided this evening. Please verify.
  - The amount in the budget message reflects the approved audited amount and the report reflects the approved budget.

### **Public Comment**

- Marcelina Torres, Parent of students at Reynolds High School, Reynolds Middle School and Woodland Elementary and a Stand for Children Chapter Leader.
  - Investing in student achievement is a priority in closing the achievement gap.
  - Budget is difficult, appreciates the work.
  - We support investments that bring positive outcomes in children and classrooms.
  - Urge the district to add a full-day Kindergarten in focus and priority schools.
  - Research shows positive outcomes.
  - It is fundamental to success in student achievement.
  - Implementation would show community we are serious in supporting students.
  - In addition to full-day Kindergarten, support the teachers.
  - Equity – those that need help will have it.
  - We know reaching benchmark is low in all students.
  - Graduation rate is unacceptable.
  - We have to do better!
  - Full-day Kindergarten supports student's first shot in academic success.
  - Huge strategy at closing achievement gap and gaining parent involvement.
- Natalia Leyva, Stand for Children Chapter Leader and parent of 3 students in District.
  - Involved parent that cares about all children in the district.
  - Budget Message came out in English only, which doesn't support the diversity within the district.
  - Asked that we think about it ahead of time and prepare.
  - Language in budget is difficult for community to read and understand.

- In order to achieve more parent involvement, parents need to be supported and communication needs to be understood.
- Asked if the proposed budget supports the English Language Learners with more support for more positive outcomes.
- Would like clarification on how the proposed budget is going to support student achievement.
- Everyone wants positive outcomes and the parents are looking forward to hearing from the district.

### Agenda Modification

Chair Keck made an executive decision to modify the agenda and bring up nutrition first, before we get into General Fund. Asked for the person from Nutrition to come up.

### Nutrition

CFO Rachel Hopper outlines that there are staff from Nutrition to answer questions. (Turn to page 35 – Nutrition Services) – Programs that are year-to-year funded.

- First table outlines the Revenues, which come from Federal, Intermediate, Local and State sources.
- Second table outlines the service requirements.
- Third table reflects salaries and the contract costs (300) with Chartwell Services and the Nutrition Supervisor. We are in our 3<sup>rd</sup> year of 5 year contract.
- Capital outlay includes the updated software system.
- Q: there was some investments in some of the kitchens this past year, can you discuss the upgrades made?
  - There were some freezer installations at some of the schools in need.
  - The proposed budget includes freezer work at Woodland elementary.
- There is an increase of 2.66 classified fte for the rollout of food services at Four Corners and RLA East. Previously provided by a third party funding.
- Q: Why are they carrying such a large contingency forward?
  - Ending fund balance in 11-12 was larger than expected.
  - Required to keep no more than a certain percentage of collections, so we continue to invest in our capital.
- Q: Are we preparing for the possible sequester?
  - Funds are not from ODE, they are from USDA/Federal funds. We are not projecting any decrease.
- Q: What are the current Free and Reduce rates in our district?
  - District report is 76.7% free and reduce rate. Up 1.1% from last year.
  - Chair Tewksbury notes that the percentages in the report includes both free and reduce percentages, but the majority is free.
  - Alder is at 95%. Davis is at 92 %, Fairview 75%, Glenfair 92%, Hartley 92%, Salish Ponds 83%, M. Scott 73%, Sweetbriar 57%, Troutdale 63%, Wilkes 85%, Woodland 76%, LMS 81%, RMS 83%, WMMS 59%, RHS 67% RLA 81%.
- Q: Who determines who is qualified or not for this program?
  - That is done through the state, not the district.
  - Form is from the State.
- Q: Not what I meant, is it not true that in determining your qualification for free and reduce lunch a declaration by the parent or guardian?
  - The parent must sign up for the program.

Chair Keck divides the next phase, and they will discuss revenues and resources before taking a break. Second notebook, page 1. In this, will you discuss the state forms for determining the amount of money for adm's in the original book, page 103.

### Revenues and Resources

- CFO Hopper begins on page 104 in original book. The state school fund has changed the way they provide the information to us.
- We have provided estimates to the states for projected enrollment, including charters, student services, etc. They then give us the projected weight for the students.
- Charters provided the information to the district and were happy to be a part of the process.
- Extended Average Daily Members (ADM) is the greater of the two columns. That is the number that is used to determine our grant dollars received by the State.
- Teacher experience plays a factor in the dollars, as it is compared to the state wide average. Our average is 12.72, and the state average is 13.04. Our revenues will be adjusted down to reflect that.
- State funding ratio is the 1.449653329899 (there amount factored by what they have to spend).
- The state school fund grant is reduced by the amount the district receives from local revenue.
- State School Fund Grant for 2013-2014 is estimated at \$77,965,846. Includes charter schools.
- Q: based this calculation on reported ADMw of 13,773, our enrollment is around 11,000; did we lose 2700 students?
  - This is strictly based on weighted adm. Page 104 outlines.
  - This includes charter schools and we then pass through based on their contracts.
- Q: when is the adjustment paid?
  - This is called the May surprise. The state reconciles state wide, based on actuals and will pay out the following year. This year we will be paid for 11-12 school year.
  - The funding ratio will also change, so it is hard to predict the adjustment.
- Q. The report reflects that students in poverty is at 2295.55. With our poverty rate at 75%, what can we do to get that number updated?
  - The number is based on a consensus done by the state, in 2010, and is not done by school boundary.
  - The lump sum that is distributed based on that amount is then divided into all districts.
  - It doesn't mean we have 2295 students, it is the x factor of the formula to equal the amount being distributed.
  - There is not a way to articulate what we are not collecting in the poverty portion.
- Q: Poverty is given as a lump sum, can't it be shown as a lump sum?
  - We are using the state required report, which is given to us.
- Q: Students on iep are at 277.10, are we getting the full amount?
  - We are. We are serving far more students than the 11% cap.
  - The funds are paid out of general fund.

Chair Keck would now like to discuss the resources on page 1 of the second notebook.

- Q: It outlines that we are still collecting from prior year taxes, how can we be more efficient in collecting those dollars?
  - Chair notes that Multnomah County collects the taxes and it seems overly optimistic to collect double the amount.

- We are scheduled to receive \$22.1M in 2012-2013.
- We have a 94.6% collection rate in our area, and we try to be on the conservative side in our budget.
- As property sales, property taxes are paid and we can collect.
- Q: If local taxes don't come in, do we get more from State School Fund?
  - Yes. It would be adjusted, as the local resources are subtracted out.
- Q: Athletic users fees are up significantly, what are we charging students now?
  - Let me give you an overview of the changes in the report.

CFO Rachel Hopper outlines the changes in the budget report:

- In the proposed budget in the past, the use of student body funds have been used in the athletic users fees that would cover equipment replacement. It was then sent on from the ASB fund for the district services. We would like to consolidate the process and put it in one place.
- 100% of fees for participation in athletics and activities will be in the general fund.
- We can properly account for all of the athletic services in the district.
- Tuition payments for our therapeutic school, Four Corners, had been split. We had not offset the costs with our Trillium contract. This is different than the past and will align our maintenance of effort. It will divide out the services receiving from those paying tuition.
- Moved the revenue for the JROTC partnership to a line item in the general fund, for paying the wage the Army dictates to us to pay them.

Revenues review:

- Q: by using the tuition dollars in student services for our kids, are we losing maintenance of effort weights.
  - Being that we are over the state cap at 15% students receiving special education services, it is easier to allocate the percentage coming in on tuition dollars.
- Q: The resolution dollars through MESD, how much are we receiving in cash.
  - Cynthia will be looking this up. 16.67% we collect of MESD pass-through dollars. (pg 113 of budget document).
- Q: How are athletic user fees connected to the ASB?
  - They did not show up in the general fund as a revenue.
  - It is now setup to run through the general fund and offset the costs for the athletics.
  - We established a system and a process to collect the fund accurately. Fees have not increased for the students.
- Q: Please describe the increase in Medicaid and miscellaneous revenue.
  - Reynolds has not been collecting Medicaid reimbursements and will be collecting on those we are eligible to receive.
  - These services are tied to our special education students.
  - MESD had collected in the past for our students, and kept an administrative fee.
- Q: Any threat in sequestration? Not to her knowledge.
- Q: These increases in revenue are not going to impact the State School Fund?
  - They are offset on services and should not affect.
- MOE information for district - \$15,005,000. ESD provides another \$2.5M = \$17.5M for special education students.
- Q: Please describe the miscellaneous revenue.
  - Made up of facility rentals, staff building use.
- Q: ESD apportionment increased.
  - Due to the district providing services for 8 students that were pulled from an MESD provided service.

Budget Committee Chair Keck called for a 10 minute break at 8:12p.m.

Resumed meeting at 8:24p.m.

Board Chair Tewksbury notes that in question to the poverty concern, it is HB2098 – still out there. HB2098 was assigned a sub-committee on the 7<sup>th</sup>.

Chair Keck outlines that the budget committee will continue with the Instruction: General Education, Activities & Athletics, Talented & Gifted, SPED programs, Alternative Education, Charter Schools and ELL. This is a huge chunk to cover in the remaining time at this meeting. We may need to move the general fund discussion to the beginning of the meeting next week, and the ending fund balance to next week. If we can get through the support services and community services at the beginning of next week's meeting, we can get through the resolutions needed at that time. But, we will hold as many meetings as we need to. I am not going to move things along, because I think this budget is a tipping point for years ahead. I anticipate we will get through next week, but not hold that if we don't.

### **General Fund - Instruction**

1000 Functions in General Fund – pg 138 in proposed budget book.

- District-wide general fund only, we have 187.50 licensed staff proposed.
- This is spread throughout the schools, details can by object is in the second book.
- Classroom, Media and all licensed staff.
- Increase in 10 fte from 12-13 adopted budget.
- Provides music and PE consistency for schedule, maintain class sizes.
- Q: This is an actual 10 person difference from the approved budget last year? Confirmed.
- Chair notes that when we add one teacher, we are adding approximately \$100K per teacher. Adding ten, is a significant increase.
- Q: Where are we putting tutoring now?
  - It is not inside the elementary, middle or high school programs; except in the AVID program.
- It was in the past.
  - It will be outlined in student services.
- Q: Biggest fte changes including building fix costs (pg 173), can you explain. Why the change? Because it was moved to another account?
  - Yes.
- Overall, in the wash of moving chairs around, the total fte changes is 16.21 in the district.
- Q: In the athletic field, you have 1 fte and a \$200K cost, can you explain?
  - It would include paying for officiators and the 1.0 fte is the classified secretary.
  - Coaches stipends would come out of associated payroll costs.
- Q: Elementary programs, K-5, increase in salaries because of an increase with fte's?
  - In addition to the salary increase based on contracts.
  - Associated payroll costs are outlined in the contracts.
- Q: We have an increase in purchase services because?
  - After school programs that may not be funded by partnerships. Example, SUN programs.
  - Supplies would include textbooks, copies, etc.

- Q: Supplies Materials, I know that we have textbooks in this fund, we went from \$21K to \$31K, is this in line with our standard 7-year purchase of textbooks and why is it being put here and not in its own line item?
- Q: Periodicals for Elementary, why not in media services?
  - Textbooks, if you find it in a building principal's budget, it is for replacement costs and not a textbook adoption. It will also include expanding a classroom library.
  - Periodicals are for
- Q: Why is there a significant reduction in the 0300 purchased services?
  - It is because we had a Title Fund set-aside last year.
- Q: Why is there an increase in software purchases in Elementary?
  - This includes annual licensure renewals for instructional use in special education and general education.
- Q: Why do we have repairs and maintenance at the school level, and not in operations?
  - This is for immediate repairs and supplies.
  - It will cover smaller repairs that are not budgeted in operations.
  - Equipment repairs are also included in this amount for copiers, etc.

#### Middle School Programs

- Proposed 94.71, increase of 6.71 fte from the adopted budget.
- Q: Under purchased services, the travel has increased by almost \$20K, please explain.
- Q: Computer Hardware increased from \$6K to \$26K, please explain.
- Q: Dues and fees increased from \$2,500 to \$106,147.
  - They will take a look to make sure they aren't assigned to the wrong objects.
  - Function 1122 in the summary represents a change in how we are handling the athletic funds. YMCA – hire coaches under the supervision of our Athletic Director. In cases where we needed to provide staff at Basketball and Volleyball games and to include background checks on the coaches are some of the reasons to fund this way.
- Transportation costs, allocate to the buildings and programs for the field trip or after-school activities.

#### High School Programs

- Proposed 96.51 fte, increase from the adopted budget which will cover our core classes, cte programs.
- This is needed to meet the service demands based on enrollment.
- Salaries are tied to labor contracts and increase in fte.
- Purchased services reflects the cost for graduation.
- Supplies and materials includes some textbook replacements.
- Q: They are asking \$118,000 for textbooks, for damaged books, or is this part of rotation of books?
  - The amounts of these books are significant for replacement.
  - Foreign language books are not part of the textbook replacement plan and are included in those costs.
- Q: How many are new books?
  - \$19K for new language books.
  - Textbook replacements are included.
  - Extended the classroom collection is also included in this costs.
- Q: To confirm, these are not part of the textbook replacement schedule. Confirmed.

Chair Keck asked for a current copy of the 7-year replacement schedule.

- A: to answer some of the questions earlier, periodicals is given to the principals in the Elementary to cover their Scholastic periodical.
- Q: Address the lack of reading material at the High School?
  - The High School library has been going under renovation this past year. It includes and upgrade for electronics – available in the Media budget.
  - This summer, it will be re-carpeted, as outlined in the operations budget.
- MS Travel: please explain the increase.
- MS Dues increase, please explain.
  - Software licensure.
  - So it makes since in the increase in computer hardware – to support this software.
- Q: High School athletics, could you please explain the salaries.
  - Salary for one Classified fte, officials, and stipends for Coaches.
  - Associated payroll costs are outlined in the contracts. Have not identified fte for the stipends, jus the stipend dollars.
  - Purchased services include an athletic trainer and the use of MHCC facilities for track and football.
- Supplies and materials: No longer running funds through ASB, but being reflected in the budget.
- Q: 0310 for technical services, we've gone up from \$47K to \$83K, please explain.
  - Contract services for repairs of equipment.
  - Officials that may have been paid out of ASB.
  - Rentals of facilities – MHCC.
- What we tried to do across the budget, if you are paying someone on a timecard, it will be paid in 0130. If you are paying stipends or extra duty, it is given another code for tracking.
- Q: Is the travel budget part of the transportation budget of athletics?
  - If someone other than Reynolds was providing the service, it would be reflected in purchased services. Otherwise, it should reside in the transportation budget.
- Salaries in 1133 reflects the stipends for Club Leaders/partners.
- Supplies were in ASB funds prior, now reflected in the general fund.
- Q: What would they use for leasing?
  - Some of the time they rent facilities to fundraise. We can confirm with the high school the specifics.

#### Talented and Gifted

- No change in fte.
- Slight increase in supplies and materials.
- Q: What is the additional salaries, it seems like a large amount for a .5fte?
  - Each school that has TAG, a licensed staff member who oversees it will receive a stipend.
  - It also includes a group leader that assists in developing the curriculum plan.
- Q: with a decrease in funding, are we losing students?
  - Quite the opposite, as you will note there is an increase in supplies to support the increase in students.
  - The enrichment program has been successful; therefore we can monitor our spending better.

Chair Keck would like to move through the alternative education and charter schools and postpone the SPED and ELL for the next meeting.

## Alternative Education

- Proposed decrease in fte, as we are aligning our middle school program.
- Trying to maintain fte on enrollment at first semester, which does not reflect the peak enrollment at the beginning of the year.
- RLA West and RLA East are included in this account.
- Tutoring resides in 1270, 1280 and 1283.
- Q: please verify the movement of staff. In 1280 last year, we had 2 fte and in 1283 last year we had 17.50 fte.
  - We are moving to one account.
  - There is a decrease in fte in the proposed budget.
  - Outlines, we are moving 5 fte out of this program.
- Q: On classified staff, how can you change a .04fte?
  - They were previously a .16 fte.
- Q: Is it being called alternative education?
  - The program model was called RLA middle, allocation being disbursed and there won't be an RLA middle program in this coming year. It is a high school program.
  - Our therapeutic school, Four Corners, will now go K-8.
  - Now called alternative ed.

## Charter Schools

- Represents our charter agreement pass-through dollars through State School Funding.
- They receive a double pay in July, like the state provides to us.
- Final disbursement to charters in May.
- Q: Where does the percentage the districts retain from the charters sit in the budget?
  - It sits in the revenues – state school fund.
  - It's not allocated as a charter school, it is a reflection of the pass-through dollars in the charter school account.
- Q: Would it be worthwhile to include additional resources used to support our charter schools?
  - The suggestion is to separate the revenue to outline administration costs and funds that follow the child. Budget committee members did not provide consensus.
- Q: Have we seen an increase in enrollment in the Charter Schools?
  - Charter schools provided a projection to us.
  - KNOVA will include a grade 8.
- Q: If the charter schools are not doing their fiduciary duties, what is the mechanism to track their accounting?
  - Report requirements are outlined in their contracts.
  - We have asked for their budgets.
  - We receive a copy of their financial audit annually, before ours can be completed.
  - They are participating in presenting an annual School Improvement Plan to the board.

## **Budget Committee Comments/Questions**

- Agenda setting: Chair Keck outlines that she would like the public comment at the beginning of the meeting agenda. They will review SPED, ELL, Support Services and End Fund Balance at the next meeting.
- Chair Keck notes that she would like to receive the mean, medium and mode for the four categories, breakdown of contingencies on the ending fund balance and the GASB. They would like quantification on the contingency on what may come out.

- Chair Keck personally feels that the budget is fiscally irresponsible. She feels that taking down \$6M is very difficult for this organization. I would prefer to see a set aside, so that if we don't get some of this stuff, what can we put aside for later. In the past few years, we had a list that if funding came in, we could get some of these items. She has concerns about the ability of this district will continue in a well managed financial basis. She would like a list of items that would be put on a cut-list and put aside. She doesn't know how to fully fund this budget and have adequate reserves.
- Board Chair Tewksbury asked if this is something necessary to approve this budget, or is this something that the committee is requesting to have for the board's sake. Is it something they need to put together before we vote next week?
- Board member Teeny highlights that we did receive a 3 year rollout on the end fund balance and appreciates the information. It looks like the spend down of \$1.9M is less than the board expected.
- Chair Keck notes that her concern is that they are adding a lot of personnel that will continue from year-to-year and at some point will put us into a tipping point that it will put us into some fiscal issues that will not be pleasant. Do we need to have it to approve this budget, no, but she thinks for the welfare of this district that we need to have a put aside cut list for prioritization.
- Theresa asked for a prioritization list earlier and would like to see something like it, and what she feels Naomi is thinking of is that the State budget is based on assumption. In past years, we budgeted conservatively. Can we believe the 6.55, and do we need to have the conversation on going deeper? Her concern is the end fund balance, how they are allocated for restricted and for unappropriated. Are the contingencies for emergencies? If the state cuts us in one year, where do we take it from? Would we spend reserves or cut bodies?
- Board member Teeny notes that he will not be in attendance next week, but may be available by SKYPE.
- Chair Tewksbury notes that the spend-down in 12-13 is \$6M, the spend-down proposed is \$1.9M spend-down.
- Trenton outlines that it includes the PERS costs.
- Stan notes that there should be some limits to the amount of cuts, we don't want to see a \$5K item, but a \$100K item.
- Trenton notes that if we are asking them to cut, we should set some parameters.
- John asked chair, based on the history of the district, what is the risk of the state fund being cut? Is it significant amount?
- Chair Keck notes that the reason she raises this issue, after being on this committee twelve years, she was expecting cuts this year and significant cuts in 14-15. She still believes it will happen. Should we be adding people in, only to be cut in a year or two.
- Rachel notes that our district is not seeing a drop in enrollment. Other districts are seeing cuts, because their enrollment is going down. In addition, we have a high poverty percentage, so that where other districts are receiving cuts, we will get additional funds to support our students of poverty. Our district also received about 25 retirements. With the retirements, it gives an opportunity to not fill that position rather than a cutting a position.
- Stan asked if they were approving the minutes tonight?
  - Being that they were distributed tonight, it will be on the agenda next week for approval.
- Chair Tewksbury wants to ask about our timeline?
  - Chair Keck notes that she believes we will finish next week.

- Rachel notes that for the legal requirement for the public board meeting in June cuts us really close if we have to go beyond the 17<sup>th</sup> of May. Our newspaper of record only distributes twice a week and we have not posted additional dates.
- Bruce encourages that the Board Goals were developed and if we get into the prioritization list, I want this document in front of you when reviewing.
- Stan asked if we started earlier than scheduled, would it help.
  - The notification was published for 6:00pm.

**Next Meeting**

May 16, 2013, 6:00PM, Reynolds High School – MPR. Public comment for 30 minutes, 3 minute per person. Written comments can be submitted to board secretary.

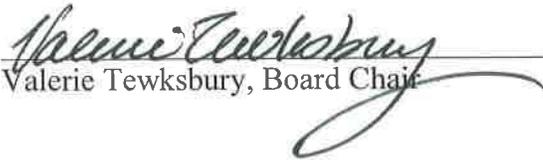
We will be discussing the general fund.

**Adjourn** Budget Committee Chair recessed the budget committee meeting at 10:11p.m.

Reviewed and Approved by:



Naomi Keek, Budget Committee Presiding Officer



Valerie Tewksbury, Board Chair



Linda Florence, Superintendent



The Board of Directors of the Reynolds School District No. 7 met in a Budget Committee meeting in the County of Multnomah, in the State of Oregon, at 6:00p.m. Thursday, May 16, 2013, at Reynolds High School, 1698 SW Cherry Park Rd, Troutdale, OR.

Members present: Board Chair Valerie Tewksbury; Budget Committee Chair Naomi Keck, Bruce McCain, Dane Nickerson, Meredith Cawood, Kathleen Forrest, John Lindenthal, Stan Madzellan, Tamara Schaffner, Sara Garcia Gonzalez, Trenton Harden, Superintendent Linda Florence, Chief Academic Officer Chris Russo, Chief Financial Officer Rachel Hopper, Director of Finance Cynthia Le and Board Secretary Connie Philibert. Vice Chair Robert Lee arrived at 6:31p.m.

Absent: Joe Teeny and Theresa Delaney-Davis.

### **Reconvene Budget Committee Meeting**

Budget Committee Chair Naomi Keck reconvened the May 2<sup>nd</sup> and May 9<sup>th</sup> Budget Committee Meetings at 6:10p.m.

### **Prior Meeting Minutes**

A. May 2, 2013 Budget Committee meeting minutes.

Budget Committee member Stan Madzellan moved to approve the May 2, 2013 budget committee meeting minutes. Board member Nickerson seconds. Committee votes and unanimously approves with 11 ayes and 0 nays.

B. May 9, 2013 Budget Committee meeting minutes.

Budget Committee member John Lindenthal moves to approve the May 9, 2013 budget committee meeting minutes. Budget Committee member Stan Madzellan seconds. Committee votes and unanimously approves with 11 ayes and 0 nays.

### **Old Business**

- Middle School function travel – currently a placeholder for Model Schools Conference travel for teacher and administration
- Dues and fees - \$100K. This is identified as the licensing for the rate 180 programs. Should reside in a 400 function. It will be corrected into the licensing object code and removed from fees.
- Request for salary schedule: mean, median and mode. Report provided in documents given to committee this evening that identifies salaries by classification, total fte, and mean, median and mode.
  - Fixed cost. What is the monthly insurance dollar amount for the administrator salary schedule?
    - Assumption is outlined in the budget message and page 5 of the proposed budget.
    - Salary schedules for administrators and confidential employees is capped at \$1500, \$902 for classified and \$1050 for license staff.
- Superintendent budget message questions will be answered as the review is done tonight.

## **Public Comment**

- Diego Hernandez – community member.
  - May forecast today was positive from the State, with funds of \$270M to reinvest in schools, public and higher education.
  - We need to start reinvesting in the school district. With 140 teachers and 95 classified laid off in the past few years.
  - Large class sizes.
  - Only 5% should be held in the contingent fund and the remainder should be reinvested to lower class sizes by hiring teachers, supporting the students by hiring liaison positions, and bringing restorative justice to the district.
  - Use what we have to improve current system and urge committee to use the money we are getting to better improve our education system.

## **General Fund – ELL and Sped Programs**

Rachel Hopper and Ovidio Villarreal

- General Fund, supplemental pg140. ELL is Function 1291
- Additional support for students qualified for ELL services. State School fund formula outlines additional support for ESL services.
- Proposed budget looks to be a decrease in fte for 1 administrator and 1 secretary, but it was put into 2190. As we correct the budget, 2190 will be reduced and you will see them correctly put into 1291.
- Q: How much revenue does the district receive for ELL services?
  - They are an additional .5 weight.
- Q: Based on the \$4M being spent on ELL, how much comes in from the state.
  - Currently, the district is receiving approximately \$8M for ELL services and spending \$4M. We are reworking the process for delivery the service. When the plan is approved, we can reference the information. Plan for improvements by the fall.
- Ovidio Villarreal presents to answer questions.
- Q: Can you give me a number of students currently identified as ELL students.
  - 2,648 students, K-12.
- Q: Do you have a report that would outline projected enrollment for incoming Kindergarten students?
  - 13% of preschool students are considered ELL.
  - Total population for K-5 is 1,300 students identified in our priority/focus schools and Wilkes elementary. This represents 50% of the identified ELL students.
- Q: What is our goal on how soon to have our children in and out of the ELL program?
  - Currently, the state would like to see approximately 4-5 years of English Language Development. Depending on their skills upon arrival into the district, will determine the length of the course.
  - Average range is 5-7 years, if they come in with foundational skills.
- Q: What motivation do we have to move the student through the ELL program rapidly?
  - We are hoping they have a full understanding of the language. Depending on the skills they arrive with, will depend on the students growth in moving forward.
- Q: What type of control do we have in place to have them graduate out of the ELL program appropriately and not kept in the plan for financial gain?
  - English Language Assessment given annually will determine whether they move on to the next level. Level 4 is the final level in the program.
  - State tests on ELPA and OAKs also reflects how they are doing. Our state report card will reflect this information.
  - When a student leaves the program, we are still monitoring them for two years.

- Q: We have less fte outlined 2.5 fte, how will this affect the program?
  - One position is the administrator and one is the secretary. The other .5 fte is a teacher position that has not been filled – vacant position.
- Q: We reduce staff, how will it benefit the students and how will you monitor these students?
  - Once a student exits the program, the administrator will work with the principals to provide differentiated instruction to help them with the growth of English and strategies with targeted support to keep them successful in the general education program.
- Q: With the success of ELL students, how does this affect the district with the achievement gap?
  - With the ELPA test score received outlines that they will be successful in the general education program. They will receive the same OAKS test in reading, math and science and that is how the district is measured.
- Q: What do you do to handle students in ELL from K-12?
  - We do have long-term students in the ELL students that have interrupted schooling.
  - We have to work extra hard to bring those students up to speed, compared to uninterrupted schooling.
- Q: What is the percentage of graduate ELL students?
  - Don't have the exact number.
- Q: How many languages do we have in the program?
  - 56 languages.
- Q: Do teachers who specialize in a language that is not common, do they receive higher pay than the more common language – Spanish?
  - No. There is a salary schedule for our licensed staff.
- Q: Is there a plan for the entire students in the ELL program?
  - Yes.
- Q: If there is a state requirement to try and graduate these students in four years, there is no incentive for moving them through the program?
  - Students are identified through assessment and will pass based on the ELPA testing. We don't encourage them to not do well on the testing.
  - The direct instruction services are reflected in this function. Other support services are not identified in this function.
  - They will receive support until they test out of this program.
- Q: Of the \$8-9M receiving, how much is going directly into this program?
  - Approximately 50% is being utilized for direct instruction.
  - The remainder is going into general fund for the support services.
- Comment: Board member McCain would like to see 100% identified as directly servicing this program and hopes that can happen in the next year or so. Legislation will eventually start cracking down on this spending and not provide as much ELL service dollars.
- Q: Do students in the ELL program take the OAKS test, too? Is it provided in different languages?
  - Yes. Not in their native language. Both ELPA and OAKS is given in English.
- Q: Are we fined or sanctioned by the state for not using the money provided for ELL students?
  - No.
  - In order to use 100% of the funds, a plan needs to be created and approved from the State. It is not a current implementation by the state. Surrounding districts do not use 100% of their funding for direct instruction in the ELL system.
- Q: When the results come out on the OAKS testing, is it adjusted for the ELL students?
  - If you are a newcomer, it is adjusted. Otherwise, it is divided by grade and weighted appropriately in the report card.

## General Fund – Sped Programs

Function begins at 1220 – restrictive programs (report provided to budget committee that compares to prior years and outlines the maintenance of effort.)

Chair Tewksbury asked for an overview of the program, based on changes outlined in the report.

Chair Keck notes that she assumes there will be a deck change and the information will be given by the department representative.

Brenda Martinek overview:

- In the report, the orange block areas are our expenditures.
- The maintenance of effort includes MESD dollars. Total for 2013-2014 - \$1.9M for MOE. Less for MESD by pulling our Functional Life Skills middle school students next year and serving them ourselves. Currently have one at the high school. We plan in the future to serve our elementary students, as well.
- Our total increase of fte is 3 licensed staff (Structured Behavior Classroom – Reynolds Middle School, Functional Life Skills Teacher – Reynolds Middle School, and HS Sped – dual-endorsed Math Teacher).
- Our total increase of 5 fte in classified. Four Educational Assistants in the middle schools Life Skills classroom and 1 EA in the SBC program.

1220 reflects our Structured Behavior Classroom, Social Communication Classroom and Four Corners Program. Within the program 14 teachers, 25 EA's and 1 SLPA.

- Q: These are projected numbers on the report? Correct.
- Q: 13-14 are exactly the same; 11-12 actuals are different? Which is accurate?
  - The report you have is the most accurate. The MESD audit for 11-12 required us to increase our expenditures in 12-13 in maintenance of effort to meet their changes.

1223- Transition program - .79fte decrease in classified. We moved EA to function 1250.

1224 Life Skills, we have 10 teachers and 36 EA's, minus 1.83 fte, moved to 1250. We are closing a life skills class at the high school to a less restrictive program to get some of those students back into the classroom to obtain a modified diploma program.

1225 Out of District programs – outside contracts, one-on-one nurses and one-on-one EAs that are necessary through the MESD. Audiology evaluation and assessment will be closing. Feeding team at Columbia Regional is closing June 30<sup>th</sup>, so we will work with MESD for feeding services. Also includes students at Serendipity.

1227 Extended School Year – must provide services for students in the extended school year. We are looking to serve 9 students this coming year. This does not include MESD FSL students.

1229 Functional Living Skills – increase due to additional classroom needed. 2 teachers and 8 EA's.

1250 Less Restrictive Programs – Resource Rooms. 35 teachers, 10 EA's, fund 34 EA's out of IEAA. Overall increase of 3 fte license and 5 fte classified.

1251 – Less Restrictive Charter Schools – no change in fte. 2 fte teachers and SLP & School Psych.

1270 – Tutoring, discussed at May 9<sup>th</sup> budget meeting.

How the funding is done or program information can be discussed. Maintenance of Effort is measured by general fund expenditures only and needs to be consistent for MOE requirements. We cannot spend less from year to year on Special Education.

- Q: What correction did MESD do in 11-12 and the amount of that correction?
  - At the end of the year, the projections were sent and not actuals that went to ODE. So the districts based their projections on their projections. Because the districts were unable to open up and modify the audit to the actual numbers, the maintenance of effort increased by \$367K. This means that we need to expend that increase on special education services.
- Q: Why did the percent change on the revenue?
  - These are for funding, not the MESD pass through dollars. We have higher students in the special education services than the cap, we have a higher amount per student revenue we will collect.
  - Trying to make sure our expenditures aren't growing as our sped revenues did for the year, and meet the districts requirements of the state.
- Q: In 1220, last year we had \$150K for additional salaries and nothing this year. Can you explain?
  - Additional salaries are being paid through IDEA funds for IEPs.
- Q: Several places, the classified substitutes have been budgeted, but none have been budgeted in this section.
  - Coding more responsibly for tracking.
  - Enhancement grant will also cover additional IEPs.
  - IDEA only covers additional hours for classified staff. The IDEA does not cover licensed staff costs.
- Q: In 1225, there is an increase of \$300K, please explain.
  - Increase in costs for one-on-one nurses, serendipity, and contracts.
- Q: In 1220, why is there an increase of \$21,000 in travel from \$0 last year?
  - Mileage reimbursement for positive behavior support program professional development.
- Q: If someone travels for professional development out of state, is that allocated in this amount?
  - Mileage, hotels would be considered travel.
  - Registration fees
- Q: Back to the summary, with a decrease in MESD costs of \$900K is that the increase in expenditures?
  - Yes.
- Q: Do you think most professional development is out of the area?
  - State wide training is usually in a central location, Salem or Eugene.
  - Local training we can usually find in the Portland metro area.
- Q: Do you have a feel for the number of students entering the sped program?
  - 1760 students currently. Approximately 50 – 75 students that are ineligible (graduated), but unable to keep up with the new students coming in.

- Q: We bought a building for this Four Corners program, is it successful?
  - It is a model program for the state. Partnering with OHSU. We receive 9 students from other districts that are paying tuition dollars. That tuition covers the majority of our Trillium contract.
- Q: 1760 is the IEP number on the A&W worksheet, so when we see this number of students in the program, and count additional weights. With ELL, we will have about 1500 weighted students, which is about \$9.7M. With that, our revenues from the state, why is it \$1M less?
  - The number of students being served was less.
  - The cap was set low and based on regular enrollment.
  - The 11-12 revenue is the final sped adjusted numbers for that year. We could still collect sped revenues for 12-13.
  - Extended admw grant, in 11-12, \$5823/student, 12-13, \$5990, with the \$6.55B co-chair budget its \$6500/student.

Chair Keck calls for a 10 minute break at 7:36pm. Chair resumes meeting at 7:52pm.

### **General Fund: Support Services**

#### **Pg 140 – 2110 Attendance/Social Work**

- It shows 3.0fte, but we are allocating .5fte for the homeless liaison to go into the title fund.
- Q: In 2110, what is \$50K in consumables?
  - Because the Federal Grant dollars are no longer providing funding to our homeless services, we are providing supplies needed for our homeless students.
  - School supplies, PE clothes, backpack, hygiene items, clothing, etc. to assist our students in attending class.
- Q: We are not providing services, such as housing?
  - Correct. We are not in that service.

#### **2115 – Student Safety**

- Increase in fte for RLA West and RLA East, to provide security training in student management.
- Increase in hours for the RHS security team to cover before and after school programs security.
- Also covers our contracts with municipalities for SRO's at the secondary schools. Currently do not have a SRO at Walt Morey Middle School and would like to try for a .5 SRO at WMMS.
- Q: Gresham SRO at HB Lee MS, Troutdale provides SRO services at MHCC. Could you describe?
  - Currently our Troutdale will cover our sports played at MHCC, under the contract agreement.
- Q: Can you outline the increase in salaries of \$180K, with only 2.5 fte increase in classified?
  - Adopted budget for 12-13 does not cover some of the increases, and some of those dollars are reflected in this amount.
  - Increase hours for current SMT's at middle school.
- Q: Student safety and security/safety?
  - Student safety deals directly with the student population.
  - 12-13 budget is underfunded. In order to increase the safety of our schools, we need to increase the fte, provide security cameras, etc.

## 2120 – Guidance Services

- Counselors and Social Workers.
- Social worker at Reynolds High School and Alder Elementary.
- Social workers that have moved into counseling positions that have not been correctly allocated.
- Q: In the worksheet, 2120, 2122 and 2130 are not outlined in student services.
  - All general education students are provided these services, so it won't be outlined in student services.

## 2122 – Positive Behavior Support System

- Put together some recommendations and plan that will support bringing this program back into the schools.
- Students had a pro-active and pro-social behavior – found the outcome for the students, when this was in place, was good.
- Survey this year of PBIS at each school done this year.
- Extra hours for staff meetings, extra hours for our Four Corners director, additional duties and supplies and materials at each school.
- Q: Can you briefly describe what this program support is?
  - PBIS program for K-8 and Challenge Day at RHS.
  - Assembly and 3 sub days for teachers to attend the PBIS conf.
  - Travel costs and hotel per diems.
  - Positive awards and supplies for students.

## 2130 – Health Services

- Students on 504 plans – reflects students that are not eligible for special education, but need accommodations and modifications.
- Have not had a budget line prior.
- Based this on student enrollment.
- Increase in fte is for the Noon Assistants that work with the students that need insulin.

## 2140 – Psychological Services

- No increase in fte.

## 2150 – Speech Pathology

- Move 1.87 fte from 2160 to 2150 for accurate budgeting.
- 17 Speech Pathology and 2 SLPA's.

## 2160 – Other Student Treatment

- Moved .92 fte to 2150.
- Increased Occupational and Physical therapist by hours to assist with our ongoing technology needs of students with disability.
- Service level remains almost unchanged.

#### 2190 – Director of Student Services (Brenda Martinek)

- The two fte mentioned earlier in the ELL budget is being moved from this account.
- Q: What is the \$25K for legal fees?
  - It is to retain our attorney for any possible litigation. It was \$10K last year.
- Q: What is the purpose of 2190?
  - Administration services for Special Education.
  - Salary for herself and two program administrators. Two secretaries and four records secretaries.
  - Paid for out of special education.
- Q: We added two ELL staff to this account, what role will they play?
  - They were misclassified and should be in 1291 – ELL services.
- Q: 2191 and 2190, last year versus this year, there is an increase of \$200K.
  - It reflects the ELL director and the ELL secretary.
  - The sped summary will outline the correct dollar in 2190.

#### 2410 – Building Administration

- The only fund for student services is the Four Corners administrator, secretary and registrar.

#### 2558 – Transportation – Special Ed

- Salary is for the Safety Aid that is on the bus for students that need the service (students with seizures, as example).
- Q: How does this work for special education?
  - Covers tri-met for post high students.
  - Contract with Assist and Secure Transport.
  - Covers students at contracted sights and deaf schools.
  - One of the reasons it is projected higher, additional students need services and adjustment to cover costs allocated in additional services this year.

#### 2211 - Teaching and Learning

- 3.5 fte Administrators and 1 fte classified.
  - Chief Academic Officer, Director of Secondary, Curriculum Coordinator and .5 Director of Elementary, Instruction secretary
- Q: Can you explain the associated payroll costs?
  - To cover substitutes for staff that is participating in committee meetings.
- Q: There is a travel allowance and an increase in 0340 travel, please describe?
  - To learn on the Synergy program coming into play this next year, we sent staff to Arizona for training.
  - Anticipating conferences coming into the new school year – Next generation assessments, is an example.
  - Proficiency based grading conference in Hillsboro.
- Q: Increase in consumables and over \$120K in computer software?
  - Increase in computer software is to support the Literacy Framework materials and licensure.
  - Consumables – maintenance for current programs and ACT testing.

## 2220 – Educational Media Services

- 1 fte Licensed, 1 fte classified and aligned media assistant assigned at high school, middle schools and elementary schools. One of the goals is to make them an on-site technology assistant – increase their hours.
- Q: We are spending \$75K on library books?
  - We work with the media system to analyze our collection. It is allocated to all the schools in the district based on the enrollment.
- When we have a rollup of 0430, who is purchasing the other \$9K of library books?
  - We will look into the function and get back to you.
- Q: 0240 insurance, please explain.
  - It is payroll costs.

## 2230 - Assessment and Testing

- Proposed to have our technology teacher on special assessment (TOSA) to collect required information for reporting.
- TOSA for using technology in the classroom and make sure we have professional development in the classroom to support the technology in the classroom.
- Testing Coordinator at the High School
- Q: So they don't have resources to use for themselves?
  - It will be in the technology resources - 2660.

## 2240 – Professional Development

- Previous budgets housed these funds in instruction and principal budgets - 2211. To align with the state, we are allocating the dollars to account. No fte allocated to this amount.
- Q: What is the difference from last year to this year on professional development dollars?
  - In previous budgets it was allocated in the principal funds
  - This is also proposed to include our professional development for the literacy framework implementation.
  - SIOP training twice a year.
  - Early release time is a 0 cost in the budget.
- Q: Associated payroll costs will cover what?
  - Training. As an example, the Literacy Framework is a 4-day training with each of the teachers.
- Q: Please explain the \$50K for travel?
  - Model Schools and other various conferences.
- Q: Please explain what the \$71K for consumables is for?
  - Materials needed to provide the trainings. Books for teachers to train and build background information.
  - Covers 200 teachers – K to 5<sup>th</sup> grade.
- Q: Within the dollars allocated, how many days does it take the teacher out of the classroom?
  - Depending on which committees they are in and implementing the literacy framework training. Could be 3-4 days for committees. Perhaps another 3-4 days for professional development.

2310 – Board of Education (Superintendent Florence)

- Main change is the split allocation of Executive Assistant and Board Secretary, increase in 2310 and decrease in 2321.
- Purchased services include survey services, rental Fairview City Hall for board meetings, travel for board conferences – including National School Board Conference, budget books, facility audit scheduled, new software program – Granicus live stream, BoardBook through OSBA, Policy web hosting, dues and fees, legal services, registration fees and subscriptions to Policy update.
- Q: Why are we looking at a \$5K decrease in audit services?
  - As a district, we receive less of a cost because the financial statements are written in-house.
- Q: Clarify Legal Services increase of \$25K?
  - Pending litigations and upcoming contract negotiations.
- Q: Election services increase to \$25K from \$17K?
  - It is possible the school may seek a construction bond in the spring and that would cover those costs.
- Q: Legal services through OSBA only?
  - No, this is for our other legal services we have – GHR and Hungerford are included.

2321 – Office of the Superintendent

- Q: There is \$60K in Technical Services, please explain.
  - This is to cover our East County Legislative Liaison – partnered with GBSD and Centennial.
  - It will cover our Hearing Officer
  - Tuition
  - Oregon Leadership Network

2410 – Building Administration (CAO Chris Russo)

- FTE outlined are Building Administrators.
- Includes the 18 Principal building budgets in this function.
- Q: What is Tax Shelter Annuity?
  - This is a benefit that was previously put into salaries. For transparency and reporting, we allocated benefits out to reflect the costs.
- Q: Classified Salaries
  - Ran report as an overall and not by building location, as in the past.
  - What you are seeing is a result of using the system data. We will see if we can add appendixes that will breakout the function to a location.
- Q: Administrators costs reflect the overall projection of the costs. This will reflect an additional 3 fte in administration that we currently have in place this year that was not in the 12-13 adopted budget.

2520 – Fiscal Services (CFO Rachel Hopper)

- .20 fte is the CFO position divided into the five departments she oversees.
- Classified staff: accounting staff, payroll and general ledger clerk, receptionist, business department secretary and accounting supervisor.
- Increase is a proposed 1 fte for a purchasing agent.

- We pay for classified staff for this program. Revenues are from the users of the facility – community members.
- Q: What is the reason we are keeping this in house?
  - It is a career technical education curriculum that allows our students to earn credit.

#### 5211 – Long Term Debt Services

- Decrease, as it is a transfer to capital for debt service payment.
- We discussed last week to include QZAB funds, it should sit in debt service, but not in this fund.

#### 5200 – Transfer of Funds

- Transfer to early retirement, capital projects, nutrition service match and insurance reserves fund.
- The 1512 is a true reflection of the transfer of funds for 13-14.

#### Budget Committee Questions:

- Textbook question – textbook adoption.
  - In the schedule provided in your packet, you see the proposed upcoming curriculum adoption program.
- Q: Is there a budget line for the textbook adoption.
  - In the past, what we have determined the estimated adoption is around \$800K.
  - If there is a line item, that magic line item would be about \$800K depending on the scope of the adoption.
  - The literacy is the most important adoption and must contain a robust curriculum.
  - Because of the English Language Arts and Math piece, it should be more than the \$800K.
- Q: The adoption schedule does not include the arts.
  - Correct.
- Q: When was the last time the district fully funded one of these adoptions?
  - In 2005-2006, we did a full elementary literacy adoption.
  - In 2008, we did not fully fund that adoption.

#### **Contingencies:**

##### Ending Fund Balance:

- Chair Keck notes that this will determine whether we have a soft landing or a hard crash. Feels this budget is fiscally irresponsible and feels we are using one-time money for continuing services. Anticipating that we will be laying off in the next two years. We need to be very prudent in use of ending fund balance.
- Chair Tewksbury outlined on page 7 of the budget message, the budget does not propose spending down reserves for ongoing labor costs. Could you please address that in more detail?
  - With our enrollment information, you've seen our extra weight in student services and the continuation of projected enrollment will continue to increase revenue. The kindergarteners are projected to be greater than our seniors exiting. Additionally, we are removing our students from MESD services and taking care of them from the district level. The spend down for this budget is \$1.9M. One time expenditures include textbooks, periodicals, computer hardware, etc that equal \$1.7M. The cuts we would make would be on the one-time expenditures. We are using one-time revenues to cover one-time expenditures.

scan in the documents for easy searchable data and create a process for requesting student records.

- Q: Last year was an equipment purchase of \$75K, this you are asking for an additional \$40K. You are asking for an additional amount in software, please explain?
  - This is to upgrade our autodialer system.
  - The board approved a parent fee for use of autodialer, which will reflect the revenue. Being this is the first year, we don't know what that will cost.
- Q: What is the fee they will be charging for this?
  - \$1.50. It will be included in other fees, they will not be writing a check for \$1.50.
- Q: 0412, please explain.
  - \$4500 was for a parent program, which has been offered by a community partner to oversee, so those costs can be removed.

#### 2640 – Staff Services

- Outlines an increase of .5 fte.
- Legal service increase to cover the upcoming negotiations.

#### 2660 – Technology Services

- Redesign of department. Proposed changes in fte, to include a 1 fte reduction (one of the two secretary positions). Removing the supervisor position out of Technology and adding one TOSA position - 2230.
- 1 department Coordinator, 1 department/media secretary and classified IT support staff.
- Increase in supplies and materials.
- Replacement schedule in line with technology plan.
- Q: What is your capitalization threshold?
  - It is \$5000 per unit.
- Q: What grant opportunities do we take advantage of under Supplies and Materials?
  - We take advantage of all discounts available.

#### 3363 – Community Partnerships

- This includes our current five schools partnering for SUN programs and an additional 2 schools proposed.
- It includes outdoor school and Boys and Girls Club summer program.
- Q: Last year budget committee discussed the SUN platform as a larger cost than Boys and Girls Club, are we looking at that option?
  - The Boys and Girls Club is a summer program.
  - SUN provides services year round.
  - We are holding them to a rigorous set of standards and holding them accountable.

#### 3500 Child Care

- Career technical education (CTE) program at Reynolds High School.
- Pre-school program.

## 2546 – Safety Services

- Covers safety committee materials, security cameras.

## 2550 – Transportation

- Looking at a decrease in fte in transportation services, with route adjustments.
- 100 fte drivers and 11 fte classified. Current total fte is calculated by the total minutes worked, divided by 8 hours a day. Total 112 drivers.
- Increase insurance, contracts require that dollars be pulled for the particular labor group versus history.
- Replacement schedule is in draft form, so we do not have a proposal in this budget. We will most likely come back in the year with a replacement cycle.
- Q: On the breakdown of the 600 series, redemption of principal.
  - This is the payoff of the lease.
  - Proposing an additional title fee, when these are paid off.
- Q: This will free up \$300K next year? Yes, we will add it in our replacement schedule.
  - Chair cautions that they look at all options, and not just replacement.
  - Auditor done a year ago, and program is efficient.
  - Vice Chair Lee notes that the audit also noted that this is a cost saving to the district.
- Q: What is the distant cutoff for the students to be unable to ride the bus.
  - Oregon regulations outline 1 mile for elementary and 1.5 mile for secondary.
  - We have supplemental agreements in place for safety.
- Q: Would you attribute the improvement to the adoption of the software a couple years ago?
  - We have had routing software since 1990. We have improved our service to allow schools to have access and installed TripTracker recently.

2558 – Transportation – Special Ed, covered earlier.

2559 – Other transportation

Chair Keck called a 10 minute break at 9:55pm. Chair Keck resumed at 10:05pm.

## 2573 – Distribution Services

### 2574 Print Services (Andrea Watson)

- Special projects and additional work
- Cost savings on paper purchasing.
- Q: Have we done a feasibility study to determine whether we should continue in-house service or contract out?
  - Working with technology. Based on the price per copy and our costs, it is feasible to continue in house.
  - We are finding that our materials are black-lined and working with Amy in the curriculum to have a clean copy allocated for all teachers using it.
  - We are asking for an additional .5 fte for a records clerk. We haven't had a system for cataloging student cum cards. We need to get them in order. We need to pull the records out and organize them by student date of birth. It's not the answer, but it's a start. We want to

## 2540 - Maintenance and operations

- Historically reported custodial with maintenance and grounds together. We are splitting those out to separate functions:
- 2541 – Operations & Maintenance Direction
  - .2 fte Administration allocation.
  - Add staffing to get caught up on projects or contract to complete projects.
  - Following evaluation of what we need, we will bring forward a proposal.
  - Deferred maintenance – 2006 facilities study. We have not gone out to bidding to see the value in the cost of the maintenance. Create a facility committee to identify what we need to do, what are the priorities and create a capital improvement plan. This will help with going out for grant dollars or financing the projects.
- Q: The elementary schools are looking to replace Bradlees, what are those? Drinking fountains.

### Chuck Cooper – Director of Maintenance

- Q: Safety projects?
  - Making sure asbestos project is complete.
  - Security cameras.
  - Safeschools training program.
- Q: Last year you referred that you need about \$2.4M every year to maintain operations, how do you make those decisions?
  - We received some additional funds in the prior year.
  - Submit the requests for needed maintenance.
- Q: Does the district have an energy monitoring system?
  - Working with PGE to try and track the use and find what is driving some of the higher energy costs.
- Q: Do you have any current grant applications out to cover some of these costs?
  - We had submitted to DOE for a boiler replacement, in the tune of \$348K. We are awaiting approval to use.
  - Looking at contract services to doing this in the future.
  - Not in proposed budget.
- Q: 0322 codes, if all were added together we have just over \$1M, could you explain?
  - Funds are found in several functions: Building, fiscal services, grounds maintenance, maintenance services, safety, transportation, print services, and technology.

## 2542 – Janitorial & Custodial Services

### 2545 – Building Fixed Costs

- We moved janitorial services into 2542 and left the building fixed costs – utilities in this function.
- Comment: board would like to see these utility costs out by school.
- Q: what is the distinction between fuel and gasoline?
  - Fuel is the natural gas costs for buildings and gasoline for vehicles.

- Q: What is the current enrollment this year versus the expected student enrollment?
  - Increase of 126 students in the district. Additional increase for charters.
  - Revenue is approximately \$800K for incoming enrollment (admr).
- Vice Chair Lindenthal notes that if we spend \$1.7M into reserves, but we could receive an additional \$800K admr. Based on where the budget is, the RSD board should be able to fund the boilers that will save revenue.
- Board member McCain wants to get back to the ending fund balance and our board policy. Ending fund balance is a slice of that pie. Not comfortable lowering the 5.7 to 5.1 in fund 7000.
- Vice Chair Lindenthal and Vice Chair Lee feel it is the entire general fund.
- Board member Nickerson notes that the board has leeway of 10%; in any case.

**Motion to Approve proposed 2013-2014 Budget**

Budget Committee Vice Chair John Lindenthal reads the motion into the record.

Rachel Hopper notes that this motion includes an increase in Title I of \$1.4M.

Board member Nickerson moves to approve the motion. Budget Committee member Kathleen Forrest seconds. Budget Committee votes and approves with 10 ayes and 2 nays (Budget Chair Naomi Keck and Budget Committee member Sara Garcia Gonzalez).

**Motion to Approve Levying Taxes**

Budget Committee Vice Chair John Lindenthal reads the motion into the record.

Chair notes that the \$4.4626 is the local tax base.

Vice Chair Robert Lee moves to approve the motion. Board member Nickerson seconds. Budget committee votes and unanimously approves with 12 ayes and 0 nays.

Chair Keck notes that this is her last budget committee meeting, after 12 years.

Chair Keck motions to adjourn. Vice Chair Lindenthal thanks Naomi for her years of service to the district.

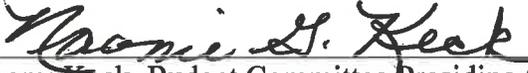
Budget committee member Trenton Harden moves to adjourn. Budget committee member Stan Madzellan seconds. Budget committee vote and unanimously approve with 12 ayes and 0 nays.

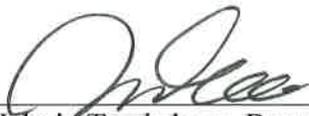
**Adjourn** Budget Committee Chair adjourned the budget committee meeting at 11:13p.m.

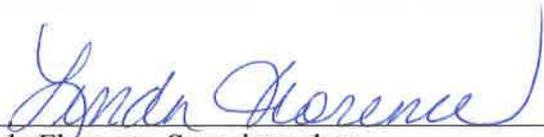
At the June 12, 2013 Business Meeting, Vice Chair Robert Lee outlines that he was a nay on the approval of the proposed 2013-2014 budget. Board member Nickerson moved to approve the consent agenda with modified changes. Board member Delaney-Davis seconds. Board voted and approved the modification with 7 ayes and 0 nays.

Final approval of the proposed 2013-2014 budget would then be approved with 9 ayes and 3 nays (Chair Naomi Keck, Board Vice Chair Robert Lee and Budget Committee Member Sara Garcia Gonzalez).

Reviewed and Approved by:

  
\_\_\_\_\_  
Naomi Keck, Budget Committee Presiding Officer

  
\_\_\_\_\_  
Valerie Tewksbury, Board Chair  
ROBERT LEE, BOARD VICE CHAIR

  
\_\_\_\_\_  
Linda Florence, Superintendent

May 9, 2013

# Public to be heard – Sign-in Log

	NAME:	STAFF/Parent/ Community Member	TOPIC:	Completed Form? Y or N
1	Marcelina Torres	Parent	Full day K	
2	Natalia Leyva	Parent	ECC	
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Individuals signed up on this log will have 3 minutes each to address the Board. Additional written comments may be submitted to Board Secretary for Board dissemination. Thank you.

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Thank you for coming!

All Board of Education monthly business meetings (with the exception of executive session) and Budget Committee Meetings are open to the public and are conducted in public - but are not necessarily meetings for public participation.

*Note: Tonight's budget committee meeting is designed to keep presentations and deliberations efficient and effective. The Committee will not comment, but listen only. They may choose not to address your request if your topic is outside the scope of the Board's governance.*

The Board encourages citizens to share their ideas, opinions, raise questions, concerns or compliments. If you wish to speak, please put your name and information on the Public to be Heard - Sign-In Log and complete this form. Please submit form to the Board Secretary prior to the start of the meeting. Requests to speak are not accepted after the meeting starts but you may use this form to provide written testimony instead. All public comment sheets submitted will be reviewed by the Budget Committee Members.

- ✓ The Chair will call your name when it is your turn to speak.
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- ✓ When called, please come to the podium and state your name, area of residence and the subject which you will address.

Thank you for coming tonight to share your views and comments publically.

Your Name Marcelina Torres Date 5/9/13

Address 1973 SW 257th Ave Troutdale, OR. 97060

Relationship with District (teacher, parent, etc.) Parent.

Agenda Item: Budget Hearing

Description Full day IC HS, MS, Woodland

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Your Name Natalia Leyva Date 5/2/13

Address 2217 SW Brink Ave Troutdale OR 97060

Relationship with District (teacher, parent, etc.) Stand For Children

Agenda Item: Budget Hearing

Description ELL

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May 14, 2013

# Public to be heard – Sign-in Log

	NAME:	STAFF/Parent/ Community Member	TOPIC:	Completed Form? Y or N
1	Diego Hernandez	Community Mem.	Budget	Y
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Thank you for coming tonight to share your views and comments publically.

Your Name Diego Hernandez Date 05/16/13

Address 140 NE 156<sup>th</sup> Ave 97230

Relationship with District (teacher, parent, etc.) Community Member - School Board Candidate

Agenda Item: Budget Hearing -

Description \_\_\_\_\_  
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May 14, 2013

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Address 140 NE 156th Ave 97230

Relationship with District (teacher, parent, etc.) Community Member - School Board Candidate

Agenda Item: Budget Hearing -

Description [Blank lines for text entry]

May 9, 2013

# Public to be heard – Sign-in Log

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Relationship with District (teacher, parent, etc.) Parent.

Agenda Item: Budget Hearing

Description Full day. K HS, MS, Woodland

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Relationship with District (teacher, parent, etc.) Stand For Children

Agenda Item: Budget Hearing

Description ELL

**FORM ED-1**

**NOTICE OF BUDGET HEARING**

A public meeting of the **Reynolds School District Board of Directors** will be held on **June 12, 2013 at 7:00 pm** at **Fairview City Hall, 1300 NE Village St., Fairview, Oregon**. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2013 as approved by the **Reynolds School District Budget Committee**. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at **Administration Building , 1204 NE 201st Ave., Fairview OR** between the hours of **8:00 a.m. and 4:00 p.m.**, or online at <http://www.reynolds.k12.or.us/district/2013-14-proposed-budget-and-budget-meeting-agenda>. This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year

Contact: **Rachel L. Hopper**

Telephone: **503 661 7200**

Email: [rhopper@rsd7.net](mailto:rhopper@rsd7.net)

**FINANCIAL SUMMARY - RESOURCES**

<b>TOTAL OF ALL FUNDS</b>	<b>Actual Amount Last Year 2011-12</b>	<b>Adopted Budget This Year 2012-13</b>	<b>Approved Budget Next Year 2013-14</b>
Beginning Fund Balance	\$24,447,503	\$20,500,580	\$16,659,074
Current Year Property Taxes, other than Local Option Taxes	27,006,733	27,699,183	28,703,090
Current Year Local Option Property Taxes	0		
Other Revenue from Local Sources	7,681,390	9,731,171	10,068,237
Revenue from Intermediate Sources	428,478	1,219,953	1,105,081
Revenue from State Sources	69,601,801	70,492,860	78,971,698
Revenue from Federal Sources	13,010,525	12,926,984	14,899,401
Interfund Transfers	905,000	912,000	1,512,000
All Other Budget Resources			
<b>Total Resources</b>	<b>\$143,081,430</b>	<b>\$143,482,731</b>	<b>\$151,918,581</b>

**FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION**

Salaries	\$57,016,646	\$60,120,504	63,246,582
Other Associated Payroll Costs	25,543,905	29,494,883	34,526,758
Purchased Services	15,369,346	16,625,215	16,402,871
Supplies & Materials	5,213,656	6,412,585	7,445,779
Capital Outlay	428,706	942,750	1,225,652
Other Objects (except debt service & interfund transfers)	945,753	972,490	1,130,236
Debt Service*	14,578,076	14,671,983	14,986,548
Interfund Transfers*	905,000	1,221,612	1,512,000
Operating Contingency	3,807	6,756,412	4,821,124
Unappropriated Ending Fund Balance & Reserves	23,076,535	6,264,297	6,621,031
<b>Total Requirements</b>	<b>\$143,081,430</b>	<b>\$143,482,731</b>	<b>\$151,918,581</b>

**FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION**

1000 Instruction	\$61,656,722	\$66,665,816	72,271,969
FTE	640.93	625.16	652.86
2000 Support Services	38,525,647	41,621,514	45,012,005
FTE	381.65	378.84	388.02
3000 Enterprise & Community Service	5,108,731	6,380,467	6,911,898
FTE	49.19	49	51.66
4000 Facility Acquisition & Construction		350,000	105,741
FTE		0	
5000 Other Uses			
5100 Debt Service*	13,804,987	14,222,613	14,662,813
5200 Interfund Transfers*	905,000	1,221,612	1,512,000
6000 Contingency		6,756,412	4,821,124
7000 Unappropriated Ending Fund Balance	23,080,342	6,264,297	6,621,031
<b>Total Requirements</b>	<b>\$143,081,430</b>	<b>\$143,482,731</b>	<b>\$151,918,581</b>
<b>Total FTE</b>	<b>1071.77</b>	<b>1053</b>	<b>1092.54</b>

\* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \*\***

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**PROPERTY TAX LEVIES**

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit _____ per \$1,000)	4.4626	4.4626	4.4626
Local Option Levy			
Levy For General Obligation Bonds	4.4626	4.4626	4.4626

<b>STATEMENT OF INDEBTEDNESS</b>		
<b>LONG TERM DEBT</b>	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$37,966,075	
Other Bonds	\$129,254,923	
Other Borrowings	\$36,887,664	
<b>Total</b>	<b>\$204,108,662</b>	

\*\* If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheets. You may delete unused lines.

# Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

# FORM ED-50 2013-2014

To assessor of Multnomah County

- File no later than JULY 15.
- Be sure to read instructions in the Local Budget Law and Notice of Property Tax Forms and Instruction booklet.

Check here if this is an amended form.

The Reynolds School District has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Multnomah County. The property tax, fee, charge or assessment is categorized as stated by this form.

1204 NE 201st Fairview OR 97024 June 30, 2013

Mailing Address of District City State Zip Date Submitted

Rachel Hopper Chief Financial & Operations Officer 503 661 7200 rhopper@rsd7.net

Contact Person Title Daytime Telephone Contact Person E-mail

**CERTIFICATION** - You **must** check one box.

- The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

**PART I: TOTAL PROPERTY TAX LEVY**

		<b>Subject to Education Limits</b>		
		Rate -or- Dollar Amount		
1.	Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	4.4626	<b>Excluded from Measure 5 Limits</b> Amount of Levy
2.	Local option operating tax . . . . .	2		
3.	Local option capital project tax . . . . .	3		
4a.	Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	4a.		\$7,842,863
4b.	Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . .	4b.		
4c.	Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 4a + 4b) . . . . .	4c.		<b>\$7,842,863</b>

**PART II: RATE LIMIT CERTIFICATION**

5.	Permanent rate limit in dollars and cents per \$1,000 . . . . .	5	4.4626
6.	Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . .	6	
7.	Estimated permanent rate limit for newly <b>merged/consolidated district</b> . . . . .	7	

**PART III: SCHEDULE OF LOCAL OPTION TAXES** - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Total tax amount -or- rate authorized per year by voters

150-504-075-6 (Rev. 1-13)

(see the back for worksheet for lines 4a, 4b, and 4c)

**File with your assessor no later than JULY 15, unless granted an extension in writing.**

## Worksheet for Allocating Bond Taxes

Debt service requirements for bonds approved **prior** to October 6, 2001 (including advanced refunding issues):

	Principle	Interest	Total
Bond Issue 1	2,265,000.00	243,825.00	2,508,825.00
Bond Issue 2			0.00
Bond Issue 3			0.00
<b>Total A</b>			<b>2,508,825.00</b>

Debt service requirements for bonds approved **on or after** October 6, 2001 (including advanced refunding issues):

	Principle	Interest	Total
Bond Issue 1	2,715,000.00	1,350,250.00	4,065,250.00
Bond Issue 2			0.00
Bond Issue 3			0.00
<b>Total B</b>			<b>4,065,250.00</b>
<b>Total Bond (A + B)</b>			<b>6,574,075.00</b>

**Total Bonds**

Total A	=	<u>\$2,508,825.00</u>	=	Allocation %	<b>X</b>	Bond Levy	=	<u>2,993,025</u>	(enter on line 4a on the front)
Total A + B	=	<u>\$6,574,075.00</u>		0.381624031 %		\$7,842,863			
Total B	=	<u>\$4,065,250.00</u>	=	Allocation %	<b>X</b>	Bond Levy	=	<u>4,849,838</u>	(enter on line 4b on the front)
Total A + B	=	<u>\$6,574,075.00</u>		0.618375969 %		\$7,842,863			
							Total Bond Levy	<u>7,842,863</u>	(enter on line 4c on the front)

**Example - Total Bond Levy = \$5,000**

Bonds approved **prior** to October 6, 2001 (including advanced refunding issues):

	Principle	Interest	Total
<b>Bond A:</b> Bond Issue 1	5,000.00	500.00	5,500.00
Bond Issue 2	3,000.00	250.00	3,250.00
Bond Issue 3	1,000.00	100.00	1,100.00
<b>Total A</b>			<b>9,850.00</b>

Bonds approved **after** October 6, 2001 (including advanced refunding issues):

	Principle	Interest	Total
<b>Bond B:</b> Bond Issue 1	3,000.00	50.00	3,050.00
<b>Total B</b>			<b>3,050.00</b>
<b>Total Bond (A + B)</b>			<b>12,900.00</b>

**Formula for determining the division of tax:**

Total A	=	<u>\$ 9,850.00</u>	=	Allocation %	<b>X</b>	Bond Levy	=	<u>\$ 3,817.83</u>	(enter on line 4a on the front)
Total A + B	=	<u>\$ 12,900.00</u>		0.7636 %		\$ 5,000.00			
Total B	=	<u>\$ 3,050.00</u>	=	Allocation %	<b>X</b>	Bond Levy	=	<u>\$ 1,182.17</u>	(enter on line 4b on the front)
Total A + B	=	<u>\$ 12,900.00</u>		0.2364 %		\$ 5,000.00			
							Total Bond Levy	<u>\$ 5,000.00</u>	(enter on line 4c on the front)

## Reynolds School District No. 7

### Motion to Approve Budget and Appropriation of Funds

**May 16, 2013**

**BE IT MOVED**, that the Budget Committee of Multnomah County School District No.7 hereby approves the 2013- 2014 "Proposed" budget in the total sum of **\$151,918,581** now on file in the District Administration Office.

**BE IT MOVED**, that the requirements for the fiscal year beginning July 1, 2013, and for the purposes shown below are hereby approved to be appropriated, provided however, that the sum of the appropriations is limited to the available resources.

#### General Fund

		<b>Proposed</b>	<b>Approved</b>	<b>Change</b>
1000	Instruction	62,481,993	62,481,993	0
2000	Support Services	40,793,276	40,793,276	0
3000	Community Services	494,167	494,167	0
5000	Other Uses (Transfers and Debt Service)	1,634,310	1,634,310	0
6000	Contingencies	3,805,687	3,805,687	0
7000	Unappropriated Ending Fund Balance	5,710,727	5,710,727	0
	<b>Total General Fund</b>	<b>114,920,160</b>	<b>114,920,160</b>	0

#### Federal Programs

		<b>Proposed</b>	<b>Approved</b>	<b>Change</b>
1000	Instruction	5,835,618	7,248,823	1,413,205
2000	Support Services	2,355,752	2,355,752	0
3000	Community Services	115,512	115,512	0
	<b>Total Federal Programs</b>	<b>8,306,882</b>	<b>9,720,087</b>	<b>1,413,205</b>

### State and Other Programs

		<b>Proposed</b>	<b>Approved</b>	<b>Change</b>
1000	Instruction	2,308,077	2,308,077	0
2000	Support Services	778,746	778,746	0
3000	Community Services	400,000	400,000	0
6000	Contingencies	84,479	84,479	
7000	Unappropriated Ending Fund	58,846	58,846	0
	<b>Total State and Other Programs</b>	<b>3,630,148</b>	<b>3,630,148</b>	0

### Nutrition Services

		<b>Proposed</b>	<b>Approved</b>	<b>Change</b>
3000	Community Services	5,902,219	5,902,219	0
6000	Contingencies	684,351	684,351	0
	<b>Total Nutrition Services</b>	<b>6,586,570</b>	<b>6,586,570</b>	0

### Early Retirement

		<b>Proposed</b>	<b>Approved</b>	<b>Change</b>
2000	Support Services	850,000	850,000	0
6000	Contingencies	281,888	281,888	0
	<b>Total Retirement Services</b>	<b>1,131,888</b>	<b>1,131,888</b>	0

### Insurance Reserve Fund

		<b>Proposed</b>	<b>Approved</b>	<b>Change</b>
2000	Support Services	457,000	457,000	0
	<b>Total Insurance Reserve Fund</b>	<b>457,000</b>	<b>457,000</b>	0

### Debt Service- G.O. Bonds

		<b>Proposed</b>	<b>Approved</b>	<b>Change</b>
5000	Other Uses (Debt Service)	6,574,075	6,574,075	0
7000	Unappropriated Ending Fund	797,037	797,037	0
	<b>Total Debt Service- G.O. Bonds</b>	<b>7,371,112</b>	<b>7,371,112</b>	0

**Debt Service- PERS Bonds**

		<b>Proposed</b>	<b>Approved</b>	<b>Change</b>
4000-5000	Other Uses (Debt Service)	6,325,490	6,325,490	0
	<b>Total Debt Service- PERS Bonds</b>	<b>6,325,490</b>	<b>6,325,490</b>	0

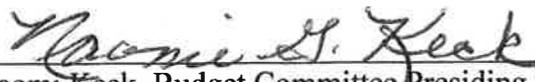
**Capital Projects Fund**

		<b>Proposed</b>	<b>Approved</b>	<b>Change</b>
4000	Facilities Acquisition & Construction	105,741	105,741	0
6000	Other Uses (Debt Service)	1,640,938	1,640,938	0
	<b>Total Capital Projects Fund</b>	<b>1,746,679</b>	<b>1,746,679</b>	0

**Trust Fund**

		<b>Proposed</b>	<b>Approved</b>	<b>Change</b>
2000	Support Services	10,307	10,307	0
7000	Unappropriated Ending Fund	19,140	19,140	0
	<b>Total Trust Fund</b>	<b>29,447</b>	<b>29,447</b>	0

Reviewed and Approved by:

  
 Naomi Keck, Budget Committee Presiding Officer

  
 Rachel L. Hopper, Deputy Clerk

**Reynolds School District No. 7**

**Motion Levying Taxes**

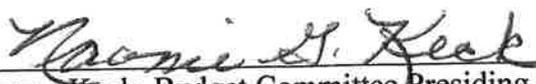
**May 16, 2013**

**BE IT MOVED**, that the Budget Committee of Multnomah County School District No. 7, does hereby approve the **2013-14** fiscal year budget in the aggregate sum of **\$151,918,581** and that the permanent tax rate of **\$4.4626 per \$1,000** of assessed value be levied upon all taxable property within the District.

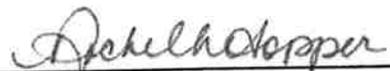
**BE IT FURTHER MOVED**, that a tax of **\$7,842,863** be levied upon all taxable property and categorized as education within the District to retire a portion of the District's long-term bonded debt obligation.

Levy Within Tax Base (Permanent Rate)	\$4.4626
Levy for Bonded Debt (excluded from all limitations)	\$7,842,863

Reviewed and Approved by:

  
\_\_\_\_\_  
Naomi Keck, Budget Committee Presiding Officer

ATTEST:

  
\_\_\_\_\_  
Rachel L. Hopper, Deputy Clerk

## Resolution #2012-2013-007

### A RESOLUTION ADOPTING THE 2013-14 BUDGET AND APPROPRIATING FUNDS

WHEREAS, Oregon Local Budget Law requires school districts to adopt a budget authorizing expenditures for each fiscal year, and

WHEREAS, the Budget Committee held a public hearing to gain public input on the proposed budget and subsequently approved the 2013-14 Budget, and

WHEREAS, the Board of Directors approved changes to the Approved Budget within the legal requirements allowed following a public hearing on the 2013-14 Approved Budget, and

WHEREAS the Board desires to adopt the 2013-14 Budget as amended and appropriate expenditures for the 2013-14 fiscal year.

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of Reynolds School District 7 to adopt the 2013-14 Budget as amended in the total sum of \$151,918,581, said budget being on file in the District's Administrative Offices; and

BE IT FURTHER RESOLVED by the Board of Directors of the Reynolds School District 7 that the requirements for the fiscal year beginning July 1, 2013 are hereby appropriated as follows:

Major Function	Item Description	Adopted Budget
<b>GENERAL FUND</b>		
Expenses		
1000	Instruction	62,481,993
2000	Support Services	40,793,276
3000	Community Services	458,886
5000	Other Uses (Debt & Transfers)	1,634,310
6000	Contingencies	3,805,687
7000	Unappropriated Ending Fund Balance	5,746,008
TOTAL		114,920,160
<b>FEDERAL PROGRAMS FUND</b>		
Expenses		
1000	Instruction	7,248,823
2000	Support Services	2,355,752
3000	Community Services	115,512
TOTAL		9,720,087

Major Function	Item Description	Adopted Budget
STATE & OTHER PROGRAMS FUND		
Expenses		
1000	Instruction	2,308,077
2000	Support Services	778,746
3000	Community Services	400,000
6000	Contingencies	84,479
7000	Unappropriated Ending Fund Balance	58,846
TOTAL		3,630,148
NUTRITION SERVICES FUND		
Expenses		
3000	Community Services	5,902,219
6000	Contingencies	684,351
TOTAL		6,586,570
EARLY RETIREMENT FUND		
Expenses		
2000	Support Services	850,000
6000	Contingencies	281,888
TOTAL		1,131,888
INSURANCE RESERVE FUND		
Expenses		
2000	Support Services	457,000
TOTAL		457,000
DEBT SERVICE FUND • G.O. BONDS		
Expenses		
5000	Other Uses - Debt Service	6,574,075
7000	Unappropriated Ending Fund Balance	797,037
TOTAL		7,371,112
DEBT SERVICE FUND - PERS BONDS		
Expenses		
5000	Other Uses - Debt Service	6,325,490
TOTAL		6,325,490
CAPITAL PROJECTS FUND		
Expenses		
4000	Facilities Acquisition & Construction	105,741
5000	Other Uses - Debt Service	1,640,938
TOTAL		1,746,679

Major Function	Item Description	Adopted Budget
TRUST FUND		
Expenses		
2000	Support Services	10,307
7000	Unappropriated Ending Fund Balance	19,140
TOTAL		29,447
TOTAL ALL FUNDS		
Expenses		
1000	Instruction	72,038,893
2000	Support Services	45,245,081
3000	Community Services	6,876,617
4000	Facilities Acquisition & Construction	105,741
5000	Other Uses (Debt & Transfers)	16,174,813
6000	Contingencies	4,856,405
7000	Unappropriated Ending Fund Balance	6,621,031
TOTAL		151,918,581

Effective Date: Upon Adoption

Passed and adopted by the Reynolds School Board this 12th Day of June 2013.

  
Valerie Tewksbury, Board Chair

  
Rachel L. Hopper, Deputy Clerk

**Resolution #2012-2013-008**

**A RESOLUTION DECLARING, IMPOSING AND CATEGORIZING TAXES FOR  
FISCAL YEAR 2013-14**

**WHEREAS,** Oregon Law requires school districts to declare and categorize taxes annually, and

**WHEREAS,** the Board has adopted the 2013-14 Budget in the sum of \$151,918,581, including property tax revenues, and

**WHEREAS** the Board desires to declare, impose and categorize taxes for Fiscal Year 2013-14 as allowed by law.

**NOW THEREFORE, BE IT RESOLVED** by the Board of Directors of Reynolds School District 7 to declare the permanent tax rate to be \$4.4626 per \$1,000 of assessed valuation, to be levied upon all taxable property within the District.

**BE IT FURTHER RESOLVED** by the Board of Directors of the Reynolds School District 7 that the tax of \$7,842,863 be levied upon all taxable property and categorized as education within the District to retire a portion of the District's long-term debt obligation, and amounts are declared as follows:

<b>2013-14 Tax Rates</b>	
Levy within Tax Base (Permanent Rate)	\$ 4.4626
Levy for Bonded Debt (excluded from all limitations)	\$7,842,863

Effective Date: July 1, 2013

Passed and adopted by the Reynolds School Board this 12th Day of June 2013.

  
Valerie Tewksbury, Board Chair

  
Rachel L. Hopper, Deputy Clerk



## Reconciliations

**Minor changes between the Proposed and Adopted budgets for the year 2013-14 are as follows:**

### **General Fund -**

Federal Resources increased from \$87,869 to \$105,000, changing the coding of the source as a result of the allocation due to adding a third JROTC instructor.

Other Local Sources decreased from \$2,335,958 to \$2,318,827, moving to Federal Resources for the JROTC instructor.

Overall increase of 9.11 FTE due to program needs, amounts shifted to compensate, drawing mainly from PERS rate savings from the governor's proposed budget.

Realigned ELL funds and FTE in Support Services (Major Function 2xxx) moved to ELL 1291. This includes Professional Development 2240 and a 2.0 FTE shift from Service Direction 2190 to ELL 1291, moving Director of ELL and ELL Secretary, with associated salaries and fixed costs. This was to follow in accordance to ODE chart of accounts.

Dues and Fees reappropriated to Computer Software in the amount of \$103,147 at Walt Morey. Reappropriating funds to account for Operations & Maintenance projects previously unfunded. This includes Equipment and Materials as well as building fixed costs including Telephones 0351 at each location and Technology services.

Moved \$35,281 from Community Partnership to Ending Fund Balance, to comply with 5% Board Policy for Ending Fund Balance.

### **Federal Programs - Title I -**

Revenue and Expenditures reflect an increase of \$1,413,205, of which includes a 5.25 FTE increase due to ODE late notification during the budget process.

### **State and Other Programs - Drivers Education -**

\$84,479 moved from 1131 to 6110, to reflect proper function for Committed Reserves in compliance with ODE chart of accounts.

### **Nutrition Services Fund -**

Additional 3.0 FTE increase with salary and fixed costs and an increase in Non-Consumable Supplies due to program needs. Funds reappropriated within the fund to balance.