

Adopted Budget

2015-2016




Reynolds
School District

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503.661.7200 | www.reynolds.k12.or.us

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Budget Year 2015-2016

HOW TO USE THIS BUDGET

Welcome to the Reynolds School District's 2015-16 Budget Document. The following information will walk you through the budget document's format, organization, as well as the budget preparation process.

The Budget document is organized into four sections:

1. Introductory Section
2. Organizational Section
3. Financial Section
4. Informational Section

The Table of Contents leads the budget document.

The **Introductory Section** includes the Budget Message from the Office of the Superintendent, and is offered in four different languages.

The **Organizational Section** includes an overview of the budget, the organizational chart of the district and its budget committee members, the District's Mission Statement, the District's goals and budget process, along with the accounting definitions, assumptions, funding, capital projects breakdown, and the budget calendar.

The **Financial Section** describes the resources (beginning balance plus new year revenues) and requirements (expenditures, contingencies and unappropriated ending fund balances) of the entire budget for the district with 4 years of information. The section is organized in the following format:

- All funds summary
- Resources and requirements summaries for funds and fund groups by major function and major object
- Resources and requirements details for funds and fund groups by major function, major object, and location

Also included are descriptions of General Fund, Nutrition Services Fund, Federal Programs Funds, State & Local Programs Funds, and Other Funds.

The **Informational Section** is comprised of the debt schedules and summary and post-employment benefits, Program and Project Information, including property tax information, detailed historical and projected personnel resource allocations, and forecasts. This section also includes additional documents for reference with the rest of the document, and includes budget terminology, the MESD Service Plan, PERS Rate Sheet, Facilities Master Plan Process, Special Education and ELL statistics, salary schedules, expenditures by location, required legal documents, including publications, and Board resolutions.

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

The Nation's First Dreamer School in Outer SE Portland had a College Day. Six local colleges/universities visited Alder with 500 Dreamer students to get them thinking about college early.



Note: Totals may not equal the sum of components due to rounding.



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

REYNOLDS SCHOOL DISTRICT NO. 7

For excellence in the preparation and issuance of its school entity's budget
for the Fiscal Year 2014-2015.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'Terrie S. Simmons'. The signature is written in a cursive style and is positioned above a horizontal line.

Terrie S. Simmons, RSBA, CSBO
President

A handwritten signature in black ink, reading 'John D. Musso'. The signature is written in a cursive style and is positioned above a horizontal line.

John D. Musso, CAE, RSBA
Executive Director



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Introductory Section



Story Time at Reynolds
Middle School, 2014-15

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

May 7, 2015

2015-16 BUDGET MESSAGE

The budget presented in this document represents the financial plan for Reynolds School District. It contains estimates of the revenues and expenditures needed to support the program offerings of the district for a single fiscal year. This message provides background information on the budget process, budget development, and the assumptions and estimates used. In total it demonstrates the District's plan to serve the Reynolds School District students during the 2015-16 school year.

Statewide Revenue

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

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

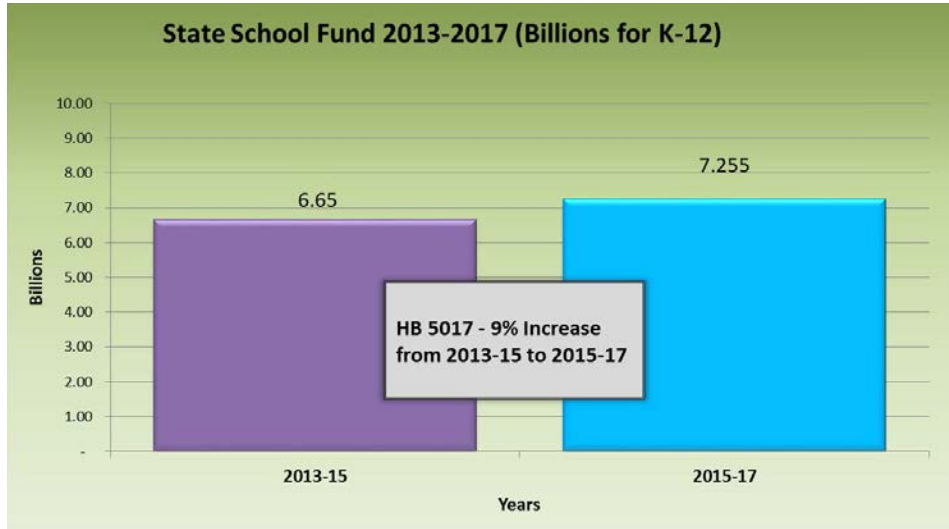
K-12 Revenue Picture

Historically, the K-12 share of state total revenue had been declining steadily over the last 8 years since the 2003-2005 biennium. Between the 2003-05 and 2011-13 biennia, the K-12 allocation dropped from 44.8% of the total state revenue to 38.2% of the total state revenue, a decrease of 6.6%. The State adopted 2013-2015 budget promised increases in spending in education to the \$6.65 billion level, up from \$5.7 billion in 2011-13. With the new budget, came legislation that decreased the employer PERS contributions in an effort to decrease the labor costs to districts. Once the state adopted its budget, however, the budget included a number of carve-outs of the funding to be issued as competitive grants during the biennium and therefore the actual increase in per pupil payments to Districts was lowered.

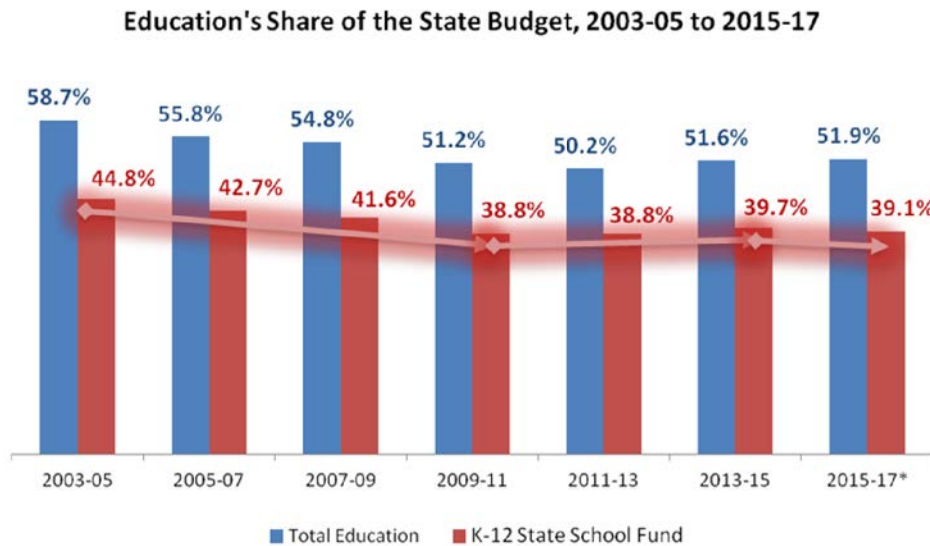
Beginning with the 2014-15 school year, legislation changed the funding formula for calculating poverty funding that resulted in a positive impact on the Reynolds School District. The 2000 census data is no longer used to allocate funding for students in poverty and the District now receives more accurate funding for serving our students in poverty.

The state's 2015-17 budget, as presently proposed, increases spending on K-12 at the State level by 9% over

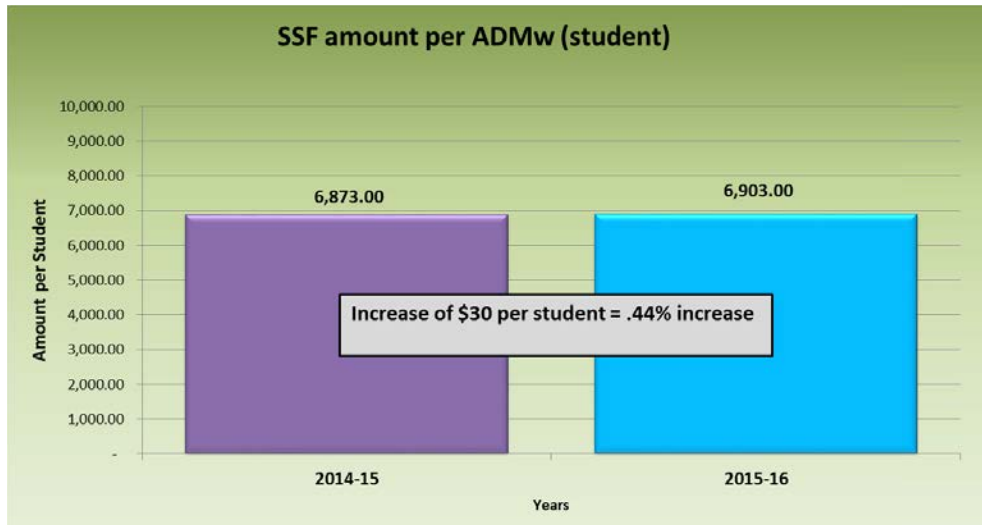
the 2013-15 Biennium. At first glance, this is great news for K-12 schools.



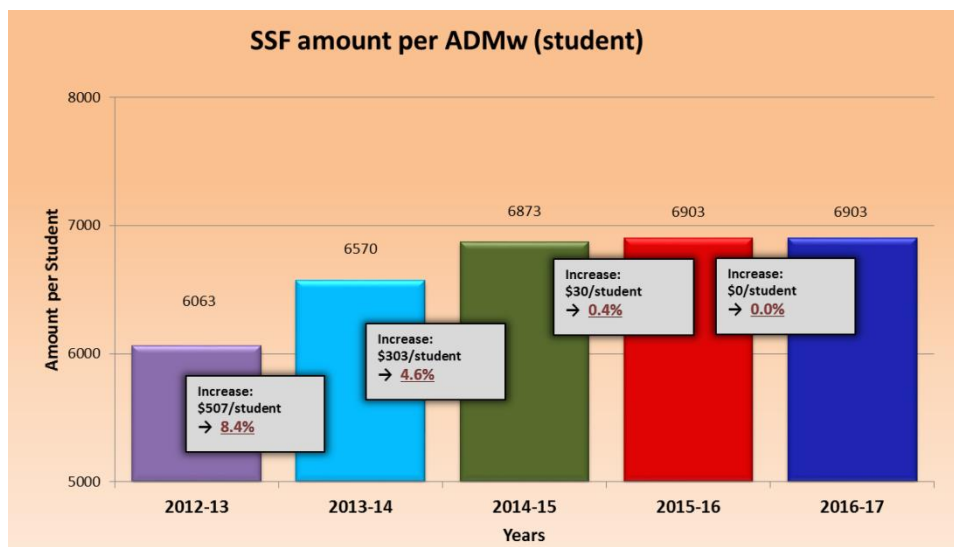
However, the state's overall 2015-17 budget is decreasing the K-12 share of the overall budget. The K-12 share of the budget is actually going down from 39.7% to 39.1%. This means that K-12 education is not receiving a proportionate share of the State's increased resources during the economic upturn.



While the State School Fund (SSF) spending level increased by 9% over the 2013-15 Biennium, it includes increases in state carve-outs which result in a minimal 0.44% increase in per student revenue to Reynolds.

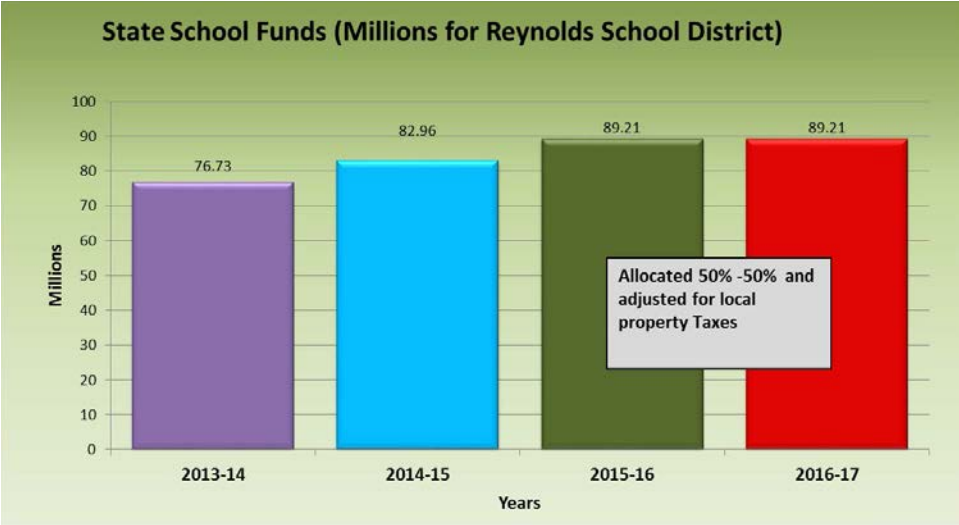


Reynolds School District has experienced a steady growth in student average daily membership (ADM) payments since the economy slowly started to improve in 2012-13. The 2015-16 school year will mark the first year of the State paying for 1.0 ADM (full day kindergarten) for kindergarten students, previously paid at 0.50 or half of the rate of any other grade level. This was to be a year of increased revenues for Reynolds as the district had already implemented full-day kindergarten, by using existing resources to work toward improving student achievement. Unfortunately, due to nearly flat funding of the per student rate, the additional resources hoped for to implement additional programs would not be realized.



The state funding issue is compounded by the way the state proposes to disburse funds for the 2015-17 biennium. Typically, the State School Fund allocations are divided over the two years with 49% of the budget

being disbursed in the first year and 51% in the second year. This methodology is in place to acknowledge that the second year costs to districts in a biennium are expected to be more than the first year as a result of labor contract cost increases and increased costs for services and supplies. The 2015-17 budget is proposed by the state to be disbursed at a 50%/50% level. While this provides additional revenues for the biennium up front, it creates an immediate revenue freeze for the second year of the biennium, at a time when we know costs will increase.



The February State Revenue Forecast showed that the State will have a reserve account balance of \$336 million, plus a projected General Fund ending balance of \$347.7 million. It further reported that as a result of the growth in state revenues, the biennial revenue growth will hit the 2% kicker threshold, which requires the State to refund collected revenues.

As a district, we are hopeful that the May 2015 economic forecast will be positive and result in additional funding for K-12 education to assist with the second half of the biennium.

Reynolds School Board Adopted Budget Goals

The Reynolds School Board set the following budget goals to guide the 2015-16 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.

2015-2016 Board Budget Goals

Board Goal #1: Student Achievement
Budget Priorities:

- Support Board/Superintendent Action Plan
- Expect proficient readers by the end of 3rd grade
- Expand athletics and activities opportunities
- Design and actuate caring school communities initiative
- Optimize technology to meet the needs of digital learners
- Broaden extended learning and dropout prevention programs
- Continue investment in current textbook, e-text, and/or instructional materials in compliance with the state adoption cycle

Board Goal #2: Equity
Budget Priorities:

- Support Board/Superintendent Action Plan
- Enhance equity work to support district initiatives
- Align English Language Learner (ELL) Resources with ELL Services

Board Goal #3: Fiscal Responsibility
Budget Priorities:

- Support Board/Superintendent Action Plan
- Maintain a 5% unappropriated ending fund balance per board policy
- Provide safe, smart, and sustainable learning environments
- Design professional development opportunities

Board Goal #4: Communication
Budget Priorities:

- Support Board/Superintendent Action Plan
- Expand district academic partnerships

2014-2015 Superintendent and School Board Goals and Action Plan

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

Student Achievement

- Academic Achievement
- Academic Growth
- Graduation

Fiscal Responsibility

- Sound Financial Plan
- Safe School Environment
- Long Range Facilities Plan

Communication

- District-wide Communication Plan
- Engagement Strategies

Equity

- Narrow Achievement Gap
- Eliminate Racial Predictability and Disproportionality
- All Students Graduate

Formulation of the Budget Plan

Like the last two years, the theme for the budget process for 2015-16 is to budget a plan, not plan a budget. This change in practice began in 2012-13 and created a tremendous opportunity to commence the budget work through meeting individually with staff and principals to gather feedback on requirements for their school and departments, such as staffing, supplies, technology, and facilities, and taking the budget process down to the student and building level. With a District of this size, the process is a long and detailed one but well worth the investment of time. Quality information continues to be gained about each building and its student population. With this knowledge and feedback, the plan of action for 2015-16 was summarized, and the work began by aligning budget funding for 2015-16 to the plan, specifically, toward attaining the District goals and the adopted Board Budget Goals.

Board Budget Goal:**Student Achievement**

Support the Board and Superintendent 2014-15 Action Plan

Expect Proficient Readers by the end of 3rd Grade

To Improve Academic Achievement, Academic Growth and Graduation Rates. The following will continue or has been placed in the proposed budget for consideration:

Curriculum and Instruction Budget:

- Offer full-day kindergarten at all eleven of the District's elementary schools
- K-12 literacy framework and its components: including a comprehensive assessment system, leveled materials, and the professional development to ensure a high quality implementation
- Committees at the elementary and secondary levels to:
 - support the implementation of the literacy framework
 - build framework for math instruction and study potential materials for adoption
 - strengthen and continue systematic implementation of Response to Intervention
- Professional development in instructional techniques and specific program delivery, including ongoing project GLAD, SIOP, and Mathematical Practices trainings
- Professional development in Common Core State Standards, and Scope and Sequence in the four content areas and in English Language Development (ELD)
- Continuation of Language Coaches in the ELD Budget to provide professional development to teachers
- Ongoing materials purchases
- Maintain Talented and Gifted (TAG) funding

Student Services Budget:

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

Technology Budget:

- Technology Plan implementation, continuing enhancements and redesigning technology and data collection, reporting staffing to improve efficiencies, and meeting the District's technology needs
- 2:1 student devices for K-6 classrooms together with the wireless systems where needed

- Teacher technology grant program to encourage technology enhancements in the classroom
- Teacher on Special Assignments (TOSA) for Technology Instruction to provide additional training opportunities to licensed staff on the use of technology in daily classroom instruction

Expand Athletics and Activities Opportunities

- Continue expanded middle school sports programming
- Provide transportation to off campus practices to expand access to all students
- Continue Challenge Day at all middle schools and Reynolds High School

Design and Actuate Caring School Communities Initiative

- Continue Restorative Justice Staff at Alder and Hartley
- Continue Behavioral Intervention Specialist at Glenfair
- Continue Assistant Principal positions at Alder and Glenfair
- Expand partnerships with Multnomah County for additional Social Worker and Counseling supports
- Provide additional supervision on student buses to promote positive behaviors

Optimize Technology to Meet the Needs of Digital Learners

- Maintain 2:1 student to device ratio K-6
- Continue Instructional Technology TOSAs and technology support staff
- Continue wireless system expansion for student and other devices

Broaden Extended Learning and Dropout Prevention Programs

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

Curriculum and Instruction Budget:

- Opportunities in the Advancement Via Individual Determination (AVID) college readiness program
- Credit recovery and second opportunities to earn credit at the high school level

- 2 Language Coaches for GLAD and SIOP Training
- Outdoor School for all 6th Grade students – full week in 2015-16
- Full Day kindergarten at all elementary schools
- Education Assistants in every kindergarten classrooms for first 30 days of school
- Online high school academy
- Provide 9th Grade Counts program – formerly grant-funded
- Continue 9th Grade Academy implementation
- Expulsion prevention program 6-12

Student Services Budget:

- Positive Behavioral Interventions and Supports (PBIS) Structure for grades K-8, and Challenge Day diversity awareness and anti-bullying program at all middle schools and Reynolds High School

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 focus on high school special education course offerings in order to increase the graduation rates, including dual endorsed teaching staff with general education content
- Continue to support class for students with severe behavior needs in order to keep students on-track and in school
- Implementation of restorative practices to reduce suspensions and expulsions

Continue Investment in Current Textbook, E-Text, and/or Instructional Materials in Compliance with State Adoption Cycle

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

Board Budget Goal:

Equity

Support the Board and Superintendent 2014-15 Action Plan

- Raising the achievement of all students while narrowing the gap between the lowest and highest performing students
- Eliminating the racial predictability and disproportionality in all aspects of education and its administration
- Ensuring all students, regardless of race or class, graduate from Reynolds School District ready to succeed in a racially and culturally diverse, local, national, and global community

Enhance Equity Work to Support District Initiatives

- Grow Your Own Initiative – Bilingual Pathways Program & ELD Cohort with Partner Universities
- Cultural Responsiveness Training
- Equity Teams – Building Initiatives
- Systems Development for Assessment and Accountability in Equity
- Regional Equity Conference

Align English Language Learner (ELL) Resources with ELL Services

- Offer Full Day kindergarten at all elementary schools
- Expand FTE to support student counts
- Expand FTE to support newcomer programs
- Continue Equity Officer and Conference Budgets
- Expand GLAD / SIOP Trainer of Trainer Capacity
- Continue GLAD implementation K-6 and expand sheltered instruction systems to secondary schools
- Aligned 91.4% of State School Fund ELL Funding to ELL Direct Supports and remaining 8.6% for ELL Indirect Supports
- Continue ELD TOSA for professional development of ELD teachers and School Administrators

Board Budget Goal:

Fiscal Responsibility

Support the Board and Superintendent 2014-15 Action Plan

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

- Enhance the 2012 ODE Chart of Accounts implementation within the proposed budget for compliance and to assist in more accurate reporting of revenue and expenditure data by subject, grade level, and school
- Research and align classroom and licensed support full-time equivalents (FTE) down to the sections taught to increase efficiencies
- Staff FTE to the minimum to operate each building based on projected enrollment, monitoring class sizes, and allow for a contingency budget to be used for FTE wherever required, following the first 10 days of school should student attendance exceed enrollment projections
- Allocate music and physical education (PE) FTE at the elementary level at a minimum fixed 0.50 FTE each to provide principals the opportunity to have their instructional needs drive their school schedule as opposed to days and times that music and PE teachers can spend time in the buildings, with an additional benefit of dealing with the licensed prep-time needs
- Allocate Portland Art Tax estimated funding to the four eligible Elementary Schools, Alder, Glenfair, Margaret Scott and Wilkes, and continue expanded music and art FTE at those sites
- Align classified staff FTE to locations based on measureable criteria, such as enrollment and student mobility rates, where applicable, and square footage of space to be cleaned or mowed
- Continue the work in facility maintenance and operations budgets to budget the plan for improvements and specific projects to be completed based on facility assessments and the facility master plan
- Continue the work of creating building allocation budgets on prioritized, expressed building needs for the year and not strictly on a per student basis
- Continue to fund furniture, fixtures, and equipment budgets to replace broken, dilapidated or non-repairable furniture in use in school classrooms and buildings to continue an annual replacement cycle and improve student ergonomics and learning experiences in classrooms
- Continue technology replacement project with another round of computers proposed to replace student and teacher computers that are older than six years old and add technology to the classrooms for instruction and student use in the middle and high schools for core subjects
- Continue to acquire ERate approvals annually that result in an 86% reduction in the District's telephone and internet costs
- Secure facility energy efficiency audits and qualify planned improvements for SB1149 funding for 2015-16

Maintain a 5% Unappropriated Ending Fund Balance per Board Policy

- Budget includes the required 5% unappropriated ending fund balance

Provide Safe, Smart, and Sustainable Learning Environments

- Continuation of District Safety Officer
- Security camera monitoring budget at Reynolds High School
- Addition of Student Resource Officer at Walt Morey Middle School, bringing the total to 5 Student Resource Officers in the District's secondary schools
- Annual bus replacement cycle
- Annual technology replacement cycle
- Annual student furniture replacement cycle
- Replacement of kitchen equipment at various sites and expanded serving lines at Reynolds High School
- Facility improvements including roof restoration, classroom readiness where repurposing of space for classroom use is required, security upgrades at Sweetbriar Elementary, upgrades to all building panic button hardware, new and replacement security camera systems, and concrete and asphalt maintenance and improvements.
- District voters will decide on May 19, 2015 whether the District should bond for \$125 million for capital construction. In anticipation of that vote, a new Bond fund has been created in the proposed 2015-16 Budget to reflect the bond sale proceeds and appropriate capital expenditures.

Design Professional Development Opportunities

- Technology training
- Mathematical Practices training
- Continue Instructional Coaching at grades K-8
- Expanding Instructional Coaching at non-Title Schools - Walt Morey Middle School and Reynolds High School
- Ongoing professional development: continue GLAD, sheltered, and IRLA implementation
- Adding English for Speakers of other Languages (ESOL) Certification cohort through a partnership with

Board Budget Goal:

Communication

Support the Board and Superintendent 2014-15 Action Plan

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:

- Increase innovative delivery of information
- Increase regular communication with patrons
- Positive image campaign
- Media relations

To develop increased capacity and engagement in school and district activities for the purpose of meeting student needs and removing barriers to student success. The proposed budget includes the following:

- Increase capacity for community engagement

Expand District Academic Partnerships

- Continue SUN program at Hartley, Salish Ponds, Wilkes, and Woodland Elementary Schools, and Reynolds Middle and High Schools, and expand to Fairview Elementary School and Walt Morey Middle School
- Continue Boys and Girls Club program at Margaret Scott Elementary School
- Continue SEI services at HB Lee Middle School and Reynolds High School
- Continue College Possible
- Expand Middle College with Mt. Hood Community College
- Expand Raider to Raider Tutoring through partnership with IRCO
- Expand Project Lead the Way to the Middle School Level

BUDGET DEVELOPMENT

Revenue Assumptions

General Fund

The District's 2015-16 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 2015-16 is based upon the following revenue assumptions:

- The District Average Daily Membership Weighted (ADMw) for 2015-16 is projected to be 15,698.23, up from the current 2014-15 ADMw of 14,691. This total includes full (1.0) weight for kindergarten students, prior to 2015-16, the state only paid for half (0.50) day for kindergarten students.

The increase in overall ADMw is a result of projections received from the District's charter schools, the exiting 2015 senior class being the smallest class district-wide, and the addition of the full-day kindergarten of 1.0 ADMw. There are projected to be 1,064 kindergarten students in Reynolds schools or charter schools in 2015-16, representing an additional 532 ADMw weights for funding.

The projected increase in overall student enrollment, beyond the 532 kindergarten weights, is 128 students. The increase is comprised primarily of projected increases in students in the District-sponsored charter schools as compared to the 2014-15 April enrollment estimates.

- The estimated State School Fund (SSF) distribution is based upon the Biennial Budget of \$7.255 billion identified to support K-12 education statewide for the 2015-2017 biennium. It is further assumed that the biennial budget will be paid out for the first half at the rate of 50% for the first year of the biennium. Based upon the District's projected enrollment and the State's projected funding level, the Reynolds School District estimates \$90 million in State School Fund revenues for 2015-16.
- The estimated property tax revenue to be collected by the District during 2015-16 is \$23.5 million and is based upon a 3.5% growth factor and a 94.6% collection rate as estimated by the Oregon Department of Revenue.
- The District's beginning fund balance, considered a resource in the budget process, is estimated to be \$9.6 million at July 1, 2015.
- The Multnomah Education Service District (MESD) pass through or "transit" dollars anticipated for 2015-2016 are based upon changes to the service plan selection. Additional revenues have been identified in order to fund the Early Childhood and Functional Living Skills (FLS) services for students with District staff rather than to utilize MESD services.

The weights applied to reach the 15,698.23 overall weighted membership number are noted on the chart below and are based on the weight distribution among the existing Reynolds' student population, the

increased number of identified English language learners (ELLs), and the decreased number of special education students exiting with the Class of 2015 as compared to the projected incoming number of special education students for the 2015-16 school year.

2015-2016 Enrollment Projections							
	Weight	Reynolds Proper	MLA	RAA	ACE	KNOVA	Weighted Totals
ADMr (Students)	1.00	10,750.50	316.00	210.00	12.00	420.00	11,708.50
ESL	0.50	3,012.00	6.00	9.00	-	101.00	1,564.00
Pregnant/Parenting	1.00	12.00					12.00
IEPs Capped 11%	1.00	1,287.94					1,287.94
IEP Over 11% Cap	1.00	229.60					229.60
Unfunded IEP	-	224.46					-
Poverty	0.25	3,211.58	94.40	62.73	3.58	125.47	874.44
Foster Care	0.25	87.00					21.75
Totals							15,698.23

Despite the funding formula enrollment total, of the 15,698.23 the number of students projected to be served in 2015-16 is actually 11,708.5. That number is shown on the chart below as “ADMr” or Regular Average Daily Membership. The increase for 2015-16 of 660.22 as shown includes both the full-day kindergarten adjustment (532) as well as increases in projections from a number of schools and charters.

Recent Enrollment Data Including Charters				
	2013-2014 Weighted Actuals	2014-2015 Weighted Estimates	2015-2016 Weighted Totals	Change in 2015-16
ADMr (Students)	11,028.79	11,048.28	11,708.50	660.22
ESL	1,320.13	1,388.05	1,564.00	175.95
Pregnant/Parenting	6.83	4.82	12.00	7.18
IEPs Capped 11%	1,213.01	1,214.66	1,287.94	73.28
IEP Over 11% Cap	229.60	188.20	229.60	41.40
Unfunded IEP	-	-	-	-
Poverty	573.16	825.66	874.44	48.78
Foster Care	24.50	21.75	21.75	-
Totals	14,396.02	14,691.42	15,698.23	1,006.81

Nutrition Service Fund

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

Federal Programs

Revenues are based on a projected increase in Title, IDEA and School Improvement Grant programs at an estimated average of 18% from the current year revenues. The majority of the increase is based on carry-forward amounts to be spent by September 30. Some increases are anticipated for Federal grants over various grant programs utilized for 2015-16.

Bond Funds

Revenues are based on a projected passage of the May 19, 2015 capital improvement bond. Should the bond pass, it is much easier to move forward with budget authority than to reconvene the full Budget Committee to modify the proposed budget after May 19. In the event the bond measure should fail, the approved budget would be modified to remove all reference to a new bond while at the School Board adoption level.

Expenditure Assumptions

General Fund

The District's 2015-2016 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 2015-2016 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 2015-2016 revenues by \$850,000. This amount represents a decrease in the **budgeted** spend-down of the District's reserves by \$10,537. However, the total one-time expenditures in the proposed 2015-16 budget is \$4 million. This means that \$3.17 million of the current year revenues are being spent on one-time current year expenses, not on ongoing expenses.

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

- FTE for enrollment in excess of projections;
- Summer 2015 facility project contingencies;
- Carry-forward revenues for the second year of the biennium; and
- Uncommitted amounts for unforeseen expenses.

Reynolds School District is fortunate that it has additional resources to support the expenditure budget where the current year's revenues fall short. The focus of any proposed spend-down beyond current year revenues has been on one-time expenditures or projects in curriculum and instruction, facility improvements, technology, and furniture, fixtures and equipment. As was the case the last two years, the 2015-16 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 2015-16 is based upon the following assumptions:

- The salary schedules for administrative and confidential employees are based upon an agreement in the process of being negotiated and represents a 2% Cost of Living Allowance (COLA) increase along with a scheduled step increase.
- The salary schedule for classified staff is based upon year two of the negotiated 2014-2017 contract and represents a 2.0% COLA increase along with a scheduled step increase and an average of \$1,075 in monthly insurance caps depending on the length of year worked.
- The salary schedule for licensed staff is based upon year two of the negotiated 2014-2017 contract and represents a 2.0% COLA increase with a scheduled step increase that ranges from 1.04% to 1.91%.
- The Public Employees Retirement System (PERS) Board released contribution rates for the biennium beginning July 1, 2015.
 - Tier 1 and 2 Employer PERS Rate is set at 6.51% - down from 9.71% in 2013-15
 - Oregon Public Service Retirement Plan (OSPRA) Employer PERS Rate is set at 1.82% - down from 7.71% in 2013-15
- The Public Employees Retirement System (PERS) Unfunded Actuarial Liability (UAL) requires a 10.0% 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, .43% - 4.10% rates for Workers' Compensation, and a self-funded unemployment rate of 0.25%.
- 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 days or furlough days proposed.
- E-Rate savings are taken as a reduction in the District billing for telephone and Internet services. The District took full advantage of the E-Rate qualification process beginning again with the 2012-2013 school year, after sporadically collecting ERate funding for a number of years. In order to receive benefits for the 2015-2016 school year, the application and eligibility process was completed in the spring of 2015. These savings will represent 86% of what the District has historically spent on telephone and Internet services, an estimated \$125,000 in savings for 2015-2016.

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. 2015-16 will be the first year in a new five-year contract with a contracted management and commodity vendor.

Federal Programs

Expenditures are based on labor-rate changes as noted above, together with the projected increases in Federal Title and IDEA and School Improvement Grant programs at an estimated 18% for 2015-16

Bond Funds

Expenditures are based on a projected passage of the May 19, 2015 capital improvement bond. Should the bond pass, it is much easier to move forward with budget authority than to reconvene the full Budget Committee to modify the proposed budget after May 19. In the event the bond measure should fail, the approved budget would be modified to remove all reference to a new bond while at the School Board adoption level.

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 and again in 2014-15, the Reynolds School District expanded its FLS program utilizing MESD resolution dollars in the form of transit dollars to serve 8 additional students each year. These dollars are transferred from the MESD to the District's general fund. The 2015-16 budget includes serving the same 16 students directly using MESD pass-through dollars. The total transit dollars that will be received by the District from the MESD specifically for the 8 FLS students are estimated at \$541,822.

OTHER BUDGET CONSIDERATIONS

Spending Down District General Fund Reserves

The District has been utilizing reserves to balance the annual budget for several years. The proposed 2015-2016 budget utilizes \$0.85 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 \$0.86 million budgeted in 2014-2015 as noted on the following table:

GENERAL FUND BUDGETED SPEND-DOWN OF RESERVES					
2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
3,065,032	3,926,000	6,654,722	1,941,539	860,537	850,000

The reduction in proposed budgeted spend-down is a result of increased State School Fund Revenues, anticipated PERS savings, changes to expenditure practices, and budgeting contingencies and unappropriated ending fund balance to roll forward to the second year of the biennium where no revenue increases are anticipated. The District continues to meet the goal of using current year revenues for current year and ongoing expenses, including \$3.17 million in one-time expenses from the current year's budget. The goal of the District continues to be the practice of only spending down fund balances on one-time expenditures such as capital and other non-labor costs.

Student-Teacher Ratio Information

During the fall of 2012-2013 some class sizes were inordinately large, particularly at some elementary schools, where FTE had been cut based on a projected decrease in enrollment. The 2013-14 AND 2014-15 budgets reflected additional staff to meet the demand of increased enrollment and allowed for the District to respond with additional FTE where enrollment numbers exceed the projections.

The proposed 2015-16 budget reflects an overall increase of 12.18 FTE when compared to the current 2014-2015 working budget. The additional FTE consists primarily of increases in the licensed teacher labor group and additional hours in the classified labor group 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. There are no proposed increases in Administrative or Supervisory FTE in the proposed budget. Proposed increases in FTE are represented in the General (6.76), Federal (3.86), State and Other (0.50), and Nutrition Services (1.06) Funds.

As previously stated, the proposed 2015-2016 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:

2015-2016 PROPOSED GENERAL EDUCATION - GENERAL FUND LICENSED TEACHER FTE			
SCHOOL	PROJECTED ENROLLMENT	PROPOSED TEACHER FTE (+ ELECTIVE @ SECONDARY)	CLASSROOM TEACHER:STUDENT RATIO
ALDER	542	21.00	25.81
DAVIS	498	19.00	26.21
FAIRVIEW	398	15.00	26.53
GLENFAIR	530	20.00	26.50
HARTLEY	565	21.00	26.90
M SCOTT	512	19.00	26.95
SALISH	441	19.00	23.21
SWEETBRIAR	389	14.00	27.79
TROUTDALE	407	16.00	25.44
WILKES	432	18.00	24.00
WOODLAND	536	20.00	26.80
HB LEE	841	31.67	26.56
RMS	958	33.67	28.45
WMMS	661	26.66	24.79
RHS / ROA	2707	98.99	27.35
RLA WEST	223	12.67	17.60
RLA EAST/CORI	59	5.00	11.80
4 CORNERS	51	-	
10,750.00		410.66	26.18
<i>All Day Kindergarten Fully Implemented at all Elementary Schools</i>			

CONCLUSION

This budget document reflects the conscientious effort to continue the practice of maintaining the beginning fund balance over the course of the last year for use on one-time purchases while adjusting staffing levels to match the projected increasing enrollment. The 2015-16 budget document benefits from the reserve balance and it is essential to continue to utilize current year revenues for current year expenses and access the fund balance or reserve only for those one-time needs or to offset increased fixed costs in the short term.

The 2015-16 budget uses \$850,000 of the District's cash reserves, including \$3.17 million in one-time costs for curriculum, technology, facility needs, and site improvements. The projected unappropriated ending fund balance of \$6.41 million represents 5.0% of the total 2015-2016 General Fund resources, which meets Board policy. Additionally, the proposed budget includes a contingency balance of \$2.35 million.

Even in a time of minimal state funding increases, 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 2015-16 budget document.

Respectfully submitted,



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

7 de mayo de 2015

2015-16 MENSAJE SOBRE EL PRESUPUESTO

El presupuesto presentado en este documento representa el plan financiero de Reynolds School District. Contiene estimados de los ingresos y los gastos necesarios para respaldar los programas ofrecidos por el distrito en un año fiscal. Este mensaje provee información preliminar del proceso del presupuesto, el desarrollo del presupuesto y las conjeturas y los estimados utilizados. En su totalidad, demuestra el plan del distrito para proveer servicios a los estudiantes del Distrito Escolar de Reynolds durante el año escolar 2015-16.

INGRESOS ESTATALES

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

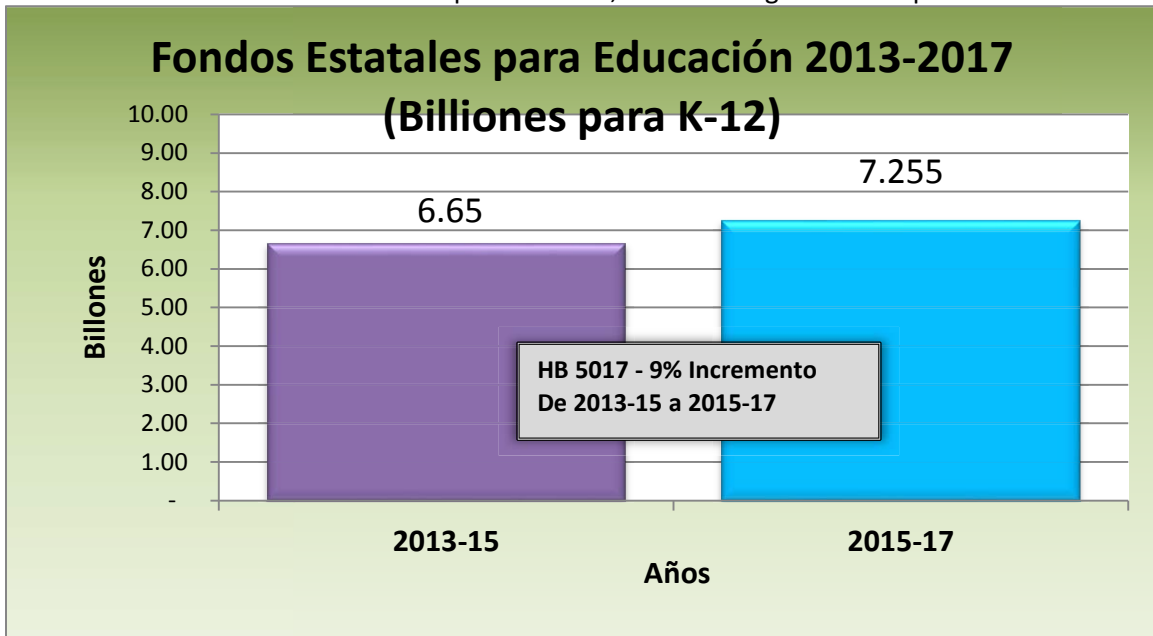
Como consecuencia de la recesión económica del 2008 y a la lenta recuperación, la recaudación del impuesto a los ingresos y del impuesto a la propiedad han disminuido y disminuye la cantidad total de los ingresos asignados a los programas públicos.

Descripción de Ingresos K-12

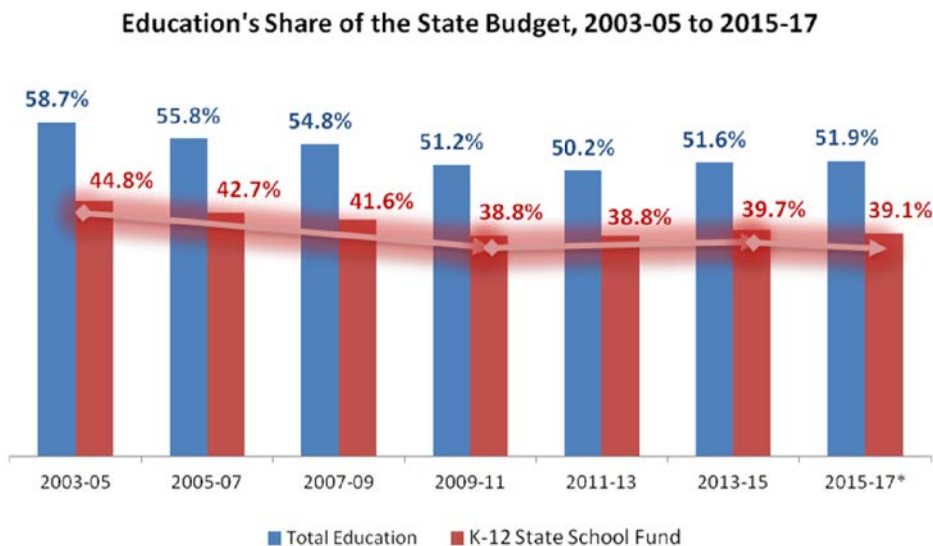
Históricamente, la proporción de los ingresos estatales para K-12 han estado disminuyendo en forma constante durante los últimos ocho años desde el bienio 2003-2005. Entre los bienios 2003-05 y 2011-13 la asignación de K-12 se redujo de un 44.8% de los ingresos totales del estado a un 38.2% de los ingresos totales del estado, una disminución del 6.6%. El estado aprobó 2013-2015 los aumentos prometidos del presupuesto en educación hasta el nivel de \$6.65 billones, de \$5.7 billones en 2011-13. Con el nuevo presupuesto llegó la legislación que disminuye las contribuciones patronales de PERS en un esfuerzo por disminuir los costos laborales a los distritos. Una vez que el estado aprobó su presupuesto, sin embargo, el presupuesto incluía una serie de designaciones específicas en la financiación que se emitirán como subvenciones competitivas durante el bienio y por lo tanto fue disminuido el aumento de los pagos por alumno a los distritos.

Comenzando con el año escolar 2014-15, la legislación cambió la fórmula de financiación para calcular la pobreza que resultó en un impacto positivo en Reynolds School District. Los datos del censo del año 2000 ya no se utilizan para asignar fondos para los estudiantes en pobreza y en la actualidad el distrito recibe fondos más precisos para servir a los estudiantes en pobreza.

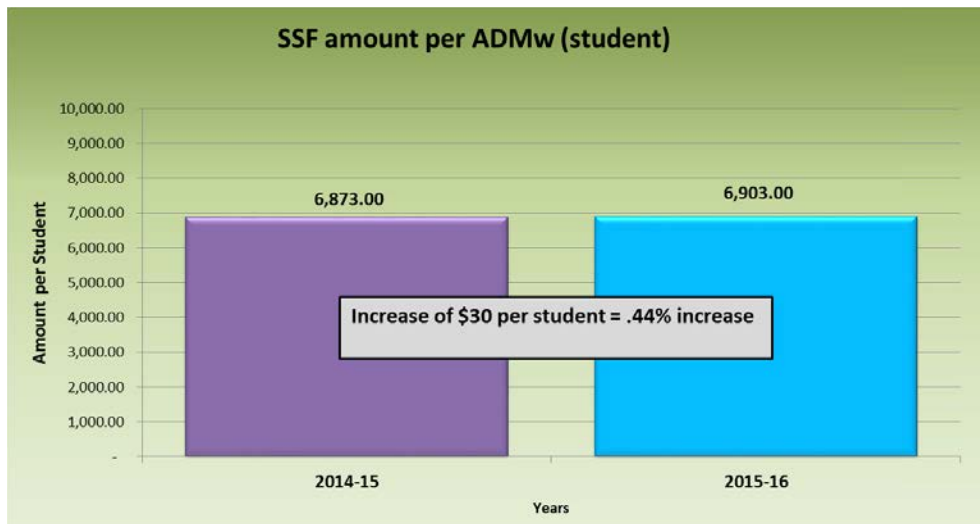
El presupuesto del Estado 2015-17, como se propone en la actualidad, aumenta el gasto en K-12 al nivel estatal en un 9% durante el bienio 2013-15. A primera vista, esta es una gran noticia para las escuelas K-12



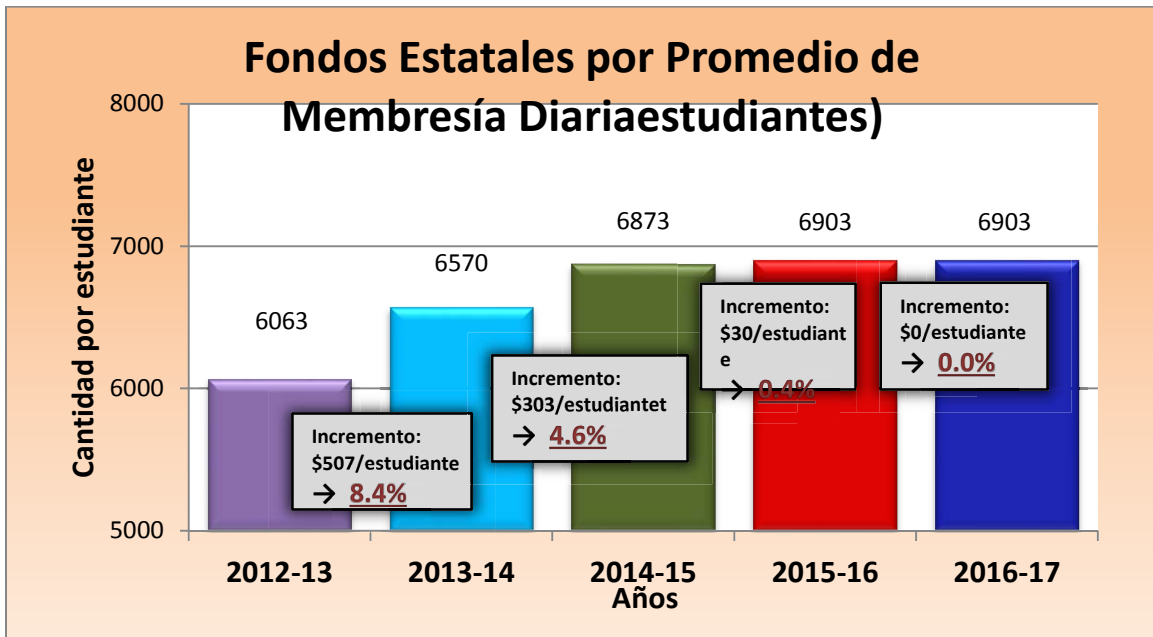
Sin embargo, el presupuesto global del estado del 2015-17 está disminuyendo la proporción de la cuota de K-12 en el presupuesto general. La cuota de K-12 en el presupuesto está en realidad disminuyendo de un 39.7% a un 39.1%. Esto significa que la educación de K-12 no está recibiendo una parte proporcional a los incrementos de los recursos del estado durante la recuperación económica.



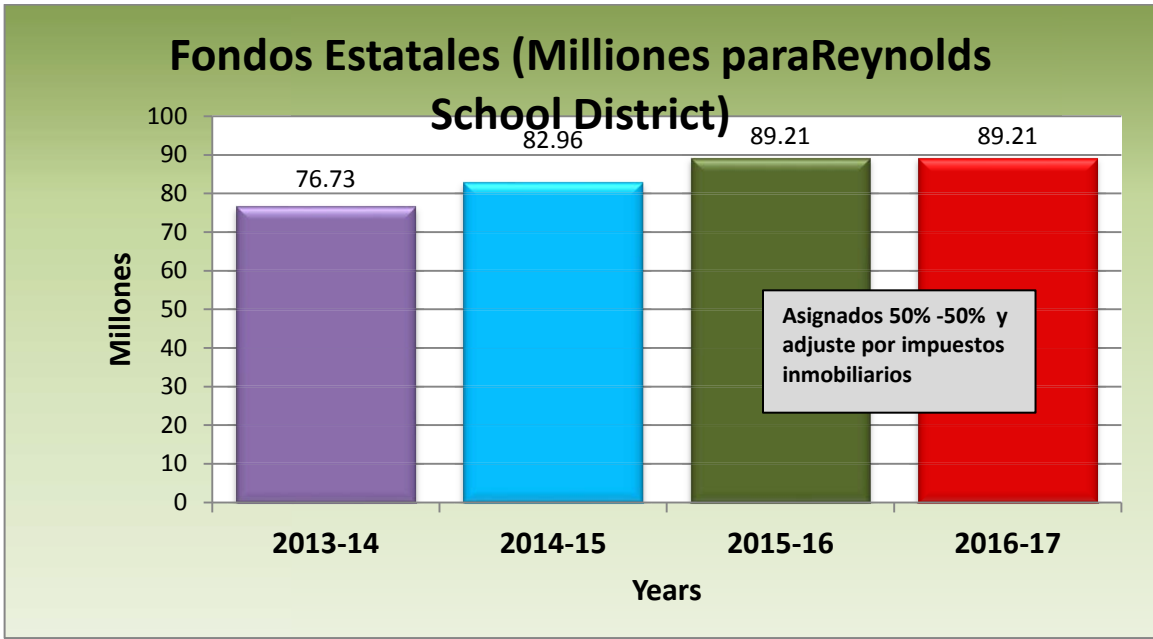
Mientras los niveles de gastos de los Fondos Estatales para la Educación (SSF – por sus siglas en inglés) aumentaron en un 9% durante el bienio 2013-15, esto incluye los aumentos en los fondos específicamente destinados)”carve-out” resultando en un mínimo de 0.44% de aumento de ingreso por estudiante en Reynolds.



Desde que la economía comenzó a mejorar lentamente en 2012-13, Reynolds School District ha experimentado un crecimiento constante en los pagos del promedio de membresía diaria (ADM). El año escolar 2015-16 marcará el primer año de pago del Estado de 1,0 ADM (kindergarten de día completo) para los estudiantes de jardín de infantes (Kinder), previamente pagaba un 0.50 o la mitad de la tasa de cualquier otro nivel de grado. Este iba a ser un año de aumento en los ingresos de Reynolds ya que el distrito ya había implementado kindergarten de día completo, mediante el uso de los recursos existentes para trabajar hacia la mejora en el rendimiento de los estudiantes. Desafortunadamente, no se conseguirán los recursos adicionales esperados para implementar programas adicionales debido a la casi congelación del presupuesto en la tasa por estudiante.



La emisión de la financiación del Estado se ve agravada por la forma en que el Estado propone desembolsar los fondos para el bienio 2015-17. Típicamente, las asignaciones del Fondo Escolar del Estado se dividen para los dos años en un 49% del presupuesto a desembolsarse en el primer año y el 51% en el segundo año. Se aplica esta metodología al reconocer que se espera que los costos del segundo año sean mayores para los distritos en un bienio que el primer año como resultado de los aumentos de costos de contrato de trabajo y el aumento de costos de los servicios y suministros. El estado propone que el presupuesto 2015-17 sea desembolsado en un nivel del 50% y 50%. Si bien esto proporciona mayores ingresos en el principio del bienio, crea una congelación inmediata de ingresos para el segundo año del bienio, cuando sabemos que los costos aumentarán.



El pronóstico de febrero de los ingresos del estado mostraron que el Estado tendrá un saldo de \$ 336 millones en la cuenta de reserva, además de un saldo final proyectado \$ 347 700 000 en la cuenta de Fondo Generales. También informó que, como resultado del crecimiento de los ingresos del Estado, el crecimiento de los ingresos bienal llegará al umbral de kicker 2%, lo que obliga al Estado a devolver los ingresos recaudados.

Como distrito, tenemos la esperanza de que el pronóstico económico de mayo del 2015 será positivo y resultará en fondos adicionales para la educación K-12 y podrá ayudar en la segunda mitad del bienio.

La Junta Directiva de Reynolds School District Aprobó las Metas del Presupuesto

La Junta Directiva de Reynolds fijó las siguientes metas para el presupuesto para guiar la entrega del programa del 2015-16 completada por el Equipo Administrativo del Distrito. Una vez fijado el plan, se preparó el presupuesto de manera que pudieran financiar la ejecución del plan

2015-2016 Board Budget Goals

Board Goal #1: Student Achievement

Budget Priorities:

- Support Board/Superintendent Action Plan
- Expect proficient readers by the end of 3rd grade
- Expand athletics and activities opportunities
- Design and actuate caring school communities initiative
- Optimize technology to meet the needs of digital learners
- Broaden extended learning and dropout prevention programs
- Continue investment in current textbook, e-text, and/or instructional materials in compliance with the state adoption cycle

Board Goal #2: Equity

Budget Priorities:

- Support Board/Superintendent Action Plan
- Enhance equity work to support district initiatives
- Align English Language Learner (ELL) Resources with ELL Services

Board Goal #3: Fiscal Responsibility

Budget Priorities:

- Support Board/Superintendent Action Plan
- Maintain a 5% unappropriated ending fund balance per board policy
- Provide safe, smart, and sustainable learning environments
- Design professional development opportunities

Board Goal #4: Communication

Budget Priorities:

- Support Board/Superintendent Action Plan
- Expand district academic partnerships

2014-2015 Plan de Acción de a Superintendente y de la Junta Directiva

El enfoque del Distrito se describe en cuatro áreas fundamentales con el fin de definir mejor las metas y los planes de acción para la finalización de la obra y la medición de los resultados.

Rendimiento Estudiantil

- Logros Académicos
- Crecimiento Académico
- Graduación

Responsabilidad Fiscal

- Plan Financiero de Sonido
- Ambiente Escolar Seguro
- Plan a largo plazo para las Instalaciones

Comunicación

- Plan de Comunicación de todo el Distrito
- Estratagias para participación y compromiso

Equidad

- Reducir la brecha de logros académicos
- Eliminar la predictibilidad y desproporcionalidad racial
- Todos los estudiantes se graduan

Formulación del Plan del Presupuesto

Al igual que los dos últimos años, el tema para el proceso de presupuesto para 2015-16 es presupuestar el plan y no planear el presupuesto. Este cambio en la práctica comenzó en 2012-13 y creó una gran oportunidad para comenzar el trabajo presupuestario a través de reuniones individuales con el personal y los directores para reunir información sobre los requisitos para su escuela y departamentos, como la dotación de personal, suministros, tecnología, y las instalaciones, y llevar el proceso del presupuesto hasta el nivel de los estudiantes y los edificios. Con un Distrito de este tamaño, el proceso es largo y detallado, pero bien vale la pena la inversión de tiempo. Continuamos obteniendo información de calidad sobre cada edificio y su población estudiantil. Con este conocimiento y retroalimentación, se resumió el plan de acción para 2015-16, y el trabajo comenzó alineando financiación presupuesto para 2015-16 con el plan, en concreto, hacia el logro de las metas del distrito y las metas del presupuesto adoptadas por la Junta Directiva.

Meta del Presupuesto de la Junta:

Rendimiento Estudiantil

Apoyo al Plan de Acción de la Junta Directiva y la Superintendente
Esperar que haya lectores proficientes al final del 3er grado

Para mejorar el rendimiento estudiantil, el crecimiento académico y tasa de graduación. Se continuará con

lo siguiente o ha sido colocado para consideración en el presupuesto propuesto:

Presupuesto de Currículo e Instrucción:

- Ofrecer Kindergarten de jornada completa en 11 escuelas primarias del distrito.
- el marco K-12 la lectoescritura y sus componentes: incluyendo un sistema integral de evaluación, materiales nivelados, y el desarrollo profesional para garantizar una implementación de alta calidad
- Comités al nivel primario y secundario para:
 - Apoyar la implementación en el marco de la lectoescritura
 - Construir un marco para la enseñanza de matemáticas y estudiar posibles materiales a ser adoptados.
 - Continuar el trabajo con enseñanza y aprendizaje basados en dominio.
 - fortalecer y continuar con la implementación sistemática de Respuesta a la Intervención
- Desarrollo profesional en técnicas de instrucción y ejecución de los programas específicos incluyendo continuación del Proyecto GLAD, SIOP y Prácticas de Entrenamiento en Matemáticas.
- Desarrollo Profesional en los estándares fundamentales del estado y enfoque y secuencia de habilidades en las cuatro áreas de contenido y en el Desarrollo del Idioma Inglés (ELD)
- Continuación en el presupuesto de ELD con Especialistas en el Idioma para proveer a los maestros con Desarrollo Profesional
- Continuación de compras de materiales
- Mantener fondos para el Programa de TAG (Talentosos y Dotados)

Presupuesto de Servicio a los Estudiantes:

- Planes de estudios basados en investigaciones para lectura y matemáticas alineados con los estándares fundamentales del estado para enfocarse en los estudiantes con dificultades en esas áreas.
- Proveer entrenamiento en el currículo y tiempo adicional para que maestros de educación especial trabajen juntamente con los maestros de educación general en colaboración sobre los estudiantes que tienen dificultades en lectura y matemáticas.

Presupuesto de Tecnología:

- Implementación del Plan de tecnología, continuar mejorando y rediseñando la tecnología y recolección de información, and redesigning technology and data collection, informes de personal para mejorar la eficiencia, y alcanzar las necesidades de tecnología del distrito
- 2:1 estudiantes/dispositivos electrónicos para las clases de K-6 juntamente con el sistema inalámbrico donde se necesite
- Programa de subvención tecnología para maestros para animar a mejorar la tecnología en las aulas.
- Maestros en Asignación Especial (TOSA) para la instrucción en tecnología para proveer oportunidades adicionales de entrenamiento en el uso de la tecnología en la enseñanza diaria para el personal Certificado

Expandir oportunidades Deportivas y Actividades

- Continuar expandiendo los programas deportivos de las escuelas secundarias
- Proveer transporte a prácticas fuera de la escuela para Provide transportation to off campus practices to para ampliar el acceso a todos los estudiante
- Continuar con Challenge Day en las escuelas secundarias y Reynolds High School

Design and Actuate Caring School Communities Initiative

- Continuar con personal para Justicia Restaurativa en Alder y Hartley
- Continuar con el Especialista de Intervención de Comportamiento en Glenfair
- Continuar con la posición de Asistente de Director en Alder y Glenfair
- Ampliar las asociaciones con el condado de Multnomah para Apoyos Trabajador Social adicionales y apoyo de consejería
- Proveer supervisión adicional en los autobuses escolares para promover el comportamiento positivo

Mejorar la tecnología para alcanzar a las necesidades de aprendices en la electrónica Mantener un rango de

- Mantener un promedio de 2 estudiantes por aparato tecnológico
- Continuar con TOSAS para tecnología y apoyo tecnológico al personal
- Continuar la expansión del sistema inalámbrico para estudiantes y otros artefactos

Ampliar Aprendizaje Extendido y Programas de Prevención de Deserción Escolar

Para mejorar la tasa de graduación para cada uno de los estudiantes, particularmente dentro de los subgrupos. Se continuará con lo siguiente o ha sido puesto en el presupuesto propuesto para consideración:

- Oportunidades en el Programa Avance vía Determinación Individual (AVID por sus siglas en inglés) programa de preparación para la universidad
- Recuperación de créditos y una segunda oportunidad para obtener créditos en el nivel de escuela preparatoria
- 2 Especialistas de lenguaje para entrenamientos en GLAD y SIOF
- Escuela al Aire Libre para todos los estudiantes de 6to grado – Semana completa 2015-16
- Academia de Escuela Preparatoria en Internet
- Proveer el programa el noveno grado es importante (9th Grade Counts)
- Continuar con la implementación de la Academia de 9º grado
- Programa de prevención de expulsiones 6-12

Presupuesto de Servicio a los Estudiantes:

- Intervención y Apoyo al Comportamiento Positivo (PBIS) estructura para grados K-8, y Challenge Day conciencia sobre la diversidad y programa contra el acoso escolar en todas las escuelas secundarias y en Reynolds High School
- Desarrollo profesional en la enseñanza basada en la competencia, el aprendizaje y clasificación, Estándares Estatales Comunes y Alcance y Secuencia en las cuatro áreas de contenido

Para continuar trabajando en el rediseño de los servicios de Educación Especial en high school, coordinadores de casos, y aulas independientes para incrementar la tasa de graduación para los estudiantes en Educación Especial. El Departamento de Servicio a los Estudiantes ha presupuestado lo siguiente:

- Continuar con el enfoque en los cursos ofrecidos en educación especial en high school para aumentar la tasa de graduación de los estudiantes incluyendo personal de enseñanza con doble certificación con contenido en educación general

- Continuar con el apoyo a las clases para estudiantes con necesidades de comportamiento severas para poder mantener a los estudiantes encaminados y en la escuela.
- Implementación de prácticas de justicia restaurativa para reducir las suspensiones y expulsiones

Continuar Inversiones en Libros de Texto Actualizados, E-Text, y/o Materiales De Enseñanza de Acuerdo con el Ciclo de Adopción del Estado

- Currículo de lectoescritura y matemáticas en escuelas primarias
- Materiales de lectoescritura y matemáticas nivel secundario
- Currículo de Habilidades Sociales para todos los salones de Kinder
- Dispositivos y Aplicaciones electrónicas para los estudiantes

Meta del Presupuesto de la Junta:

Equidad

Apoyo al Plan de Acción de la Junta y la Superintendente 2014-15

- Elevar los logros de todos los estudiantes mientras se disminuye la brecha entre los estudiantes de mayor y menor logros académicos
- Eliminar la predictabilidad y desproporción racial en todos los aspectos de la educación y en la administración
- Asegurar que todos los estudiantes, sin importar la raza o clase social se gradúan de Reynolds School District listos para tener éxito en una comunidad local, nacional y global racialmente diversa.

Mejorar el Trabajo en Equidad para Apoyar las Iniciativas del Distrito

- Cultivar su Propia Iniciativa - Programa de Carrera bilingüe y Asociación de ELD con Universidades
- Entrenamiento sobre la Respuesta Cultural
- Equipos de Equidad – Construir Iniciativas
- Desarrollar sistemas de evaluaciones y responsabilidades en Equidad
- Llevar a cabo conferencia Regional sobre Equidad

Alinear los Recursos de los Aprendices del Idioma Inglés (ELL) con los Servicios de ELL

- Ofrecer Kindergarten de tiempo completo en todas las escuelas primarias
- Agregar FTE para apoyar la cantidad de estudiantes
- Agregar FTE los programas de recién llegados
- Continuar con el presupuesto para Oficial y Conferencias de Equidad
- Expandir GLAD / SIOP Entrenadores en capacidad de entrenar

- Continuar la Implementación de GLAD K-6 y extender el sistema de instrucción protegido a escuelas secundarias
- Alinear el 91.4% de los fondos del estados de ELL a apoyo directo de ELL Direct y el 8.6% restante para Apoyo Indirecto de ELL
- Continuar con ELD TOSAS para desarrollo profesional de maestros y administradores de ELD

Meta del Presupuesto de la Junta:

Responsabilidad Fiscal

Apoyo al Plan de Acción de la Junta Directiva y la Superintendente 2014-15

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

- Mejorar el gráfico de implementación de Cuentas de ODE del 2012 ODE dentro del presupuesto propuesto para el cumplimiento y para ayudar en la presentación más precisa de informes de los ingresos y gastos por materia, nivel de grado y escuela
- Investigar y alinear los salones de clases con el personal con certificación a tiempo completo según las secciones de enseñanza para incrementar la eficiencia
- Empleados a tiempo completo FTE en un mínimo necesario para operar cada edificio basado en las inscripciones proyectadas, observando el tamaño de las clases, y permitir un presupuesto de contingencia para ser utilizado para FTE donde sea necesario, seguido de los 10 primeros días de clases si la asistencia de los estudiantes excede los registros proyectados.
- Asignar música y Educación Física (PE) en el nivel primario como mínimo fijo 0.50 FTE en cada escuela para proveer a los directores la oportunidad de tener sus necesidades de enseñanza organizadas en el horario escolar a lo opuesto de cuando los maestros de música y PE puedan pasar tiempo en los edificios, con el beneficio adicional de liderar con el tiempo de preparación del personal certificado.
- Asignar los fondos estimados del impuesto de Arte de Portland a las cuatro escuelas primarias elegibles s, Alder, Glenfair, Margaret Scott and Wilkes, y continuar la extensión de música y arte de tiempo completo en esos lugares
- Alinear personal clasificado FTE a lugares basados en criterios medibles, como cantidad de registros y tasa de movilidad de los estudiantes, y en su caso a los metros cuadrados de espacio para ser limpiado y segado.
- Seguir trabajando en los presupuestos de mantenimiento y operaciones para presupuestar el plan de mejoras y proyectos específicos para ser completados basados en las evaluaciones de las instalaciones y el plan maestro de las instalaciones.
- Continuar el trabajo de crear presupuestos de asignación de prioridad en los edificios para el año y no estrictamente en una base por estudiante.

- Continuar la financiación de los muebles, accesorios, equipos y presupuestos para reemplazar muebles rotos, en ruinas o no reparable en su uso en las aulas escolares y edificios para continuar un ciclo de reemplazo anual y mejorar la ergonomía de los estudiantes y las experiencias de aprendizaje en las aulas
- Continuar el proyecto de sustitución de la tecnología con otra ronda de computadoras que propone sustituir los equipos de estudiantes y profesores que tienen más de seis años de edad y añadir tecnología a las aulas para la enseñanza y el uso de los estudiantes en las escuelas secundarias y preparatoria para las materias básicas
- Continuar adquiriendo aprobaciones de eRate adquiridos anualmente que se traducen en una reducción del 86% en los gastos de teléfono e internet del Distrito
- Secure facility energy efficiency audits and qualify planned improvements for SB1149 funding for 2015-16

Mantener un saldo final no asignado del 5% según la Política de la Junta Directiva

- El presupuesto incluye el 5% del saldo final no asignado

Proporcionar un entorno de aprendizaje seguro, inteligente y sostenible

- Continuación del Oficial de Seguridad del Distrito
- Presupuesto para cámaras de seguridad en Reynolds High School
- Adición de Oficial de Policía escolar en Walt Morey Middle School, trayendo un total de 5 Oficiales de Policía escolares en las escuelas secundarias del distrito
- Además de agregar un Oficial de Policía en Walt Morey Middle School, Traer el total de 5 Oficiales de Recursos Escolares en las escuelas secundarias del distrito.
- Ciclo de reemplazo anual de autobuses
- Ciclo de reemplazo anual de tecnología
- Ciclo de reemplazo anual de muebles
- Reemplazo de equipos de cocina en varios lugares y extender las líneas de servicios en equipment Reynolds High School
- Mejoras de las instalaciones, incluyendo la restauración del techo, la disposición del aula donde se requiere la reutilización de espacio para el uso en el aula, las actualizaciones de seguridad en Sweetbriar, las actualizaciones a todos sus herrajes de botón de pánico, los sistemas de seguridad nuevos y los de reemplazo de la cámara de seguridad, y el mantenimiento y mejora del hormigón y del asfalto

Diseñar Oportunidades de Desarrollo Profesional

- Entrenamiento en tecnología
- Entrenamiento en prácticas de matemáticas
- Continuar con Especialistas de Instrucción en los grados K-8
- Extender los Especialistas de Instrucción a las escuelas que no son del programa Título – Walt Morey Middle School y Reynolds High School
- Desarrollo Profesional continuo: Continuar la implementación de GLAD, IRLA y enseñanza protegida
- Agregar la Certificación de Inglés para hablantes de otros idiomas a través de Asociación con Marylhurst University

Meta del Presupuesto de la Junta:

Comunicación

Apoyo al Plan de Acción de la Junta Directiva y de la Superintendente 2014-15

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

- Aumentar la entrega innovadora de la información
- Aumentar la comunicación regular con los clientes
- Campaña de imagen positiva
- Relaciones con los medios

Para desarrollar una mayor capacidad y participación en actividades de la escuela y del distrito con el propósito de alcanzar las necesidades de los estudiantes y la eliminación de barreras que impiden el éxito de los estudiantes. El proyecto de presupuesto incluye lo siguiente:

- Incrementar la capacidad de participación de la comunidad

Expandir las Alianzas Académicas del Distrito

- Continuar con la Expansión del Programa SUN en Hartley, Salish Ponds, Wilkes y Woodland Elementary y Reynolds Middle School y High School y extender a Fairview Elementary y Walt Morey Middle School
- Continuar con el programa Boys and Girls Club en Margaret Scott Elementary
- Continuar los servicios SEI en HB Lee y en Reynolds High School
- Continuar College Possible
- Extender Middle College con Mt. Hood Community College
- Extender Tutores de Raider to Raider en colaboración con IRCO
- Extender el Proyecto Lead the Way al nivel de escuela secundarias

DESARROJO DEL PRESUPUESTO

Revenue Assumptions

Fondo General

El Plan de Servicios del Distrito del 2015-16 se basa en una serie de conjeturas sobre los ingresos. La mayor fuente de ingresos del distrito proviene del Fondo Escolar del Estado y se determina mediante la proyección de inscripciones de estudiantes en el Distrito y los gastos de transporte proyectados. A la fecha de este mensaje, previsión de ingresos y recursos del Distrito que estará disponible para el uso del Distrito en 2015-16 se basa en las siguientes conjeturas de ingresos:

- El promedio diario de membresía (ADMw) para 2015-16 se prevé que sea de 15,698.23, por encima de la corriente 2014-15 ADMw de 14.691. Este total incluye el peso total (1,0) para los estudiantes de kindergarten, antes de 2015-16, el Estado sólo paga por medio (0,50) días para los estudiantes de kindergarten..

El aumento global de ADMw es el resultado de las proyecciones recibidas de las escuelas charter del Distrito, la salida de los estudiantes del grado 12 del 2.015 es la clase más pequeña de todo el distrito, y la adición del kinder de día completo de 1,0 ADMw. Se prevé que sea 1.064 estudiantes de kindergarten en las escuelas de Reynolds o escuelas charter en 2015-16, lo que representa un adicional de 532 ADMw de financiación.

El aumento previsto de la matrícula estudiantil en general, más allá de los 532 de kindergarten es de 128 estudiantes. El aumento se compone principalmente de los aumentos proyectados en los estudiantes en las escuelas charter patrocinados por el Distrito, en comparación con las estimaciones de matrícula 2014-15 de abril.

- El Fondo Escolar del Estado (SSF) distribución estimada se basa en el presupuesto bienal de \$ 7,255, billones identificado para apoyar K-12 en todo el estado para el bienio 2015-2017. Se supone además que el presupuesto bienal se pagará en la primera mitad a un ritmo de 50% para el primer año del bienio. En base a la matrícula proyectada del Distrito y nivel de financiación previsto por el Estado, el Distrito Escolar de Reynolds estima \$ 90 millones en los ingresos del Fondo Escolar del Estado para 2015-16..
- Los ingresos de impuestos de propiedad estimada a percibir por el Distrito durante 2015-16 es \$ 23.5 millones y se basa en un factor de crecimiento de 3.5% y una tasa de recaudación del 94,6% según las estimaciones del Departamento de Ingresos de Oregon.
- El saldo inicial de fondos del distrito, considerado un recurso en el proceso presupuestario, se estima en \$ 9 millones al 01 de julio del 2015.
- El Servicio de Educación del Distrito de Multnomah (MESD) pase a través o en dólares "tránsito" previstos para 2015-2016 se basa en los cambios en la selección del plan de servicio. Los ingresos adicionales se han identificado con el fin de financiar la Habilidades de Vida Funcional servicios (FLS) Primera Infancia y para los estudiantes con el personal del Distrito en lugar de utilizar los servicios MESD.

El peso aplicado para alcanzar el número total de miembros ponderada 15,698.23 se indica en la tabla a continuación y se basan en la distribución del peso entre la población estudiantil existente en Reynolds, el aumento del número de estudiantes identificados que están aprendiendo inglés (ELL), y la disminución del

número de estudiantes de educación especial que salen con la Clase del 2015, en comparación con el número de entrada proyectada de estudiantes de educación especial para el año escolar 2015-16

2015-2016 PROYECCIÓN DE MATRICULACIONES							
	VALOR	Reynolds Proper	MLA	RAA	ACE	KNOVA	Valores Totales
ADMr (Estudiantes)	1.00	10,750.50	316.00	210.00	12.00	420.00	11,708.50
ESL	0.50	3,012.00	6.00	9.00	-	101.00	1,564.00
Embarazadas/Padres	1.00	12.00					12.00
IEPs Límite 11%	1.00	1,287.94					1,287.94
IEP sobre 11% límite	1.00	229.60					229.60
IEP sin financiar	-	224.46					-
Pobreza	0.25	3,211.58	94.40	62.73	3.58	125.47	874.44
Cuidado Temporal	0.25	87.00					21.75
Totales							15,698.23

A pesar de la fórmula de financiación matrícula total, de 15,698.23 a cantidad de estudiantes proyectados para recibir servicios en 2015-16 es en realidad 11,708.5. Ese número se muestra en la tabla a continuación como "ADMr" o Regular Promedio de Membresía Diaria. El aumento de 2015 a 16 de 660.22 como se muestra incluye tanto el ajuste de kindergarten de día completo (532), así como los aumentos en las proyecciones de un número de escuelas y charters

Información Reciente de Matriculaciones incluyendo Charters				
	2013-2014 Valores Actuales	2014-2015 Valores Estimados	2015-2016 Valores Totales	Cambio en 2015-16
ADMr (Estudiantes)	11,028.79	11,048.28	11,708.50	660.22
ESL	1,320.13	1,388.05	1,564.00	175.95
Embarazadas/Padres	6.83	4.82	12.00	7.18
IEPs Límites 11%	1,213.01	1,214.66	1,287.94	73.28
IEP Sobre 11% Límite	229.60	188.20	229.60	41.40
IEP sin financiar	-	-	-	-
Pobreza	573.16	825.66	874.44	48.78
Cuidado Temporal	24.50	21.75	21.75	-
Totales	14,396.02	14,691.42	15,698.23	1,006.81

Fondo de Servicio de Nutrición

Los ingresos están basados en la matrícula proyectada con la tasa de almuerzo gratis o a precio reducido

existentes para el próximo año. Los ingresos propuestos incluirán un ligero aumento en la tarifa para almuerzos pagados según sea necesario para continuar el trabajo de cerrar la brecha entre los almuerzos escolares y los pagados con fondos federales.

Federal Programs

Los ingresos se basan en un aumento previsto en el título, IDEA y las subvenciones en los programas de Mejoramiento de la Escuela en un promedio estimado de 18% de los ingresos del año en curso. La mayor parte del incremento se basa en cantidades de arrastre para ser gastados antes del 30 de septiembre. Hay algunos aumentos previstos para las subvenciones federales a través de varios programas de becas utilizadas para el 2015-16.

Fondos de Bonos

Los ingresos se basan en la aprobación de el Bono de mejoras del 19 de mayo de 2015. En caso de que el bono sea aprobado, es mucho más fácil seguir adelante con la autoridad del presupuesto que volver a convocar a todo el Comité de Presupuesto para modificar el proyecto de presupuesto a partir de mayo 19. En el caso de que la medida de bono falle, el presupuesto aprobado se modificaría para eliminar toda referencia a un nuevo bono, en el nivel de adopción de la Junta Directiva.

Conjeturas Sobre Gastos

Fondo General

El plan del Distrito 2015-2016 se basa en una serie de conjeturas de gastos. Como es el caso con cualquier entidad educativa, el mayor gasto del Distrito es la fuerza laboral. La propuesta de la plantilla de personal se basa en una evaluación completa de la dotación de personal en todos los grupos de trabajo, departamentos y edificios para alinear el plan 2015-2016, con énfasis en los Objetivos de la Junta y del Superintendente y en general las metas del presupuesto de la junta.

Los gastos anticipados del Distrito se proponen a exceder los ingresos proyectados del 2015-2016 por \$ 850.000. Esta cantidad representa una disminución en el gasto presupuestado de las reservas del Distrito por \$ 10,537, sin embargo, el total de los gastos de una sola vez en el proyecto de presupuesto 2015-16 es de \$ 4 millones. Esto significa que \$ 3.170.000 de los ingresos del año en curso se están gastando en los gastos del año en curso una sola vez y no en gastos corrientes.

Es importante tener en cuenta que las cantidades de contingencia comprometidas identificadas en el presupuesto son para cubrir una variedad de artículos, tales como:

- FTE para las inscripciones que excedan nuestras proyecciones;
- Verano 2015 contingencias del proyecto de las instalaciones;
- Los ingresos de arrastre para el segundo año del bienio; y
- cantidades sin comprometer para gastos imprevistos.

Reynolds School District tiene la suerte de que tiene recursos adicionales para apoyar el presupuesto de gastos cuando los ingresos del año en curso son escasos. El enfoque de cualquier propuesta spend-down más allá de los ingresos del año en curso ha sido sobre los gastos de una sola vez o proyectos en el currículo e instrucción, mejoras en las instalaciones, la tecnología, y los muebles, accesorios y equipo. Como fue el caso de los dos últimos años, el presupuesto 2015-16 no propone las reservas para los gastos en curso, como la mano de obra.

A la fecha de este mensaje, la estimación de los gastos para 2015-16 se basa en los siguientes supuestos:

Las escalas de sueldos para los empleados administrativos y confidenciales se basan en un acuerdo en el proceso de negociación y representa un aumento del 2% del subsidio de subsistencia (COLA) junto con un aumento de paso programado se asume un promedio de \$ 1.100 en las tapas de seguros mensuales.

- La escala salarial para el personal clasificado se basa en el segundo año del contrato negociado 2014-2017 y representa un incremento del 2,0% COLA, junto con un aumento de paso programado y un promedio de 1.075 dólares en las tapas de seguros mensuales dependiendo de la longitud del año trabajado.
- La escala salarial para el personal con licencia se basa en el segundo año del contrato negociado 2014-2017 y representa un incremento del 2,0% COLA con un aumento de paso programado que va desde 1,04% a 1,91%.
- El Sistema de Retiro de los Empleados Públicos (PERS) Alimentación lanzado tasas de contribución para el bienio que comienza 01 de julio 2015.
- Nivel 1 y 2 Empleador PERS Tasa se ha fijado en 6,51% - por debajo del 9,71% en 2013 a 15
- Servicio Público de Oregon Plan de Jubilación (OSPRA) PERS empleadores Tasa se ha fijado en 1,82% - 7,71% por debajo de en 2013-15
- El Sistema de Retiro de los Empleados Públicos (PERS) sin fondear Actuariales Responsabilidad (UAL) requiere una tasa de 10,5% aplicado a PERS nómina elegibles para cubrir los pagos de los bonos anuales.
- Otros costes laborales empleador se basan en la suposición de 7,65% FICA, 0,43% - 4,10% para las tasas de Compensación de Trabajadores, y una tasa de desempleo autofinanciado del 0,25%.
- recortes FTE proyectados de las reducciones en los fondos federales fueron absorbidos por las vacantes generales del Fondo creados a través de los retiros o renuncias siempre que sea posible para evitar despidos reducción-en-vigor.
- El presupuesto de gastos incluye un año escolar completo sin corte o días de licencia propuesto.
- El ahorro E-Rate se toman como una reducción en la facturación del distrito para los servicios de

telefonía e Internet. El Distrito aprovechó el proceso de calificación de E-Rate comenzando de nuevo con el año escolar 2012-2013, después de recoger de forma esporádica financiación eRate para un número de años. Con el fin de recibir los beneficios para el año escolar 2015-2016, se completó el proceso de solicitud y elegibilidad en la primavera de 2015. Este ahorro representará el 86% de lo que el Distrito ha invertido históricamente en los servicios de telefonía e Internet, un estimado de 125.000 dólares en ahorros para 2015-2016.

Fondos del Servicio de Nutrición

Los gastos se basan en los cambios de las tasas de mano de obra como se señaló anteriormente, los servicios contractuales previstos, los aumentos de los tipos de productos básicos, y mejoras de capital que continúan dentro de centros de servicio de alimentos del Distrito. 2015-16 será el primer año en un nuevo contrato de cinco años con una gestión contratada y el proveedor de los productos básicos.

Programas Federales

Los gastos se basan en los cambios de las tasas de mano de obra como se señaló anteriormente, junto con los aumentos proyectados en el Programa Federal Título 1 y programas de subvención de IDEA y mejora de la escuela en un estimado de 18% para 2015-16

Cambios Propuestos a Servicios Anteriormente Contratados

En 2012-13, el Programa Habilidades Funcionales (FLS) sirvió a 23 estudiantes de Reynolds de alta necesidad. Este programa fue operado por el Servicio de Educación del Distrito de Multnomah y apoyado por fondos de resolución. A partir de 2013-14 y de nuevo en 2014-15, el Reynolds School District expandió su programa FLS utilizando dólares resolución MESD en forma de dólares de tránsito para servir a 8 estudiantes adicionales cada año. Estos dólares se transfieren desde el MESD al fondo general del distrito. El presupuesto 2015-16 incluye servir los mismos 16 alumnos directamente utilizando dólares de paso a través MESD. Los dólares del total de tránsito que serán recibidos por el Distrito de MESD específicamente para los estudiantes de 8 FLS se estiman en 541.822 dólares.

OTRAS CONSIDERACIONES EN EL PRESUPUESTO

Reducción de Gastos de los Fondos Generales del Distrito

El Distrito ha estado utilizando reservas para equilibrar el presupuesto anual durante varios años. El proyecto de presupuesto 2015-2016 utiliza \$ 0.850.000 en las reservas para compensar los gastos propuestos que exceden los ingresos del año en curso. Esto representa una reducción en el presupuesto de gastos en comparación con el 0.860.000 dólares presupuestados en 2014-2015 como se indica en la siguiente tabla:

PRESUPUESTO DE REDUCCION DE GASTOS EN FONDOS GENERALES					
2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
3,065,032	3,926,000	6,654,722	1,941,539	860,537	850,000

La reducción en la propuesta de presupuesto spend-down es consecuencia del aumento de los ingresos del Fondo Escolar del Estado, los ahorros previstos de PERS, cambios en las prácticas de gastos y contingencias presupuestarias y se prevé el saldo final de los fondos no asignados para poner al día al segundo año del bienio en que no hay aumentos de ingresos. El Distrito continúa cumpliendo con el objetivo de utilizar los ingresos del año en curso para los gastos de año y en curso actuales, incluyendo \$ 3.17 millones en los gastos de una sola vez del presupuesto del año en curso. La meta del Distrito continúa siendo la práctica de tan sólo pasar por los saldos de fondos en los gastos de una sola vez, como el capital y otros costos no laborales.

Información sobre el promedio de maestro a estudiante

Durante el otoño de 2012-2013 algunos tamaños de clase eran desmesuradamente grandes, sobre todo en algunas escuelas primarias, donde FTE había sido cortado en base a una disminución prevista en la matrícula. Los presupuestos del 2013-14 Y 2014-15 reflejan personal adicional para satisfacer la demanda de aumento de la matrícula y permiten que el Distrito responda con FTE adicional donde los números de matrícula exceden las proyecciones.

El proyecto del presupuesto del 2015-16 refleja un aumento global del 12.18 FTE, en comparación con el presupuesto actual de trabajo 2014-2015. El FTE adicional consiste principalmente en incremento del grupo laboral de maestros certificados y horas adicionales en el grupo de trabajadores clasificados y se ha distribuido en todo el Distrito de manera estratégica en respuesta a los aumentos proyectados en la inscripción de estudiantes y para apoyar los objetivos de mejora de rendimiento de los estudiantes del Distrito. No hay propuesta de incremento en administradores ni supervisores FTE en el presupuesto propuesto. El incremento propuesto en FTE está representado e un General (6.76), Federal (3.86) Estado y otro (0.50), y los Fondos del Servicio de Nutrición (1.06)

Como se menciona anteriormente, el proyecto de presupuesto 2015-2016 incluye la dotación de personal basado en la inscripción proyectada con un énfasis en clases más pequeñas en los grados K a 3. Sin embargo, los directores tienen la autoridad en la forma en que utilizan los FTE con el fin de apoyar las necesidades particulares de cada edificio. La siguiente tabla muestra la proyectada proyectada de alumnos por maestro por cada lugar:

2015-2016 PROPOSED GENERAL EDUCATION - GENERAL FUND LICENSED TEACHER FTE				
SCHOOL	PROJECTED ENROLLMENT	CHANGE FROM PRIOR YEAR	PROPOSED CLASSROOM FTE (+ ELECTIVE @ SECONDARY)	CLASSROOM TEACHER:STUDENT RATIO
ALDER	542	29.00	21.00	25.81
DAVIS	498	(9.00)	19.00	26.21
FAIRVIEW	398	(5.00)	15.00	26.53
GLENFAIR	530	-	20.00	26.50
HARTLEY	565	13.00	21.00	26.90
M SCOTT	512	27.00	19.00	26.95
SALISH	441	(87.00)	19.00	23.21
SWEETBRIAR	389	2.00	14.00	27.79
TROUTDALE	407	28.00	16.00	25.44
WILKES	432	(18.00)	18.00	24.00
WOODLAND	536	(7.00)	20.00	26.80
HB LEE	841	12.00	31.67	26.56
RMS	958	(66.00)	33.67	28.45
WMMS	661	30.00	26.66	24.79
RHS / ROA	2707	(43.00)	98.99	27.35
RLA WEST	223	(6.00)	12.67	17.60
RLA EAST/CORI	59	14.00	5.00	11.80
4 CORNERS	51	(4.00)	-	
	10,750.00	-90.00	410.66	26.18
<i>All Day Kindergarten Fully Implemented at all Elementary Schools</i>				

CONCLUSIÓN

Este documento presupuestario refleja el esfuerzo consciente para continuar con la práctica de mantener el saldo del fondo de comienzo en el transcurso del último año para su uso en las compras de una sola vez, mientras que el ajuste de los niveles de dotación de personal para que coincida con el aumento de la matrícula proyectada. El documento del presupuesto 2015-16 se beneficia de su saldo y es esencial continuar utilizando los ingresos del año en curso para los gastos del año en curso y acceder al saldo del fondo o reserva sólo para esas necesidades de una sola vez o para compensar el aumento de los costes fijos en el corto plazo .

El presupuesto 2015-16 utiliza 850.000 dólares de las reservas de efectivo del Distrito, incluyendo \$ 3.17 millones en gastos no recurrentes para el currículo, la tecnología, las necesidades de las instalaciones y mejoras del sitio. El saldo final de los fondos no asignados proyectado de \$ 6,41 millones representa el 5,0% del total de los recursos del Fondo General de 2015 a 2016, que cumple con la política de la Junta directiva. Además, el proyecto de presupuesto incluye un balance de contingencia de \$ 2,35 millones.

Incluso en un momento de mínimos aumentos de fondos estatales, este documento apoya la misión y los objetivos del Distrito para un programa educativo de calidad, un ambiente de aprendizaje seguro para nuestros estudiantes, y los recursos para seguir atrayendo y mantener una fuerza de trabajo de calidad.

Me gustaría reconocer el trabajo de todo el equipo Reynolds Liderazgo y personal de finanzas del Distrito, en particular por sus horas de trabajo en la planificación, proyectar, y compilar el documento del presupuesto 2015-16.

Respetuosamente,



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



May 7, 2015

СООБЩЕНИЕ О БЮДЖЕТЕ 2015-2016 ГОДА

Данный бюджет является финансовым планом Школьного Дистрикта Reynolds. Он включает в себя оценки доходов и расходов, необходимые для осуществления финансирования программ, предложенных дистрикту на один финансовый год. Это сообщение содержит: основную информацию о процессах финансирования, финансового развития, предложения и предыдущие оценки. Вообще, бюджет показывает план Школьного Дистрикта Reynolds по предоставлению услуг на образование 2015-16 учебного года.

Доходы Штата

За последние два десятилетия прошли изменения некоторых гражданских инициатив, в частности изменение финансирования государственного образования в штате Орегон согласно Поправки 5 принятого в 1990 году. Этой поправкой были сделаны ограничения в налоге на собственность и так же более поздними Поправками 47 и 50. Так же был перенесён главный платёж на K-12 образование, с фонда местных налогов на собственность на Общие Фонды Штата. Это изменение позволило Законодательно в 1991 году создать стабильную формулу финансирования школ. Эта формула финансирования в значительной степени базируется на количестве зарегистрированных студентов и их демографических характеристиках. Она определяет, сколько денег получит каждый Школьный Дистрикт с Государственного Фонда Образования, для выравнивания разрыва между местным доходом дистрикта (налогом на собственность) и компенсацией согласно формулы. Это изменение влияет на финансовое обеспечение государственных школ, поставив их в полную зависимость от экономики штата Орегон. Когда идёт спад экономики и есть высокий уровень безработицы, общественные программы и услуги, в том числе школьные, также испытывают трудности. Так как их главным источником доходов, является налог на прибыль штата .

В результате падения экономики в 2008 году и её медленного восстановления, доходы в бюджет от налога на прибыль и налога на собственность снизились, тем самым уменьшив общую сумму отчислений на государственные программы и только недавно появились признаки улучшения.

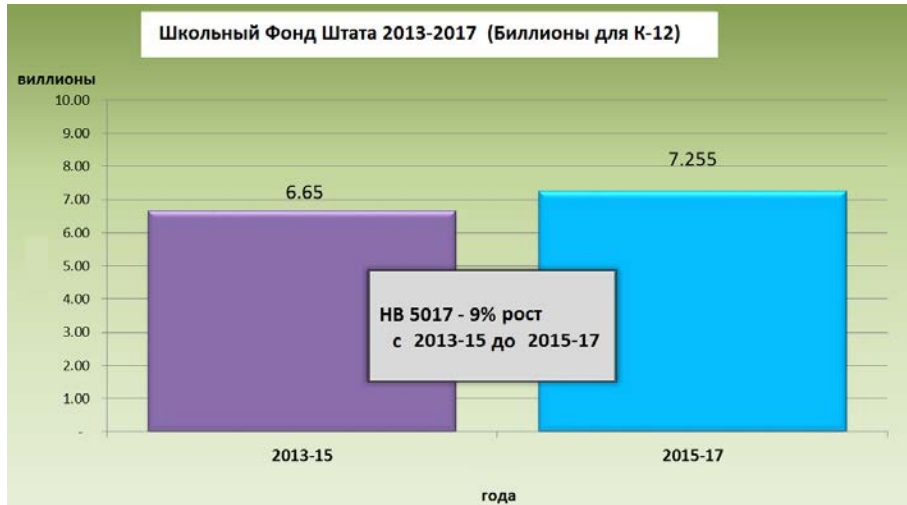
Состояние Доходов K-12

Исторически так сложилось , что распределение общих доходов K-12 за последние 8 лет начиная с двух летнего периода 2003-05 постоянно ухудшалось. За периоды с 2003-05 и 2011-13 было снижено финансирование K-12 с Общих Доходов Штата с 44.8% до 38.2% ,что составляет 6.6%. Новым Государственным бюджетом 2013-2015 было предусмотрено увеличить расходы на образование до уровня \$6.65 миллиардов, по сравнению с \$5.7 миллиардами в 2011-13 годах. С принятием нового бюджета, согласно закона, работодатели сократили отчисления в PERS, уменьшив расход на работников дистрикта. Однако принятый бюджет предусматривает, использование денег с бюджетного финансирования на выдачу конкурентных дотаций в течение двух лет. По этой причине денежное финансирование на одного ученика в Школьном Округе Reynolds было низким.

Начиная с 2014-15 учебного года будет проведены изменения в форме финансирования мало имущих, что даст эффект и положительно повлияет на работу Школьного Округа Reynolds . Данные переписи населения 2000 года больше не будут использованы при распределении финансирования для мало имущих студентов , что даст нам возможность получить более точное финансирование услуг для этих студентов.

Reynolds School District Budget Message 2015-2016

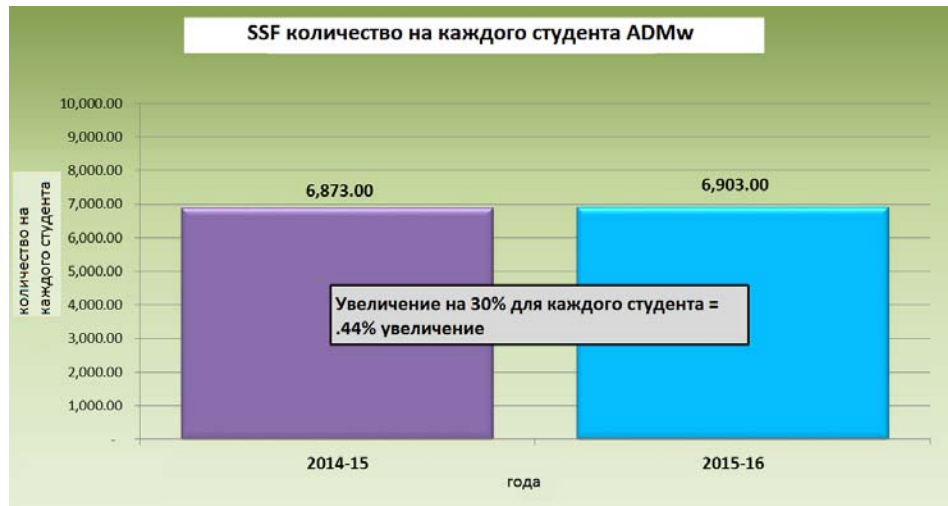
Бюджет Штата 2015-17, в данное время, предлагает увеличить расходы на К-12 на уровне Штата на 9% по сравнению 2013-15 двух летним периодом. На первый взгляд, это хорошая новость для К-12 школ.



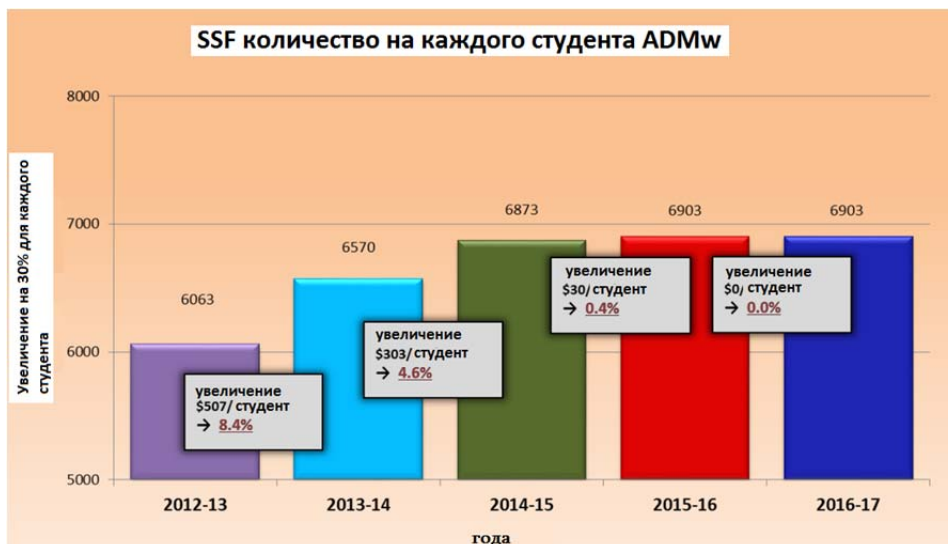
Тем не менее, общий бюджет штата в 2015-17 уменьшает долю К-12 в общем бюджете. Доля К-12 в бюджете на самом деле идет вниз с 39,7% до 39,1%. Это означает, что К-12 образование не получает пропорциональную долю увеличения Штатных ресурсов во время экономического подъема.



Увеличение уровня расходов Школьного Фонда Штата (SSF) до 9% больше чем по сравнению с 2013-15 двухлетним периодом, включает в себя увеличение выделенных услуг Штата, что приводит к минимальному увеличению финансовых поступлений до 0.44% на одного студента в Reynolds.

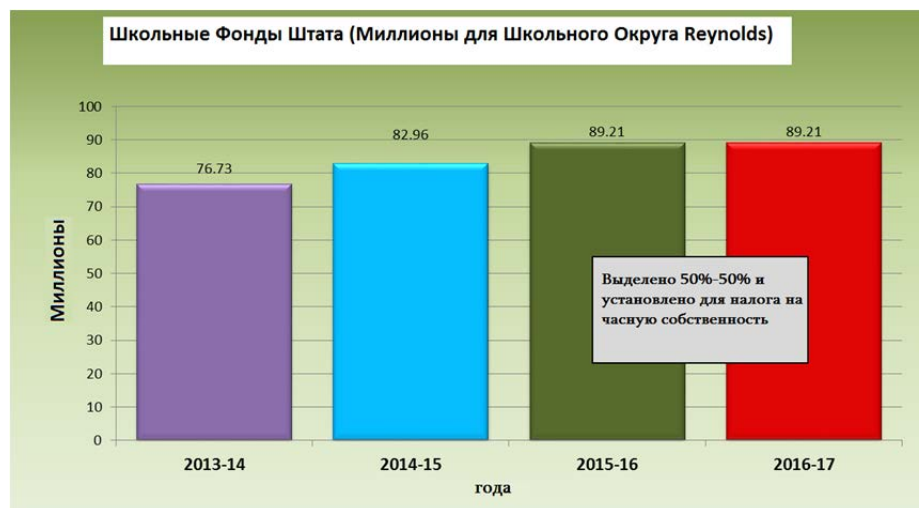


Школьный Округ Reynolds постоянно сталкивался с проблемой роста средних платежей на одного студента, с тех пор как экономика стала медленно улучшаться в 2012-13. 2015-2016 школьный год отмечен как первый год, когда Штат оплатил 1,0 ADM (полный день киндергард) студентам киндергарда. Раньше оплата составляла 0,50 или половину ставки любого уровня класса. Для Reynolds этот год стал годом роста доходов в реализации плана полного дня в киндергаде. К сожалению, из-за почти равного финансирования на одного учащегося, надежда на реализацию дополнительных ресурсов для дополнительных программ не была осуществлена.



Вопрос государственного финансирования усложняется через предложения Штата о выделении средств на 2015-17 . Как правило, распределение Школьных Фондов Штата делятся на два года, в первый год **Reynolds School District Budget Message 2015-2016**

выделяется 49% с бюджета и 51% во втором . Эта методика используется для того, чтобы признать, что расходы второго года Дистрика будут больше, чем в первом году. В результате чего увеличивается стоимость трудовых договоров и увеличиваются расходы для услуг и поставок. Бюджет Штата 2015-17 предложил выделить по уровню 50% / 50% . Это даёт дополнительные поступления на двухгодичный период в начале первого года. Что в свою очередь незамедлительно открывает доход, который был заморожен для выплаты во втором году двухгодичного периода, в то время, когда мы знаем, расходы будут увеличиваться.



Февральский Прогноз Доходов Штата показал, что балансовый резерв его составляет \$ 336 млн, плюс по прогнозам итоговый баланс Общего Фонда составляет \$ 347 700 000. Так же сообщается, что в результате роста доходов Штата, двухгодичный доход вырос и достигнет уровня 2% , что достаточно, чтобы Штат отдал накопившиеся доходы.

Как Дистрик мы надеемся, что сообщение которое будет сделано в Мае месяце 2015 года о состоянии экономики будет положительным. И даст нам возможность получить дополнительное финансирование для K-12 с тем, чтобы оказать помощь школьному образованию во второй половине двухгодичного периода.

БЮДЖЕТНЫЙ ПЛАН

Цели Бюджета Принятого Школьным Округом Reynolds

Совет Директоров Школьного Округа Reynolds намечает определенные цели в бюджете 2015-16 года, руководствуясь программой работ проведённых Администрацией Школьного Округа. Когда план будет подготовлен и предоставлен, бюджет найдёт пути как финансово обеспечить выполнение его.

2015-2016 Цели Бюджета Совета Директоров

Цель Совета Директоров #1: Достижение Студента

Бюджетные Приоритеты:

- Поддержать План действий Совета Директоров /Управляющего
- Ожидать что к концу 3 класса студенты будут читать на профессиональном уровне
- Расширить виды занятия спортом и другие мероприятия
- Создать и привести в действие школьную общественную инициативу
- Оптимизировать технологии для удовлетворения потребностей студентов которые работают с числами
- Расширить, углубить обучение и исключить профилактическую программу
- Продолжать инвестиции текущие учебники,электронные тексты и/или учебные пособия в соответствии в утвержденным оборотом штата

Цель Совета Директоров #2: Объективность

Бюджетные Приоритеты:

- Поддержать План действий Совета Директоров /Управляющего
- Повысить объективность работы с тем, чтобы поддержать инициативы дистрика
- Выровнять ресурсы (ELL) с услугами ELL

Цель Совета Директоров #3: Финансовая Ответственность

Бюджетные Приоритеты:

- Поддержать План действий Совета Директоров /Управляющего
- Оставить 5% не распределённых остаточных балансовых фондов согласно правила совета директоров
- Обеспечить безопасную, интеллектуальную, стабильную среду для обучения
- Создать возможности профессионального развития

Цель Совета Директоров #4: Сотрудничество

Бюджетные Приоритеты:

- Поддержать План действий Совета Директоров /Управляющего
- Расширить в дистрикте академическое партнёрство

Цели и План Действий Управляющего и Школьного Совета на 2014-2015 год

Сконцентрировать внимание Дистрикта на трёх Главных Направлениях с тем, чтобы определить дальнейшие цели и планы действий работы и оценки результатов.

Достижения Студента

- Академическое Достижение
- Академический Рост
- Окончание школы

Финансовая Ответственность

- Озвучить Финансовый План
- Безопасность Школьной Среды
- Дальнейший План по Строительству Зданий

Сотрудничество

- Расширенный План Дистрикта по Сотрудничеству
- Использовать Стратегии

Объективность

- Сократить Интервал к Достижению
- Исключить Национальную Прогнозируемость и Диспропорциональность
- Все Студенты Должны Оканчивают Школу

Формирование Плана Бюджета

Как и в прошлом году, темой обсуждения бюджетных процессов является бюджетный план 2015-2016 года, а не план бюджета. Это изменение практически было начато в 2012-2013 году и способствовало началу работы над бюджетом по средствам индивидуальных встреч с персоналом и руководителями. Всю необходимую информация мы получаем от наших школ и отделов. Это информация о кадрах, обеспечении, технических средствах, недвижимости, а так же берутся во внимание нужды учащихся. Учитывая размеры Дистрикта, этот процесс является долгим и кропотливым, но хорошее стоит затрат. Для получения более точных данных, продолжается сбор информации о каждом здании и количестве студентов. Полученные и обобщённые данные будут включены в работу для подготовки плана 2015-2016 года. Так же проводится выравнивание бюджетного финансирования 2015-16 года с планом, учитывая конкретные рекомендации и цели Дистрикта в соответствии к Целями Бюджета Совета Директоров.

**Цель Бюджета Совета Директоров:
Достижение Студента**

Поддержать План действий Совета Директоров и Управляющего 2014-15
Ожидать что к концу 3 класса студенты будут читать на профессиональном уровне

Улучшить Успеваемость, Академический Рост и Выпускные Показатели. Ниже будет продолжен или размещён бюджет предлагаемый для рассмотрения:

Бюджет Учебного плана и Инструкций:

- Предложить киндергардинам полный день во всех одиннадцати начальных школах дистрикта
- К-12 уровень грамотности и её составные: комплексная система оценок, приведение в соответствие материалов, высокий профессиональный рост что необходимо для обеспечения качественного выполнения
- Комиссии в начальных и средних уровнях :
 - помощь в изучении основ грамотности
 - создание основ для инструкций по математике и изучению потенциального материала для его использования
 - укрепление и продолжение постоянно реагировать на предложения
- Профессиональное усовершенствование в развитии специальных программ и инструктивных технологий, включая постоянный проект GLAD,SIOP и Математические Практические тренинги
- Профессиональное развитие Штатных Стандартов Common Core , Сферы Применения и последовательности в четырёх областях и в (ELD) Английский Язык в Развитии
- Дополнительно для преподавателей языка, предусмотреть в бюджете возможность учителей ELL повысить их профессиональный уровень
- Затраты на приобретение материалов
- Поддерживать Талантливых и Одарённых (TAG)финансировать

Бюджет на Услуги Студента:

- Научно обосновать учебный план по чтению и математике согласованный с Штатными Стандартами Common Core, чтобы указать на сложности в этих областях
- Проводить тренинги по учебным планам и предоставлять дополнительно время учителю специального образования для совместной работы с регулярным учителем, по конкретным студентам у которых есть трудности по чтению и математике

Бюджет на Технологии:

- Реализовывать план технического обеспечения, в том числе реорганизация технологий и сбора данных, отчётов работников, всё это даст положительный эффект и удовлетворит потребности Дистрикта в технике

- 2:1 обеспечить техническими устройствами и бес проводниковыми системами все К-6 классы, где есть в этом потребность
- Обучать технической программе, которая способствует усовершенствованию технологий
- Учителю по специальным поручениям (TOSA) в области Технологий, провести дополнительный тренинг для лицензированных сотрудников по использованию технологий при обычных занятиях в классах

Расширение Возможностей Спортивных Мероприятий

- Продолжать расширять количество спортивных программ в средней школе
- Обеспечить транспортировку студентов с кампусов где проводятся тренировки с тем, чтобы дать возможность всем студентам участвовать в этих тренировках
- Продолжать День Испытаний в Средних школах и Высшей школе Reynolds

Создать и привести в действие школьную общественную инициативу

- Продолжать укреплять справедливость сотрудников в Alder и Hartly
- Продолжать участие специалиста по воспитанию в Glenfair
- Продолжить действие должности Ассистента Директора Школы в Alder и Glenfair
- Расширить партнёрские связи с Мултнома, для получения поддержки в виде консультаций и привлечении дополнительных социальных работников
- Предоставить дополнительно ответственных в школьные автобусы, для содействия в улучшении поведения

Оптимизировать технологии для удовлетворения потребностей студентов которые работают с числами

- Сохранить для 2:1 студентов К-6 радиоустройства
- Продолжать учебные технологии TOSA и техническую поддержку штатных сотрудников
- Продолжить расширение без проводниковой системы и других приборов для студента

Расширить, углубить обучение и исключить профилактическую программу

Улучшить выпускной коэффициент для каждого студента, особенно в подгруппах. Ниже было предложено для рассмотрения в бюджете :

Бюджет Учебного плана и Обучения:

- Возможности в Развитии через Индивидуальное Решение (AVID) подготовительной программы колледжа
- Восстановление кредитов и возможность заработать их на уровне старшей школы

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- 2 Учителя языка для КОНКРЕТНОГО и ПОВЕРХНОСНОГО обучения
- Занятия вне школы для всех студентов 6^x классов полная неделя в 2015-16
- Полный день занятий в дошкольных классах во всех начальных школах
- Помощник учителя в каждом дошкольном классе на 30 школьных дней
- Обучение в Высшей школе через интернет
- Обеспечить 9 Класс Счётной Программой – прежде финансируемой грантом
- Продолжать реализацию Академических планов 9^x классов
- Эксклюзивная программа профилактики 6-12

Бюджет услуг обучения студента :

- Содействовать формированию положительного поведения и Поддерживать (PBIS) Структуры для K-8 классов, проводить информационный день и программу по борьбе с хулиганством во всех средних школах и Высшей Школе Reynolds

Продолжать работу над основными предложениями по реконструкции Специального Образования , аргументации управления, автономии классов, для того что бы увеличить выпускной коэффициент студентов Специального Образования. Отделом для услуг студентов в бюджете предусмотрено:

- Продолжать акцентировать внимание на специальном образования в высшей школе, с целью повысить уровень выпускного коэффициента, включая обоюдное согласие преподавательского состава с общим направлением в образовании
- Продолжать поддерживать класс для студентов с сильно выраженными недостатками в поведении с тем, чтобы сохранить студентов на учебном процессе и в школе
- Реализовать восстановительную практику, снизив исключение и отстранение студента из школы

Продолжать вкладывать деньги в покупку учебников, электронных текстов и/или инструктивных материалов в соответствии с утвержденными Штатовскими терминами

- Материалы по математике и грамотности для начальных школ
- Материалы по грамотности и математике для средних школ
- Социальные навыки учебного плана для всех дошкольных классов
- Электронные приборы для студентов и электронные приложения

Цель Бюджета Совета Директоров:

Объективность

Поддержать План действий Совета Директоров и Управляющего 2014-15

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- Повысить успеваемость всех учащихся, и сократить разрыв между успевающими и неуспевающими студентами
- Устранить расовую прогнозирование и диспропорцию во всех отделах образования и его администрации.
- Предоставить всем студентам равную возможность окончить школу Reynolds , независимо от расы или социального положения, и быть готовыми добиться успеха в местном, государственном и мировом сообществе, которое состоит из людей разных культур и этнических групп.

Повысить объективность работы, чтобы поддержать инициативы дистрикта

- Развить собственную инициативу Программа с изучением двух языков & ELD Cohort совместно с партнерами с университетов
- Проводит тренинг по культуре оперативности
- Деловые Команды - Построение инициатив
- Разработать системы оценки и отчетности основного капитала
- Проводить региональные конференции по основному капиталу

Совместить ресурсы для изучения английского языка (ELL) с услугами ELL

- Предложить полный день для киндергагена всем начальным школам
- Расширить FTE для оказания помощи студентам при подсчёте
- Расширить FTE для поддержки новых программ
- Продолжать Бюджетные Конференции
- Увеличить GLAD / SIOP тренера согласно Тренерских Возможностей
- Продолжать реализацию GLAD в К-6 и расширить защиту инструктивных систем в средних школах
- Выравненные 91.4% Штатный Школьный Фонд ELL идёт Непосредственно на Поддержку ELL оставшиеся 8.6% идут на косвенные поддержки ELL
- Продолжать ELD TOSA для профессионального развития преподавателей ELD и Администраторов Школы

Цель Бюджета Совета Директоров: Финансовая Ответственность

Поддержать План действий Совета Директоров и Управляющего 2014-15

Больше работать в части финансовой ответственности, внедрять передовой опыт, усовершенствовать все процессы подготовки бюджета, основные процессы в работе над деталями в распределении труда,

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дохода, сметы расходов и то, что могло быть не показано в плане расходов бюджета. Конкретные расходы предложенные бюджетом показывают работу, которая ведётся в плане финансовой ответственности и намечает :

- Улучшить 2012 ODE Схему реализации Счетов в рамках предложенного бюджета на предмет соответствия и оказания помощи в более точном предоставлении данных о доходах и расходах по предметам, уровням класса, школе
- Исследовать и выровнять классы и лицензированных сотрудников, которые работают полный рабочий день (FTE) для увеличения эффективности их работы
- Сократить до минимума количество FTE, учитывая количество зарегистрированных студентов в школе, размер класса для того чтобы сделать запас в случае непредвиденных обстоятельств, когда возникнет необходимость в использовании FTE . Такая ситуация может возникнуть после первых 10 дней школы, когда реальное количество студентов может превысить планируемое
- Поставить занятия музыкой и физическое воспитание на начальный уровень, установив 0.50 FTE для каждого с тем, чтобы иметь основное время для проведения инструктажа и следовать расписанию в разные дни и часы. Это даст учителю музыки и физкультуры возможность находиться в помещении и подготовиться к уроку.
- Разрешить использование Портленд Арт финансирования четырёх школам, Alder, Glenfair, Margaret Scott и Wilkes, на введение FTE уроков музыки и арта на сайтах
- Сделать выравнивание классифицированных сотрудников FTE в соответствии с местом их расположения, основываясь на таких критериях как численность, изменение уровня, и площади в квадратных мерах
- Продолжать работу по техническому содержанию объекта согласно бюджета. Завершить конкретные проекты, и не повышать стоимость с учётом ежегодной инфляции на основе оценок фонда и мастер-плана объекта
- Продолжать работать над формированием бюджета зданий распределяя их по назначению, потребностям на год, учитывая при этом не только количество студентов
- Продолжать финансировать приобретение мебели , приборов, оборудования в замен вышедшего из строя, ветхой или не подлежащей ремонту мебели, которая используется в классах и зданиях. Ежегодно улучшать эргономический и учебный опыт студентов в классе.
- Продолжить проект замены технического оборудования. Начать с замены компьютеров студентов и учителей, которым больше чем шесть лет. Также добавить в классы технологию для использования студентами в процессе их обучения в средних и высшей школе по основным предметам
- Продолжать приобретать E-rate, которые ежегодно снижают оплату за телефон и интернет на 86% по всему Дистрикту

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- Гарантировать возможность эффективных проверок и право на улучшение для SB1149 финансируя в 2015-16

Оставить 5% не распределенного остатка балансового фонда согласно политики Совета Директоров

- Бюджет включает в себя 5% баланса не распределённого конечного фонда

Обеспечить Безопасность, Здоровье и Хорошую Атмосферу для Обучения

- Продолжать иметь в Дистрикте Офицера по Безопасности
- Предусмотреть в бюджете финансы на мониторинг камеры безопасности в Высшей Школе Reynolds
- Дополнительно ввести Сотрудника Ресурсов Студента в Средней Школе Walt Morey , довести общее количество до 5 Сотрудников Ресурсов Студента в средних школах Дистрикта
- Ежегодно обновлять автобусы
- Ежегодно обновлять технологии
- Ежегодно проводить замену мебели для студентов
- Заменить кухонное оборудование на различных объектах и расширить обслуживающие линии в Высшей Школе Reynolds
- Улучшить здание, включая реставрацию крыши, переделать помещения под классную комнату если будет запрос, обновить комнату безопасности в Начальной Школе Sweetbriar. Модернизировать Кнопки Тревожного сигнала во всем здании. Обеспечить новыми и заменить системы видеонаблюдения. Сделать текущий ремонт и улучшить асфальтовое и бетонное покрытие.

Создать Возможности Профессионального Развития

- Проводить тренинги по технологии
- Проводить практические тренинги по математике
- Продолжать учебные тренировки в К-8 классов
- Увеличить Инструктивное Обучение в не-Title Школах, Средней школе Walt Morey и Высшей Школе Reynolds
- Проводит текущее профессиональное развитие :продолжать GLAD защищённость, и реализовать IRLA
- Добавить английский язык другим языкам (ESOL) Мистифицировать группы в рамках партнерства с университетом Marylhurst

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Цель Бюджета Совета Директоров:

Сотрудничество

Поддержать План действий Совета Директоров и Управляющего 2014-15

Улучшить и осуществить полный план внутренних и внешних связей, с целью активизации работы Дистрикта как профессионального, ответственного, хорошо управляемого органа, который заботится об успеваемости студента. Предлагаемый бюджет включает в себя следующее:

- Увеличить доставку инновационной информации
- Увеличить регулярную связь с партнёрами
- Позитивный имедж компании
- Связи с прессой

Развивать повышение и вовлечение в мероприятия школы Дистрикта, с целью определения потребности студента и устранение барьеров на пути к успеху студента. Предлагаемый бюджет который включает в себя следующее:

- Увеличить возможности для вовлечения общественности

Расширить Академическое Партнёрство Дистрикта

- Продолжать SUN программу в Начальных Школах Hartley, Salish Ponds, Wilkes, Woodland , Средней и Высшей Школе Reynolds High и расширить в Начальной Школе Fairview и Средней Школе Walt Morey
- Продолжать услуги SEI в Средней Школе NB Lee и Высшей Школе Reynolds
- Дальше Продолжать Возможность Обучения в Колледже
- Расширять связь Среднего Колледжа с Mt. Hood Community Колледжем
- Расширить Raider к Raider Занятий через партнёрство с IRCO
- Расширить Проект Lead the Way на Уровне Средней Школы

РАЗРАБОТКА БЮДЖЕТА

Предполагаемый Доход

Основной Фонд

План Дистрикта на 2015-16 базируется на ряде предполагаемых доходов. Главным источником доходов Дистрикта являются поступления с Государственного Фонда Образования который формируется согласно количества студентов принятых Дистриктом и прогнозируемых транспортных расходов. По *Reynolds School District Budget Message 2015-2016*

состоянию на дату данного сообщения, оценка доходов и ресурсов, которыми может располагать Дистрикт в 2015-16 годах базируется на следующих доходах :

- По прогнозам Средняя Численность Дистрикта (ADMw) на 2015-16 может составить 15,698.23, что показывает рост по сравнению с текущим 2014-15 (ADMw) 14,691. Это общая цифра включает в себя полный (1,0) объём студентов киндергардена, перед 2015-16, Штат выплачивает только за половину (0,50) дня за студентов киндергардена.

Общий показатель ADMw прогноза получен от школ Дистрикта, без учёта выпускного класса 2015 года, который не является многочисленным а также дополнительно полный день киндергарден 1.0 ADMw. Прогнозируется ,что в Школах Reynolds будет 1,064 киндергарден студентов или чартерные школы в 2015-16, дополнительно предлагается 532 ADWw в общем объёме для финансирования.

Прогнозируемое увеличение общего числа учащихся в будущем будет 532 студентов киндергардена сейчас имеем 128 студентов. Увеличение состоит в основном из прогнозируемого увеличения студентов в районах финансируемых чартерными школами, если сравнить с оценками апреля 2014-15.

- Определена сумма Государственного Фонда Образования (SSF) в расчёте на два года и составляет она \$7.255 миллиардов . Это финансирование направлено на поддержку образования K-12 в течение двух лет 2015-2017. Так же предусмотрены выплаты с общей суммы финансирования в размере: первая половина составляет 50% за первый год, которые будут проведены в течение двух лет. Исходя из прогнозируемого количества студентов по подсчётам, Школьный Округ Reynolds имеет \$90 миллионов финансирования с Государственного Фонда Образования на 2015-16 годы.
- Предполагается, что налог на собственность по Школьному Округу Reynolds в 2015-2016 составит \$23.5 миллионов, что основано на факте роста 3.5% и 94.6% ставки сбора по оценке Отдела Доходов и Сборов штата Орегон.
- Начальный баланс фондов Дистрикта рассматривается как средства в бюджетном процессе и оцениваются в \$9.6 миллионов по состоянию на 1 Июня 2015.
- Молтномоканту Территориальный Округ по Образованию (MESD) от которого ожидаются поступления в 2015-2016 годы, основан на изменении тарифного плана услуг. Дополнительные доходы были определены для того, чтобы финансировать услуги Начального Периода и Функционирования Жизненных Навыков (FLS), используя услуги сотрудников дистрикта вместо услуг MESD.

Весь прилагаемый объём регистрации членов достигает 15,698.23 и показан в графике ниже, и основан на объёме распределения среди Reynolds студентов. Увеличилось число студентов изучающих Английский язык (ELLs) и уменьшилось число студентов специального образования, которые оканчивают школу в 2015 году, по сравнению с прогнозируемым числом студентов специального образования на 2015-16 учебный год.

2015-2016 Прогнозы Зачисление							
	объём	Reynolds Proper	MLA	RAA	ACE	KNOVA	весь объём
ADMr (Студенты)	1.00	10,750.50	316.00	210.00	12.00	420.00	11,708.50
ESL	0.50	3,012.00	6.00	9.00	-	101.00	1,564.00
Беременная / Воспитывает	1.00	12.00					12.00
IEP's не выше 11%	1.00	1,287.94					1,287.94
IEP выше 11%	1.00	229.60					229.60
Без финансирования IEP	-	224.46					-
Бедность	0.25	3,211.58	94.40	62.73	3.58	125.47	874.44
Фостер	0.25	87.00					21.75
итоги							15,698.23

Несмотря на общее число формулы финансирования учащихся из 15,698.23 количества студентов по прогнозам поданных на 2015-16 на самом деле будет 11,708.5. Это число показано на графике ниже, как "ADMr" или в Регулярного Среднедневном Количестве. Прирост за 2015-16 составил 660,22, как показано он включает в себя как полный день киндергарден (532), а также увеличение прогнозов от ряда школ.

Актуальные Данные по Регистрации в том числе Charters				
	2013-2014 объём Актуальный	2014-2015 объём предполагаемый	2015-2016 Весь объём	изменени 2015-16
ADMr (Студенты)	11,028.79	11,048.28	11,708.50	660.22
ESL	1,320.13	1,388.05	1,564.00	175.95
Беременная / Воспитывает	6.83	4.82	12.00	7.18
IEP's не выше 11%	1,213.01	1,214.66	1,287.94	73.28
IEP выше 11%	229.60	188.20	229.60	41.40
Без финансирования IEP	-	-	-	-
Бедность	573.16	825.66	874.44	48.78
Фостер	24.50	21.75	21.75	-
итоги	14,396.02	14,691.42	15,698.23	1,006.81

Фонды Общественного Питания

Доходы основаны на прогнозируемой численности студентов с учётом коэффициента бесплатных и цен со скидкой на обеды на предстоящий год. Предполагаемые доходы будут включать в себя небольшое повышение цены на платные обеды в соответствии с требованиями, чтобы закрыть разрыв в оплате между без платными обедами и обедами финансируемыми с бюджета.

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Федеральные Программы

Доходы являются основой в проектировании увеличения в Title, IDEA и получении школьных гранд программа с средней оценкой 18% от доходов текущего года. Главное увеличение Дохода основано на пролонгации средств, которое используется до 30 Сентября. Некоторые увеличения федеральных грантов это очень разнообразные программы используемые для 2015-16

Предполагаемые Расходы

Общий Фонд

План Дистрикта 2015-2016 годов основан на ряде предполагаемых расходов. Как и в любой учебной организации, основная доля расходов Дистрикта идёт на оплату труда работников. Предлагаемая структура кадров основана на комплексной оценке персонала во всех трудовых коллективах, ведомствах что способствует выравниванию плана 2015-2016 года ссылаясь на Совет Директоров и Цели Управляющего Дистриктом и так же цели Бюджета Совета Директоров.

Предполагается что ожидаемые расходы Дистрикта 2015-2016 годах могут превысить доходы на \$850,000. Эта сумма представляет собой уменьшение бюджета Дистрикта на \$10,537. Однако общие разовые расходы предполагаемые бюджетом в 2015-2016 годах составляют \$4 миллиона. Это значит, что \$3.17 миллиона годовых доходов могут быть использованы на расходы один раз в текущем году, но не на текущие расходы.

Очень важно отметить то, что бюджетом предусмотрено покрытие непредвиденных расходов, это такие как:

- Затраты на FTE при увеличении численности зарегистрированных студентов; -
- Летние 2015 непредвиденное снабжение объектов ;
- Перенесенные доходы на второй год двухлетнего периода; и
- Не зафиксированные суммы непредвиденных расходов.

Школьному Округу Reynolds повезло, он имеет дополнительные ресурсы в поддержки по бюджетным расходам, даже тогда когда доходы в текущем году являются не высокими. В центре любого предложения по расходам при низких годовых доходах, можно проводить только разовые расходы запланированные в учебном плане или инструкциях, которые пойдут на улучшения объектов, на технологии, мебель и оборудование. Как и в последние два года бюджет 2015-16 года **не** предполагает проводить снижение резервов на текущие расходы, такие как расходы на работников.

По состоянию на дату данного сообщения, основой для оценки расходов 2014-2015 могут быть следующие предложения :

- Ставка администратора и конфиденциальных сотрудников основанные на соглашениях в процессе переговоров и составляют 2% Стоимости Страховки Жизни (COLA) увеличивается на всё время с запланированным ступенчатым повышением в среднем предположительно \$1,100 ежемесячным страховым покрытием .
- Ставка классифицированного сотрудника заложена на два переговорных года 2014-2017 контракт, что даёт увеличение 2.0% COLA на всё время с запланированным ступенчатым повышением в среднем \$1,075 ежемесячного страхового покрытия в зависимости от того сколько лет работает.
- Ставка лицензированного сотрудника закладывается на два переговорных года 2014-2017 контракт, что даёт увеличение в 2.0% COLA с запланированным ступенчатым повышением, которое колеблется от 1.04% до 1.91%.

Reynolds School District Budget Message 2015-2016

- Государственная Пенсионная Система Служащих (PERS) Совет Директоров установил ставки на двухлетний период начиная с 1 Июля 2015.
 - Ставка работодателя PERS уровня 1и 2 устанавливается в размере 6.51% - ниже от 9.71% чем в 2013-15 года
 - Государственный Пенсионный План штата Орегон (OSPRA) Работодатель PERS ставка установлена в размере 1.82% - ниже от 7.71% в 2013-15

- Государственная Пенсионная Система Служащих (PERS) и (UAL) требует 10.0% ставки применительно к PERS, использовать зарплату для ежегодного покрытия выплат по облигациям .

- Прочие расходы работодателя на работников предполагают 7.65% FICA, .43% - 4.10% ставок для Компенсации Работников и 0.25% на самофинансирование уровня безработицы .

- Прогнозируемые сокращения для FTE, сокращение государственного финансирования входит в Общий Фонд, созданных с помощью выхода на пенсию или отставки, когда это возможно, чтобы избежать увольнений при сокращении.

- Расходная часть бюджета включает в себя полный учебный год, без сокращений или предложенных отпускных дней.

- Сбережения E-Уровень рассматриваются как снижение оплаты Дистрикта за телефон и интернет услуги. Дистрикт полностью использует квалифицированно процесс E-Уровня обновив его использование с 2012-13 учебного года, после не регулярного E-Уровня финансирования в ряде лет. Для того, чтобы получить преимущества для 2015-2016 учебного года, процесс подачи заявки в соответствии с требованиями был завершён весной 2015 года. Экономия составляет 86% от суммы, что обычно Дистрикт тратил на оплату услуг телефона и интернета, оценено \$125,000 сохранено для 2015-2016.

Фонд Общественного Питания

Расходы основаны на изменении ставки работника, как отмечалось выше, планировании контрактных услуг, улучшении качества продуктов, а так же продолжение улучшения услуг местного значения. 2015-16 годы будут входить в пятилетний контракт обусловленный договором по предоставлению услуг в общественном питании.

Федеральные Программы

Расходы основаны на изменении ставки работников, как отмечено выше вместе с прогнозируемым увеличением Федерального Title и IDEA а так же гранда Улучшения Школьных Программ, что составляет 18% в 2015-16году

Предполагаемые Изменения в Предыдущих Договорных Услугах

В 2012-13 годах, Функциональная программа Жизненных Навыков (FLS) была использована для 23 нуждающихся в этом студентов Reynolds. Эта программа была создана Региональным Отделом Образования Молтнома и получила разрешение на финансирование. Начиная с 2014-15, Школьный *Reynolds School District Budget Message 2015-2016*

Дистрикт Reynolds расширил свою FLS программу используя MESD финансы в виде транзита денег для обучения 8 студентов . Эти деньги были переведены с MESD на Основные Фонды дистрикта. В бюджет 2015-16 так же дополнительно включено финансирование услуг тех же 16 студентов, с использованием денег полученных от MESD . Сумма денег полученных дистриктом от MESD конкретно для обучения 8 FLS студентов составляет \$541,822.

ДРУГИЕ БЮДЖЕННЫЕ ВОПРОСЫ

Снижение Расходов Резервных Фондов Дистрикта

Дистрикт использовал резервы, что бы сбалансировать бюджет в течение нескольких лет. Бюджетом 2015-2016 предусмотрено использовать резервные фонды в сумме \$.85 миллионов на компенсацию предложенных услуг, которые превышают доходы на текущий год. Это представляет собой сокращение в бюджете и сокращение расходов на \$0.86 миллион по сравнению с бюджетом в 2014-2015 годах , как показано в следующей таблице:

Расходы Основного Бюджетного Фонда					
2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
3,065,032	3,926,000	6,654,722	1,941,539	860,537	850,000

Снижение бюджетных расходов является результатом увеличения доходов Государственного Фонда Образования, предполагаемых PERS сбережений и внесение изменений в практику ведения расходов и бюджета непредвиденных и внебюджетных балансовых остатков фонда, для перевода их в перёд на следующий год, где увеличение доходов не предусмотрено. Дистрикт достиг своей цели, используя текущие годовые доходы и расходы в текущем году. В том числе \$3.17 миллиона использовано из бюджета на разовые расходы в текущем году. Цель Дистрикта состоит в продолжении снижения расходов на разовые расходы, такие как капитальные и не связанные с зарплатой работы.

Уровень Информации Учитель- Студент

В осенний период 2012-2013 количество студентов в классах было чрезмерно большим, особенно в начальных школах где FTE были сокращены на основе прогнозируемых сокращений числа учащихся. Бюджетом 2013-14 И 2014-2015 предусмотрено дополнительное количество персонала, который необходим в случае увеличения количества студентов и позволяет Дистрикту реагировать увеличение FTE, когда число зачисленных студентов выше прогнозируемого показателя.

Предлагаемый бюджет 2015-16 отражает общее увеличение FTE на 24.9 по сравнению с текущим 2014-2015. Дополнительно FTE состоит из всех групп трудовых коллективов и распределяется по всему дистрикту, в зависимости от роста численности учащихся в целях улучшения успеваемости учащихся.

Как отмечалось ранее, бюджет 2015-2016 базируется на планировании кадров, основой которых есть прогнозируемое поступлении студентов с акцентом на небольшие классы с К до 3. Тем не менее руководители имеют право координировать использование FTE в целях правильного использования их в конкретно взятых школах. В следующей таблице приведены предполагаемые данные количества учащихся на одного учителя.

2015-2016 ПРЕДЛАГАЕМЫЙ ОБЩИЙ ФОНД ОБЩЕСТВЕННОГО ОБРАЗОВАНИЯ ЛИЦЕНЗИРОВАННЫЙ УЧИТЕЛЬ FTE			
ШКОЛА	ПРЕДПОЛАГАЕМОЕ ПОСТУПЛЕНИЕ	ПРЕДЛОЖЕН УЧИТЕЛЬ FTE (+ ELECTIVE @ SECONDARY)	КЛАССНЫЙ УЧИТЕЛЬ: СООТНОШЕНИИ СТУДЕНТ
ALDER	542	21.00	25.81
DAVIS	498	19.00	26.21
FAIRVIEW	398	15.00	26.53
GLENFAIR	530	20.00	26.50
HARTLEY	565	21.00	26.90
M SCOTT	512	19.00	26.95
SALISH	441	19.00	23.21
SWEETBRIAR	389	14.00	27.79
TROUTDALE	407	16.00	25.44
WILKES	432	18.00	24.00
WOODLAND	536	20.00	26.80
HB LEE	841	31.67	26.56
RMS	958	33.67	28.45
WMMS	661	26.66	24.79
RHS / ROA	2707	98.99	27.35
RLA WEST	223	12.67	17.60
RLA EAST/CORNERSTONE	51	5.00	11.80
4 CORNERS	51	-	
10,750.00		410.66	26.18
<i>Дошкольный Класс полный день Занятий во Всех Начальных Школах</i>			

ЗАКЛЮЧЕНИЕ

Этот бюджетный документ продолжает практику, направленную на сохранение начальные остатки фонда от деятельности за прошедший год, для дальнейшего его использования на разовые покупки, урегулирования уровня численность работающих, в соотношении с прогнозируемым увеличением студентов. Преимущества бюджета 2015-16 в резервном балансе а также, что он помогает сократить путь к достижению целей. Однако очень важно работать в направлении использования текущих доходов на текущие расходы и возможности иметь доступ к остаточным фондам или иметь резерв для разовых потребностей или компенсаций постоянно растущих издержек.

Бюджет 2015-16 года состоит из \$860,000 денежных резервов Дистрикта, в том числе \$3.17 из них направлены на единовременные затраты для учебного процесса, технологий, оборудования, благоустройства территории. Запланированные не распределённые остатки фонда в сумме \$6.41 миллионов, являют собой 5.0% от ресурсов Общего Фонда 2015-2016 года, который согласован с Советом Директоров. Дополнительно, предлагаемый бюджет включает в себя сальдо \$2.35 миллионов.

Даже во время минимального увеличения Финансирования Штата этот документ поддерживает выполнение задач и целей дистрикта в реализации учебных программ, безопасности учебного процесса и самих студентов, и продолжает находить средства для поддержки качественной работы.

Я хотела бы отметить работу всего руководящего состава Reynolds и его финансовой группы , над планированием, проектированием и составлением бюджетного документа 2015-16 года

С Уважением,
Respectfully submitted,

Linda L. Florence, Ed.D.
Управляющий
Школьным Дистриком Reynolds

Ngày 7 tháng 5, 2015

THÔNG CÁO VỀ NGÂN SÁCH 2015-16

Ngân sách trình bày trong văn bản này là kế hoạch tài chính của Sở Giáo Dục Reynolds. Nó chứa đựng những dự toán chi thu cần thiết để hỗ trợ các chương trình giáo dục của Sở trong một năm tài chính. Văn bản này cung cấp những thông tin cơ bản về việc thành lập ngân sách, phát triển ngân sách, những giả thiết và dự toán được sử dụng. Nói chung, nó thể hiện kế hoạch của Sở trong việc phục vụ học sinh của Sở Giáo Dục Reynolds trong năm học 2015-16.

Thu nhập toàn Tiểu bang

Trong hai thập niên qua, nhiều sáng kiến của công dân đã làm thay đổi cách thức Oregon tài trợ cho giáo dục công lập, khởi đầu bằng Giải Pháp 5 năm 1990. Những hạn chế của thuế bất động sản lộ ra theo Giải Pháp 5, và sau đó Giải Pháp 47 và 50 chuyển gánh nặng chính của việc chi trả cho giáo dục K-12 từ tiền thuế bất động sản địa phương sang Quỹ Tổng Hợp của Tiểu bang. Sự thay đổi này khiến cho ngành lập pháp năm 1991 tạo ra một công thức tài trợ công bằng cho các trường học. Công thức tài trợ này chủ yếu dựa vào sĩ số học sinh và thành phần học sinh để xác định số tiền mỗi sở giáo dục sẽ nhận từ Quỹ Trường Học Tiểu Bang để bù vào sự chênh lệch giữa thuế bất động sản địa phương và công thức tài trợ công bằng. Điều này ảnh hưởng đến cách tài trợ cho các trường công lập, làm cho nó trở nên phụ thuộc hơn nữa vào nền kinh tế Oregon nói chung. Khi kinh tế suy giảm và tỷ lệ thất nghiệp cao, những chương trình và dịch vụ công cộng như trường học bị ảnh hưởng trực tiếp, vì nguồn thu chính của tiểu bang dựa vào thuế thu nhập.

Do hậu quả của sự suy giảm kinh tế năm 2008 và sự phục hồi chậm chạp, việc thu thuế thu nhập và thuế bất động sản cũng giảm, làm giảm đi tổng thu nhập dành cho những chương trình công cộng, và chỉ đến gần đây mới có dấu hiệu phục hồi.

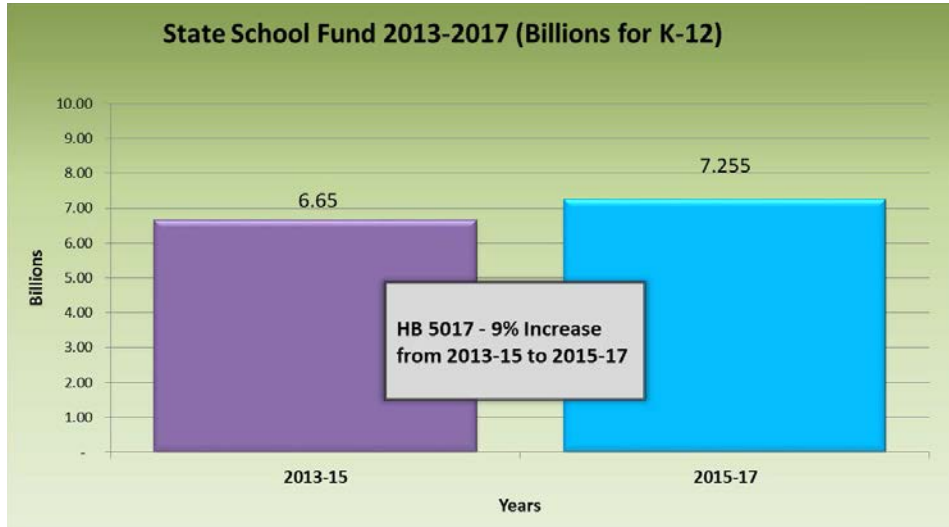
Toàn cảnh thu nhập K-12

Lịch sử cho thấy phần tài khoản tiểu bang dành cho K-12 đã sụt giảm đều đặn 8 năm qua, kể từ tài khoá 2003-2005. Giữa các tài khoá 2003-05 và 2011-13, phần tài khoản tiểu bang dành cho K-12 đã giảm từ 44.8% đến 38.2% trong tổng thu của tiểu bang, giảm tới 6.6%. Tiểu bang đã thông qua ngân sách 2013-2015 với hứa hẹn gia tăng chi tiêu về giáo dục đến mức 6.65 tỉ USD, so với 5.7 tỉ USD trong năm 2011-2013. Ngân sách mới này tuân theo luật mới, theo đó giảm đi phần đóng góp của chủ lao động vào PERS khi cố gắng làm giảm chi phí cho các sở. Tuy nhiên, khi đã thông qua, ngân sách này lại dành ra một số những tài khoản nhỏ hơn được dùng như những tài khoản để cạnh tranh trong tài khoá. Do đó, sự gia tăng chi phí trên mỗi đầu học sinh dành cho các Sở thật ra bị giảm đi.

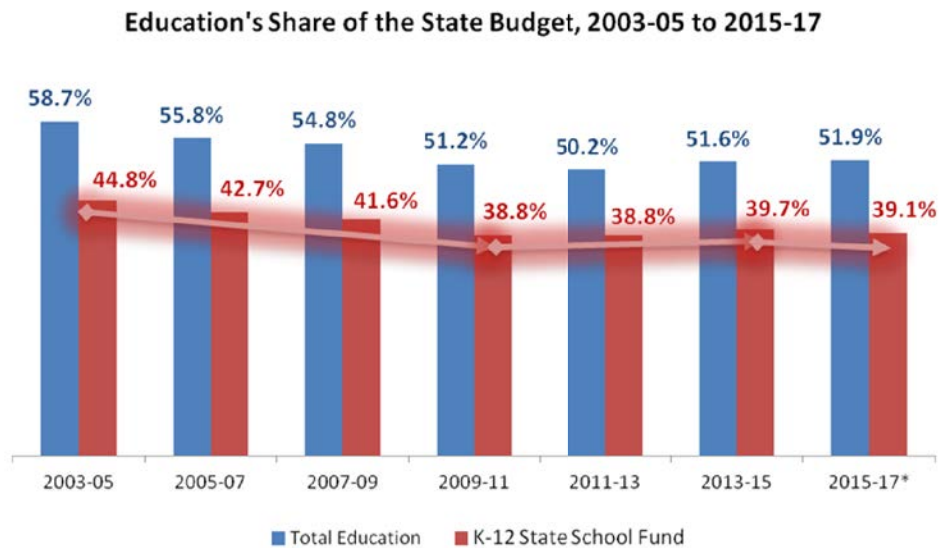
Bắt đầu năm học 2014-15, các nhà lập pháp đã thay đổi cách tính ngân sách đói nghèo, tạo hiệu quả tích cực cho Sở Giáo dục Reynolds. Dữ liệu dân số năm 2000 không còn được dùng để phân bổ ngân sách đói nghèo và hiện nay Sở Giáo dục nhận được ngân sách chính xác hơn để phục vụ các học sinh trong diện đói nghèo của chúng ta.

Dự báo Ngân quỹ Hàng quý trong tháng Ba đã cho thấy không có sự tăng trưởng trong ngân quỹ tiểu bang. Như thế nghĩa là sự tăng trưởng của tài khóa hai năm sẽ dưới mức bảo tồn 2% mà tiểu bang cho phép lưu giữ.

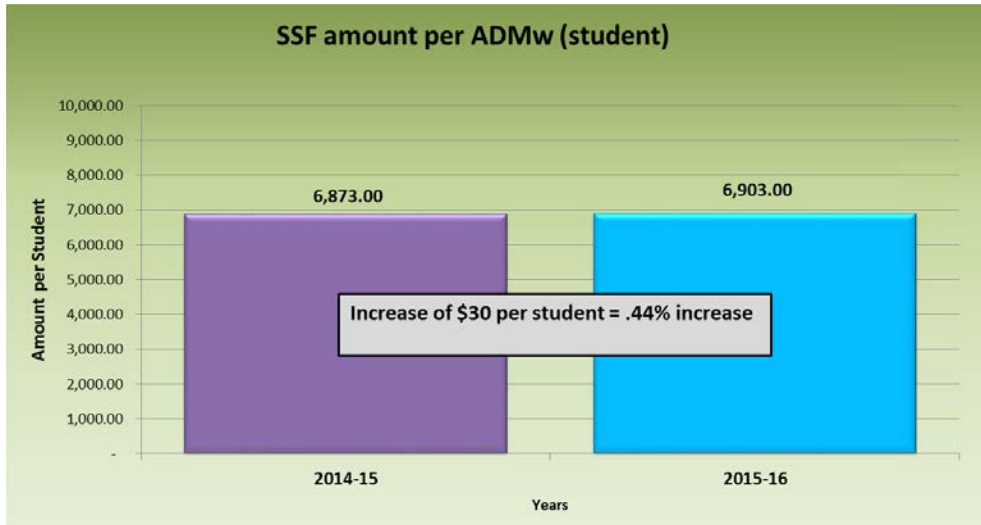
Ngân sách tiểu bang 2015-17, như đề án hiện nay, sẽ gia tăng chi phí giáo dục K-12 ở mức độ tiểu bang là 9% so với tài khóa 2013-15. Trước mắt, đó là một tin tốt lành cho các trường học.



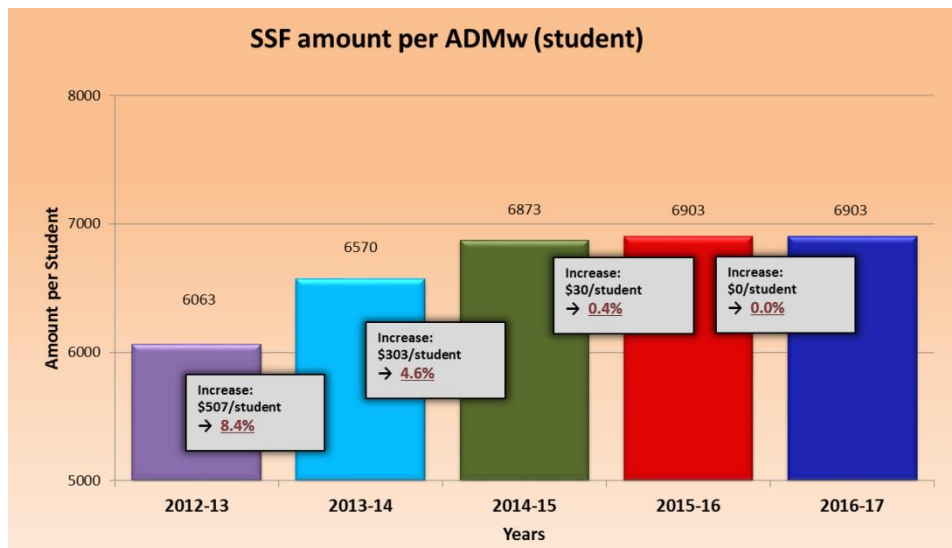
Tuy nhiên, nhìn chung ngân sách 2015-17 của tiểu bang, phần dành cho K-12 lại giảm. Tỷ lệ của K-12 trong ngân sách thật ra giảm từ 39.7% còn 39.1%. Điều này có nghĩa là giáo dục K-12 không nhận được phần ngân sách gia tăng của tiểu bang khi nền kinh tế tăng trưởng.



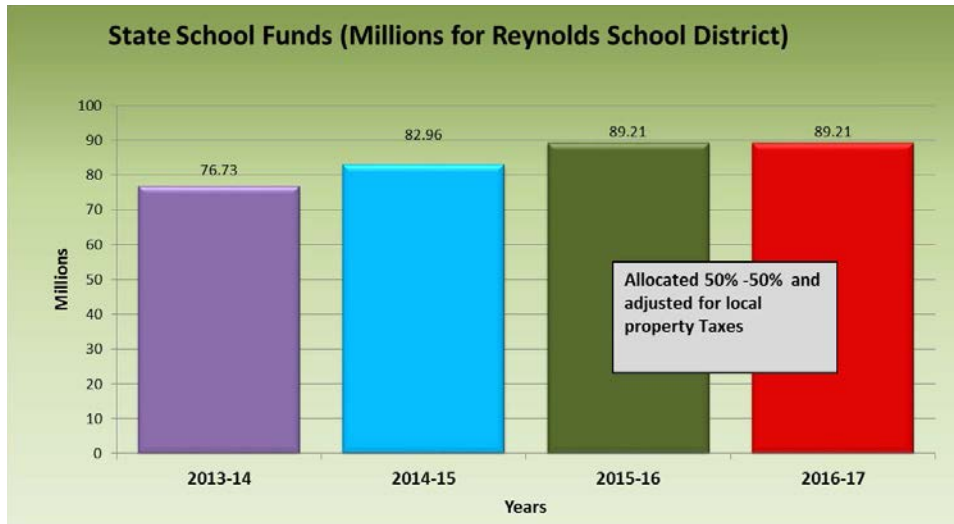
Trong khi Ngân Quỹ Trường học của Tiểu bang (SSF) gia tăng 9% so với 2013-15, nó lại bao gồm cả những chương trình khác của tiểu bang; do đó phí tổn cho mỗi đầu học sinh Reynolds chỉ tăng có 0.44%.



Sở Giáo dục Reynolds đã từng đều đặn gia tăng kinh phí trung bình hàng ngày (ADM) kể từ khi kinh tế bắt đầu phục hồi một cách chậm chạp trong giai đoạn 2012-13. Năm học 2015-16 sẽ đánh dấu lần đầu tiên Tiểu bang chi trả 1.0 ADM (Mẫu giáo nguyên ngày) cho học sinh mẫu giáo, khi trước đây chỉ trả có 0.5, hay một nửa chi phí của các lớp khác. Đáng lẽ ra đó là một năm với sự gia tăng ngân sách cho Reynolds, khi sở đã thực hiện mẫu giáo nguyên ngày bằng cách sử dụng ngân quỹ sẵn có để gia tăng chất lượng học sinh. Không may là vì ngân sách gia tăng trên mỗi đầu học sinh gần như không có, các nguồn tài chính đã được hy vọng dành cho các chương trình phụ sẽ không được tính đến.



Vấn đề ngân sách của tiểu bang bị tác động thêm bởi phương cách phân phối ngân quỹ cho 2015-17. Thông thường, ngân quỹ trường học từ tiểu bang phân bổ theo cách 49% cho năm đầu và 51% cho năm thứ hai. Phương pháp này dựa trên nhận thức rằng năm thứ hai chi phí dự trù cao hơn năm thứ nhất vì giá hợp đồng lao động tăng và giá dịch vụ cũng như vật liệu cũng tăng. Ngân sách 2015-17 tiểu bang dự trù phân phối theo tỷ lệ 50%/50%. Trong khi điều này giúp gia tăng tài chính trước mắt, nó tạo ra ngân khoản đóng băng tức thời trong năm thứ hai, khi chúng ta biết rằng giá cả sẽ gia tăng.



Dự báo Ngân sách Tiểu bang Tháng Hai chỉ ra rằng Tiểu bang sẽ có ngân quỹ bảo tồn với số dư là 336 triệu dollars, cộng thêm với Ngân quỹ tổng quát dự trù là 347.7 triệu dollars. Thêm nữa, bản báo cáo chỉ ra rằng với đà tăng trưởng của ngân sách tiểu bang, sự tăng trưởng của tài khóa hai năm sẽ chạm ngưỡng 2% thặng dư, khi đó tiểu bang sẽ phải trả lại phần thuế đã thu.

Với tư cách sở, chúng tôi hy vọng rằng dự báo kinh tế Tháng Năm 2015 sẽ tốt hơn và sẽ gia tăng ngân sách cho giáo dục K- 12 để hỗ trợ cho nửa năm sau của tài khóa hai năm.

LẬP NGÂN SÁCH CHO KẾ HOẠCH

Hội đồng Giáo dục Reynolds đã thông qua mục tiêu ngân sách

Hội đồng Giáo dục Reynolds đặt ra những mục tiêu sau đây nhằm định hướng việc phân bổ ngân sách năm 2015-2016 được hoàn chỉnh bởi Ban Quản Lý Sở. Khi kế hoạch đã hoàn chỉnh, ngân sách sẽ chuẩn bị để phân bổ theo kế hoạch đó.

Mục Tiêu Ngân sách 2015-2016 của Hội đồng Giáo dục

Mục Tiêu #1: Thành tựu của Học sinh

Ngân sách ưu tiên:

- Hỗ trợ kế hoạch hoạt động của Hội đồng / Giám đốc
- Kỳ vọng học sinh đọc thông thạo vào cuối năm lớp 3
- Mở rộng cơ hội cho các cá nhân và hoạt động thể thao
- Thiết kế và thật sự lưu ý đến những sáng kiến trong cộng đồng nhà trường
- Tối ưu hóa kỹ thuật để đạt nhu cầu của học sinh
- Mở rộng những chương trình Ngăn ngừa Bỏ học và Nới rộng Học tập
- Tiếp tục đầu tư vào Sách Giáo khoa hiện hành, văn bản điện tử, và/hoặc Tài liệu Giảng dạy tương xứng với Chu kỳ điều chỉnh của Tiểu bang

Mục Tiêu #2: Công bằng

Ngân sách ưu tiên:

- Hỗ trợ kế hoạch hoạt động của Hội đồng / Giám đốc
- Tăng cường công bằng lao động để hỗ trợ những sáng kiến thuộc sở
- Cân đối nguồn tài nguyên dành cho Người học Tiếng Anh (ELL) với các dịch vụ của ELL

Mục Tiêu #3: Trách nhiệm Tài chính

Ngân sách ưu tiên:

- Hỗ trợ kế hoạch hoạt động của Hội đồng / Giám đốc
- Duy trì 5% Quỹ Tồn Kho tương ứng với chính sách của Hội đồng quản trị
- Cung cấp một môi trường học tập an toàn, sáng suốt và bền vững
- Sắp xếp những cơ hội phát triển chuyên môn

Mục Tiêu #4: Giao Tiếp

Ngân sách ưu tiên:

- Hỗ trợ kế hoạch hoạt động của Hội đồng / Giám đốc
- Mở rộng giao tiếp với các đối tác học đường

Mục tiêu và Kế hoạch hoạt động của Giám đốc và Hội đồng Quản Trị 2014-2015

Trọng tâm hoạt động của Sở được mô tả trong bốn Mục tiêu chính để từ đó đề ra nhiệm vụ và kế hoạch hoạt động cùng đánh giá kết quả.

Thành tựu của Học sinh

- Thành quả học tập
- Tiến độ học tập
- Tốt nghiệp

Trách nhiệm Tài chính

- Kế hoạch tài chính hợp lý
- Môi trường học tập an toàn
- Kế hoạch lâu dài về cơ sở vật chất

Giao tiếp

- Kế hoạch giao tiếp trong toàn sở
- Các chiến lược hoà nhập

Công bằng

- Thu hẹp khoảng cách trong thành tựu học đường
- Xóa bỏ dự tính và sự thiếu cân đối về chủng tộc
- Toàn thể học sinh tốt nghiệp

Cách xây dựng ngân sách cho kế hoạch

Cũng như hai năm trước, định hướng giải ngân cho năm học 2015-16 là xây dựng ngân sách cho kế hoạch, chứ không phải lập kế hoạch cho ngân sách. Việc thay đổi này bắt đầu từ 2012-13, đã tạo nên cơ hội lớn để bắt đầu việc giải ngân thông qua hội họp với nhân viên và các hiệu trưởng để thu thập ý kiến về yêu cầu của các trường và các bộ phận, như yêu cầu về nhân viên, giáo cụ, kỹ thuật, cơ sở trường; và mang thủ tục giải ngân xuống mức độ học sinh và cơ sở. Với một Sở có kích cỡ này, đây là một thủ tục dài và chi tiết nhưng đáng để đầu tư thời gian. Những thông tin có chất lượng tiếp tục được thu thập từ mỗi cơ sở và lực lượng học sinh tại đó. Từ những thông tin này, kế hoạch hoạt động trong năm 2015-2016 được tổng hợp, và công việc bắt đầu bằng việc sắp xếp ngân quỹ 2015-2016 vào kế hoạch, đặc biệt theo hướng duy trì mục tiêu của Sở và Mục tiêu Ngân sách của Hội đồng Giáo dục.

Mục tiêu Ngân sách của Hội đồng Giáo dục:

Thành tựu của Học sinh

- Hỗ trợ kế hoạch hoạt động 2014-15 của Hội đồng / Giám đốc
- Kỳ vọng học sinh đọc thông thạo vào cuối năm lớp 3

Để Phát triển Thành quả Học tập, Tiến độ học tập và Tỷ lệ Tốt nghiệp, những điều sau đây sẽ tiếp tục hoặc đã được đưa vào ngân sách đề nghị để lưu tâm:

Ngân sách dành cho Chương trình và Giảng dạy:

Thông Cáo về Ngân sách của Sở Giáo dục Reynolds 2015-2016

- Thực hiện chương trình Mẫu giao nguyên ngày cho tất cả mười một trường tiểu học của Sở.
- Toàn cảnh giáo dục K-12 và những thành phần của nó: bao gồm một hệ thống đánh giá toàn diện, giáo cụ cho từng cấp lớp, và việc bồi dưỡng chuyên môn để bảo đảm chất lượng cao khi thực hiện
- Đại diện các cấp tiểu học và trung học nhằm:
 - hỗ trợ việc thực hiện những nội dung cơ bản trong giáo dục
 - xây dựng nội dung cơ bản trong giảng dạy toán và nghiên cứu các tài liệu cho tương lai
 - củng cố và tiếp tục thực hiện một cách hệ thống Đáp ứng để Can thiệp
- Bồi dưỡng chuyên môn về kỹ thuật giảng dạy và truyền thụ chương trình đặc biệt, bao gồm các dự án đang tiến hành GLAD, SIOP, và huấn luyện thực hành Toán
- Bồi dưỡng chuyên môn về Tiêu chuẩn Tiểu bang của những môn chính; Mục tiêu và Thứ tự trong bốn nội dung và trong Phát triển Ngôn ngữ Tiếng Anh
- Tiếp tục với Huấn luyện viên Ngôn ngữ trong ngân sách ELD để bồi dưỡng chuyên môn cho giáo viên
- Tiếp tục chi trả tài liệu
- Duy trì quỹ Tài năng và Năng Khiếu

Ngân sách phục vụ học sinh:

- Chương trình giảng dạy dựa trên nghiên cứu về môn đọc và toán tương ứng với tiêu chuẩn tiểu bang nhằm vào các học sinh gặp khó khăn ở các môn này.
- Huấn luyện về chương trình và tăng thời gian cho giáo viên trong giáo dục đặc biệt để kết hợp với giáo viên lớp chính cùng giảng dạy học sinh yếu môn đọc và toán

Ngân sách kỹ thuật:

- Vận dụng kế hoạch kỹ thuật, gồm cả tái thiết kế việc thu nhận thông tin và kỹ thuật, báo cáo vấn đề nhân viên để tăng hiệu quả, và đạt nhu cầu kỹ thuật của Sở
- Tỷ lệ dụng cụ 2:1 cho các phòng học sinh lớp K-6 trong toàn sở cùng với thiết bị vô tuyến khi cần
- Chương trình quỹ kỹ thuật cho giáo viên để khuyến khích sử dụng kỹ thuật trong lớp học
- Giáo viên với nhiệm vụ đặc biệt (TOSA) trong giáo dục kỹ thuật để tăng thêm cơ hội huấn luyện cho giáo viên về việc sử dụng kỹ thuật hàng ngày trong lớp học

Mở rộng cơ hội cho các cá nhân và hoạt động thể thao

- Tiếp tục mở rộng các chương trình thể thao cho trung học đệ nhất cấp
- Cung cấp phương tiện chuyên chở đến các hoạt động ngoài nhà trường để mọi học sinh có thể tham gia
- Tiếp tục Ngày Thách Thức tại tất cả trường trung học đệ nhất cấp, và trung học Reynolds

Thiết kế và thật sự lưu ý đến những sáng kiến trong cộng đồng nhà trường

- Tiếp tục có Nhân viên Phục hồi Công lý tại Alder và Hartley
- - Tiếp tục có Chuyên viên Can thiệp Hành vi tại Glenfair
 - Tiếp tục có Phụ tá Hiệu trưởng tại Alder và Glenfair

- Mở rộng hợp tác với Quận Multnomah để được hỗ trợ Nhân viên xã hội và Cố vấn tâm lý
- Tăng cường giám sát trên xe bus học sinh để khuyến khích hành vi tích cực

Tối ưu hóa kỹ thuật để đạt nhu cầu của học sinh

- Duy trì tỷ lệ học sinh và dụng cụ là 2:1 cho K--6
- Tiếp tục có nhân viên hướng dẫn giảng dạy kỹ thuật TOSA và hỗ trợ kỹ thuật
- Tiếp tục mở rộng hệ thống vô tuyến đến học sinh và các công cụ khác

Mở rộng những chương trình Ngăn ngừa Bỏ học và Nới rộng Học tập

Nhằm tăng tỷ lệ tốt nghiệp cho tất cả và mỗi học sinh, đặc biệt trong các nhóm phụ, những điều sau đây sẽ tiếp tục hoặc đã được đưa vào ngân sách đề nghị để lưu tâm:

Ngân sách dành cho Chương trình và Giảng dạy:

- Những cơ hội trong chương trình Phát triển bằng Xác định Cá nhân (AVID) sẵn sàng cho Cao đẳng
- Phục hồi tín chỉ và cơ hội thứ hai để đạt tín chỉ ở trường trung học
- 2 Chuyên viên huấn luyện ngôn ngữ cho GLAD và SIOP
- Chương trình học ngoài trời cho toàn thể học sinh lớp 6- nguyên tuần trong năm 2015-16
- Mẫu giáo nguyên ngày tại tất cả các trường tiểu học
- Phụ giáo trong mỗi lớp mẫu giáo trong vòng 30 ngày đầu năm học
- Chương trình trung học điện tử
- Cung cấp chương trình Hỗ trợ Lớp 9- (trước đây do tài trợ)
- Tiếp tục thực hiện Trung Tâm Giáo dục lớp 9
- Chương trình ngăn ngừa đuối học 6-12

Ngân sách phục vụ học sinh:

- Cấu trúc Can thiệp và Hỗ trợ bằng Hành vi Tích cực cho K-8, và Nhận thức về Ngày Thách thức đa dạng và chương trình chống bắt nạt tại tất cả các trường trung học đệ nhất cấp và trung học Reynolds

Để tiếp tục việc tái thiết kế những dịch vụ cho Giáo dục Đặc biệt cấp trung học, quản trị hồ sơ, và những lớp học chuyên biệt nhằm gia tăng tỷ lệ tốt nghiệp trong học sinh được giáo dục đặc biệt, Phòng Dịch vụ Học sinh đã duyệt ngân sách cho những mục sau:

- Tiếp tục tập trung vào các lớp giáo dục đặc biệt bậc trung học để nâng cao tỷ lệ tốt nghiệp, bao gồm các giáo viên có chứng chỉ đôi kèm với giáo dục môn chính
- Tiếp tục các lớp hỗ trợ cho học sinh vi phạm nghiêm trọng về hành vi, nhằm hướng học sinh tập trung vào việc học và đến trường.
- Ứng dụng biện pháp phục hồi để giảm bớt đui học tạm thời và đui học vĩnh viễn

Tiếp tục đầu tư vào Sách Giáo khoa hiện hành, văn bản điện tử, và/hoặc Tài liệu Giảng dạy tương xứng với Chu kỳ điều chỉnh của Tiểu bang

- Tài liệu văn chương và toán cho tiểu học
- Tài liệu văn chương và toán cho trung học
- Chương trình kỹ năng xã hội cho tất cả các lớp mẫu giáo
- Công cụ điện tử và phần mềm cho học sinh

Mục tiêu Ngân sách của Hội đồng Giáo dục:

Công bằng

Hỗ trợ kế hoạch hoạt động 2014-15 của Hội đồng và Giám đốc

- Nâng cao thành quả của tất cả học sinh trong khi thu hẹp khoảng cách giữa học sinh giỏi nhất và kém nhất
- Xóa bỏ sự mất cân đối và định kiến về chủng tộc trong mọi mặt của giáo dục và quản lý giáo dục
- Bảo đảm mọi học sinh, bất kể chủng tộc hay giai cấp, tốt nghiệp từ Sở Giáo dục Reynolds sẽ sẵn sàng để thành công trong môi trường đa dạng về chủng tộc, văn hóa từ địa phương đến quốc gia và toàn cầu.

Tăng cường công bằng lao động để hỗ trợ những sáng kiến thuộc sở

- Xây dựng nhân sự- Chương trình Giáo viên song ngữ & Khóa học ELD với các Đại học đối tác
- Huấn luyện cách Đáp ứng về Văn hóa
- Các Nhóm Công bằng- Xây dựng bước đầu
- Phát triển hệ thống để Đánh giá và xác định Trách nhiệm trong Công bằng
- Hội thảo vùng về Công bằng

Cân đối nguồn tài nguyên dành cho Người học Tiếng Anh (ELL) với các dịch vụ của ELL

.Cung cấp Mẫu giáo nguyên ngày tại tất cả các trường tiểu học

- Tăng nhân sự để hỗ trợ sĩ số học sinh
- Tăng nhân sự để hỗ trợ những chương trình mới
- Tiếp tục có Nhân viên Công bằng và Quỹ hội nghị
- Mở rộng khả năng huấn luyện GLAD/SIOP
- Tiếp tục áp dụng GLAD cho K-6 và mở rộng hệ thống giáo dục chuyên biệt ở các trường trung học
- Cân đối 91.4% của Quỹ Trường học của Tiểu bang cho Hỗ trợ ELL trực tiếp và còn lại 8.6% cho Hỗ trợ ELL gián tiếp
- Tiếp tục ELD TOSA để bồi dưỡng chuyên môn cho giáo viên ELD và nhân viên quản lý

Mục tiêu Ngân sách của Hội đồng Giáo dục:

Trách nhiệm Tài chính

Hỗ trợ kế hoạch hoạt động 2014-15 của Hội đồng và Giám đốc

Hầu hết những phần việc chung quanh trách nhiệm tài chính, ứng dụng thực hành tốt nhất, và tinh lọc tổng thể trong việc chuẩn bị giải ngân thì xảy ra trong quá trình phát triển chi tiết và đánh giá việc sắp xếp lao động, thu nhập, và dự chi mà không thể chỉ ra như những khoản chi trong ngân sách. Những khoản chi đặc biệt nằm trong ngân sách dự trù và minh họa diễn biến công việc trong trách nhiệm tài chính được nêu ra sau đây:

- Tăng cường việc sử dụng Biểu đồ tài khoản ODE 2012 trong phạm vi ngân sách dự trù cho phù hợp và giúp cho việc báo cáo thu chi được chính xác hơn theo từng môn học, cấp lớp và trường
- Nghiên cứu và sắp xếp lớp học và nhân viên có bằng toàn thời gian xuống từng bộ phận giảng dạy để nâng cao hiệu quả
- Điều động nhân viên tới từng yêu cầu nhỏ nhất để hoạt động mỗi trường, dựa vào sĩ số dự trù, điều chỉnh số học sinh trong lớp, và cho phép ngân sách dự phòng cho sử dụng trong điều động nhân viên bất cứ nơi nào cần đến, khi sĩ số học sinh thực tế vượt quá dự trù trong vòng 10 ngày sau khi khai giảng
- Phân bổ giáo viên âm nhạc và thể dục cho các trường tiểu học ở mức độ một nhân viên bán thời gian cho mỗi trường, giúp cho các hiệu trưởng dựa vào đó để phân bổ thời khóa biểu trên cơ sở ngày giờ các giáo viên âm nhạc và thể dục có mặt tại mỗi trường, kể cả thời gian chuẩn bị bài giảng
- Phân bổ dự trù thuế Nghệ thuật Portland tới các trường tiểu học Alder, Glenfair, Margaret Scott và Wilkes, để gia tăng giờ âm nhạc và nghệ thuật tại các trường này
- Sắp xếp nhân viên phụ tại các trường dựa vào những tiêu chí đo được, như sĩ số học sinh và tỷ lệ học sinh chuyển, và diện tích cần dọn dẹp hoặc cắt cỏ
- Tiếp tục công việc duy trì cơ sở vật chất và các hoạt động ngân sách để ngân sách hóa kế hoạch để cải tiến và hoàn tất những công trình đặc biệt dựa trên những đánh giá từ cơ sở và kế hoạch toàn diện tại cơ sở
- Tiếp tục công việc sáng tạo trong giải ngân dựa trên yếu tố cần của nhà trường mà không cứng nhắc dựa trên số chi cho mỗi học sinh
- Gia tăng ngân sách cho trang bị nội thất và dụng cụ để thay thế những đồ đạc hư hỏng, bị phá hủy hay không sửa chữa được để sử dụng trong nhà trường và trong lớp học, nhằm tiếp tục chu trình thay thế hàng năm và phát triển khả năng học và làm việc của học sinh

- Tiếp tục dự án thay thế dụng cụ kỹ thuật với dự trù đổi mới computers cho học sinh và giáo viên khi dàn máy cũ đã được sử dụng quá 6 năm và ứng dụng kỹ thuật trong giảng dạy và cho học sinh trung học sử dụng trong các môn học chính
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- Tiếp tục đạt sự chấp thuận ERate hàng năm để giúp giảm đến 86% chi phí điện thoại và kết nối mạng của Sở
- Bảo đảm những cuộc kiểm tra về sử dụng năng lượng hiệu quả ở các cơ sở, và sự cải tiến có kế hoạch và có chất lượng cho quỹ SB 1149 của năm 2015-16

Duy trì 5% Quỹ Tồn Kho tương ứng với chính sách của Hội đồng quản trị

- Ngân sách bao gồm 5% Quỹ Tồn Kho được yêu cầu

Cung cấp một môi trường học tập an toàn, sáng suốt và bền vững

- Tiếp tục có Nhân viên An ninh của Sở
 - Ngân sách cho Máy thu hình An ninh tại trung học Reynolds
 - Tăng cường Nhân viên Hỗ trợ học sinh tại Walt Morey Middle School, thành tổng số 5 Nhân viên Hỗ trợ học sinh trong các trường Trung học thuộc Sở
 - Chu kỳ thay thế xe bus hàng năm
 - Chu kỳ thay thế công cụ kỹ thuật hàng năm
 - Chu kỳ thay thế bàn ghế học sinh hàng năm
 - Thay thế trang bị nhà bếp tại các trường và thêm nhân viên phục vụ tại Reynolds
 - Cải tiến cơ sở vật chất bao gồm thay mái, sẵn sàng các phòng tạm thời cho các lớp học khi cần, nâng cấp hệ thống an ninh tại trường tiểu học Sweetbriar, nâng cấp các nút bấm khẩn cấp tại tất cả các trường, mua mới và thay thế hệ thống thu hình an ninh, tu bổ và bảo dưỡng nền bê tông và nhựa đường
- Sắp xếp những cơ hội phát triển chuyên môn
- Huấn luyện về kỹ thuật

- Huấn luyện Thực hành Toán
- Tiếp tục hướng dẫn giảng dạy ở các lớp K-8
- Mở rộng hướng dẫn giảng dạy tại các trường không có danh hiệu "Title"- Trung học Walt Morey và Trung học Reynolds
- Phần Bồi dưỡng chuyên môn đang tiến hành: tiếp tục GLAD, lớp tập trung, và thực hiện IRLA
- Thêm khóa học cấp chứng chỉ Tiếng Anh cho Người nói Ngôn ngữ khác qua hợp tác với Đại học Marylhurst

Mục tiêu Ngân sách của Hội đồng Giáo dục:

Giao tiếp

Hỗ trợ kế hoạch hoạt động 2014-15 của Hội đồng và Giám đốc

Để Điều chỉnh và sử dụng Kế hoạch Giao tiếp Toàn Sở trong giao tiếp nội bộ và đối ngoại nhằm thúc đẩy Sở trở thành một tổ chức chuyên nghiệp, đáp ứng, quản lý giỏi, và tận tụy vì thành tựu của học sinh. Ngân sách dự trù bao gồm những điều sau:

- Tăng cường sáng kiến trong chuyển tải thông tin
- Tăng cường giao tiếp thường xuyên với đối tác
- Quảng bá hình ảnh tích cực của Sở
- Quan hệ với truyền thông

Để phát triển sự tăng cường khả năng và hòa nhập trong những hoạt động của trường và Sở để đạt được nhu cầu của học sinh và giảm đi rào cản đối với sự thành công của học sinh, Ngân sách dự trù bao gồm những điều sau:

- Tăng cường khả năng hòa nhập cộng đồng

Mở rộng đối tác học đường của Sở

- Tiếp tục mở rộng chương trình SUN ở Harley, Salish Ponds, Wilkes và Woodland, và trung học nhất cấp và trung học Reynolds; mở rộng ở Fairview và trung học nhất cấp Walt Morey
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- Tiếp tục dịch vụ SEI tại trung học Reynolds và HB Lee
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- Tiếp tục Dịch vụ Cao Đẳng Khả thi
- Mở rộng Chương trình Bán Cao đẳng với Cao đẳng Cộng đồng Mt. Hood

- Mở rộng Chương trình phụ đạo Raider to Raider qua hợp tác với IRCO
- Mở rộng Dự án Dẫn đường đến Trung học nhất cấp

PHÁT TRIỂN NGÂN SÁCH

Ngân sách giả định

Quỹ tổng quát

Kế hoạch phục vụ của Sở 2015-16 dựa trên một số giả định về thu nhập. Nguồn thu lớn nhất của Sở đến từ Quỹ Trường học của Tiểu bang, và được xác định trên số học sinh dự trù ghi danh vào Sở và dự trù chi phí chuyên chở. Cho đến ngày viết bản tin này, dự đoán thu nhập và những nguồn trợ cấp có thể dành cho Sở sử dụng trong năm 2015-16 dựa trên những giả định thu nhập sau đây:

- Chỉ số Thu nhập Trung bình của Sở (ADMw) cho 2015-16 dự trù là 15,698.23, tăng so với hiện tại là 14,691. Tổng thu nhập này bao gồm cả chi phí cho mẫu giáo nguyên ngày so với trước đây tiểu bang chỉ trả lương cho mẫu giáo bán thời gian

Sự gia tăng ADMw là kết quả của những dự án nhận các trường công độc lập thuộc sở, và lớp cuối cấp 2015 là lớp có ít học sinh nhất trong toàn Sở, và thêm mẫu giáo nguyên ngày là 1.0 ADMw. Dự trù sẽ có 1,064 học sinh mẫu giáo tại trung học Reynolds hoặc các trường công độc lập trong 2015-16, tiêu biểu cho số tăng 532 ADMw trong ngân quỹ.

Dự trù tổng số học sinh gia tăng, ngoài số 532 học sinh mẫu giáo, là 128 học sinh. Sự gia tăng này chủ yếu do dự trù tăng ở các trường công độc lập do Sở bảo trợ khi so sánh với dự trù sĩ số tháng Tư 2014-15.

- Dự trù Quỹ Trường học của Tiểu bang (SSF) phân phối dựa trên tài khóa hai năm 2015-2017 cho tất cả các trường thuộc tiểu bang là 7,255 tỷ USD. Hơn nữa, giả định rằng nửa đầu của hai năm tài khóa sẽ được chi theo tỷ lệ 50% của tài khóa đó. Dựa vào dự trù sĩ số ghi danh của Sở và dựa vào mức độ dự chi của tiểu bang, Sở Giáo dục Reynolds sẽ nhận được chừng 90 triệu USD trong ngân sách tiêu bang cho 2015-16
- Dự trù phân thuế thổ trạch Sở sẽ thu được trong năm 2015-2016 là \$23.5 triệu USD, dựa trên tỷ lệ 3.5% tăng trưởng và 94,6% tỷ lệ thu, theo dự kiến của Phòng Thuế Tiểu bang.
- Quỹ lưu lại từ năm trước, được xem như một nguồn trong ngân sách, dự trù khoảng 9,6 triệu USD tính đến ngày 1 tháng Bảy, 2015.
- Số tiền chuyển từ Bộ Phận Giáo Dục Quận Hạt Multnomah (MESD) dự định cho 2015-2016 dựa trên những thay đổi trong chọn lựa các dịch vụ. Nguồn thu bổ sung đã được chỉ định nhằm phân bổ kinh

phí cho dịch vụ Mầm Non và Kỹ Năng Sống Đúng Chức Năng (FLS) cho học sinh với nhân viên của Sở thay vì sử dụng dịch vụ của MESD.

Những yếu tố đã áp dụng để đạt chỉ số chung 15,698.23 được ghi chú trong bảng dưới đây, dựa trên sĩ số học sinh Reynolds hiện thời, số liệu gia tăng của học sinh được chỉ định là Người Học Ngôn Ngữ Tiếng Anh (ELL), và số giảm học sinh giáo dục đặc biệt ra khỏi trường năm 2015 so với số giáo dục đặc biệt nhập trường năm 2015-16.

2015-2016 Enrollment Projections							
	Weight	Reynolds Proper	MLA	RAA	ACE	KNOVA	Weighted Totals
ADMr (Students)	1.00	10,750.50	316.00	210.00	12.00	420.00	11,708.50
ESL	0.50	3,012.00	6.00	9.00	-	101.00	1,564.00
Pregnant/Parenting	1.00	12.00					12.00
IEPs Capped 11%	1.00	1,287.94					1,287.94
IEP Over 11% Cap	1.00	229.60					229.60
Unfunded IEP	-	224.46					-
Poverty	0.25	3,211.58	94.40	62.73	3.58	125.47	874.44
Foster Care	0.25	87.00					21.75
Totals							15,698.23

Bất kể ngân sách xây dựng theo tổng sĩ số là 15,698.23, dự trù số học sinh được phục vụ năm 2015-16 thật sự là 11,708.5. Con số này được chỉ ra trong bảng dưới đây là “ADMr”, hay Trung bình Thành viên Hàng ngày. Số tăng 660.22 của 2015-16 như đã chỉ ra, thì bao gồm số điều chỉnh mẫu giáo nguyên ngày (532) cũng như số tăng dự trù từ một số trường công và trường công độc lập.

Recent Enrollment Data Including Charters				
	2013-2014 Weighted Actuals	2014-2015 Weighted Estimates	2015-2016 Weighted Totals	Change in 2015-16
ADMr (Students)	11,028.79	11,048.28	11,708.50	660.22
ESL	1,320.13	1,388.05	1,564.00	175.95
Pregnant/Parenting	6.83	4.82	12.00	7.18
IEPs Capped 11%	1,213.01	1,214.66	1,287.94	73.28
IEP Over 11% Cap	229.60	188.20	229.60	41.40
Unfunded IEP	-	-	-	-
Poverty	573.16	825.66	874.44	48.78
Foster Care	24.50	21.75	21.75	-
Totals	14,396.02	14,691.42	15,698.23	1,006.81

Quỹ Phục vụ Dinh Dưỡng

Ngân quỹ này dựa vào số dự trừ cùng với tỷ lệ miễn giảm tiền ăn hiện thời cho năm tới. Ngân quỹ dự trừ sẽ tính tăng một ít giá tiền bữa ăn trưa theo yêu cầu làm giảm sự chênh lệch giữa số phần ăn tự trả và số được miễn giảm nhờ quỹ chính phủ.

Những Chương trình Liên bang

Ngân khoản này dựa vào dự trừ gia tăng trong những chương trình Title, IDEA và Quỹ Phát triển Trường học với ước tính trung bình khoảng 18% nguồn thu của năm nay. Phần lớn số tiền gia tăng là do chuyển khoản, và phải được sử dụng trước ngày 30 tháng Chín. Một số gia tăng dự trừ từ các chương trình tài trợ của Liên bang được sử dụng trong năm 2015-16.

Quỹ từ Công Phiếu

Ngân sách dựa trên văn bản dự trừ ngày 19 tháng 5, 2015 về công phiếu phát triển vốn. Nếu văn bản được thông qua, việc tiếp tục tiến hành với chuyên viên về ngân sách sẽ dễ dàng hơn nhiều so với việc thuyết phục cả Ủy ban Ngân sách điều chỉnh lại ngân sách dự trừ sau ngày 19 tháng 5. Trong trường hợp công phiếu không được thông qua, bản dự trừ sẽ được điều chỉnh lại và thông qua tại Hội đồng Giáo dục nhà trường.

Chi Phí Dự Trừ

Quỹ tổng quát

Kế hoạch phục vụ của Sở 2015-2016 dựa trên một số giả định về chi phí. Cũng như bất cứ tổ chức giáo dục nào, chi phí lớn nhất của Sở là nhân công. Những dự trừ nhân công cơ bản dựa trên sự đánh giá toàn diện về nhân công trong khắp các nhóm, bộ phận, và các trường để sắp xếp kế hoạch 2015-2016 với điểm nhấn là các mục tiêu của Hội đồng và Giám đốc, và những mục tiêu tổng quát của Hội đồng về ngân sách

Chi phí dự kiến của Sở được dự trừ vượt quá ngân khoản dự thu năm 2015-2016 là 850,000 USD. Như vậy, ngân khoản thâm vào quỹ bảo tồn của Sở giảm đi 10,537 USD. Tuy nhiên, tổng chi của các khoản chi một lần

trong ngân sách dự trù năm 2014-2015 là 4 triệu USD. Điều này có nghĩa là 3.17 triệu USD thu nhập của năm này được dùng để chi trả các khoản chi một lần của năm nay chứ không phải dùng cho các khoản chi định kỳ; đây thực sự là một sự cải tiến.

Một ghi chú quan trọng nữa là ngân khoản dự phòng được dự trù để chi trả cho nhiều khoản, như:

- Nhân viên cho số học sinh vượt quá sĩ số dự trù;
- Các dự án cơ sở vật chất cho mùa hè 2015;
- Chuyển ngân cho năm thứ hai của tài khoá hai năm; và
- Tài khoản không chắc chắn cho những chi phí không thể tiên đoán.

Điều may mắn là Sở Giáo dục Reynolds có thêm được những nguồn tài lực hỗ trợ khi thu nhập của năm này bị thiếu hụt. Trọng tâm của mọi ngân khoản dự trù ngoài thu nhập hiện thời đều tính trên những dự án chi trả một lần cho chương trình và giảng dạy, tu bổ cơ sở vật chất, kỹ thuật, đồ nội thất, và trang thiết bị, dụng cụ. Cũng như trường hợp của 2014-15, ngân sách 2015-16 không dự trù sử dụng ngân khoản dự phòng cho những chi phí định kỳ như lương bổng.

Cho đến ngày viết bản tin này, dự trù chi phí của Sở trong năm 2015-16 dựa trên những giả định sau đây:

- Ngân khoản dành để trả lương cho nhân viên quản lý và điều hành sẽ tùy thuộc vào hợp đồng thỏa thuận và gồm có tỷ lệ Chống Lạm phát (COLA) 2% cùng với phần tăng do kinh nghiệm, và bình quân tối đa 1.100 USD bảo hiểm hàng tháng cũng được tính đến.
-
- Ngân khoản dành để trả lương cho nhân viên phụ tá dựa trên năm thứ hai của hợp đồng thỏa thuận 2014-2017 và thể hiện tỷ lệ Chống Lạm phát (COLA) 2% cùng với phần tăng do kinh nghiệm. Bình quân tối đa 1.075 USD bảo hiểm hàng tháng cũng được tính đến, tùy thuộc vào số năm làm việc
- Ngân khoản dành để trả lương cho nhân viên có chứng chỉ sẽ dựa trên năm thứ hai của hợp đồng thỏa thuận 2014-2017 và gồm có tỷ lệ Chống Lạm phát (COLA) 2% cùng với phần tăng do kinh nghiệm, theo tỷ lệ định sẵn từ 1.04%- 1.91%
- Hội đồng Quỹ Hưu của Nhân viên Công lập (PERS) cho biết tỷ lệ đóng góp cho hai năm tài khóa bắt đầu từ 1 tháng 7, 2015.
 - Tỷ lệ PERS của nhân viên Tier 1 và 2 là 6.51% - giảm so với 9.71% năm 2013-15
 - Tỷ lệ PERS của nhân viên Chương trình Hưu của Nhân viên Công lập Oregon là 1.82% - giảm so với 7.71% năm 2013-15
- Quỹ Bảo trợ (UAL) cho Quỹ Hưu của Nhân viên Công lập (PERS) quy định tỷ lệ 10.0% áp dụng cho những nhân viên đủ tiêu chuẩn PERS để đáp ứng tiền công phiếu hàng năm
- Những chi phí khác về nhân lực của chủ lao động dựa trên giả định 7.65% FICA, tỷ lệ 0.43% - 4,10% cho Bồi thường Lao động, và quỹ tự tài trợ cho thất nghiệp 0,25%.

- Dự trù cắt giảm nhân viên do việc cắt giảm quỹ liên bang được tính chung vào Ngân Quỹ Tổng Quát phát sinh từ ngân khoản về hưu hay từ chức khi có thể, để tránh tình trạng buộc thôi việc.
- Những chi phí trong ngân sách dành cho toàn năm học và không tính đến những ngày dự trù bị cắt giảm.
-
- Giá ưu đãi E-Rate được tính trong hóa đơn của Sở khi chi trả điện thoại và dịch vụ internet. Bắt đầu năm học 2012-2013, Sở được tính giá ưu đãi này cho toàn năm, sau một số năm học chỉ thỉnh thoảng được tính theo giá đó. Để được giảm giá trong năm 2015-2016, đơn yêu cầu và các thủ tục kèm theo phải hoàn tất trong mùa xuân 2015. Những khoản tiết kiệm này thể hiện 86% số tiền mà Sở đã chi trước đây cho điện thoại và dịch vụ internet khi giá ưu đãi chưa được tính, ước chừng 125,000 USD cho 2015-2016

Quỹ Phục vụ Dinh Dưỡng

Những chi phí dựa trên sự thay đổi tỷ giá nhân công như đã nói trên, giá hàng hóa tăng, và sự liên tục cải thiện vốn của những đơn vị cung cấp thực phẩm cho Sở. 2015-16 sẽ là năm đầu tiên trong một hợp đồng 5-năm mới với một đơn vị quản lý và cung cấp hàng hoá.

Những Chương trình Liên bang

Những chi phí dựa trên sự thay đổi tỷ giá nhân công như đã nói trên, cùng với dự trù gia tăng trong những chương trình liên bang Title và IDEA và Quỹ Phát Triển Trường Học, dự tính khoảng 18% cho 2015-16.

Quỹ từ Công Phiếu

Những chi phí dựa trên văn bản dự trù ngày 19 tháng 5, 2015 về công phiếu phát triển vốn. Nếu văn bản được thông qua, việc tiếp tục tiến hành với chuyên viên về ngân sách sẽ dễ dàng hơn nhiều so với việc thuyết phục cả Ủy ban Ngân sách điều chỉnh lại ngân sách dự trù sau ngày 19 tháng 5. Trong trường hợp công phiếu không được thông qua, bản dự trù sẽ được điều chỉnh lại và thông qua tại Hội đồng Giáo dục nhà trường.

Dự trù Thay đổi Đối với Những Hợp đồng Trước đây

Năm 2012-13, chương trình Kỹ Năng Sống đúng Chức Năng (FLS) phục vụ 23 học sinh Reynolds có nhu cầu cao. Chương trình này hoạt động nhờ Bộ Phận Giáo Dục Quận Hạt Multnomah (MESD) và được hỗ trợ bằng những quỹ dành cho giáo dục đặc biệt. Bắt đầu năm 2013-14 và tiếp tục ở 2014-15, Sở Giáo dục Reynolds mở rộng những chương trình FLS bằng quỹ giáo dục đặc biệt của MESD qua hình thức chuyển tiền để phục vụ thêm 8 học sinh hàng năm. Số tiền này được chuyển từ quỹ MESD sang quỹ tổng quát của Sở. Ngân sách 2015-16 bao gồm khoản chuyển trực tiếp từ MESD dành cho 16 học sinh này. Tổng số tiền Sở nhận được từ MESD riêng cho 8 học sinh FLS dự tính là 541,822 USD.

Những Điều Đáng Quan Tâm Khác về Ngân Sách

Chi Tiêu Thâm vào Quỹ Bảo Tồn của Sở

Sở đã sử dụng quỹ bảo tồn để cân đối ngân sách trong nhiều năm. Ngân sách dự trù 2015-2016 dùng 0,85 triệu USD trong quỹ bảo tồn để cân bằng chi phí dự trù vượt quá thu nhập hiện thời. Điều này cho thấy sự suy giảm trong thâm thủng ngân sách khi so với 0.86 triệu 2014-2015 như ghi chú trong bảng dưới đây:

GENERAL FUND BUDGETED SPEND-DOWN OF RESERVES					
2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
3,065,032	3,926,000	6,654,722	1,941,539	860,537	850,000

Việc giảm ngân sách dự trù thâm thủng là kết quả của sự tăng Quỹ Trường học của Tiểu bang, dự toán tiết kiệm quỹ PERS, những thay đổi trong cách chi tiêu và ngân sách dự phòng và các quỹ không dùng đến được chuyển qua năm thứ hai của tài khóa khi ngân sách không gia tăng. Sở đã bắt đầu đạt được mục tiêu sử dụng nguồn thu hiện thời cho chi phí hiện thời của năm và các khoản chi tiếp diễn, gồm cả 3.17 triệu USD trong khoản chi một lần của ngân sách năm nay. Mục tiêu của Sở là sẽ tiếp tục theo cách này để chỉ sử dụng quỹ bảo tồn trong những khoản chi một lần như nguồn vốn hoặc những chi phí ngoài công lao động.

Thông Tin về Tỷ lệ Học sinh và Giáo viên

Trong mùa Thu năm 2012-2013, một số lớp có sĩ số đông một cách bất thường, đặc biệt tiểu học, do nhân viên bị cắt giảm do dự trù số học sinh ghi danh giảm. Ngân sách 2013-2014 và 2014-15 biểu hiện sự tăng nhân viên theo yêu cầu số học sinh ghi danh tăng và cho phép Sở được tăng nhân viên khi sĩ số ghi danh vượt quá dự trù.

Ngân sách dự trù 2015-16 thể hiện sự gia tăng 24,9 nhân viên toàn thời gian so với ngân sách lao động 2014-2015 hiện thời. Số nhân lực tăng bao gồm tất cả các nhóm và được phân phối đều cho toàn sở như một chiến thuật để đối phó với dự trù sĩ số tăng và hỗ trợ mục tiêu cải tiến thành tựu học sinh của Sở.

Như trên đã nói, ngân sách dự trù của 2015-2016 gồm số nhân viên dựa trên số học sinh dự trù ghi danh với sĩ số học sinh ít hơn trong các lớp K-3. Tuy nhiên, các hiệu trưởng có quyền trong việc bố trí nhân lực theo nhu cầu đặc biệt của từng trường. Bảng sau đây sơ lược dự trù tỷ lệ học sinh- giáo viên mỗi trường:

2015-2016 PROPOSED GENERAL EDUCATION - GENERAL FUND LICENSED TEACHER FTE			
SCHOOL	PROJECTED ENROLLMENT	PROPOSED TEACHER FTE (+ ELECTIVE @ SECONDARY)	CLASSROOM TEACHER:STUDENT RATIO
ALDER	542	21.00	25.81
DAVIS	498	19.00	26.21
FAIRVIEW	398	15.00	26.53
GLENFAIR	530	20.00	26.50
HARTLEY	565	21.00	26.90
MSCOTT	512	19.00	26.95
SALISH	441	19.00	23.21
SWEETBRIAR	389	14.00	27.79
TROUTDALE	407	16.00	25.44
WILKES	432	18.00	24.00
WOODLAND	536	20.00	26.80
HB LEE	841	31.67	26.56
RMS	958	33.67	28.45
WMMS	661	26.66	24.79
RHS / ROA	2707	98.99	27.35
RLA WEST	223	12.67	17.60
RLA EAST/CORI	59	5.00	11.80
4 CORNERS	51	-	
10,750.00		410.66	26.18
<i>All Day Kindergarten Fully Implemented at all Elementary Schools</i>			

KẾT LUẬN

Văn bản về ngân sách này phản ánh sự nỗ lực có ý thức để tiếp tục thực hiện việc duy trì quỹ lưu từ năm trước để dùng vào những chi trả một-lần, trong khi điều chỉnh nhân lực để đáp ứng dự trù sĩ số gia tăng. Văn bản ngân sách 2015-16 hưởng lợi từ số dư của quỹ bảo tồn, và việc cần thiết của sự tiếp tục sử dụng ngân khoản hiện thời cho chi phí hiện thời, và chỉ dùng đến quỹ lưu hay ngân khoản bảo tồn cho những khoản chi một lần, hay bù vào những chi phí gia tăng ngắn hạn.

Ngân sách 2015-16 sử dụng 850,000 USD của ngân quỹ bảo tồn của Sở, bao gồm 3.17 triệu USD trong chi trả một lần cho chương trình giảng dạy, kỹ thuật, chi phí cho cơ sở vật chất, và nâng cấp trường.

Dự trù quỹ tồn kho cuối tài khóa là 6,41 triệu USD, tương ứng với 5.0% tổng Ngân Quỹ Tổng quát 2015-2016, theo yêu cầu trong chính sách của Hội đồng. Hơn nữa, ngân sách dự trù bao gồm tài khoản dự phòng 2.35 triệu USD.

Ngay cả trong thời gian mà ngân sách tiểu bang gia tăng nhỏ giọt, văn bản này hỗ trợ nhiệm vụ và mục tiêu của Sở cho một chương trình giáo dục có chất lượng, một môi trường học tập vững chắc và an toàn cho học sinh của chúng ta, và nguồn tài nguyên để tiếp tục thu hút và duy trì một lực lượng lao động có chất lượng.

Tôi xin được ghi nhận công sức của Ban Lãnh đạo Reynolds và Các Nhân viên Tài chính thuộc Sở, đặc biệt trong quá trình lên kế hoạch, dự trù và biên soạn văn bản ngân sách 2015-16.

Trân trọng,

Linda L. Florence, Ed.D.

Giám đốc

Sở Giáo dục Reynolds



Introductory Supplemental

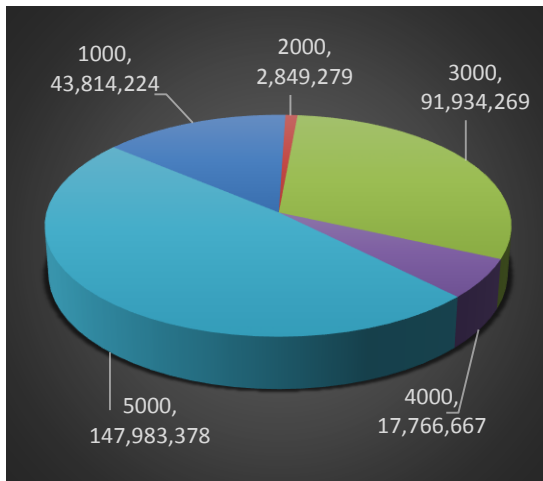
Changes in Debt:



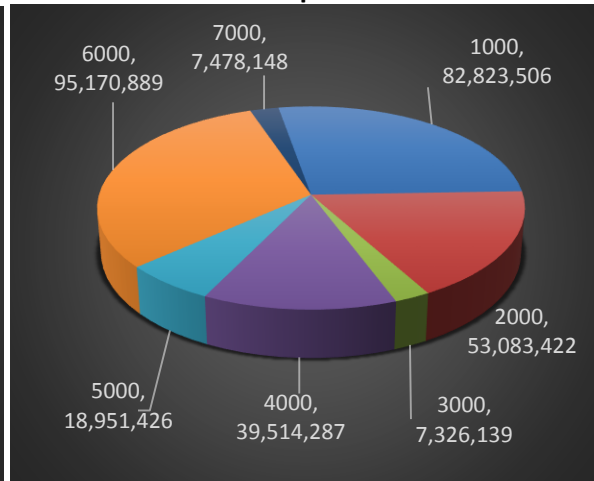
Payments on the general obligation bonds are made by the Debt Service Fund from property taxes and earnings on investments. Payments on pension bonds are made by the Debt Service Fund from revenue charges to other funds. Payments on refunding bonds are made by the General Fund and Capital Project Fund. Payments on Qualified Zone Academy Bonds are made by the General Fund.

Note: At time of submission, proposal of a new G.O. Bond was approved by voters.

All Funds Revenues:



All Funds Expenditures:



2014/15 Revised	Object	2015/16 Adopted
\$		\$
42,343,691	1000 - Local Sources	43,814,224
2,311,234	2000 - Intermediate Sources	2,849,279
85,386,579	3000 - State Sources	91,934,269
16,124,168	4000 - Federal Sources	17,766,667
19,481,590	5000 - Begin Bal & Transfers	147,983,378
165,647,261		304,347,817

2014/15 Revised	Function	2015/16 Adopted
\$		\$
78,752,304	1000 - Instruction	82,823,506
50,491,915	2000 - Support Services	53,083,422
7,346,235	3000 - Enterprise and Comm Service	7,326,139
1,000	4000 - Facilities Acqst and Cnstrctn	39,514,287
17,217,626	5000 - Other (Fund Xfer/Debt Service)	18,951,426
4,125,417	6000 - Contingency	95,170,889
7,712,765	7000 - Unapprop Ending Fund Bal	7,478,148
165,647,261		304,347,817

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Organizational Section



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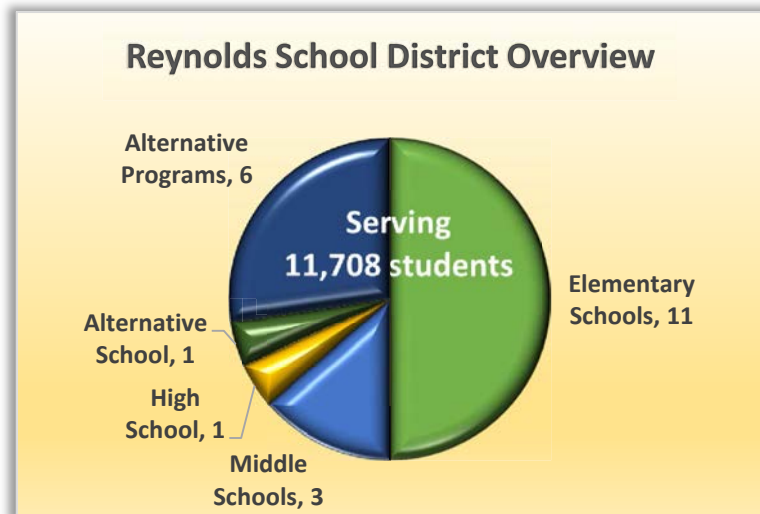
Budget Overview

July 1, 2015 to June 30, 2016

Background:

The Reynolds School District formed in 1954 as a consolidation of the Fairview, Troutdale and Wilkes elementary school Districts for the purpose of building a new high school. In 1975, Rockwood School district merged with Reynolds. The district serves Portland, Gresham, Fairview, Wood Village and Troutdale, and is a mix of urban and rural, high tech manufacturing and farm land.

The District has 11 elementary schools, three middle schools, one high school, one alternative school and six alternative programs, serving 11,708 students from a diverse geographic region and from various backgrounds. Its students speak more than 68 languages.



The District also has 4 sponsored charter schools. In May of 1999, the State of Oregon passed Oregon’s Charter School Law (ORS 338) which permits parents, teachers, or community members to contract with the School district or the State as a sponsor for the operation of a charter school. The charter schools are financed by a portion of the State School Funds distributed to the District and any revenue they can raise themselves. The District is allowed to withhold 5 – 11% of its State School Funds, per ADMw. Only two district employees work at the Charter Schools; however, the District is legally required to provide special education to its students that meet state and federal requirement. The District has no equity interest in any of the charter schools, and all are considered legally separate organizations.

The high school consistently ranks as one of the largest, in terms of student population, in the state. Reynolds High School Students may also attend the Center for Advanced Learning, a charter school partnership between four neighboring districts (Centennial, Corbett, Gresham-Barlow and Reynolds), where students can choose to focus on health sciences, engineering or computer science.



The district has successfully partnered with area businesses to meet common goals and improve students’ education experiences. Some of the District’s leading partners for academic enrichment and after-school intervention include:

Lead SUN Partners	Other Lead After-School Partners	Other Critical District-Wide Partners	
MFS	SMART	Stand for Children	NAYA
SEI	Northwest Family Services	’I Have a Dream’ Oregon	
IRCO	Girls, Inc	All Hands Raised	
Catholic Charities	Outward Bound	Multnomah County Mental Health	
Boys and Girls Club	Latino Network		
	College Possible (RHS only)		

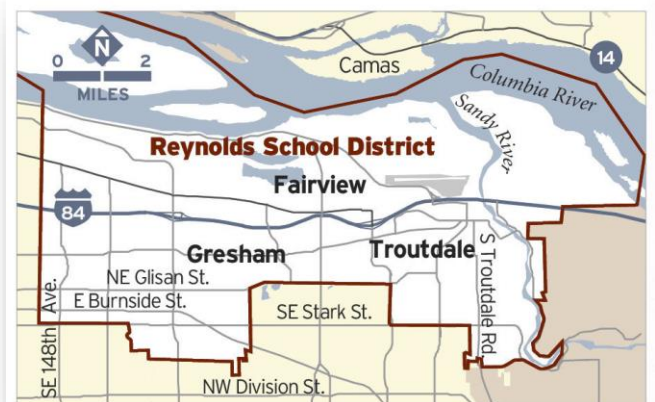
The Boeing Company of Portland has donated funds to the Reynolds Education Foundation, which provides grants to improve student learning. Local businesses and the Snow Cap also work with district schools, donating food during the holidays and many other endeavors.

The seven Board Directors that govern the Reynolds School District serve without compensation. All are elected at large to four-year-terms. The Board of Education is the policy making body and is exclusively responsible providing an education program for students living within Reynolds School District. The chief administrative officer of the District is the Superintendent who is appointed by the Board.

The entire Board, together with seven appointed residents of the school district, serves as the District’s Budget Committee. The role of the Budget Committee is to help assure that the District budget document and fiscal practices address the budget goals set by the Board of Education.

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. The district spans from 141st Avenue to the Sandy River and from the Columbia River on the North to SE Market Street and SE Stark Street to the South. An estimated population of 68,000 is served by the district.





General Information:

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Assessed Value in Billions	5.170	5.294	5.631	**
Real Market Value (M-5) in Billions	7.564	7.656	8.342	**
Property Tax Rate Extended:				
Operations	4.4626	4.4626	4.4626	**
Debt Service	1.5230	1.5562	1.3514	**
Total Property Tax Rate	5.9856	6.0188	5.814	**
Total Taxes Imposed	29,142,082	30,004,478	30,932,707	**
Measure 5 Loss	-448,103	-409,860	-178,363	**
Enrollment				
Number of Employees (FTEs)	1,053.00	1,117.41	1,165.40	1,177.08
Average Daily Enrollment - ADMr*	10,735.00	11,001.57	11,123.50	11,708.50
Weighted Enrollment Extended ADMw	14,192.70	14,395.99	14,691.41	15,698.23
District Buses				
# of Daily Route Buses	108	113	114	115
Miles Driven	93	93	93	94
Student Transported	852,834	842,310	850,000	850,000
Student Transported	7,120	6,296	7,000	6,500
Meals Served				
# of Scheduled School Days	1,813,621	1,874,444	1,960,071	1,960,071
# of Scheduled School Days	168	168	168	168

Sources:

Oregon Department of Education, Multnomah County, Tax Supervising and Conservation Commission, and Reynolds School District Departments.



For four months, students on the Troutdale Tigers Robotics Team met every Saturday to get ready for the annual Intel Oregon FIRST LEGO League State Championship tournament.

Highlights of the 2015 – 2016 Budget:

- **The Zero-Based Budgeting Method**
 - All budgetary allocations for each school and department for the 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.

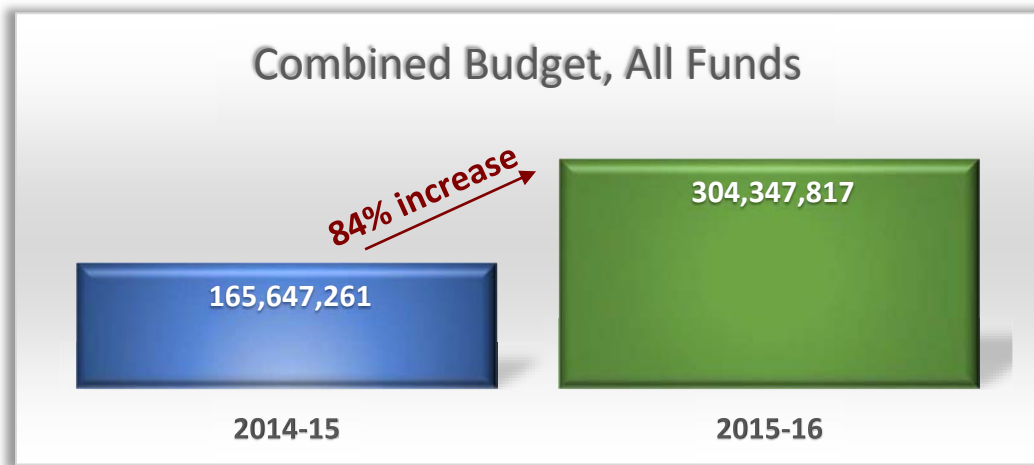
- The budget follows **the 2012 Oregon Department of Education Chart of Accounts**.
 - The District’s account codes were restructured to align with the state’s required chart of accounts with respect to expenditure functions, objects and areas.
 - The District is now able to account for all direct and 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 budget has been developed in anticipation of the **successful May 19, 2015 \$125,000,000 bond election. If Measure 26-164 passes:**
 - Fairview Elementary School, built in 1926; Wilkes Elementary School, built in 1913; and Troutdale Elementary School, also built in 1926 will be replaced. The new schools will be built next to the olds ones, which will remain operating so students will not have to relocate for construction. The construction is set to complete in 2020.
 - Reynolds High School has 750 more students than it has space for. It would get 18 new classrooms as well as receive renovations to some existing classrooms and a secure entry that connects the main building and the gym.
 - The bond would also upgrade security at all schools. Lighting will be improved, cameras added, and automatic locks would be installed for exterior doors. Front entrances will be secured to all guests entering the buildings.

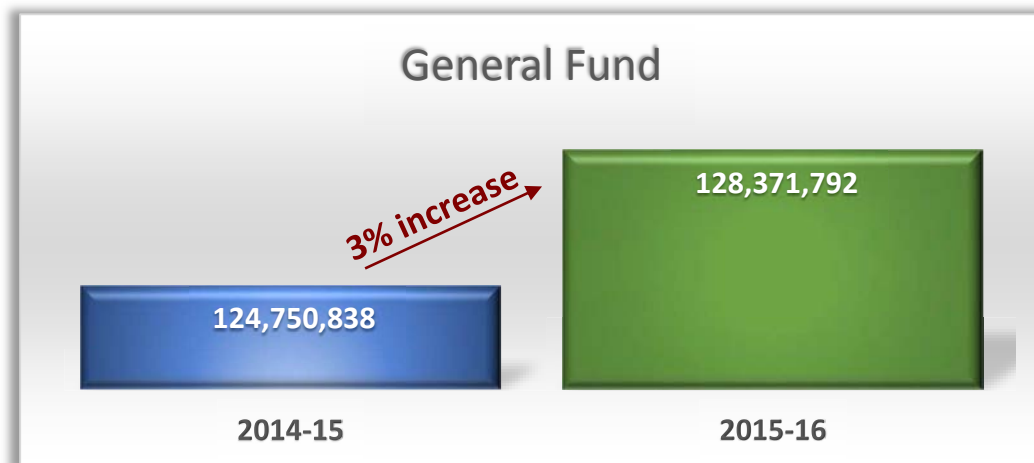


Living History... More than 400 veterans attended Reynolds High School in November to celebrate Veteran’s Day. Attendees included veterans from World War II, the Korean War, the Vietnam War, Iraq and Afghanistan. The men and women filled classrooms to share with students their experiences with the military.

- The District’s **General Fund Unappropriated Balance** policies have been key to the District’s fiscal stability. Board Policy DBDB, adopted in 2012 calls for 5% of General Fund to be carried forward. This amount, by Oregon Budget Law, cannot be spent during the fiscal year. The ending balance provides money to operate at the beginning of the following fiscal year before property tax revenues become available in November.
- **The total combined budget, all funds**, increased by 84%, or \$138,700,556, from \$165,647,261 in 2014-15 to \$304,347,817 in 2015-16. The significant increase is caused by the \$125 million anticipated bond debt service pending May 19, 2015 election. The net increase without the new bond is 4%, or \$6,992,933.



- **General Fund** increased by 3%, or \$3,620,954, from \$124,750,838 to \$128,371,792 in 2015-16, including a contingency of \$2,356,758 and an Unappropriated Ending Fund Balance of \$6,418,590. It is the District’s operating fund.





• **Other Funds:**

	2014-15	Change of	2015-16	
Federal Programs	10,335,342	↑ 18% 1,872,526	12,207,868	
State and Other Programs	5,552,833	↑ 2% 107,150	5,659,983	Including a contingency of 72,510 and an Unappropriated Ending Fund Balance of 1,040,418
Nutrition Services Program	7,232,929	↓ 3% 148,452	7,084,477	Including a contingency of 517,285
Early Retirement Program	1,289,246	↓ 30% 385,246	904,000	Including a contingency of 29,000
Insurance Reserve Program	936,318	↑ 43% 400,000	1,336,318	
Trust Funds	24,477	↑ 23% 5,701	30,178	Including an Unappropriated Ending Fund Balance of 19,140

Debt Service Funds (2005 Refunding of G.O. Bonds for school facilities, 2003 Pension Bonds for Unfunded Actuarial Liability to benefit lower in District’s PERS employer rates, and anticipated 2015 Bond for school facilities and security) increased by 11%. The 2015-16 budget does not include the 2001 Refunding of 1995 G.O. Bonds for improvement of school facilities which was paid off as of June 15, 2015.

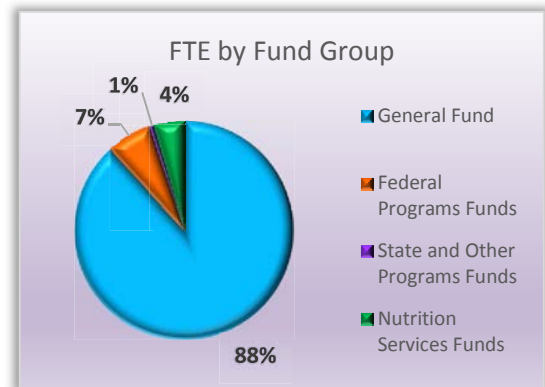
	14-15 Budget	Change of	15-16 Budget
Fund 300 • 2005 Refunding of G.O. Bonds for school facilities • 2001 Refunding of 1995 G.O. Bonds for improvement of school facilities o paid off as of June 15, 2015	7,231,750	↓ 36% 2,580,750	4,651,000
Fund 315 Anticipated 2015 Refunding of G.O. Bonds for school facilities	0	↑ 100% 3,759,550	3,759,550
Fund 350 2003 PERS Pension Bonds for Unfunded Actuarial Liability	6,650,490	↑ 5% 340,000	6,990,490
Total	13,882,240	↑ 11% 1,518,800	15,401,040



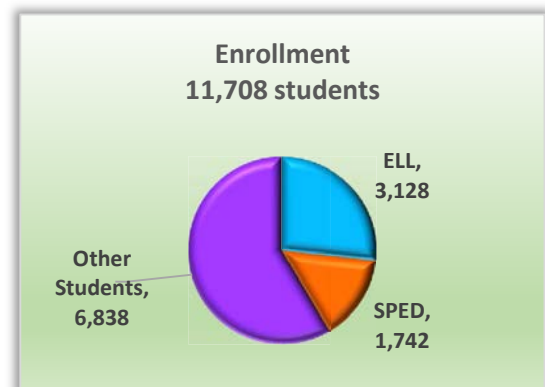
Capital Projects Fund increased by 8,016%. The increase is a direct correlation to the anticipated new bond pending election on May 19, 2015.

	14-15 Budget	Change of	15-16 Budget
Fund 400 Capital Projects Fund Provides for the payment of interest on the 2010 FFCRO Series	1,643,038	↑ 0.1% 1,500	1,644,538
Fund 415 Capital Projects Fund Budgeted for 2015-16 in anticipation of the successful passage of the G.O. Bond Levy May 19, 2015 election	0	↑ 100% 131,707,623	131,707,623
Total	1,643,038	↑ 8,016% 131,709,123	133,352,161

- This budget includes **full time employee (FTE)** equivalents within the General Fund, Federal Program Funds, State and Other Program Funds, and the Nutrition Services Fund, totaling 1,177.58 FTE, a 1.03% increase from 2014-15.

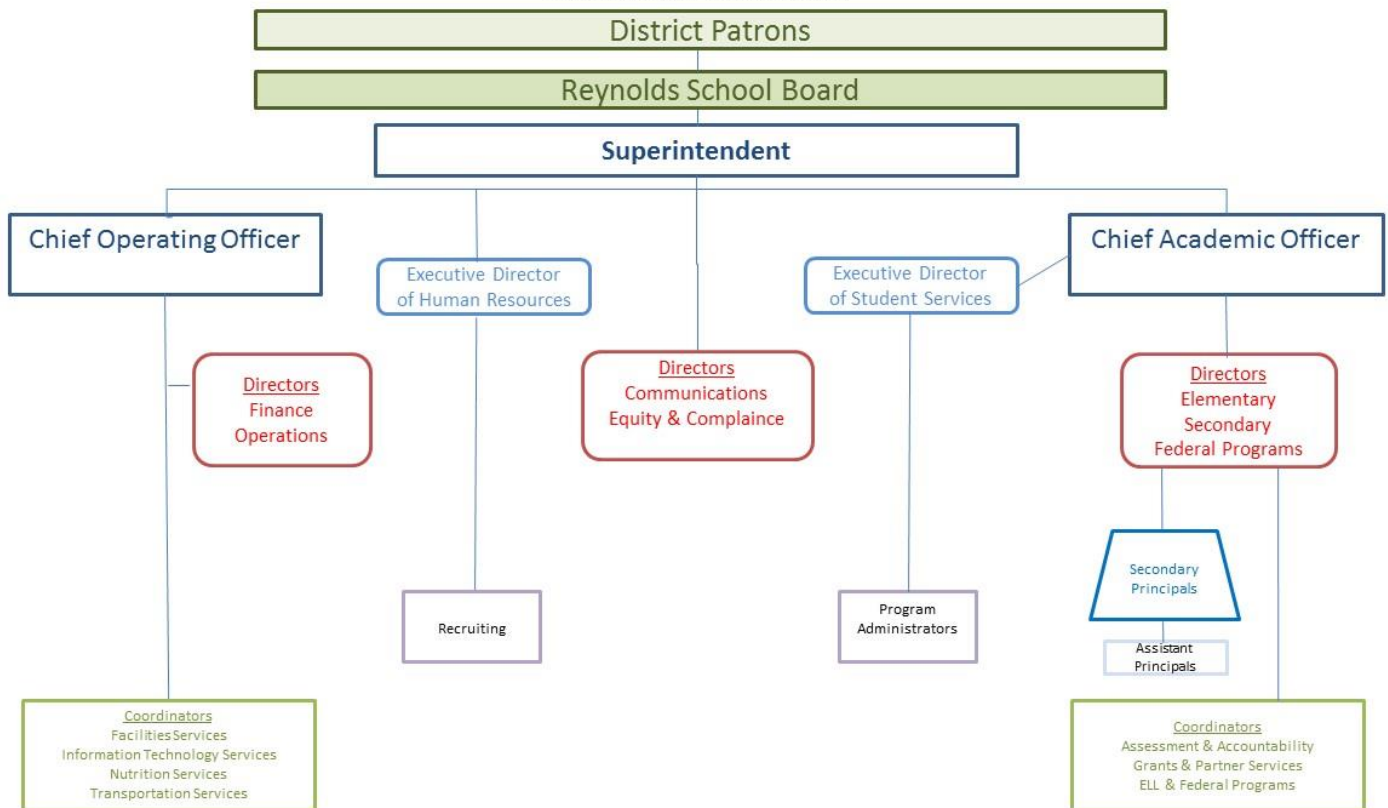


- Student enrollment** (Average Daily Membership -ADMr) is projected to increase by 5%, from 11,123 ADMr to 11,708 ADMr for 2015-16. This number includes projections from the District's Charter Schools as well as 1.0 ADM for kindergarten students. An enrolled student is defined as a student who attends one or more schools or programs within the District. Regardless of the number of schools or programs attended, each student is counted only once; the counts are not duplicated. 3,128 English Language Learner students make up 24.64% of the District's total students and 1,742 Special Education students represents 15.82% of the District.





Reynolds School District
 Organizational Chart
 Administrators 2015-2016



**Budget Committee Members
Budget Year 2015-2016**

Board Members



Diane Whitehead

Position 1

Term Ends: June 30, 2015



Diego Hernandez

Position 2

Term Ends: June 30, 2017



John Lindenthal

Position 3

Term Ends: June 30, 2017



Joseph Teeny, Vice Chair

Position 4

Term Ends: June 30, 2017



Tamara Schaffner

Position 5

Term Ends: June 30, 2015



Dane Nickerson

Position 6

Term Ends: June 30, 2015



Bruce McCain, Chair

Position 7

Term Ends: June 30, 2015

Community Members

Sara Garcia Gonzalez

Position 8

Term Ends: June 30, 2017

Catherine Nicewood,

Position 9

Term Ends: June 30, 2017

Budget Committee Vice Chair

September Price

Position 10

Term Ends: June 30, 2017

Zainab Ali Alabboodi

Position 11

Term Ends: June 30, 2015

Kathleen Forrest

Position 12

Term Ends: June 30, 2015

Josh Moriarty

Position 13

Term Ends: June 30, 2016

Meredith Cawood,

Position 14

Term Ends: June 30, 2016

Budget Committee Chair



Vision:

Each and every child prepared for a world yet to be imagined.

Mission:

Each graduate embraces lifelong learning and applies skills in technology, global literacy, creativity, and critical-thinking to enhance family, career, and community.

Values:

- **Community Involvement**
Parents, local business, community members, staff, and students stay informed and participate in school and district decisions.
- **Engagement**
Students receive inspiring lessons that optimize active participation, higher-order thinking, and inquiry skills.
- **Equity**
Each student receives necessary supports to achieve academic success. Students demonstrate global literacy and cultural- responsiveness.
- **Excellence**
Teachers and staff employ research-based, effective instructional practices.
- **Expectations**
Parents and community set high expectations for the school district, schools, and students.

- **Relationships**
Staff build and maintain effective relationships with students.
- **Relevance**
Teachers and staff engage students in relevant learning activities that deepen students' understanding and application of content.
- **Resilience**
Parents, local business, community organizations, and staff collaborate to provide students multiple opportunities for success within a comprehensive support system.
- **Respect**
Reynolds School District recognizes and promotes diversity as a community asset. People value and appreciate one another for their unique talents and contributions.
- **Responsibility**
Parents, local business, community members, staff, and students share responsibility for student learning.
- **Responsiveness**
Graduates possess academic, practical, and interpersonal skills to successfully meet the needs of employers, post-secondary vocational training, college, and university programs.



Reynolds School District Board Approved Budget Goals

2015-16

Board Goal #1: Student Achievement

Budget Priorities:

- Support Board/Superintendent Action Plan
- Expect proficient readers by the end of 3rd grade
- Expand athletics and activities opportunities
- Design and actuate caring school communities initiative
- Optimize technology to meet the needs of digital learners
- Broaden extended learning and dropout prevention programs
- Continue investment in current textbook, e-text, and/or instructional materials in compliance with the state adoption cycle

Board Goal #2: Equity

Budget Priorities:

- Support Board/Superintendent Action Plan
- Enhance equity work to support district initiatives
- Align English Language Learner (ELL) Resources with ELL Services

Board Goal #3: Fiscal Responsibility

Budget Priorities:

- Support Board/Superintendent Action Plan
- Maintain a 5% unappropriated ending fund balance per board policy
- Provide safe, smart, and sustainable learning environments
- Design professional development opportunities

Board Goal #4: Communication

Budget Priorities:

- Support Board/Superintendent Action Plan
- Expand district academic partnerships

Budget Process

July 1, 2015 to June 30, 2016

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

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

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

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

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

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



"Raider 2 Raider" is a new afterschool program at Reynolds High School. This program is unique because while there are some adult tutors/teachers, many of the students help tutor other students.



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



Accounting Definitions

Fund Classifications

- 100 **General Fund:** Account for all financial resources of the district except those required to be accounted for in another fund.
- 200 **Special Revenue Funds:** Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
- 300 **Debt Service Funds:** Account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.
- 400 **Capital Projects Funds:** Account for financial resources used to acquire or construct major capital facilities (other than those of proprietary funds and trust funds).
- 500 **Enterprise Funds:** Account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing goods or services to the students or general public on a continuing basis are financed or recovered primarily through user charges.
- 600 **Internal Service Funds:** Account for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units, on a cost-reimbursable basis.
- 700 **Trust and Agency Funds:** Account for assets held by a district in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Revenue

This dimension permits classification of revenues by source. The primary classification differentiates local, intermediate, State and Federal revenue sources.

1000 **Revenue from Local Sources.**

1110 **Ad Valorem Taxes Levied by District.** Taxes levied by a district on the assessed valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

1111 Current Year's Taxes.

1112 Prior Year's Taxes.

1113 County Tax Sales for Back Taxes.

1120 **Local Option Ad Valorem Taxes Levied by District.** Local option taxes levied by a district on the "Tax Gap" valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Tax Gap refers to the difference between the Measure 5 tax limit (.005 *Real Market Value) and the Measure 50 Tax Limit (Sum of permanent and gap bond tax rates times Assessed Value).

1121 Current Year's Local Option Taxes.

1122 Prior Year's Local Option Taxes.

1123 Penalties and Interest on Local Option Taxes.

1190 **Penalties and Interest on Taxes.** Amounts collected as penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date to the date of actual payment.

1200 **Revenue from Local Governmental Units other than Districts.** Revenue from the appropriations of another local governmental unit. The district is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means which are not earmarked for school purposes.

1300 **Tuition.** Money received from individuals, welfare agencies, private sources and other districts for education provided in the district.

1310 **Regular Day School Tuition.**

1311 Tuition from Individuals.

1312 Tuition from other Districts Within the State.

1313 Tuition from other Districts Outside the State.

- 1320 **Adult/Continuing Education Tuition.** Money received as tuition for students attending adult/continuing education schools in district.
 - 1321 Tuition from Individuals.
 - 1322 Tuition from other Districts Within the State.
 - 1323 Tuition from other Districts Outside the State.
 - 1324 Tuition/Contract Receipts for Community Services.
- 1330 **Summer School Tuition.** Money received as tuition for students attending summer school.
 - 1331 Tuition from Individuals.
 - 1332 Tuition from other Districts Within the State.
 - 1333 Tuition from other Districts Outside the State.
- 1400 **Transportation Fees.** Money received from individuals, private sources, welfare agencies, and other districts for transporting students to and from school and school activities.
 - 1410 **Regular Day School Transportation.** Money received for transporting students to and from regular day schools, activities, including alternative programs entitled to State School Fund support.
 - 1411 Transportation Fees from Individuals.
 - 1412 Transportation Fees from other Districts Within the State.
 - 1413 Transportation Fees from other Districts Outside the State.
 - 1420 **Summer School Transportation.** Money received for transporting students to and from summer school.
 - 1421 Transportation Fees from Individuals.
 - 1422 Transportation Fees from other Districts Within the State.
 - 1423 Transportation Fees from other Districts Outside the State.
- 1500 **Earnings on Investments.** Money received as profit from holdings for savings.
 - 1510 **Interest on Investments.** Interest received on temporary or permanent investment in United States Treasury bills, notes, bonds; savings accounts; time certificates of deposit; notes; mortgages; or other interest-bearing obligations.
 - 1530 **Gain or Loss on Sale of Investments.** Gains or losses realized from the sale of bonds or stocks.

- 1600 **Food Service.** Revenue for dispensing food to students and adults.
 - 1610 **Daily Sales – Reimbursable Programs.** Revenue from students for the sale of breakfasts, lunches, and milk which are considered reimbursable by the US Department of Agriculture. Federal Reimbursements are not entered here.
 - 1611 Breakfast.
 - 1612 Lunch.
 - 1613 Special Milk Program.
 - 1620 **Daily Sales – Non Reimbursable Program.** Money received from students or adults for the sale of non-reimbursable breakfasts, lunches, and milk.
 - 1630 **Special Functions.** Money received from students, adults or organizations for the sale of food products and services considered special functions.
- 1700 **Extracurricular Activities.** Revenue from school-sponsored activities.
 - 1710 **Admissions.** Revenue from patrons of a school-sponsored activity.
 - 1720 **Bookstore Sales.** Revenue from sales by students or student-sponsored bookstores.
 - 1730 **Student Organization Membership Dues & Fees.** Revenue from students for memberships in school clubs/organizations.
 - 1740 **Fees.** Revenue from students for fees such as lockers, towel fess, equipment fees, etc.
 - 1750 **Concessions.**
 - 1760 **Club Fund Raising.**
 - 1790 **Other Extra Curricular Activities.**
- 1800 **Community Services Activities.** Revenue from community services activities operated by a district.
- 1900 **Other Revenue from Local Sources.** Other revenue from local sources which are not classified above.
 - 1910 **Rentals.** Revenue from the rental of either real or personal property owned by the district.
 - 1920 **Contributions and Donations from Private Sources.** Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.
 - 1930 **Rental or Lease Payments from Private Contractors.** Payments received from private contractors for use of district-owned buses and garages in the operation of the pupil transportation system by the private contractor.

- 1940 **Services Provided Other Local Education Agencies.** Revenue from services provided other districts, other than for tuition and transportation services.
 - 1941 Services Provided other Districts Within the State.
 - 1942 Services Provided other Districts Outside the State.
 - 1943 Services Provided other Charter Schools.
- 1950 **Textbook Sales and Rentals.** Revenue from the rental or sale of textbooks.
- 1960 **Recovery of Prior Year's Expenditure.**
- 1970 **Services Provided Other Funds.** Services provided other funds, such as printing or data processing.
- 1980 **Fees Charged to Grants.**
- 1990 **Miscellaneous.** Revenue from local sources not provided for elsewhere. Medicaid reimbursements, E-Rate and SB1149 Energy revenues are recorded in this revenue source.

2000 **Revenue from Intermediate Sources.**

- 2100 **Unrestricted Revenue.** Revenue received as grants by the district which can be used for any legal purpose desired by the district without restriction.
 - 2101 County School Funds.
 - 2102 General Education Service District Funds.
 - 2105 Natural Gas, Oil, and Mineral Receipts.
 - 2199 Other Intermediate Sources.
- 2200 **Restricted Revenue.** Revenue received as grants by the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it must be returned, usually, to the intermediate governmental unit.
- 2800 **Revenue in Lieu of Taxes.** Payments made out of general revenues by an intermediate governmental unit to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the district on the same basis as privately owned property or other tax base.
- 2900 **Revenue for/on Behalf of the District.** Payments made by an intermediate governmental jurisdiction for the benefit of the district, or contributions of equipment or supplies.

3000 **Revenue from State Sources.**

3100 **Unrestricted Grants-In-Aid.** Revenue recorded as grants by the district from state funds which can be used for any legal purpose desired by the district without restriction.

3101 State School Fund – General Support.

3102 State School Fund – School Lunch Match.

3103 Common School Fund.

3104 State Managed County Timber.

3106 **State School Fund – Accrual.** That portion of the SSF paid in July and accrued to prior year.

3199 Other Unrestricted Grants-In-Aid.

3200 **Restricted Grants-In-Aid.** Revenue recorded as grants by the district from state funds which must be used for a categorical or specific purpose.

3204 Driver Education.

3222 State School Fund (SSF) Transportation Equipment.

3299 Other Restricted Grants-In-Aid.

3800 **Revenue in Lieu of Taxes.** Payments made out of general revenue by a state to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to the taxation by the district on the same basis as privately owned property or other tax base.

3900 **Revenue for/on Behalf of the District.** Payment made by a state for the benefit of the district, or contributions of equipment or supplies.

4000 **Revenue from Federal Sources.**

4100 **Unrestricted Revenue Direct from the Federal Government.** Revenue direct from the federal government as grants to the district which can be used for any legal purpose desired by the district without restriction.

4200 **Unrestricted Revenue from the Federal Government Through the State.** Revenues from the federal government through the state as grants to the district which can be used for any legal purpose desired by the district without restriction.

4300 **Restricted Revenue Direct from the Federal Government.** Revenue direct from the federal government as grants to the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit.

- 4500 **Restricted Revenue from the Federal Government through the State.** Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit.
- 4700 **Grants-In-Aid from the Federal Government through Other Intermediate Agencies.**
- 4800 **Revenue in Lieu of Taxes.** Payments made out of general revenues by the federal government unit to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the district on the same basis as privately owned property or other tax base.
 - 4801 Federal Forest Fees.
 - 4802 Impact Aid to School Districts for Operation.
 - 4803 Coos Bay Wagon Road Funds.
 - 4899 Other Revenue in Lieu of Taxes.
- 4900 **Revenue for/on Behalf of the District.** Payments made by the federal government for the benefit of the district, or contributions of equipment or supplies.

- 5000 **Other Sources.**
 - 5100 **Long-term Debt Financing Sources.** The principle portion from the sale of bonds.
 - 5200 **Inter-fund Transfers.** Revenue earned or received from another fund which will not be repaid.
 - 5300 **Sale of or Compensation for Loss of Fixed Assets.** Revenue from the sale of school property or compensation for the sale loss of fixed assets.
 - 5400 **Resources – Beginning Fund Balance.**

Functions

Function describes the type of activity that is carried out. The five major functional areas are: 1000—Instruction, 2000—Support Services, 3000—Enterprise and Community Services, 4000—Facilities Acquisition and Construction, and 5000—Other Uses. The four digit function codes are sub-functions to provide program and service area information. Functions and sub-functions consist of activities which have similar general operational objectives.

1000 Instruction.

1100 Regular Programs.

1111 **Elementary, K-5 or K-6.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during elementary school years.

1113 **Elementary Extracurricular.** School-sponsored activities, under the guidance and supervision of district staff.

1121 **Middle/Junior High Programs, 6-8.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.

1122 **Middle/Junior High School Extracurricular.** School-sponsored activities, under the guidance and supervision of district staff.

1131 **High School Programs.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.

1132 **High School Athletics.**

1133 **High School Activities.** School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills.

1200 **Special Programs.** Instructional activities designed primarily to deal with students having special needs.

1210 **Programs for the Talented and Gifted.**

1220 **Restrictive Programs for Students with Disabilities.** Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting.

1223 Community Transition Centers.

- 1224 Life Skills.
- 1225 Out of District Programs.
- 1227 Extended School Year Programs.
- 1229 Other.
- 1250 **Less Restrictive Programs for Students with Disabilities.** Special learning experiences for students with disabilities outside the regular classroom.
- 1251 Less Restrictive – Charter School.
- 1270 **Educationally Disadvantaged.** Instructional activities designed for students who are disadvantaged due to socioeconomic status or other circumstances that can affect their ability to learn.
- 1271 **Remediation.** Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards.
- 1272 **Title I.** Record Title I instructional activities here.
- 1280 **Alternative Education.** Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting.
- 1288 Charter Schools.
- 1290 **Designated Programs.** Special learning experiences for other students with special needs.
- 1291 English Second Language Programs.
- 1299 Other Programs.
- 2000 **Support Services.** Support services are those services which provide administrative, technical, personal and logistical support to facilitate and enhance instruction.
- 2100 **Support Services – Students.** Activities which are designed to assess and improve the well-being of students and/or supplement the teaching process.
- 2110 Attendance and Social Work Services.
- 2115 Student Safety.
- 2120 **Guidance Services.** Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.

- 2122 **Counseling Services.**
- 2130 **Health Services.** Physical and mental health services which are not direct instruction.
- 2140 **Psychological Services.** Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents as well as student evaluations.
- 2150 **Speech Pathology and Audiology Services.** Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.
- 2160 **Other Student Treatment Services.** Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.
- 2190 **Service Direction, Student Support Services.** Activities concerned with direction and management of student support services.
- 2200 **Support Services – Instructional Staff.** Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.
- 2210 **Improvement of Instructional Services.** Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.
- 2211 **Service Area Direction.**
- 2220 **Educational Media Services.** Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources.
- 2230 **Assessment and Testing.** Activities to measure individual student achievement.
- 2240 **Instructional Staff Development.** Activities specifically designed for instructional staff to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance.
- 2300 **Support Services – General Administration.** Activities concerned with establishing and administering policy in connection with operating the district.
- 2310 **Board of Education Services.** Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making.

- 2320 **Executive Administration Services.** Activities associated with the overall general administrative or executive responsibility for the entire district.
 - 2321 Office of the Superintendent Services.
- 2400 **School Administration.** Activities concerned with area wide supervisory responsibility.
 - 2410 Office of the Principle Services.
 - 2490 Other Support Services – School Administration.
- 2500 **Support Services – Business.** Activities concerned with purchasing, paying, transporting, exchanging, and maintaining goods and services for the district.
 - 2520 Fiscal Services.
 - 2540 **Operational and Maintenance of Plant Services.** Activities concerned with keeping the physical plant open, comfortable and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair.
 - 2541 Service Area Direction.
 - 2542 Care and Upkeep of Buildings Services.
 - 2543 Care and Upkeep of Grounds Services.
 - 2544 Maintenance.
 - 2545 Building Fixed Costs.
 - 2546 Safety Program.
 - 2550 **Student Transportation Services.** Activities concerned with the transportation of students between home and school, as provided by state law; and trips to school activities.
 - 2558 Special Education Transportation Services.
 - 2559 Other Student Transportation Services.
 - 2570 **Internal Services.** Activities concerned with buying, storing, and distributing supplies, furniture, and equipment; and those activities concerned with duplicating and printing for the district.
 - 2573 Warehousing and Distributing Services.
 - 2574 Printing, Publishing, and Duplicating Services.
- 2600 **Support Services – Central Activities.** Activities other than general administration, which support each of the other instructional and supporting services programs.

- 2620 **Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services.**
- 2630 **Information Services.** Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.
- 2640 **Staff Services.** Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting.
 - 2642 Recruitment and Placement Services.
- 2660 **Technology Services.** Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones.
- 2690 **Equity and Compliance Program Services.** Activities concerned with the promotion, support and celebration of student diversity to ensure the success of all students, regardless of race or class.
- 2700 **Supplemental Retirement Program.**
- 3000 **Enterprise and Community Services.** Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.
 - 3100 **Food Services.** Activities concerned with providing food to students and staff in a school or district.
 - 3101 Summer Seamless Waiver.
 - 3102 Nutrition Services Grant.
 - 3200 **Other Enterprise Services.**
 - 3210 Fuel.
 - 3231 DHS Foster Kids.
 - 3300 **Community Services.** Activities which are not directly related to the provision of education for pupils in a district.
 - 3390 Other Community Services.
 - 3500 **Custody and Care of Children Services.** Activities pertaining to the provisions of programs for the custodial care of children in residential day schools, or child care centers which are not part of, or directly related to the instructional program, and

where the attendance of the children is not included in the attendance figures for the district.

4000 **Facilities Acquisition and Construction.** Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extensions of service systems and other built-in equipment; and major improvements to sites.

4150 Building Acquisition, Construction, and Improvement Services.

5000 **Other Uses.** Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.

5100 **Debt Service.**

5110 Long-Term Debt Service.

5200 **Transfers of Funds.** These are transactions which withdraw money from one fund and place it in another without recourse.

6000 **Contingencies (for budget only).** Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

7000 **Unappropriated Ending Fund Balance.** An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

Objects

Object means the service or commodity obtained as the result of a specific expenditure. Seven major Object categories are identified and described in this handbook: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Supplies and Materials, (5) Capital Outlay, (6) Other Objects, and (7) Transfers.

- 100 **Salaries.** Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent position.
- 200 **Associated Payroll Costs.** Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are over and above.
- 300 **Purchased Services.** Services which can be performed only by persons with specialized skills and knowledge.
- 400 **Supplies and Materials.** Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.
- 500 **Capital Outlay.** Expenditures for the acquisition of fixed assets or additions to fixed assets.
- 600 **Other Objects.** Amounts paid for goods and services not otherwise classified above.
- 700 **Transfers.** This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return.
- 800 **Other Uses of Funds.**



Budget Assumptions

July 1, 2015 to June 30, 2016

REVENUES ASSUMPTIONS:

State School Fund:

Using the Co-Chair proposed budget of \$7.255 billion statewide for the biennium, with a 50/50 split between the two fiscal years. Reynolds School District's portion based on projected enrollment for 2015-16 is estimated to be \$90,027,963.

Property Taxes:

Estimated Tax revenue of \$23,523,000 is based upon a 3.5% growth factor and collections are estimated to be at 97% based upon the Oregon Department of Revenue's published estimates for Multnomah County.

Student Enrollment:

Average Daily Membership (ADM) projections are based on data collected from each building, including Charter Schools, and have been estimated at 11,708.50.

General Fund Revenues:

The General Fund Revenues are projected to be \$128,371,792.

EXPENDITURE ASSUMPTIONS:

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

- PERS Employer Rate – 6.51% for Tier 1 / 2 Employees, 1.82% for OPSRP Employees. Average rate is 4.17% for other employees
- PERS UAL Bonds – 10% for all PERS eligible employees
- FICA – 7.65 % employer match
- Workers' Compensation – ranging from .43% to 4.10%
- Unemployment - .25%
- Insurance – cap based upon negotiated amounts.

OTHER CONSIDERATIONS

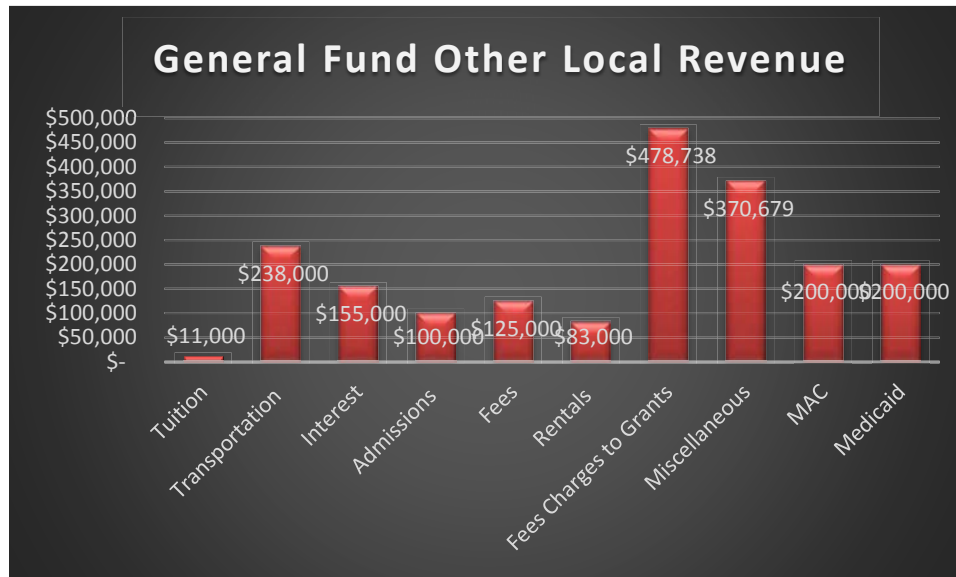
The budget includes an assigned contingency for the anticipated flat funding due to the unusual split of 50/50 state funding for the biennium 2015-17.

All other costs such as purchased services, supplies and materials and other objects are based on projected plans for service delivery during the fiscal year.

Total General Fund Expenditures are projected to be \$128,371,792. The 2015-16 Proposed Budget is balanced with a 5% Unappropriated Ending Fund Balance as per Board Policy.

Local Revenue:

Property Taxes Levied by District Taxes levied by a district on the assessed valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.



Other Local Revenue:

School Tuition: Money received as tuition for students attending the regular day schools in the District, including alternative programs entitled to State School Fund support.

Regular Day School Transportation: Money received for transporting students to and from regular day schools and school activities, including alternative programs entitled to State School Fund support.

Interest on Investments: Interest received on temporary or permanent investment in the United States Local Government Pool accounts.

Admissions: Revenue from a school-sponsored activity such as a concert or athletic games.

Fees: Revenue from students for fees such as locker fees, towel fees and equipment fees.

Rentals: Revenue from community renting school facilities.

Fees Charged to Grants: Indirect administrative charges assessed to grants based on Oregon Department of Education approved rate.

Miscellaneous: Revenue from local sources not provided for elsewhere.

MAC: Revenue from the State for identifying and accounting for certain activities performed by school staff for Medicaid eligible students for purposes of claiming and being reimbursed for the federal financial participation amount which reflects the actual cost to provide those services.

Medicaid: Revenue from the State for students with disabilities for evaluation and testing services, and the amount of health services in determining a child's IEP such as: audiology services, nursing services, occupational therapy, physical therapy, speech therapy, psychological services and social work services.

Reynolds School District
Proposed Budget 2015-16
Capital and One-time Expenditures

General Fund Fund 100	Other Funds	TOTAL
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EXPENDITURES

Object	420 Textbooks	829,463	
	480 Computer Hardware	1,083,849	
	520 Building Improvements	60,000	
	530 Improvements - Non Structural	458,000	
	540 Depreciable Equipment	193,397	
	550 Depreciable Technology	12,434	
	564 Bus Replacements	770,000	
	590 Building Capital Improvements	616,791	1,021,000

Total Expenditures by Fund

4,023,934 1,021,000

Grand Total Expenditures - All Funds

5,044,934

**Reynolds School District
Fund Balances, Government Funds
Last Five Fiscal Years
(Modified Accrual basis of accounting)**

	Fiscal Year				
	2014-15	2013-14	2012-13	2011-12	2010-11
General Fund					
Non-spendable	39,915	86,957	323,733	16,603	-
Restricted					-
Committed	282,662	665,660	962,023	894,447	888,238
Unassigned	8,698,353	12,151,829	11,226,313	17,969,505	18,618,115
Total General Fund	9,020,930	12,904,446	12,512,069	18,880,555	19,506,353
All Other Governmental Funds					
Non-spendable	242,871	240,372	237,464	222,567	222,567
Restricted		3,672,338		1,300,464	1,091,039
Committed	4,455,451	797,443	1,302,220	388,914	329,121
Assigned		1,948,265		2,494,544	3,135,646
Unassigned	2,373,246	(240,371)	3,734,297	(206,702)	(354,144)
Total All Other Governmental Funds	7,071,568	6,418,047	5,273,981	2,676,756	4,424,229
Total Governmental Funds	16,092,498	19,322,493	17,786,050	21,557,311	23,930,582

Note: GASB Statement No. 54 was implemented in fiscal year 2011. Governmental funds include all funds except Fund 700.
Source: Comprehensive Annual Financial Reports



Code: **DBDB**
Adopted: 6/08/11
Readopted: 2/08/12

Fund Balance

The district will establish an unappropriated ending fund balance to provide for future years. This unappropriated ending balance will be a minimum of 5 percent of the General Fund.

END OF POLICY

Legal Reference(s):

[ORS 294.311\(18\)](#)
[ORS 294.371](#)
[ORS 332.107](#)



Budget Calendar July 1, 2015 to June 30, 2016

Board of Directors Meeting	July 9, 2014
<ul style="list-style-type: none"> √ Board Appoints Budget Officer √ Board Considers 2015-16 Budget Calendar 	
Publish 1st Notice of Budget Committee Meetings	April 7, 2015
<ul style="list-style-type: none"> √ 5 to 30 Days Before the 1st Meeting (Gresham Outlook) 	
Conduct 1st Budget Work Session	April 16, 2015
Publish 2nd Notice of Budget Committee Meetings	April 21, 2015
<ul style="list-style-type: none"> √ 5 to 30 Days Before the 1st Meeting (Gresham Outlook) 	
Conduct 2nd Budget Work Session	April 23, 2015
1st Budget Committee Meeting	May 7, 2015
<ul style="list-style-type: none"> √ Appoint Presiding Officer √ Receive Budget Message √ Receive Public Testimony √ Receive Proposed Budget Document and Discuss Relevant Changes √ Respond to Questions from Budget Committee 	
2nd Budget Committee Meeting	May 14, 2015
<ul style="list-style-type: none"> √ Budget Committee Deliberations √ Respond to Questions from First Meeting 	
3rd Budget Committee Meeting (if needed)	May 21, 2015
Publish Notice of Budget Hearing (only once)	May 26, 2015
<ul style="list-style-type: none"> √ 5 to 30 Days Before the Hearing (Gresham Outlook) √ Publish Financial Summaries 	
Board of Directors Meeting - Conduct Budget Hearing	June 10, 2015
<ul style="list-style-type: none"> √ Conducted by School Board √ Open to Public √ Run Budget Hearing Concurrent with Board Meeting 	
Board of Directors Meeting - Enact Resolutions	June 10, 2015
<ul style="list-style-type: none"> √ Adopt Budget √ Make Appropriations √ Impose and Categorize Taxes √ Amend 14-15 Appropriations (if necessary) 	
Submit Tax Certification Documents	July 15, 2015
<ul style="list-style-type: none"> √ To County Assessor Office by July 15, 2015 √ File Budget Document with County Recorder and Designated Agencies 	

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Financial Section

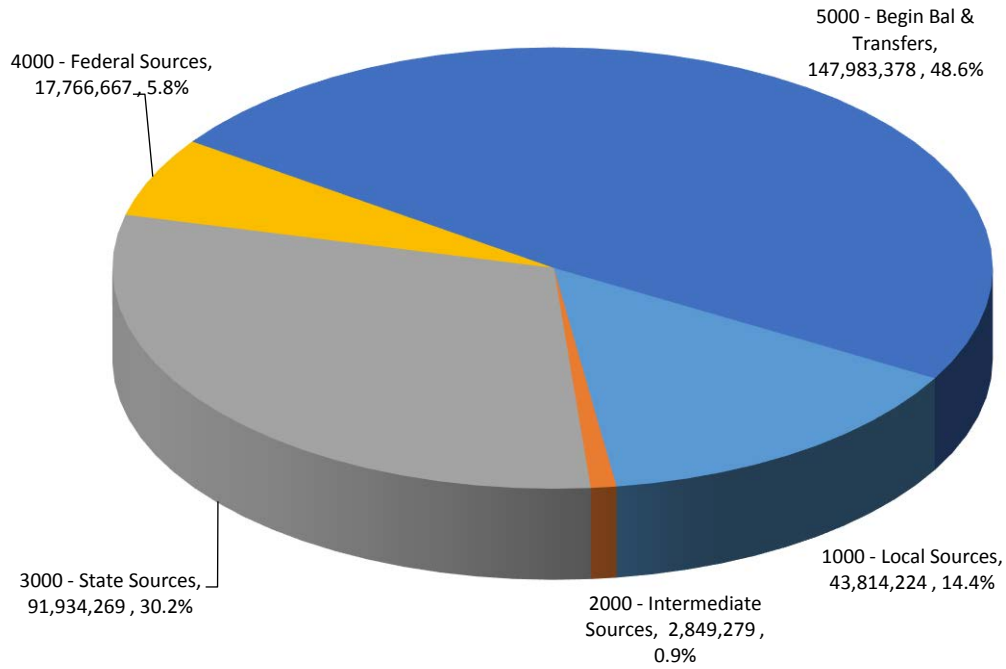


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All Funds Summary - Resources

Reynolds School District #7

Total: \$304,347,817

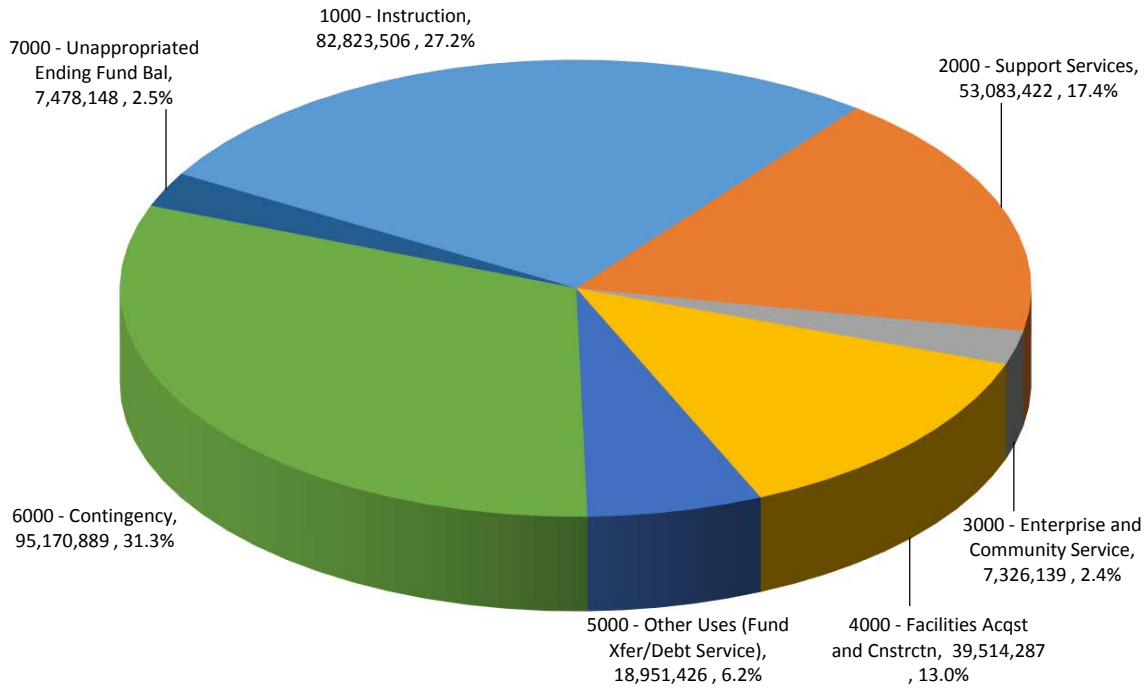


2012/13 Actuals	2013/14 Actuals	2014/15 Revised	Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
38,460,276	39,266,822	42,343,691	1000 - Local Sources	43,814,224	43,814,224	43,814,224
1,331,200	1,699,261	2,311,234	2000 - Intermediate Sources	2,849,279	2,849,279	2,849,279
70,391,257	80,199,738	85,386,579	3000 - State Sources	91,934,269	91,934,269	91,934,269
11,981,194	13,969,114	16,124,168	4000 - Federal Sources	17,766,667	17,766,667	17,766,667
25,256,199	19,838,871	19,481,590	5000 - Begin Bal & Transfers	147,983,378	147,983,378	147,983,378
147,420,126	154,973,806	165,647,261		304,347,817	304,347,817	304,347,817

All Funds Summary - Requirements by Major Function

Reynolds School District #7

Total: \$304,347,817

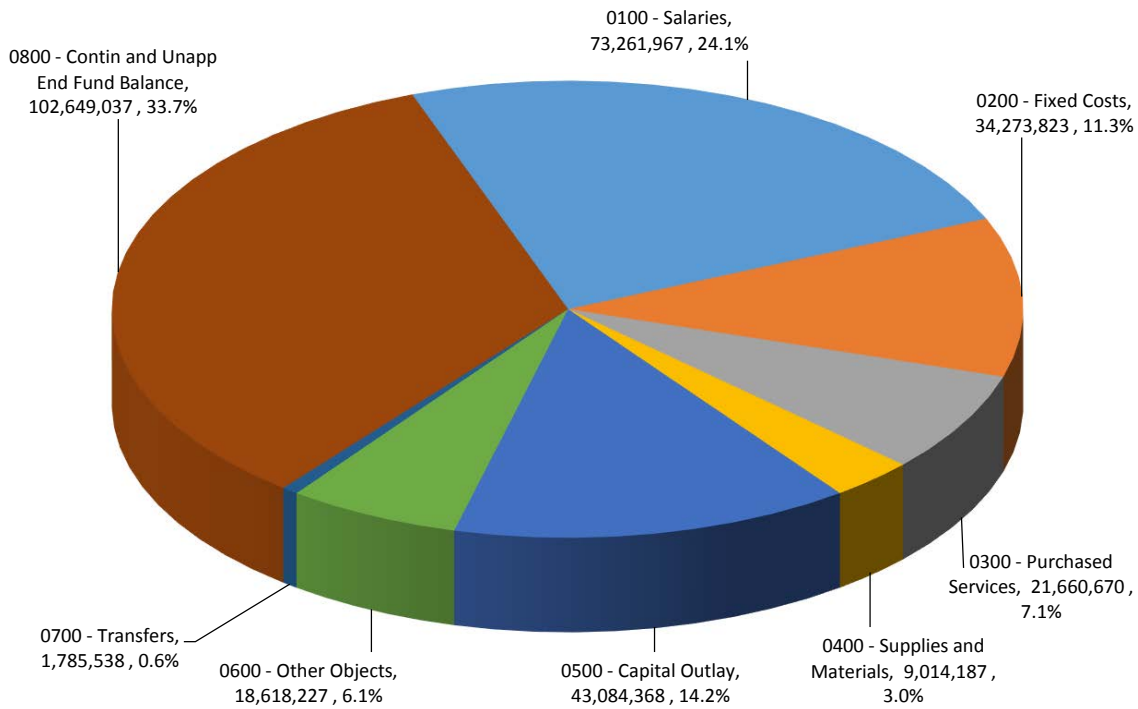


2012/13 Actuals	2013/14 Actuals	2014/15 Revised		2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	\$	\$	\$	FTE
65,278,017	70,202,500	78,752,304	700.34	82,823,506	82,823,506	82,823,506	708.88
42,808,919	42,521,247	50,491,915	410.80	53,083,422	53,083,422	53,083,422	412.88
5,560,776	6,402,875	7,346,235	54.26	7,326,139	7,326,139	7,326,139	55.33
-	778	1,000		39,514,287	39,514,287	39,514,287	
15,445,545	16,174,812	17,217,626		18,951,426	18,951,426	18,951,426	
-	-	4,125,417		95,170,889	95,170,889	95,170,889	
18,326,870	19,671,596	7,712,765		7,478,148	7,478,148	7,478,148	
147,420,126	154,973,806	165,647,261	1,165.40	304,347,817	304,347,817	304,347,817	1,177.08

All Funds Summary - Requirements by Major Object

Reynolds School District #7

Total: \$304,347,817

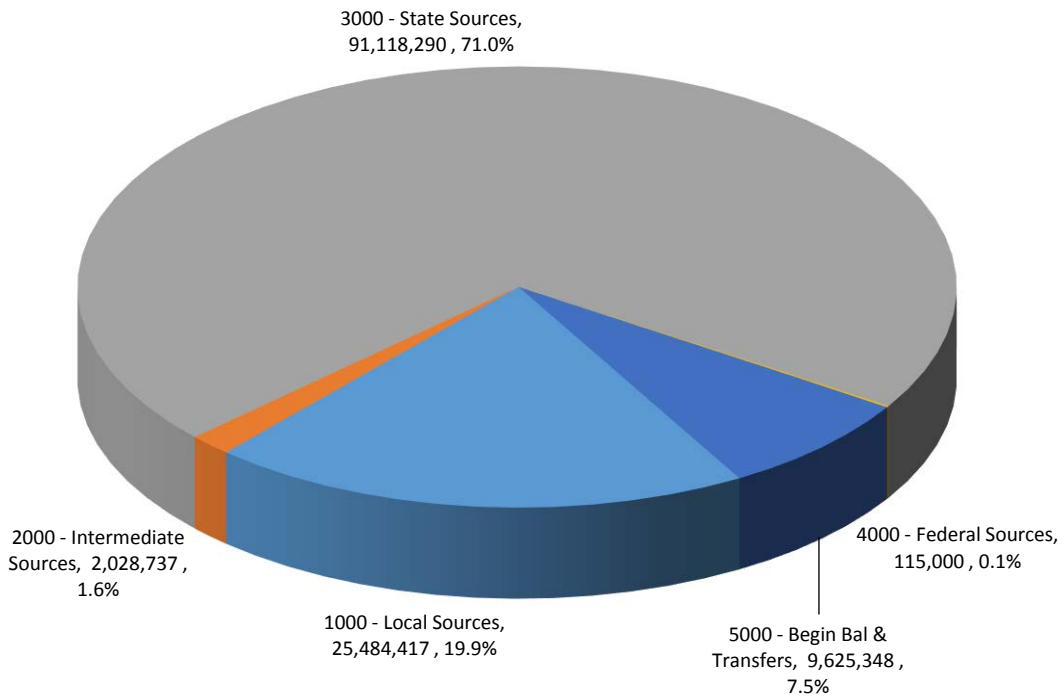


2012/13 Actuals	2013/14 Actuals	2014/15 Revised		2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	\$	\$	\$	FTE
58,502,850	60,352,169	66,868,208	1,165.40	73,261,967	73,261,967	73,261,967	1,177.08
28,057,464	30,869,385	32,873,992		34,273,823	34,273,823	34,273,823	
15,672,959	17,716,961	20,616,490		21,660,670	21,660,670	21,660,670	
8,943,964	6,570,173	9,441,434		9,014,187	9,014,187	9,014,187	
1,310,707	2,138,439	5,365,553		43,084,368	43,084,368	43,084,368	
15,383,700	16,143,084	16,539,364		18,618,227	18,618,227	18,618,227	
1,221,612	1,512,000	2,104,038		1,785,538	1,785,538	1,785,538	
18,326,870	19,671,596	11,838,182		102,649,037	102,649,037	102,649,037	
147,420,126	154,973,806	165,647,261	1,165.40	304,347,817	304,347,817	304,347,817	1,177.08

General Fund Summary - Resources

Reynolds School District #7

Total: \$128,371,792

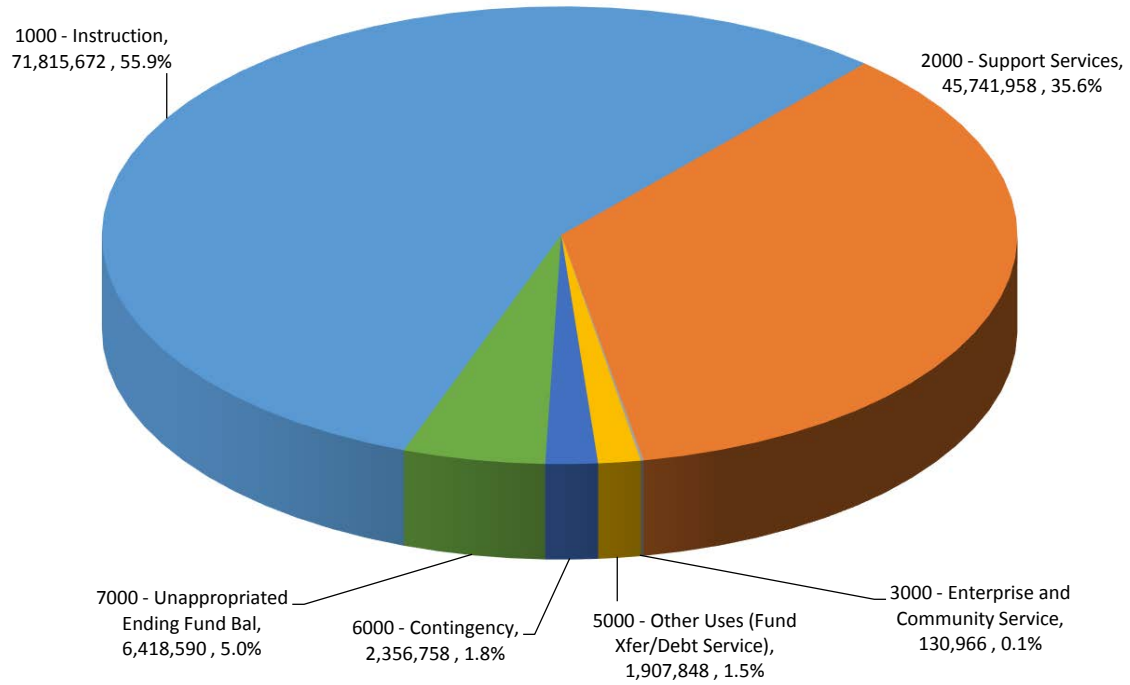


2012/13 Actuals	2013/14 Actuals	2014/15 Revised	Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
22,356,471	22,683,055	25,565,690	1000 - Local Sources	25,484,417	25,484,417	25,484,417
698,362	1,493,405	1,973,698	2000 - Intermediate Sources	2,028,737	2,028,737	2,028,737
70,347,799	79,805,516	84,866,089	3000 - State Sources	91,118,290	91,118,290	91,118,290
7,359	107,221	106,575	4000 - Federal Sources	115,000	115,000	115,000
18,496,520	11,550,046	12,238,786	5000 - Begin Bal & Transfers	9,625,348	9,625,348	9,625,348
111,906,511	115,639,243	124,750,838		128,371,792	128,371,792	128,371,792

General Fund Summary - Requirements by Major Function

Reynolds School District #7

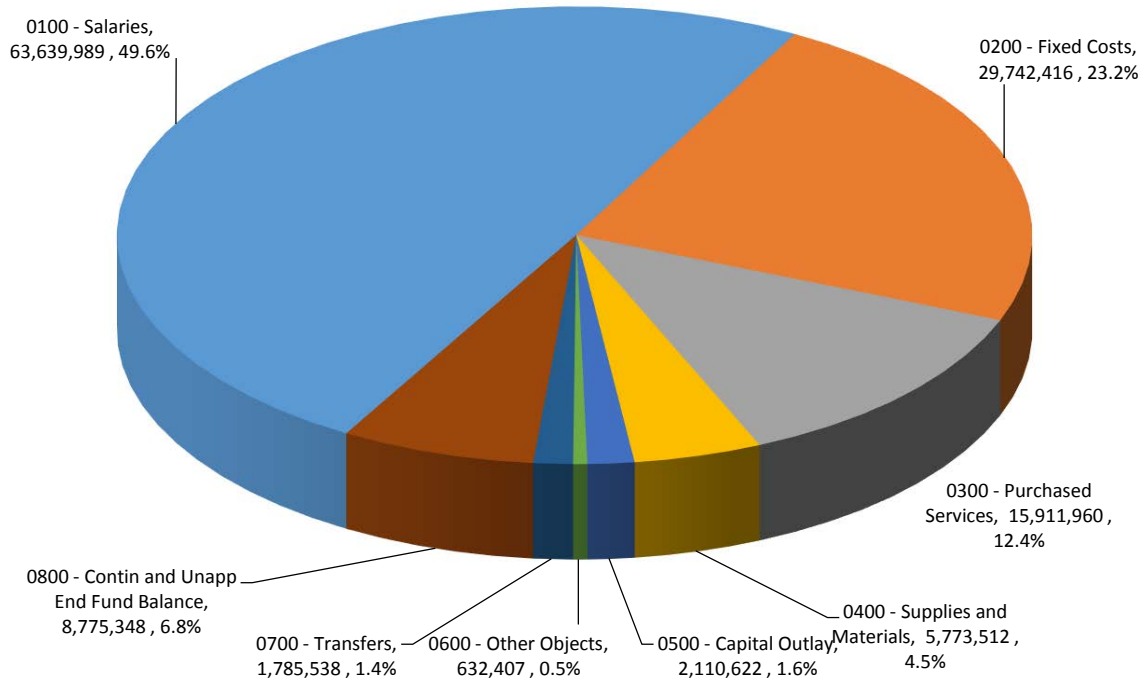
Total: \$128,371,792



2012/13 Actuals	2013/14 Actuals	2014/15 Revised			2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	Function	\$	\$	\$	FTE
58,360,887	62,615,141	69,437,913	633.33	1000 - Instruction	71,815,672	71,815,672	71,815,672	638.00
39,871,399	38,701,420	43,922,966	396.30	2000 - Support Services	45,741,958	45,741,958	45,741,958	397.88
164,708	449,586	135,613	2.50	3000 - Enterprise and Community Service	130,966	130,966	130,966	2.50
1,959,471	1,634,310	2,226,348		5000 - Other Uses (Fund Xfer/Debt Service)	1,907,848	1,907,848	1,907,848	
-	-	2,920,207		6000 - Contingency	2,356,758	2,356,758	2,356,758	
11,550,046	12,238,786	6,107,792		7000 - Unappropriated Ending Fund Bal	6,418,590	6,418,590	6,418,590	
111,906,511	115,639,243	124,750,838	1,032.13		128,371,792	128,371,792	128,371,792	1,038.38

General Fund Summary - Requirements by Major Object

Reynolds School District #7
Total: \$128,371,792



2012/13 Actuals	2013/14 Actuals	2014/15 Revised		2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	\$	\$	\$	FTE
52,573,874	54,060,731	58,924,919	1,032.13	63,639,989	63,639,989	63,639,989	1,038.38
24,947,276	27,597,639	28,550,287		29,742,416	29,742,416	29,742,416	
12,376,968	13,467,807	15,903,498		15,911,960	15,911,960	15,911,960	
6,833,885	3,646,665	6,040,558		5,773,512	5,773,512	5,773,512	
916,408	1,955,831	3,290,996		2,110,622	2,110,622	2,110,622	
1,486,442	1,159,784	908,543		632,407	632,407	632,407	
1,221,612	1,512,000	2,104,038		1,785,538	1,785,538	1,785,538	
11,550,046	12,238,786	9,027,999		8,775,348	8,775,348	8,775,348	
111,906,511	115,639,243	124,750,838	1,032.13	128,371,792	128,371,792	128,371,792	1,038.38

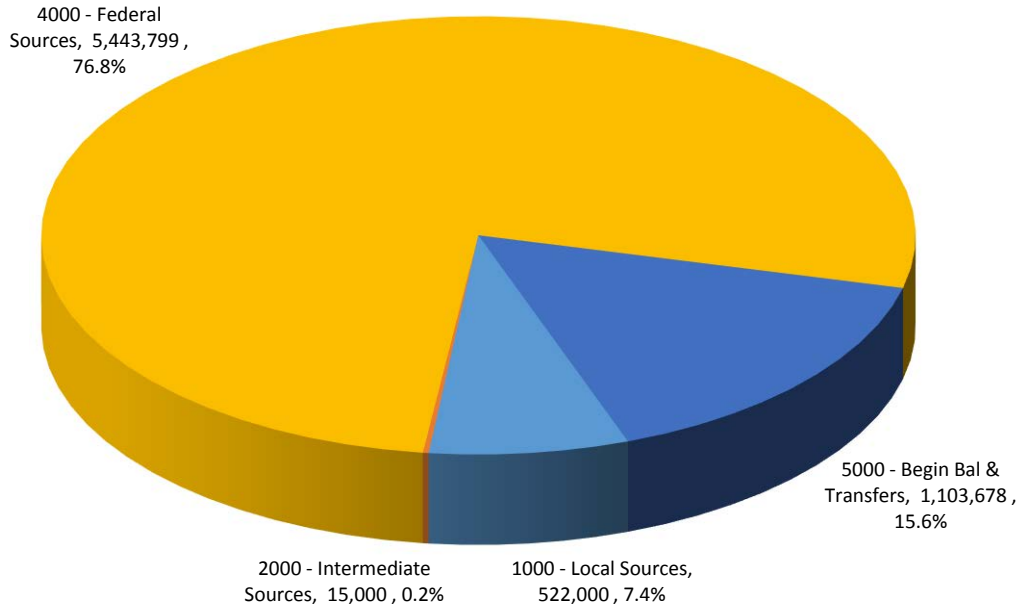
**Reynolds School District
Schedule of Transfers
July 1, 2015 to June 30, 2016**

From	To	Amount	Explanation
General Fund - 100	Nutrition Services - Fund 297	55,000	Required to match for free and reduced or free milk program.
General Fund - 100	Early Retirement - Fund 298	630,000	Paid for early retirement benefits and stipends.
General Fund - 100	Capital Projects Fund - Fund 400	1,100,538	Paid for 2010 Full Faith and Credit Refunding Obligations.
Total		1,785,538	

Nutrition Services Summary - Resources

Reynolds School District #7

Total: \$7,084,477



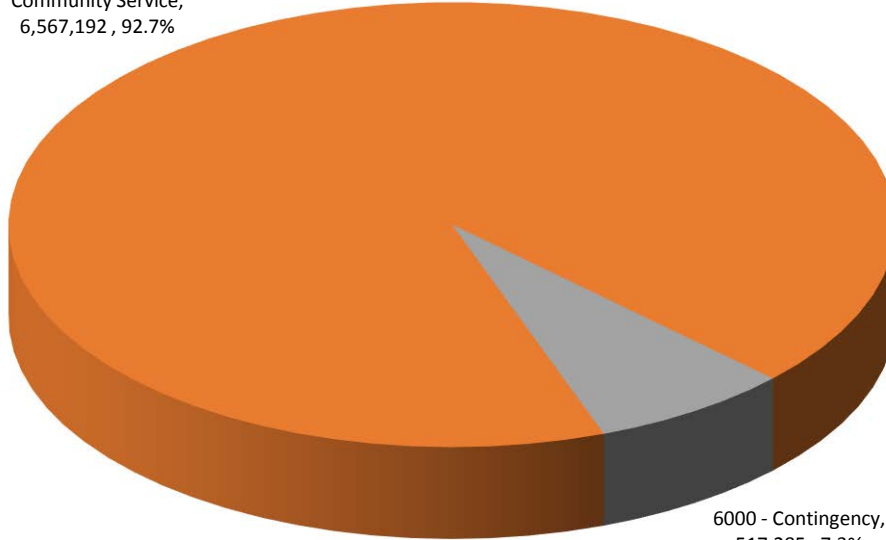
2012/13 Actuals	2013/14 Actuals	2014/15 Revised	Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
499,823	464,956	522,000	1000 - Local Sources	522,000	522,000	522,000
-	14,110	15,000	2000 - Intermediate Sources	15,000	15,000	15,000
11,539	-	-	3000 - State Sources	-	-	-
4,797,526	5,177,047	5,482,251	4000 - Federal Sources	5,443,799	5,443,799	5,443,799
1,165,438	1,280,142	1,213,678	5000 - Begin Bal & Transfers	1,103,678	1,103,678	1,103,678
6,474,326	6,936,256	7,232,929		7,084,477	7,084,477	7,084,477

Nutrition Services Summary - Requirements by Major Function

Reynolds School District #7

Total: \$7,084,477

3000 - Enterprise and
Community Service,
6,567,192 , 92.7%



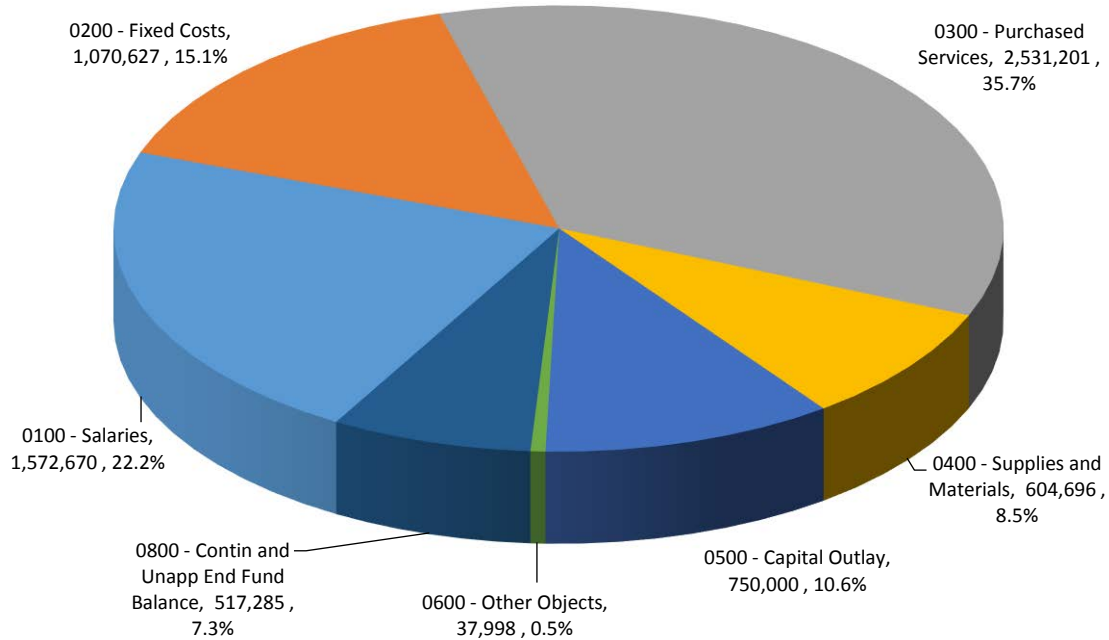
6000 - Contingency,
517,285 , 7.3%

2012/13 Actuals	2013/14 Actuals	2014/15 Revised			2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	Function	\$	\$	\$	FTE
-	1,100	-		2000 - Support Services	-	-	-	
5,249,183	5,395,097	6,506,383	51.70	3000 - Enterprise and Community Service	6,567,192	6,567,192	6,567,192	52.76
-	-	726,546		6000 - Contingency	517,285	517,285	517,285	
1,225,142	1,540,058	-		7000 - Unappropriated Ending Fund Bal	-	-	-	
6,474,326	6,936,256	7,232,929	51.70		7,084,477	7,084,477	7,084,477	52.76

Nutrition Services Summary - Requirements by Major Object

Reynolds School District #7

Total: \$7,084,477

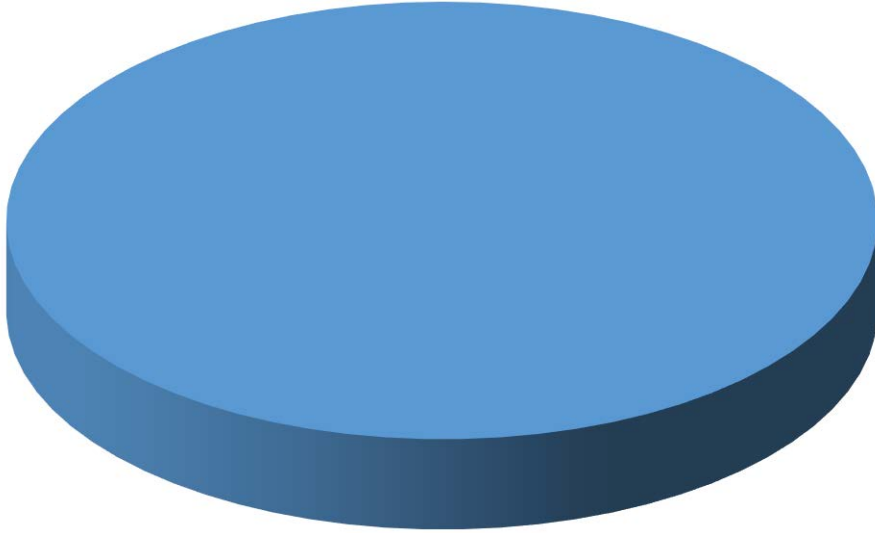


2012/13 Actuals	2013/14 Actuals	2014/15 Revised			2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	Object	\$	\$	\$	FTE
1,352,220	1,443,106	1,521,929	51.70	0100 - Salaries	1,572,670	1,572,670	1,572,670	52.76
878,714	941,171	1,026,062		0200 - Fixed Costs	1,070,627	1,070,627	1,070,627	
2,176,704	2,293,923	2,587,485		0300 - Purchased Services	2,531,201	2,531,201	2,531,201	
469,076	558,833	583,747		0400 - Supplies and Materials	604,696	604,696	604,696	
339,644	122,750	749,204		0500 - Capital Outlay	750,000	750,000	750,000	
32,826	36,414	37,957		0600 - Other Objects	37,998	37,998	37,998	
1,225,142	1,540,058	726,546		0800 - Contin and Unapp End Fund Balance	517,285	517,285	517,285	
6,474,326	6,936,256	7,232,929	51.70		7,084,477	7,084,477	7,084,477	52.76

Federal Programs Summary - Resources

Reynolds School District #7

Total: \$12,207,868



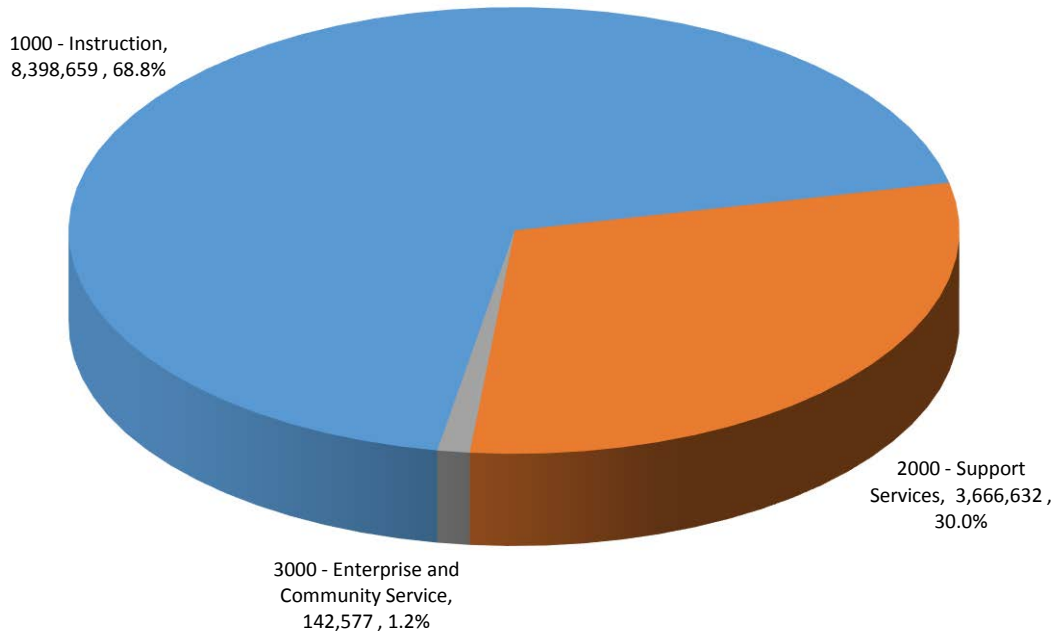
4000 - Federal Sources, 12,207,868 , 100.0%

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
7,176,309	8,684,847	10,335,342	4000 - Federal Sources	12,207,868	12,207,868	12,207,868
7,176,309	8,684,847	10,335,342		12,207,868	12,207,868	12,207,868

Federal Programs Summary - Requirements by Major Function

Reynolds School District #7

Total: \$12,207,868

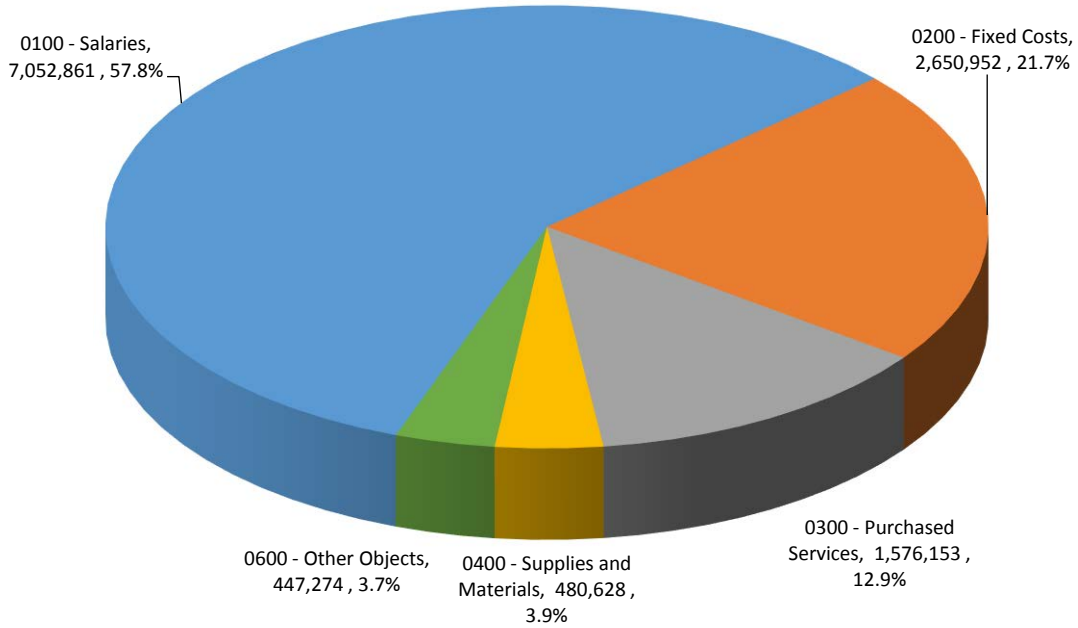


2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Function	2015/16 Proposed	2015/16 Approved	2015/16 Adopted	FTE
\$	\$	\$			\$	\$	\$	
5,065,540	5,678,377	6,609,986	60.61	1000 - Instruction	8,398,659	8,398,659	8,398,659	63.97
2,046,371	2,929,546	3,594,120	14.50	2000 - Support Services	3,666,632	3,666,632	3,666,632	15.00
64,398	76,924	131,236		3000 - Enterprise and Community Service	142,577	142,577	142,577	
7,176,309	8,684,847	10,335,342	75.11		12,207,868	12,207,868	12,207,868	78.97

Federal Programs Summary - Requirements by Major Object

Reynolds School District #7

Total: \$12,207,868

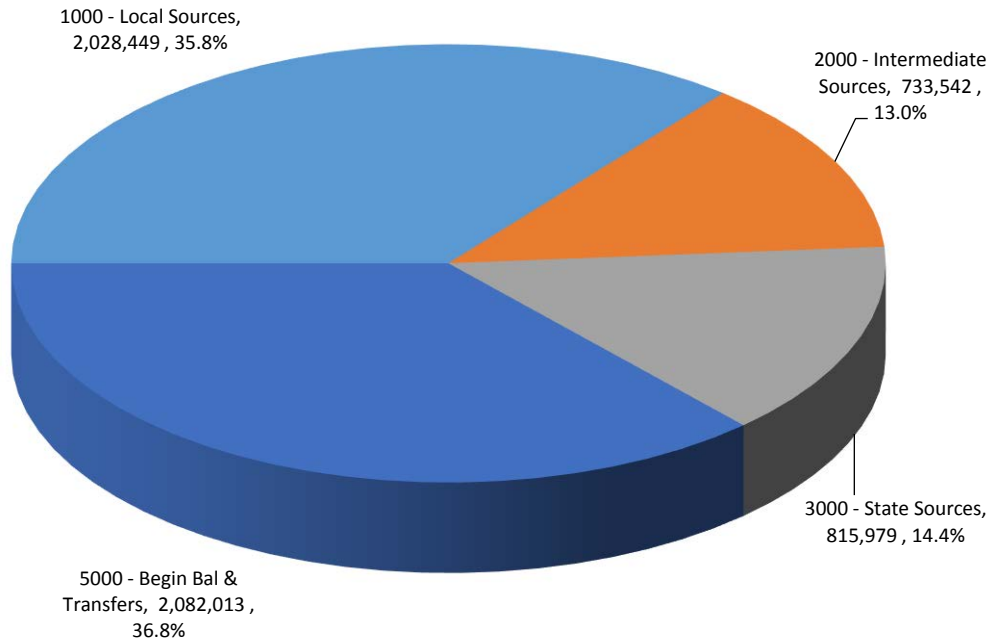


2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted	FTE
\$ 3,697,486	\$ 4,157,147	\$ 5,552,467	75.11	0100 - Salaries	7,052,861	7,052,861	7,052,861	78.97
1,568,054	1,757,885	2,552,428		0200 - Fixed Costs	2,650,952	2,650,952	2,650,952	
755,810	1,539,197	1,030,780		0300 - Purchased Services	1,576,153	1,576,153	1,576,153	
775,217	891,824	736,612		0400 - Supplies and Materials	480,628	480,628	480,628	
54,655	-	-		0500 - Capital Outlay	-	-	-	
325,088	338,793	463,054		0600 - Other Objects	447,274	447,274	447,274	
7,176,309	8,684,847	10,335,342	75.11		12,207,868	12,207,868	12,207,868	78.97

State and Local Summary - Resources

Reynolds School District #7

Total: \$5,659,983

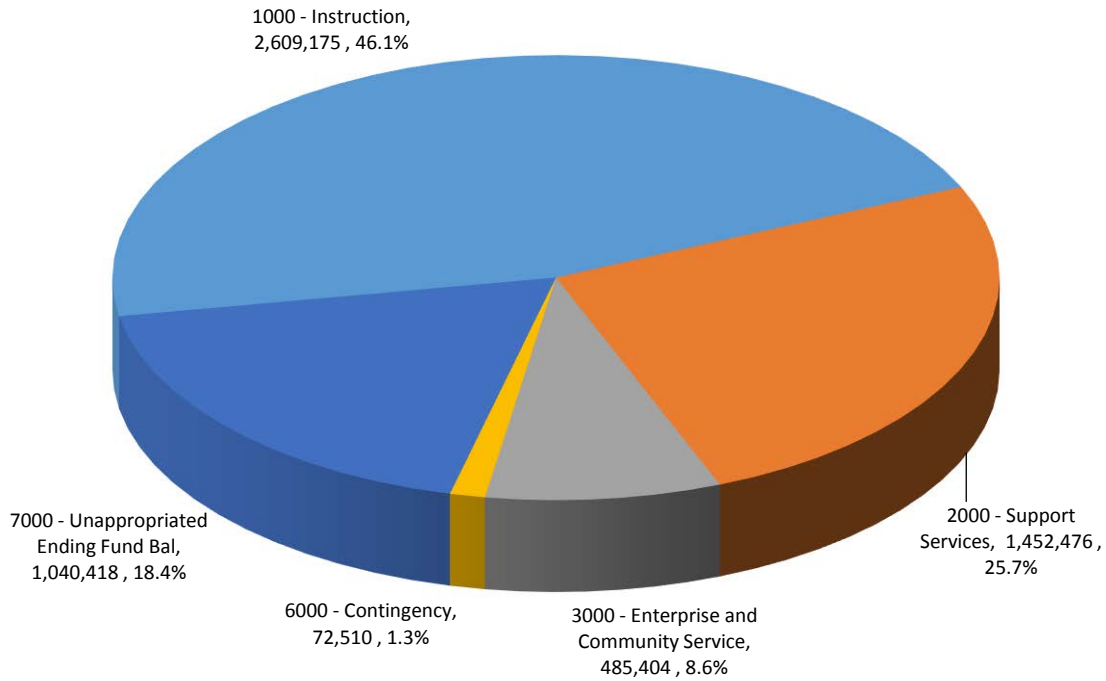


2012/13 Actuals	2013/14 Actuals	2014/15 Revised	Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
1,945,341	2,125,039	2,431,111	1000 - Local Sources	2,028,449	2,028,449	2,028,449
243,942	93,905	272,536	2000 - Intermediate Sources	733,542	733,542	733,542
31,920	394,222	520,490	3000 - State Sources	815,979	815,979	815,979
-	-	200,000	4000 - Federal Sources	-	-	-
1,620,749	1,767,725	2,128,697	5000 - Begin Bal & Transfers	2,082,013	2,082,013	2,082,013
3,841,952	4,380,890	5,552,833		5,659,983	5,659,983	5,659,983

State and Local Summary - Requirements by Major Function

Reynolds School District #7

Total: \$5,659,983

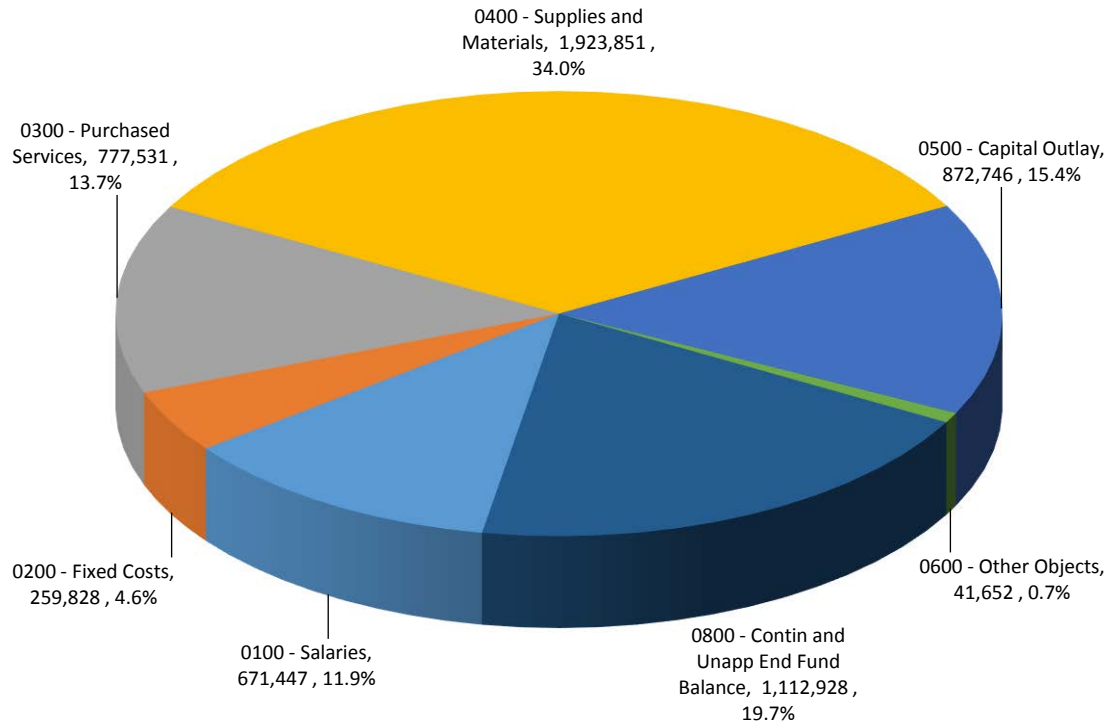


2012/13 Actuals	2013/14 Actuals	2014/15 Revised		2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	\$	\$	\$	FTE
1,839,625	1,908,982	2,704,405	6.40	2,609,175	2,609,175	2,609,175	6.90
154,116	135,987	1,177,590		1,452,476	1,452,476	1,452,476	
80,487	481,267	573,003	0.06	485,404	485,404	485,404	0.06
-	-	39,418		72,510	72,510	72,510	
1,767,725	1,854,654	1,058,418		1,040,418	1,040,418	1,040,418	
3,841,952	4,380,890	5,552,833	6.46	5,659,983	5,659,983	5,659,983	6.96

State and Local Summary - Requirements by Major Object

Reynolds School District #7

Total: \$5,659,983

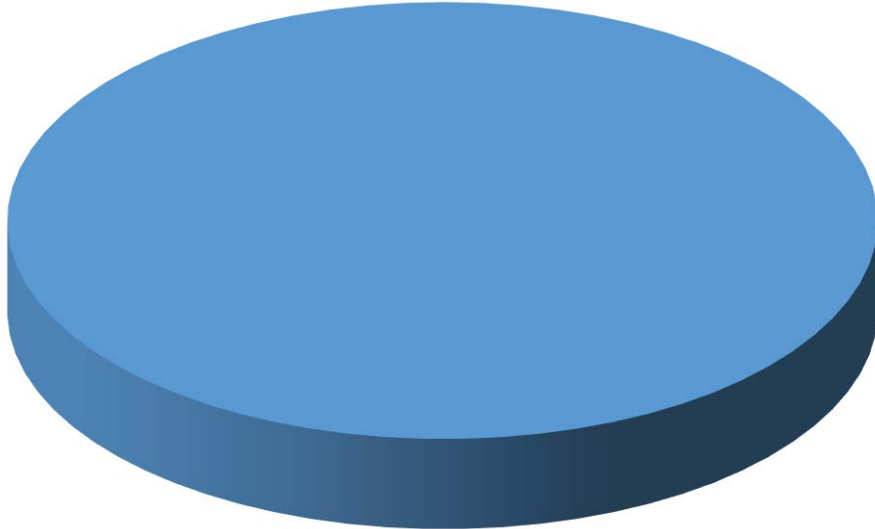


2012/13 Actuals	2013/14 Actuals	2014/15 Revised		2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	\$	\$	\$	FTE
584,770	418,748	555,299	6.46	671,447	671,447	671,447	6.96
225,495	148,763	208,809		259,828	259,828	259,828	
363,478	411,334	798,074		777,531	777,531	777,531	
851,823	1,437,480	2,055,566		1,923,851	1,923,851	1,923,851	
-	50,000	795,923		872,746	872,746	872,746	
48,661	59,912	41,325		41,652	41,652	41,652	
1,767,725	1,854,654	1,097,836		1,112,928	1,112,928	1,112,928	
3,841,952	4,380,890	5,552,833	6.46	5,659,983	5,659,983	5,659,983	6.96

Early Retirement Summary - Resources

Reynolds School District #7

Total: \$904,000



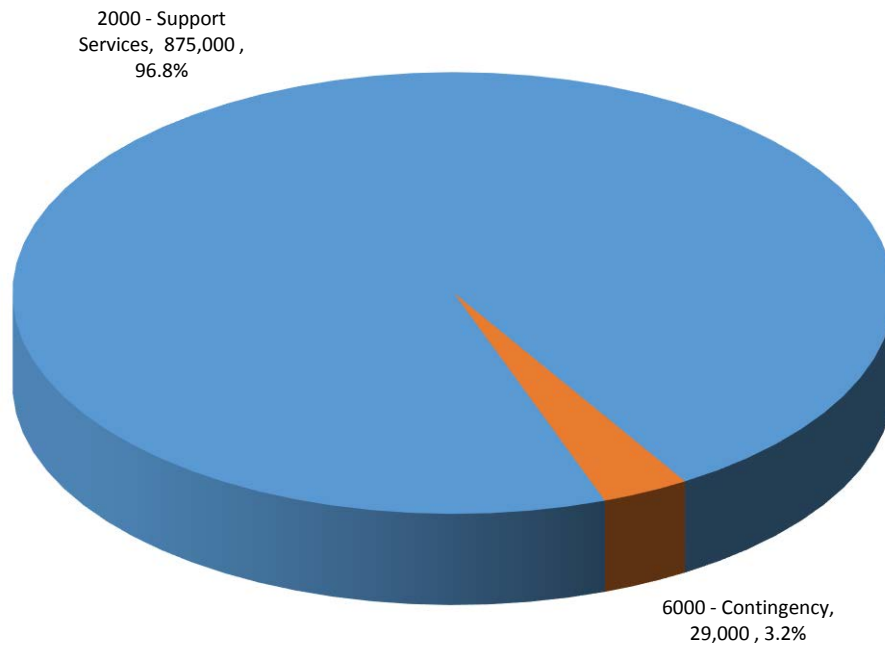
5000 - Begin Bal &
Transfers, 904,000 ,
100.0%

2012/13 Actuals	2013/14 Actuals	2014/15 Revised		2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	Object	\$	\$	\$
1,694,447	1,362,023	1,289,246	5000 - Begin Bal & Transfers	904,000	904,000	904,000
1,694,447	1,362,023	1,289,246		904,000	904,000	904,000

Early Retirement Summary - Requirements by Major Function

Reynolds School District #7

Total: \$904,000

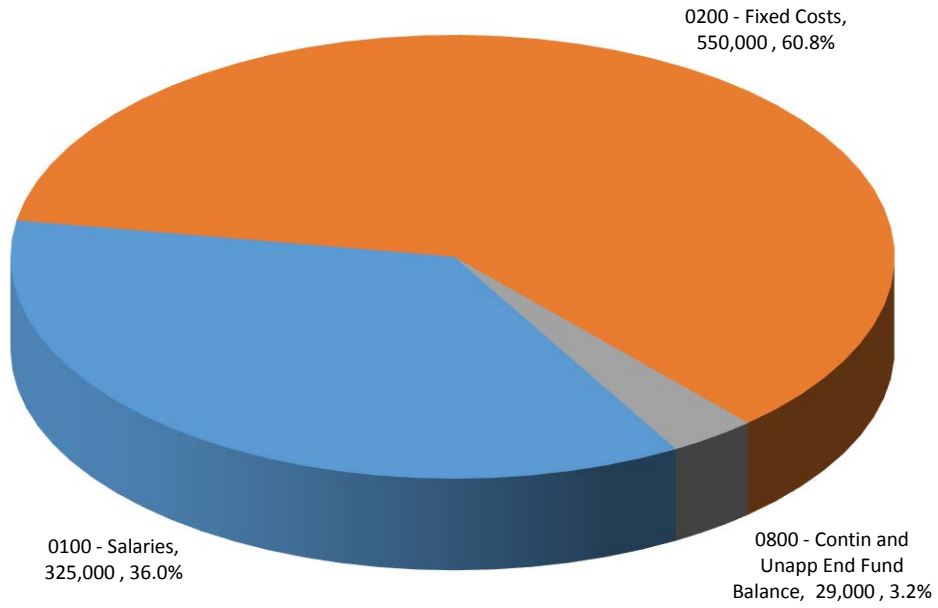


2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Function	2015/16 Proposed	2015/16 Approved	2015/16 Adopted	FTE
\$	\$	\$			\$	\$	\$	
732,424	696,363	850,000		2000 - Support Services	875,000	875,000	875,000	
-	-	439,246		6000 - Contingency	29,000	29,000	29,000	
962,023	665,660	-		7000 - Unappropriated Ending Fund Bal	-	-	-	
1,694,447	1,362,023	1,289,246			904,000	904,000	904,000	

Early Retirement Summary - Requirements by Major Object

Reynolds School District #7

Total: \$904,000

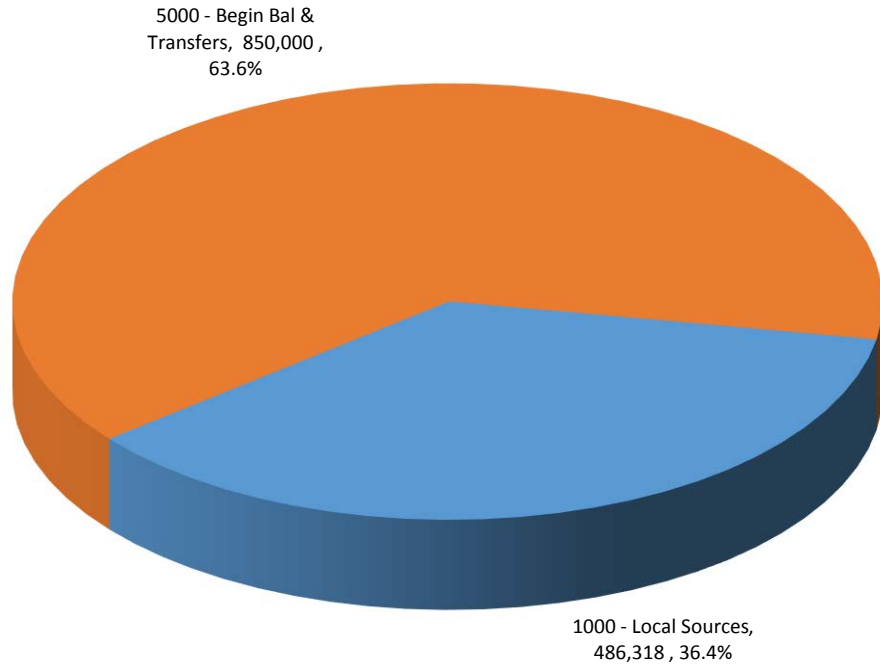


2012/13 Actuals	2013/14 Actuals	2014/15 Revised			2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	Object	\$	\$	\$	FTE
294,499	272,436	313,593		0100 - Salaries	325,000	325,000	325,000	
437,925	423,927	536,407		0200 - Fixed Costs	550,000	550,000	550,000	
962,023	665,660	439,246		0800 - Contin and Unapp End Fund Balance	29,000	29,000	29,000	
1,694,447	1,362,023	1,289,246			904,000	904,000	904,000	

Insurance Reserve Summary - Resources

Reynolds School District #7

Total: \$1,336,318

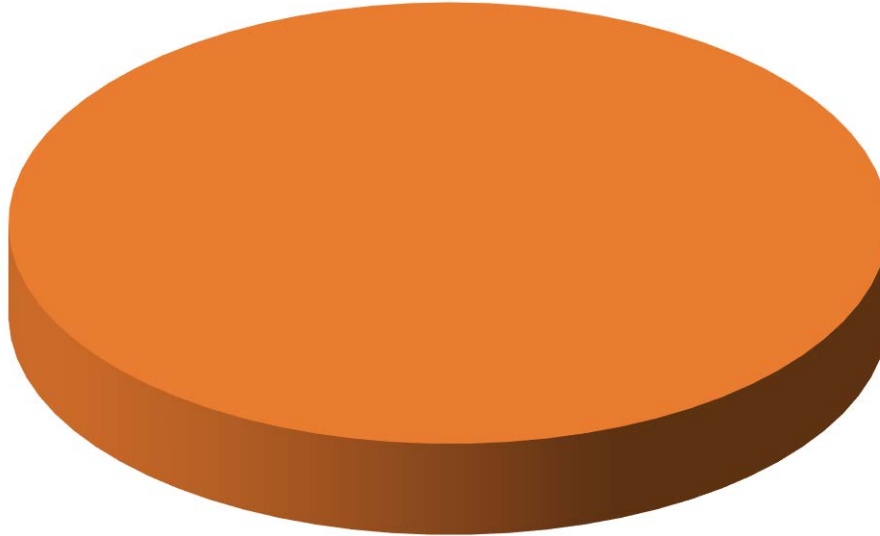


2012/13 Actuals	2013/14 Actuals	2014/15 Revised	Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
336,330	31,542	50,000	1000 - Local Sources	486,318	486,318	486,318
445,914	822,671	886,318	5000 - Begin Bal & Transfers	850,000	850,000	850,000
782,244	854,213	936,318		1,336,318	1,336,318	1,336,318

Insurance Reserve Summary - Requirements by Major Function

Reynolds School District #7

Total: \$1,336,318



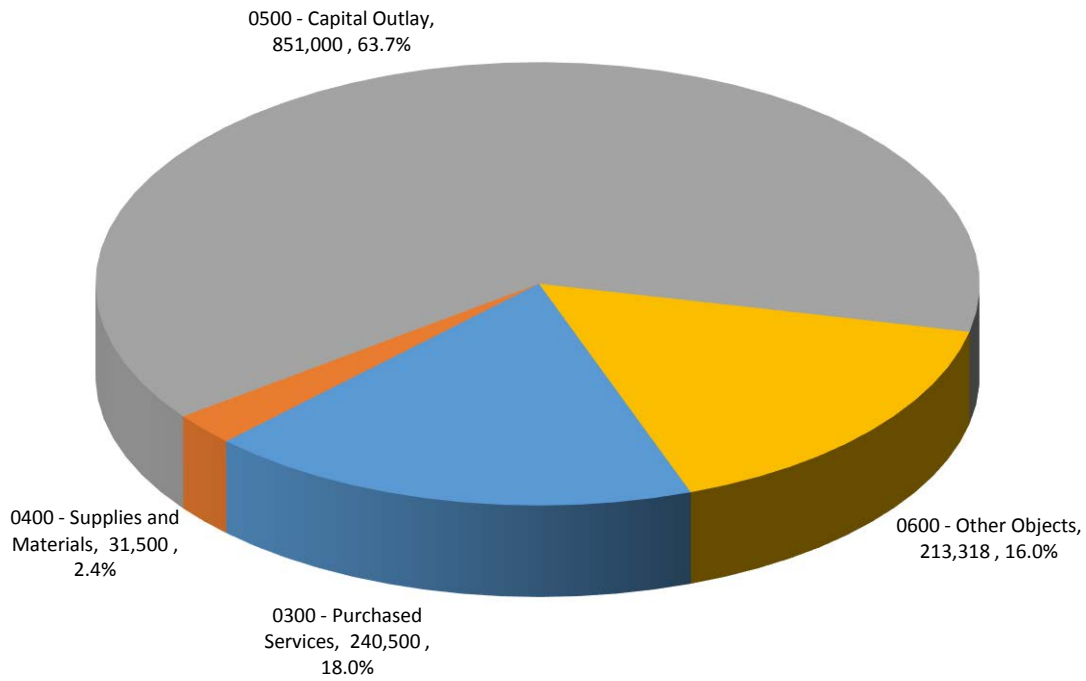
2000 - Support
Services, 1,336,318 ,
100.0%

2012/13 Actuals	2013/14 Actuals	2014/15 Revised			2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	Function	\$	\$	\$	FTE
11,964	-	-		1000 - Instruction	-	-	-	
4,609	56,770	936,318		2000 - Support Services	1,336,318	1,336,318	1,336,318	
765,671	797,443	-		7000 - Unappropriated Ending Fund Bal	-	-	-	
782,244	854,213	936,318			1,336,318	1,336,318	1,336,318	

Insurance Reserve Summary - Requirements by Major Object

Reynolds School District #7

Total: \$1,336,318

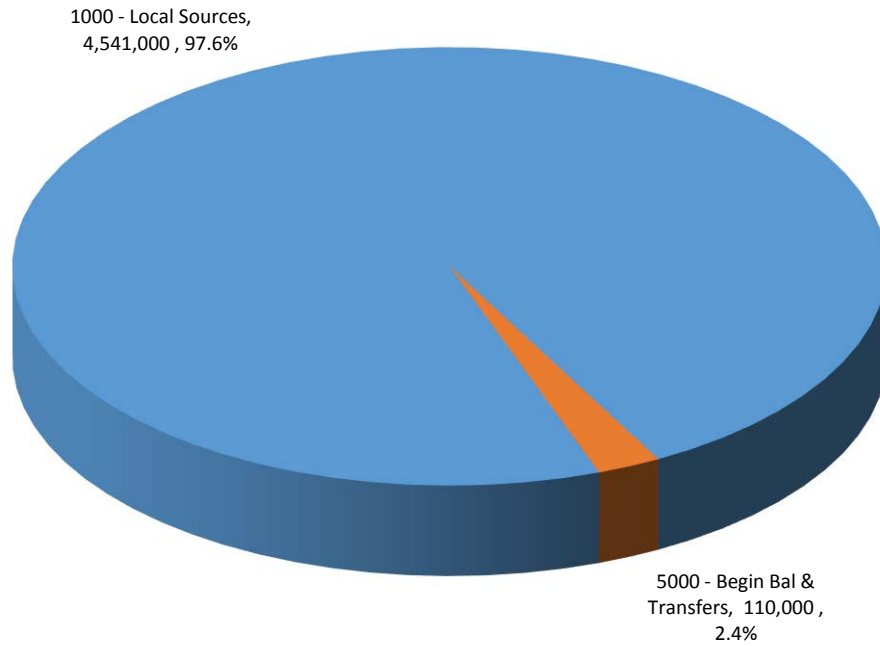


2012/13 Actuals	2013/14 Actuals	2014/15 Revised		2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	\$	\$	\$	FTE
-	4,701	286,381		240,500	240,500	240,500	
11,964	35,310	24,301		31,500	31,500	31,500	
-	9,858	529,429		851,000	851,000	851,000	
4,609	6,901	96,207		213,318	213,318	213,318	
765,671	797,443	-		-	-	-	
782,244	854,213	936,318		1,336,318	1,336,318	1,336,318	

Debt Service Summary - Resources

Reynolds School District #7

Total: \$4,651,000

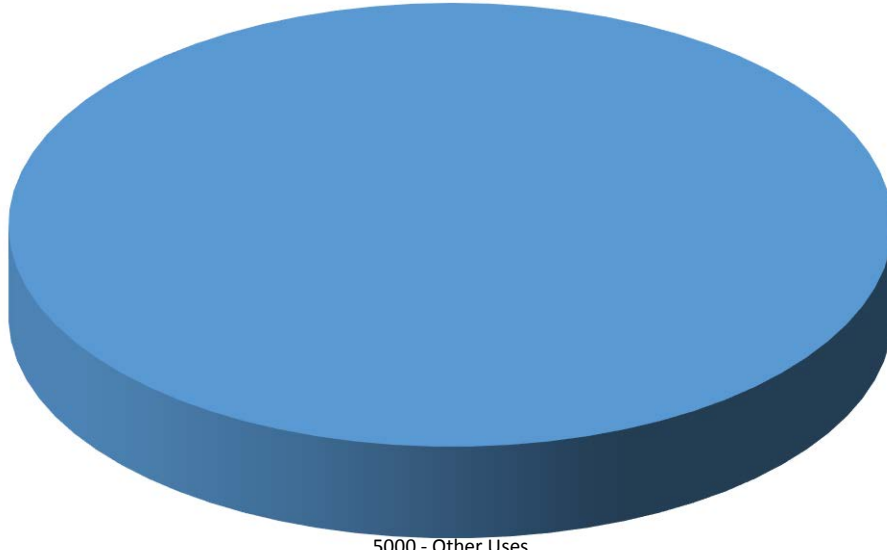


2012/13 Actuals	2013/14 Actuals	2014/15 Revised	Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
7,296,683	7,631,882	7,121,750	1000 - Local Sources	4,541,000	4,541,000	4,541,000
19,060	872,243	110,000	5000 - Begin Bal & Transfers	110,000	110,000	110,000
7,315,743	8,504,125	7,231,750		4,651,000	4,651,000	4,651,000

Debt Service Summary - Requirements by Major Function

Reynolds School District #7

Total: \$4,651,000



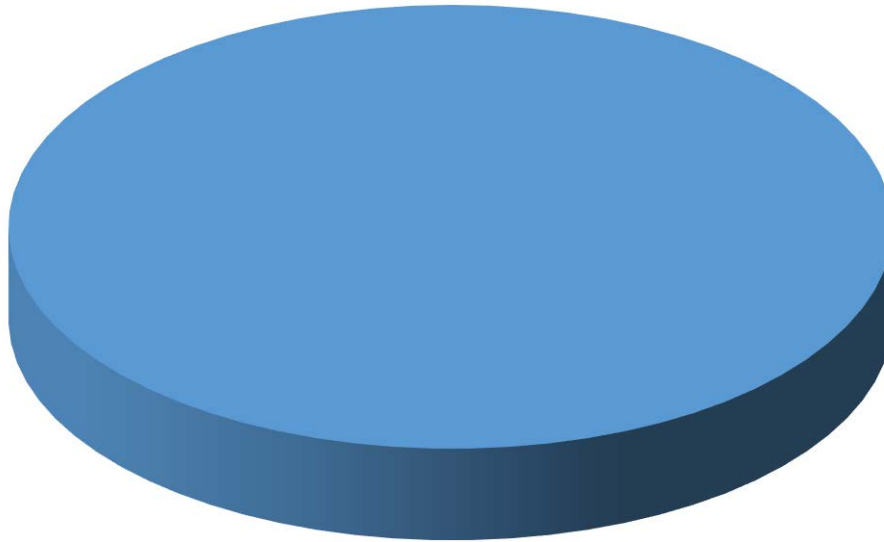
5000 - Other Uses
(Fund Xfer/Debt
Service), 4,651,000 ,
100.0%

2012/13 Actuals	2013/14 Actuals	2014/15 Revised			2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	Function	\$	\$	\$	FTE
6,443,500	6,574,075	6,698,750		5000 - Other Uses (Fund Xfer/Debt Service)	4,651,000	4,651,000	4,651,000	
872,243	1,930,050	533,000		7000 - Unappropriated Ending Fund Bal	-	-	-	
7,315,743	8,504,125	7,231,750			4,651,000	4,651,000	4,651,000	

Debt Service Summary - Requirements by Major Object

Reynolds School District #7

Total: \$4,651,000



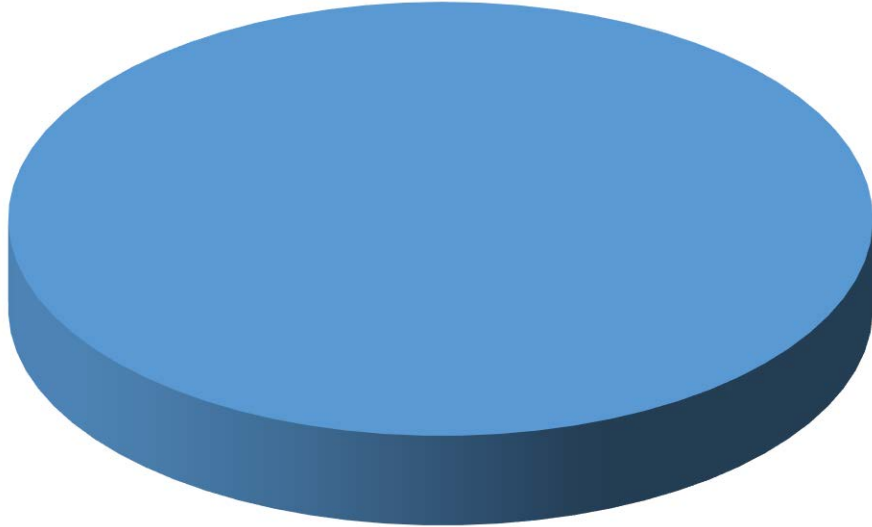
0600 - Other Objects,
4,651,000 , 100.0%

2012/13 Actuals	2013/14 Actuals	2014/15 Revised			2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	Object	\$	\$	\$	FTE
6,443,500	6,574,075	6,698,750		0600 - Other Objects	4,651,000	4,651,000	4,651,000	
872,243	1,930,050	533,000		0800 - Contin and Unapp End Fund Balance	-	-	-	
7,315,743	8,504,125	7,231,750			4,651,000	4,651,000	4,651,000	

2015 Debt Service Summary - Resources

Reynolds School District #7

Total: \$3,759,550



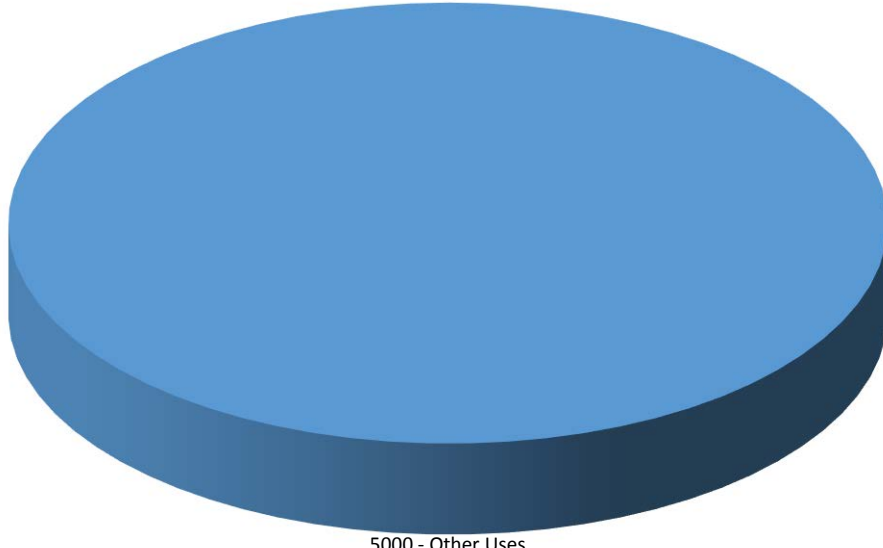
1000 - Local Sources,
3,759,550 , 100.0%

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$ -	\$ -	\$ -	1000 - Local Sources	\$ 3,759,550	\$ 3,759,550	\$ 3,759,550
-	-	-		3,759,550	3,759,550	3,759,550

2015 Debt Service Summary - Requirements by Major Function

Reynolds School District #7

Total: \$3,759,550



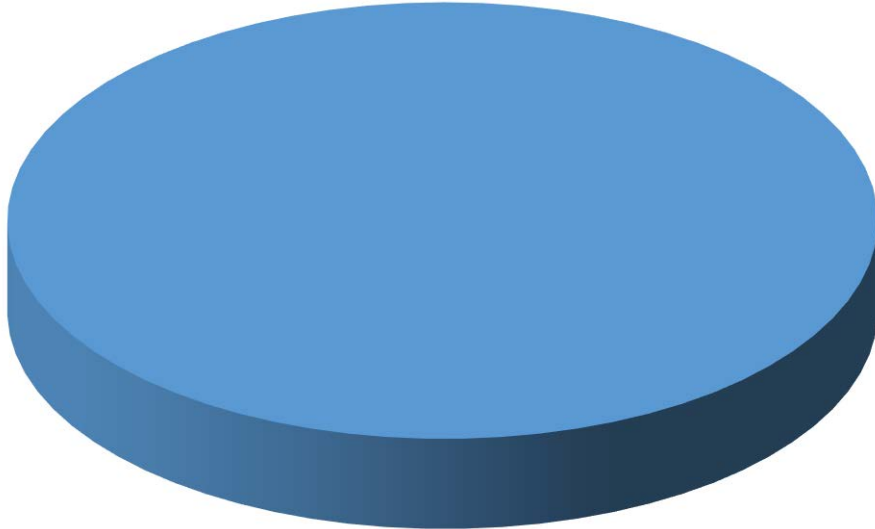
5000 - Other Uses
(Fund Xfer/Debt
Service), 3,759,550 ,
100.0%

2012/13 Actuals	2013/14 Actuals	2014/15 Revised		2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	\$	\$	\$	FTE
-	-	-		3,759,550	3,759,550	3,759,550	
-	-	-		3,759,550	3,759,550	3,759,550	

2015 Debt Service Summary - Requirements by Major Object

Reynolds School District #7

Total: \$3,759,550



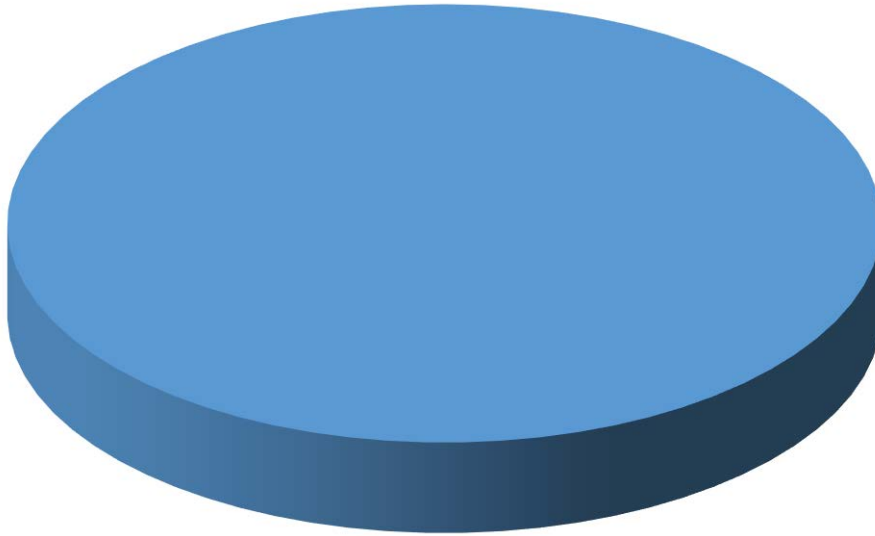
0600 - Other Objects,
3,759,550 , 100.0%

2012/13 Actuals	2013/14 Actuals	2014/15 Revised		2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	Object	\$	\$	\$
-	-	-		0600 - Other Objects	3,759,550	3,759,550	3,759,550
-	-	-			3,759,550	3,759,550	3,759,550

PERS Bonds Summary - Resources

Reynolds School District #7

Total: \$6,990,490



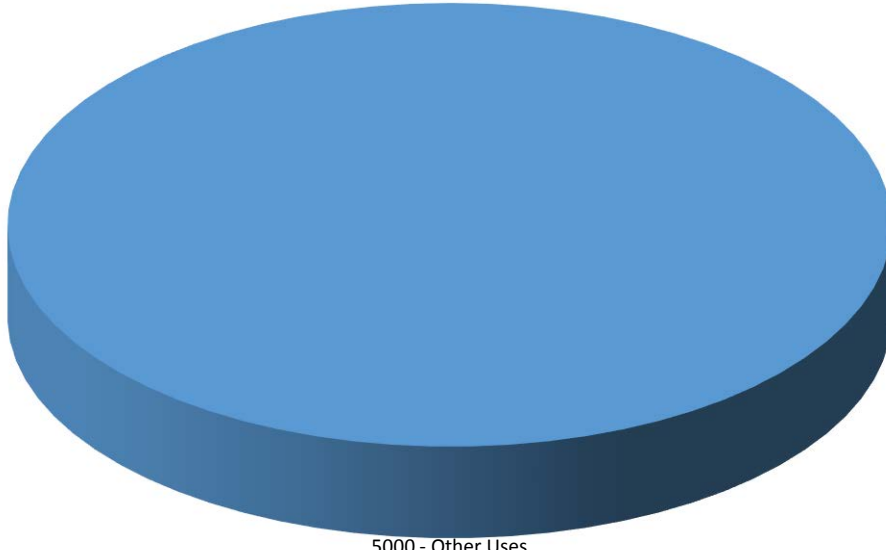
1000 - Local Sources,
6,990,490 , 100.0%

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
6,017,572	6,325,471	6,650,490	1000 - Local Sources	6,990,490	6,990,490	6,990,490
94,593	96,676	-	5000 - Begin Bal & Transfers	-	-	-
6,112,165	6,422,146	6,650,490		6,990,490	6,990,490	6,990,490

PERS Bonds Summary - Requirements by Major Function

Reynolds School District #7

Total: \$6,990,490



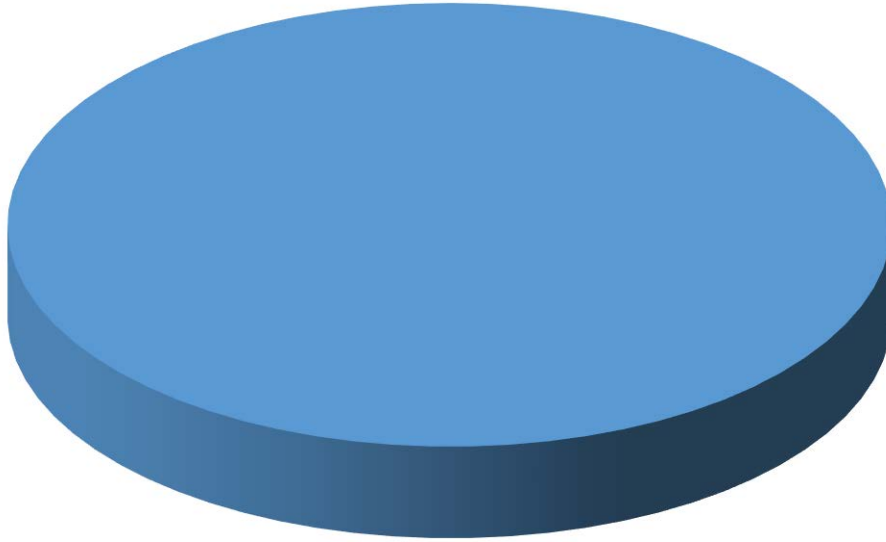
5000 - Other Uses
(Fund Xfer/Debt
Service), 6,990,490 ,
100.0%

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Function	2015/16 Proposed	2015/16 Approved	2015/16 Adopted	FTE
\$	\$	\$			\$	\$	\$	
6,015,490	6,325,490	6,650,490		5000 - Other Uses (Fund Xfer/Debt Service)	6,990,490	6,990,490	6,990,490	
96,676	96,657	-		7000 - Unappropriated Ending Fund Bal	-	-	-	
6,112,165	6,422,146	6,650,490			6,990,490	6,990,490	6,990,490	

PERS Bonds Summary - Requirements by Major Object

Reynolds School District #7

Total: \$6,990,490



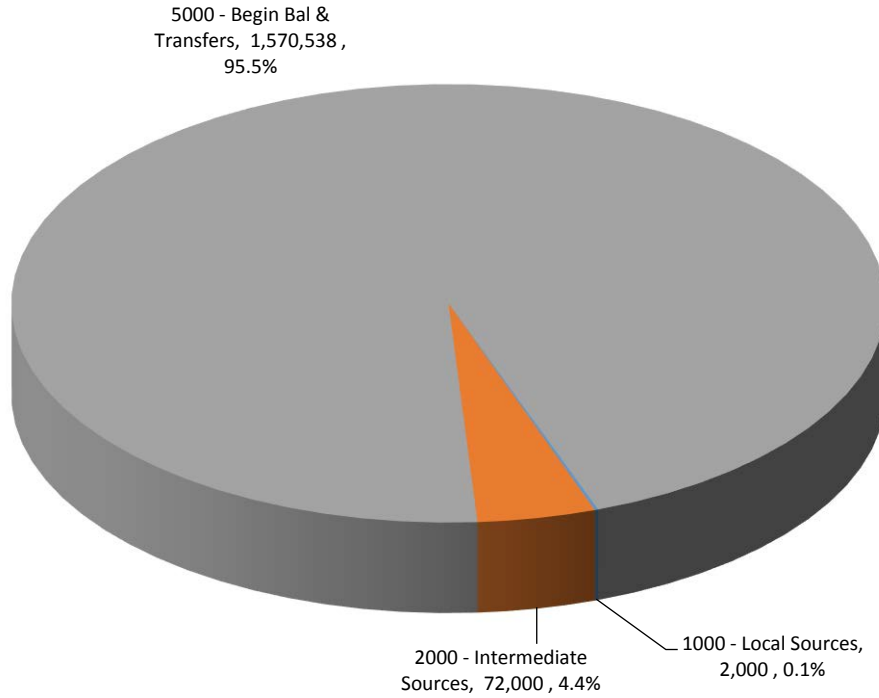
0600 - Other Objects,
6,990,490 , 100.0%

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted	FTE
\$	\$	\$			\$	\$	\$	
6,015,490	6,325,490	6,650,490		0600 - Other Objects	6,990,490	6,990,490	6,990,490	
96,676	96,657	-		0800 - Contin and Unapp End Fund Balance	-	-	-	
6,112,165	6,422,146	6,650,490			6,990,490	6,990,490	6,990,490	

Capital Projects Summary - Resources

Reynolds School District #7

Total: \$1,644,538

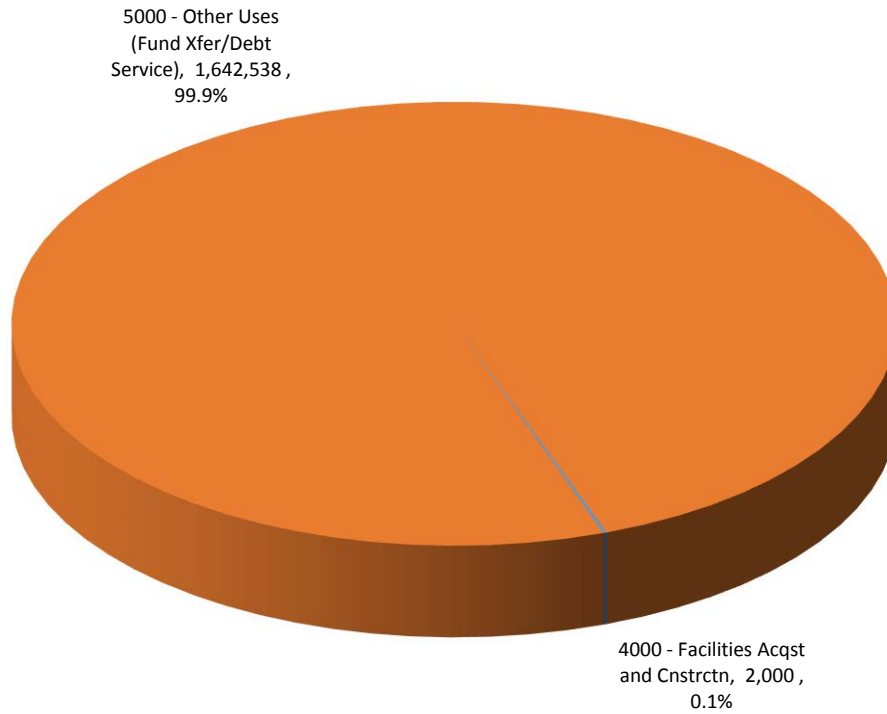


2012/13 Actuals	2013/14 Actuals	2014/15 Revised	Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$ 6,037	\$ 1,932	\$ 2,000	1000 - Local Sources	\$ 2,000	\$ 2,000	\$ 2,000
388,895	97,841	50,000	2000 - Intermediate Sources	72,000	72,000	72,000
1,708,440	2,076,289	1,591,038	5000 - Begin Bal & Transfers	1,570,538	1,570,538	1,570,538
2,103,373	2,176,061	1,643,038		1,644,538	1,644,538	1,644,538

Capital Projects Summary - Requirements by Major Function

Reynolds School District #7

Total: \$1,644,538

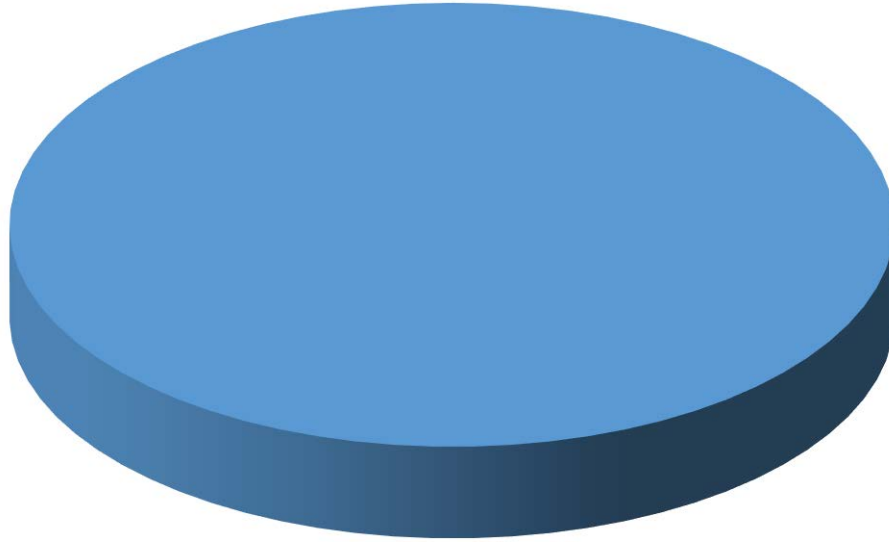


2012/13 Actuals	2013/14 Actuals	2014/15 Revised			2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	Function	\$	\$	\$	FTE
-	778	1,000		4000 - Facilities Acqst and Cnstrctn	2,000	2,000	2,000	
1,027,084	1,640,938	1,642,038		5000 - Other Uses (Fund Xfer/Debt Service)	1,642,538	1,642,538	1,642,538	
1,076,289	534,346	-		7000 - Unappropriated Ending Fund Bal	-	-	-	
2,103,373	2,176,061	1,643,038			1,644,538	1,644,538	1,644,538	

Capital Projects Summary - Requirements by Major Object

Reynolds School District #7

Total: \$1,644,538



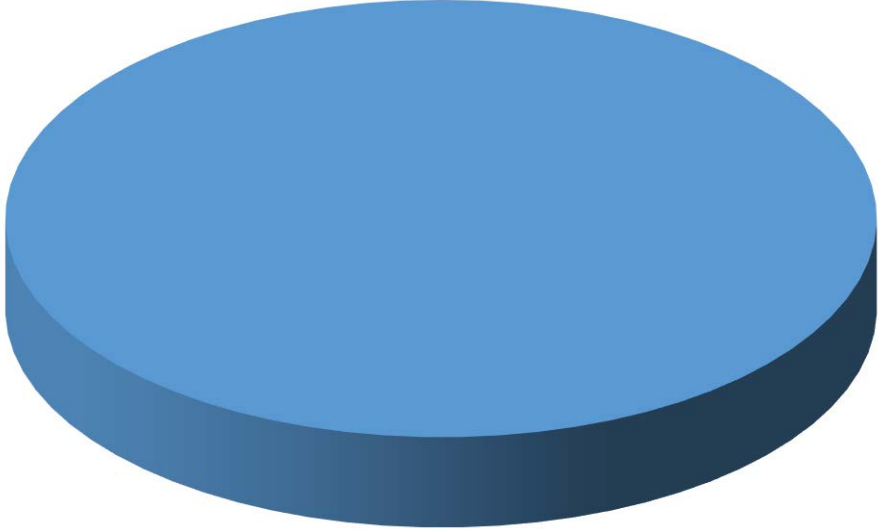
0600 - Other Objects,
1,644,538 , 100.0%

2012/13 Actuals	2013/14 Actuals	2014/15 Revised			2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	Object	\$	\$	\$	FTE
1,027,084	1,641,715	1,643,038		0600 - Other Objects	1,644,538	1,644,538	1,644,538	
1,076,289	534,346	-		0800 - Contin and Unapp End Fund Balance	-	-	-	
2,103,373	2,176,061	1,643,038			1,644,538	1,644,538	1,644,538	

2015 Capital Projects Summary - Resources

Reynolds School District #7

Total: \$131,707,623



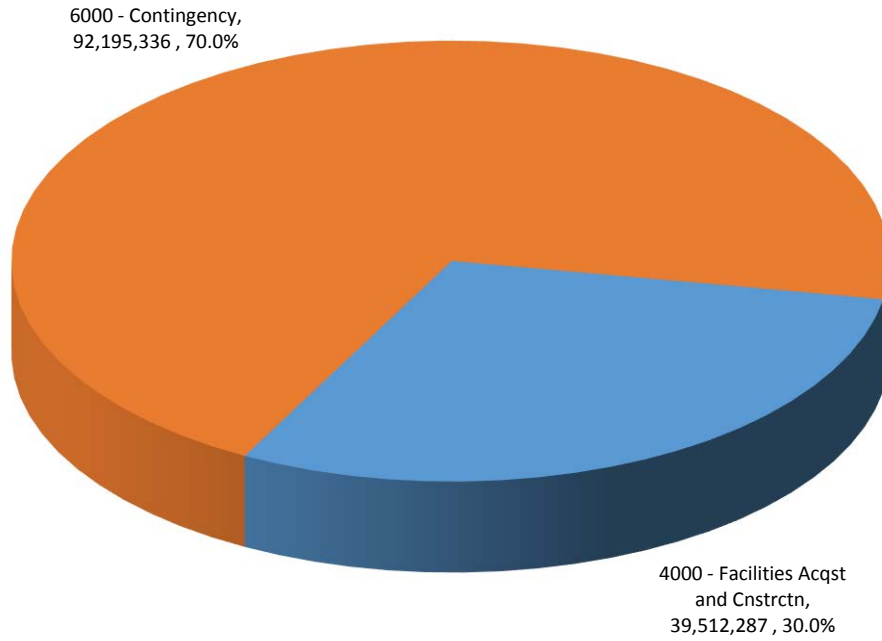
5000 - Begin Bal &
Transfers,
131,707,623 , 100.0%

2012/13 Actuals	2013/14 Actuals	2014/15 Revised		2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	Object	\$	\$	\$
-	-	-	5000 - Begin Bal & Transfers	131,707,623	131,707,623	131,707,623
-	-	-		131,707,623	131,707,623	131,707,623

2015 Capital Projects Summary - Requirements by Major Function

Reynolds School District #7

Total: \$131,707,623

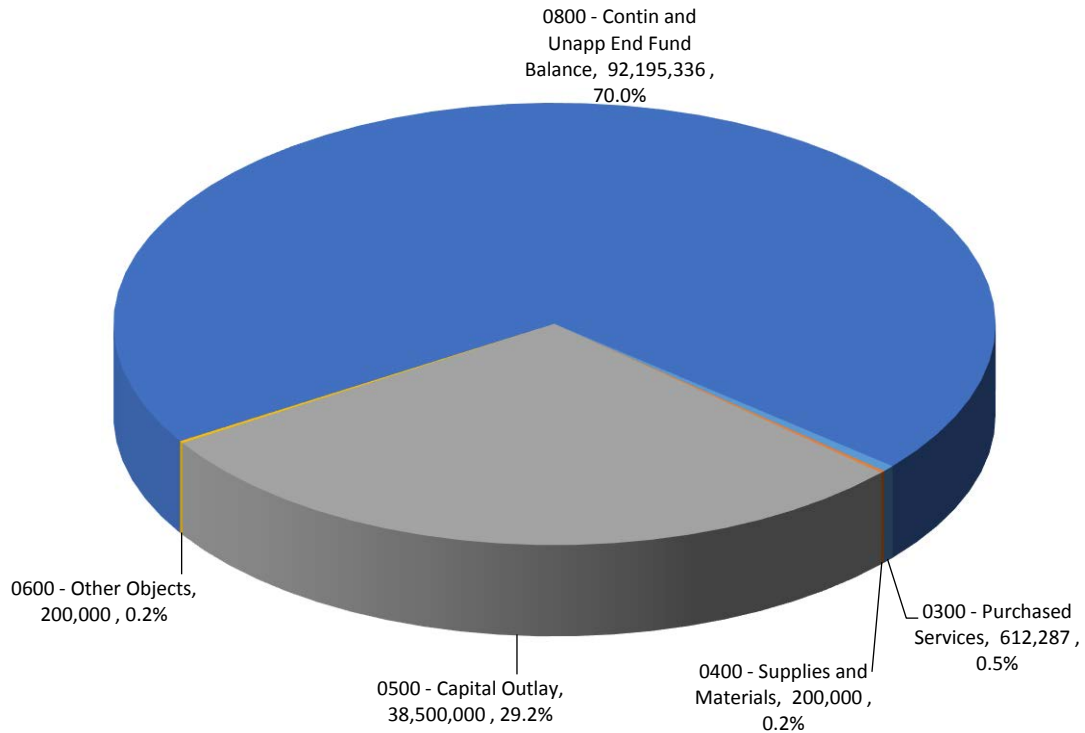


2012/13 Actuals	2013/14 Actuals	2014/15 Revised		2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	\$	\$	\$	FTE
-	-	-		39,512,287	39,512,287	39,512,287	
-	-	-		92,195,336	92,195,336	92,195,336	
-	-	-		131,707,623	131,707,623	131,707,623	

2015 Capital Projects Summary - Requirements by Major Object

Reynolds School District #7

Total: \$131,707,623

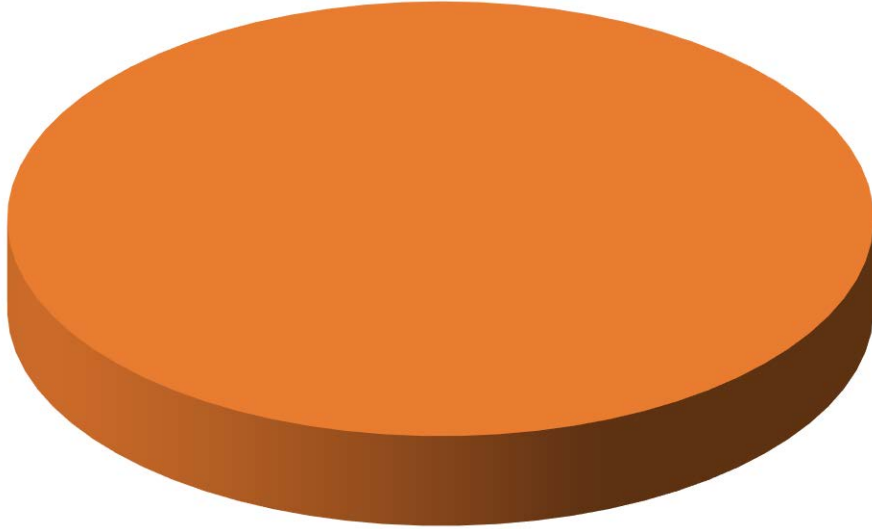


2012/13 Actuals	2013/14 Actuals	2014/15 Revised		2015/16 Proposed	2015/16 Approved	2015/16 Adopted		
\$	\$	\$	FTE	Object	\$	\$	\$	FTE
-	-	-		0300 - Purchased Services	612,287	612,287	612,287	
-	-	-		0400 - Supplies and Materials	200,000	200,000	200,000	
-	-	-		0500 - Capital Outlay	38,500,000	38,500,000	38,500,000	
-	-	-		0600 - Other Objects	200,000	200,000	200,000	
-	-	-		0800 - Contin and Unapp End Fund Balance	92,195,336	92,195,336	92,195,336	
-	-	-			131,707,623	131,707,623	131,707,623	

Trust Funds Summary - Resources

Reynolds School District #7

Total: \$30,178



5000 - Begin Bal &
Transfers, 30,178 ,
100.0%

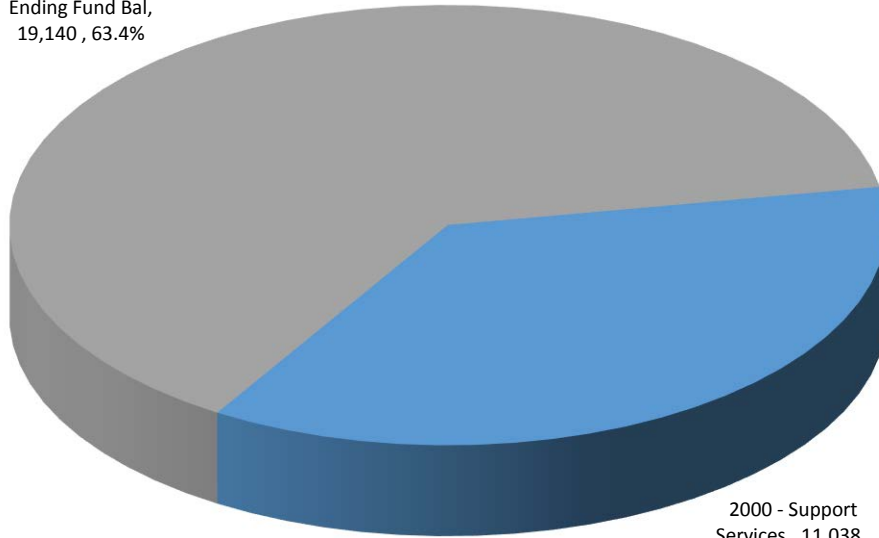
2012/13 Actuals	2013/14 Actuals	2014/15 Revised		2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	Object	\$	\$	\$
2,019	2,945	650	1000 - Local Sources	-	-	-
11,038	11,057	23,827	5000 - Begin Bal & Transfers	30,178	30,178	30,178
13,057	14,002	24,477		30,178	30,178	30,178

Trust Funds Summary - Requirements by Major Function

Reynolds School District #7

Total: \$30,178

7000 - Unappropriated
Ending Fund Bal,
19,140 , 63.4%



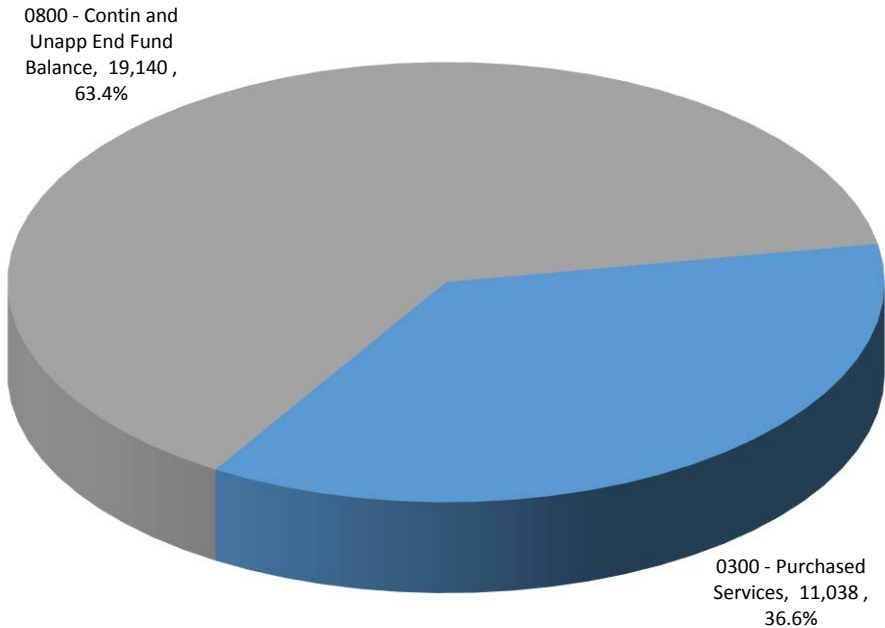
2000 - Support
Services, 11,038 ,
36.6%

2012/13 Actuals	2013/14 Actuals	2014/15 Revised			2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	Function	\$	\$	\$	FTE
-	60	10,922		2000 - Support Services	11,038	11,038	11,038	
2,000	-	-		3000 - Enterprise and Community Service	-	-	-	
11,057	13,942	13,555		7000 - Unappropriated Ending Fund Bal	19,140	19,140	19,140	
13,057	14,002	24,477			30,178	30,178	30,178	

Trust Funds Summary - Requirements by Major Object

Reynolds School District #7

Total: \$30,178



2012/13 Actuals	2013/14 Actuals	2014/15 Revised			2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	Object	\$	\$	\$	FTE
-	-	10,272		0300 - Purchased Services	11,038	11,038	11,038	
2,000	60	650		0400 - Supplies and Materials	-	-	-	
11,057	13,942	13,555		0800 - Contin and Unapp End Fund Balance	19,140	19,140	19,140	
13,057	14,002	24,477			30,178	30,178	30,178	



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.

General Fund Details - Resources

Reynolds School District #7

Total: \$128,371,792

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
			<u>1000 - Local Sources</u>			
20,478,001	21,011,161	21,695,223	1111 - Current Year Taxes	22,810,810	22,810,810	22,810,810
598,210	557,195	1,238,417	1112 - Prior Year Taxes	705,690	705,690	705,690
4,329	3,569	6,412	1190 - Tax Penalties & Interest	6,500	6,500	6,500
252,235	58,491	5,000	1312 - Tuition From Other Districts	10,000	10,000	10,000
750	900	1,000	1319 - Tuition Placement Testing Fees	1,000	1,000	1,000
124,766	228,139	170,000	1400 - Transportation Fees	180,000	180,000	180,000
240	3,213	8,000	1415 - Transportation - Foster Care	8,000	8,000	8,000
-	4,772	82,600	1416 - Transportation - DHS	50,000	50,000	50,000
183,043	165,307	155,000	1510 - Interest On Investments	155,000	155,000	155,000
44,053	22,756	100,000	1715 - Admissions -Athletic Events	100,000	100,000	100,000
46,324	75,154	200,000	1740 - Athletic User Fees	125,000	125,000	125,000
66,995	42,512	50,000	1910 - Rentals	50,000	50,000	50,000
34,424	36,753	30,000	1911 - Staff Building Use	30,000	30,000	30,000
-	2,051	-	1913 - Music Rentals	3,000	3,000	3,000
259,708	340,385	459,398	1980 - Fees Charged To Grants	478,738	478,738	478,738
133,687	54,353	800,000	1990 - Miscellaneous Revenue	335,679	335,679	335,679
-	-	-	1991 - MAC	200,000	200,000	200,000
129,380	65,105	514,040	1992 - Medicaid	200,000	200,000	200,000
-	-	9,000	1995 - PBIS	-	-	-
325	11,240	41,600	1996 - Challenge Day Program	35,000	35,000	35,000
22,356,471	22,683,055	25,565,690	Total Object 1000	25,484,417	25,484,417	25,484,417
			<u>2000 - Intermediate Sources</u>			
1,714	9,474	1,800	2101 - County School Fund	1,800	1,800	1,800
489,705	1,125,989	1,603,887	2102 - ESD Apportionment	1,603,887	1,603,887	1,603,887
-	(0)	368,011	2110 - City/County Revenue	423,050	423,050	423,050
206,943	357,942	-	2199 - Other Intermediate Sources	-	-	-
698,362	1,493,405	1,973,698	Total Object 2000	2,028,737	2,028,737	2,028,737
			<u>3000 - State Sources</u>			
68,616,615	78,018,034	83,871,085	3101 - State School Fund - General Supp	90,027,963	90,027,963	90,027,963
1,139,421	1,082,675	995,004	3103 - Common School Fund	1,090,327	1,090,327	1,090,327
591,762	704,806	-	3199 - Other Unrestricted Grants In	-	-	-
70,347,799	79,805,516	84,866,089	Total Object 3000	91,118,290	91,118,290	91,118,290
			<u>4000 - Federal Sources</u>			
-	(0)	-	4201 - Medicaid	-	-	-
-	107,221	106,575	4300 - Restricted from Fed	115,000	115,000	115,000
7,359	-	-	4580 - Restrct Fed Rev Thru State	-	-	-
7,359	107,221	106,575	Total Object 4000	115,000	115,000	115,000
			<u>5000 - Begin Bal & Transfers</u>			
18,496,520	11,550,046	12,238,786	5400 - Beginning Fund Balance	9,625,348	9,625,348	9,625,348
111,906,511	115,639,243	124,750,838	Total Object	128,371,792	128,371,792	128,371,792

General Fund Details - Requirements

Reynolds School District #7

Total: \$128,371,792

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Function - Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted	FTE
\$	\$	\$			\$	\$	\$	
1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.								
1111 - Primary Programs K-5								
11,409,093	11,894,282	12,619,217	195.92	0111 - Licensed Salaries	12,857,369	12,857,369	12,857,369	197.70
442,794	499,385	685,523		01XX - Other Salaries	735,261	735,261	735,261	
5,050,175	5,727,564	5,793,041		02XX - Fixed Costs	5,927,092	5,927,092	5,927,092	
2,397	56,162	18,033		03XX - Purchased Services	19,900	19,900	19,900	
288,668	365,056	917,918		04XX - Supplies and Materials	846,749	846,749	846,749	
150	545	1,610		0640 - Dues & Fees	6,500	6,500	6,500	
17,193,278	18,542,993	20,035,341	195.92	Total Function 1111	20,392,871	20,392,871	20,392,871	197.70
1121 - Middle School Programs								
5,619,250	5,901,425	6,016,452	93.00	0111 - Licensed Salaries	6,200,412	6,200,412	6,200,412	92.00
250	-	-		0113 - Administrators	-	-	-	
306,624	313,940	322,039		01XX - Other Salaries	380,474	380,474	380,474	
2,520,048	2,804,589	2,809,797		02XX - Fixed Costs	2,810,315	2,810,315	2,810,315	
99,464	21,262	83,434		03XX - Purchased Services	72,139	72,139	72,139	
152,990	226,573	427,012		04XX - Supplies and Materials	352,870	352,870	352,870	
1,569	2,639	4,083		0640 - Dues & Fees	2,650	2,650	2,650	
8,700,194	9,270,427	9,662,817	93.00	Total Function 1121	9,818,860	9,818,860	9,818,860	92.00
1122 - Middle School Extra-Curricular								
42,909	76,708	156,109		01XX - Other Salaries	162,914	162,914	162,914	
11,618	18,849	18,524		02XX - Fixed Costs	36,494	36,494	36,494	
-	-	12,396		03XX - Purchased Services	20,568	20,568	20,568	
10,184	13,694	29,399		04XX - Supplies and Materials	19,500	19,500	19,500	
94	208	500		0640 - Dues & Fees	500	500	500	
64,805	109,459	216,928		Total Function 1122	239,976	239,976	239,976	
1131 - High School Programs								
5,743,641	6,054,082	6,222,396	95.83	0111 - Licensed Salaries	6,578,186	6,578,186	6,578,186	95.99
-	200	28,320	1.00	0112 - Classified Salaries	-	-	-	
525,726	540,574	619,633	3.00	01XX - Other Salaries	774,323	774,323	774,323	3.00
2,626,888	2,935,395	2,990,266		02XX - Fixed Costs	3,065,687	3,065,687	3,065,687	
128,429	176,272	266,268		03XX - Purchased Services	577,140	577,140	577,140	
532,144	246,906	529,348		04XX - Supplies and Materials	500,746	500,746	500,746	
-	-	15		0540 - Depreciable Equipment	8,397	8,397	8,397	
1,638	750	4,266		0640 - Dues & Fees	5,080	5,080	5,080	
9,558,466	9,954,178	10,660,513	99.83	Total Function 1131	11,509,559	11,509,559	11,509,559	98.99
1132 - High School Athletics								
38,566	25,511	26,961	1.00	0112 - Classified Salaries	27,501	27,501	27,501	1.00
223,084	240,865	176,600		01XX - Other Salaries	216,141	216,141	216,141	
55,021	66,099	53,751		02XX - Fixed Costs	67,131	67,131	67,131	
94,658	85,026	108,000		03XX - Purchased Services	126,500	126,500	126,500	
44,166	63,017	73,000		04XX - Supplies and Materials	65,000	65,000	65,000	
6,872	6,358	12,000		0640 - Dues & Fees	12,000	12,000	12,000	
462,367	486,876	450,312	1.00	Total Function 1132	514,273	514,273	514,273	1.00
1133 - High School Activities								
-	4,388	-		0111 - Licensed Salaries	-	-	-	
1,076	-	-		0112 - Classified Salaries	-	-	-	
58,053	89,636	99,283		01XX - Other Salaries	94,888	94,888	94,888	
14,128	25,092	23,125		02XX - Fixed Costs	20,801	20,801	20,801	
1,153	21,248	18,920		03XX - Purchased Services	36,110	36,110	36,110	
-	23,287	29,290		04XX - Supplies and Materials	35,000	35,000	35,000	
-	244	750		0640 - Dues & Fees	1,000	1,000	1,000	
74,410	163,894	171,368		Total Function 1133	187,799	187,799	187,799	
1210 - Talented & Gifted								
33,486	33,653	34,156	0.50	0111 - Licensed Salaries	31,300	31,300	31,300	0.50
6,732	7,932	14,171		01XX - Other Salaries	12,171	12,171	12,171	
11,625	12,143	13,156		02XX - Fixed Costs	17,580	17,580	17,580	
3,586	292	20,450		03XX - Purchased Services	20,450	20,450	20,450	
31,214	20,769	15,500		04XX - Supplies and Materials	14,500	14,500	14,500	
620	2,084	4,270		0640 - Dues & Fees	270	270	270	
87,263	76,871	101,703	0.50	Total Function 1210	96,271	96,271	96,271	0.50
1220 - Restrictive Programs								
772,818	1,055,923	1,181,323	20.00	0111 - Licensed Salaries	1,232,862	1,232,862	1,232,862	20.00
489,013	641,008	491,678	18.16	0112 - Classified Salaries	525,130	525,130	525,130	20.50
467,867	41,933	235,343		01XX - Other Salaries	222,569	222,569	222,569	
781,658	992,102	927,329		02XX - Fixed Costs	994,824	994,824	994,824	
793,284	456,932	471,320		03XX - Purchased Services	177,699	177,699	177,699	
81,689	186,987	84,025		04XX - Supplies and Materials	61,000	61,000	61,000	
3,386,330	3,374,884	3,391,018	38.16	Total Function 1220	3,214,084	3,214,084	3,214,084	40.50

2012/13 Actuals	2013/14 Actuals	2014/15 Revised			2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	Function - Object	\$	\$	\$	FTE
				1223 - Transition Program				
122,709	123,553	57,155	1.00	0111 - Licensed Salaries	58,716	58,716	58,716	1.00
274,847	248,744	223,878	8.19	0112 - Classified Salaries	195,042	195,042	195,042	7.34
17,703	12,335	364		01XX - Other Salaries	2,662	2,662	2,662	
222,208	232,301	191,041		02XX - Fixed Costs	169,518	169,518	169,518	
-	25	-		03XX - Purchased Services	-	-	-	
-	464	1,513		04XX - Supplies and Materials	1,000	1,000	1,000	
637,467	617,422	473,950	9.19	Total Function 1223	426,938	426,938	426,938	8.34
				1224 - Life Skills				
617,220	501,070	564,422	9.00	0111 - Licensed Salaries	636,854	636,854	636,854	10.00
716,193	693,449	566,263	19.63	0112 - Classified Salaries	567,213	567,213	567,213	20.41
51,490	41,240	40,805		01XX - Other Salaries	40,206	40,206	40,206	
812,732	813,840	676,733		02XX - Fixed Costs	698,815	698,815	698,815	
2,197,635	2,049,599	1,848,224	28.63	Total Function 1224	1,943,088	1,943,088	1,943,088	30.41
				1225 - Out of District Programs				
792,079	855,973	896,856		03XX - Purchased Services	896,856	896,856	896,856	
				1227 - Extended School Year				
8,841	2,957	3,262		01XX - Other Salaries	4,800	4,800	4,800	
2,834	827	854		02XX - Fixed Costs	1,075	1,075	1,075	
10,688	9,359	1,751		03XX - Purchased Services	1,751	1,751	1,751	
21	-	-		04XX - Supplies and Materials	100	100	100	
22,384	13,143	5,866		Total Function 1227	7,726	7,726	7,726	
				1229 - Functional Living Skills				
48,322	89,617	183,079	3.00	0111 - Licensed Salaries	178,906	178,906	178,906	2.90
86,790	165,462	146,238	5.89	0112 - Classified Salaries	145,889	145,889	145,889	5.69
5,790	9,656	9,654		01XX - Other Salaries	9,130	9,130	9,130	
78,639	167,198	185,458		02XX - Fixed Costs	192,681	192,681	192,681	
219,540	431,933	524,428	8.89	Total Function 1229	526,606	526,606	526,606	8.59
				1250 - Less Restrictive Programs				
1,873,835	1,983,148	2,068,816	34.30	0111 - Licensed Salaries	2,234,743	2,234,743	2,234,743	34.60
549,046	522,741	646,645	23.54	0112 - Classified Salaries	628,815	628,815	628,815	22.69
65,457	59,387	14,309		01XX - Other Salaries	77,235	77,235	77,235	
1,221,984	1,359,728	1,436,500		02XX - Fixed Costs	1,454,364	1,454,364	1,454,364	
-	154,852	3,873		04XX - Supplies and Materials	-	-	-	
3,710,322	4,079,855	4,170,143	57.84	Total Function 1250	4,395,157	4,395,157	4,395,157	57.29
				1251 - Less Restrictive - Charter School				
164,995	225,712	246,468	4.10	0111 - Licensed Salaries	240,488	240,488	240,488	3.90
-	-	-		01XX - Other Salaries	6,348	6,348	6,348	
70,763	108,394	117,600		02XX - Fixed Costs	105,144	105,144	105,144	
235,758	334,106	364,068	4.10	Total Function 1251	351,980	351,980	351,980	3.90
				1270 - Educationally Disadvantaged				
5,496	63,339	72,004		01XX - Other Salaries	108,654	108,654	108,654	
1,404	16,225	29,108		02XX - Fixed Costs	24,341	24,341	24,341	
-	-	5,000		04XX - Supplies and Materials	5,000	5,000	5,000	
6,900	79,565	106,112		Total Function 1270	137,995	137,995	137,995	
				1271 - Remediation				
168,000	-	451,246		03XX - Purchased Services	528,000	528,000	528,000	
				1280 - Alternative Ed				
91,562	932,403	1,038,030	16.50	0111 - Licensed Salaries	1,084,293	1,084,293	1,084,293	16.50
-	59,456	60,189	2.10	0112 - Classified Salaries	59,582	59,582	59,582	2.10
811	34,915	110,692		01XX - Other Salaries	132,654	132,654	132,654	
47,090	508,003	561,423		02XX - Fixed Costs	549,072	549,072	549,072	
-	1,948	114,152		03XX - Purchased Services	71,438	71,438	71,438	
-	19,640	58,286		04XX - Supplies and Materials	58,500	58,500	58,500	
139,463	1,556,366	1,942,772	18.60	Total Function 1280	1,955,539	1,955,539	1,955,539	18.60
				1283 - Alternative Ed - HS				
965,926	-	-		0111 - Licensed Salaries	-	-	-	
80,388	-	-		0112 - Classified Salaries	-	-	-	
17,490	-	-		01XX - Other Salaries	-	-	-	
484,963	-	-		02XX - Fixed Costs	-	-	-	
22,646	-	-		04XX - Supplies and Materials	-	-	-	
1,571,413	-	-		Total Function 1283	-	-	-	
				1288 - Charter School				
5,171,499	6,281,136	6,899,886		03XX - Purchased Services	6,999,431	6,999,431	6,999,431	
				1291 - English Language Learners Instruction				
2,251,054	2,422,834	4,095,906	66.87	0111 - Licensed Salaries	4,650,228	4,650,228	4,650,228	71.80
228,584	211,618	251,574	9.06	0112 - Classified Salaries	225,318	225,318	225,318	6.63
90,064	98,350	175,926	1.75	0113 - Administrators	184,563	184,563	184,563	1.75
150,300	161,489	189,327		01XX - Other Salaries	170,046	170,046	170,046	
1,192,093	1,363,615	2,230,098		02XX - Fixed Costs	2,316,458	2,316,458	2,316,458	
6,110	34,489	41,000		03XX - Purchased Services	38,000	38,000	38,000	
42,480	43,170	77,532		04XX - Supplies and Materials	85,050	85,050	85,050	
629	895	3,000		0640 - Dues & Fees	3,000	3,000	3,000	
3,961,315	4,336,460	7,064,362	77.68	Total Function 1291	7,672,663	7,672,663	7,672,663	80.18
58,360,887	62,615,141	69,437,913	633.33	Total Function 1000	71,815,672	71,815,672	71,815,672	638.00

2012/13 Actuals	2013/14 Actuals	2014/15 Revised		Function - Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE		\$	\$	\$	FTE
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.								
179,824	169,074	177,091	2.50	2110 - Attendance / Social Work				
-	23,935	10,019		0111 - Licensed Salaries	182,755	182,755	182,755	2.50
76,212	82,234	78,124		01XX - Other Salaries	10,648	10,648	10,648	
-	131	476		02XX - Fixed Costs	76,143	76,143	76,143	
551	41,953	37,321		03XX - Purchased Services	1,679	1,679	1,679	
256,587	317,327	303,031	2.50	04XX - Supplies and Materials	49,821	49,821	49,821	
				Total Function 2110	321,046	321,046	321,046	2.50
				2115 - Student Safety				
350,879	363,692	404,714	15.84	0112 - Classified Salaries	489,703	489,703	489,703	17.94
41,333	45,947	19,972		01XX - Other Salaries	28,212	28,212	28,212	
237,976	246,123	250,044		02XX - Fixed Costs	300,152	300,152	300,152	
419,035	322,610	79,771		03XX - Purchased Services	440,000	440,000	440,000	
-	-	10,000		04XX - Supplies and Materials	44,000	44,000	44,000	
1,049,223	978,372	764,501	15.84	Total Function 2115	1,302,067	1,302,067	1,302,067	17.94
				2119 - Homeless				
22,377	-	-		04XX - Supplies and Materials	-	-	-	
				2120 - Guidance Services				
1,536,705	1,593,656	1,688,291	26.10	0111 - Licensed Salaries	1,764,541	1,764,541	1,764,541	26.00
65,954	36,320	33,363	1.00	0112 - Classified Salaries	33,444	33,444	33,444	1.00
38,695	62,982	30,390		01XX - Other Salaries	58,815	58,815	58,815	
687,721	760,914	762,696		02XX - Fixed Costs	802,175	802,175	802,175	
179	-	-		03XX - Purchased Services	-	-	-	
123	-	1,600		04XX - Supplies and Materials	1,600	1,600	1,600	
2,329,377	2,453,871	2,516,340	27.10	Total Function 2120	2,660,575	2,660,575	2,660,575	27.00
				2122 - Positive Behavior Supports				
-	12,184	7,027		01XX - Other Salaries	25,732	25,732	25,732	
-	2,726	1,528		02XX - Fixed Costs	5,758	5,758	5,758	
-	10,676	98,062		03XX - Purchased Services	100,500	100,500	100,500	
-	4,579	21,882		04XX - Supplies and Materials	28,528	28,528	28,528	
-	30,165	128,499		Total Function 2122	160,518	160,518	160,518	
				2130 - Health Services				
18,693	22,559	37,687	1.63	0112 - Classified Salaries	38,683	38,683	38,683	1.63
2,164	2,811	4,371		01XX - Other Salaries	133,198	133,198	133,198	
17,622	21,917	35,375		02XX - Fixed Costs	59,221	59,221	59,221	
-	-	3,400		03XX - Purchased Services	800	800	800	
38,479	47,288	80,832	1.63	Total Function 2130	231,902	231,902	231,902	1.63
				2140 - Psychological Services				
543,734	494,071	556,275	9.30	0111 - Licensed Salaries	569,587	569,587	569,587	9.30
-	39	-		01XX - Other Salaries	12,251	12,251	12,251	
221,479	236,397	261,575		02XX - Fixed Costs	256,897	256,897	256,897	
765,213	730,506	817,850	9.30	Total Function 2140	838,735	838,735	838,735	9.30
				2150 - Speech Pathologist				
868,012	964,030	1,051,733	16.60	0111 - Licensed Salaries	1,088,933	1,088,933	1,088,933	16.60
-	52,080	48,929	1.88	0112 - Classified Salaries	31,099	31,099	31,099	0.94
-	5,014	4,567		01XX - Other Salaries	25,421	25,421	25,421	
387,829	499,049	523,732		02XX - Fixed Costs	506,002	506,002	506,002	
96,514	-	-		03XX - Purchased Services	-	-	-	
1,352,355	1,520,173	1,628,960	18.48	Total Function 2150	1,651,455	1,651,455	1,651,455	17.54
				2160 - Oth Stdnt Treatment				
183,655	232,402	221,424	4.00	0111 - Licensed Salaries	200,948	200,948	200,948	3.00
160,292	147,187	147,225	4.14	0112 - Classified Salaries	140,558	140,558	140,558	4.00
8,808	4,633	5,101		01XX - Other Salaries	6,781	6,781	6,781	
166,892	185,931	182,455		02XX - Fixed Costs	163,078	163,078	163,078	
97,720	-	42,120		03XX - Purchased Services	-	-	-	
617,367	570,153	598,326	8.14	Total Function 2160	511,365	511,365	511,365	7.00
				2190 - Service Direction				
-	118,658	-		0111 - Licensed Salaries	-	-	-	
-	188,163	203,077	5.75	0112 - Classified Salaries	203,699	203,699	203,699	5.55
-	316,215	258,100	2.00	0113 - Administrators	209,237	209,237	209,237	2.00
-	14,928	8,150		01XX - Other Salaries	20,256	20,256	20,256	
-	346,140	250,239		02XX - Fixed Costs	218,882	218,882	218,882	
-	154,615	30,000		03XX - Purchased Services	15,000	15,000	15,000	
-	14,823	-		04XX - Supplies and Materials	-	-	-	
-	1,153,542	749,566	7.75	Total Function 2190	667,074	667,074	667,074	7.55
				2191 - Service Direction				
172,202	-	-		0112 - Classified Salaries	-	-	-	
257,691	-	-		0113 - Administrators	-	-	-	
8,046	-	-		01XX - Other Salaries	-	-	-	
221,735	-	-		02XX - Fixed Costs	-	-	-	
30,819	-	-		03XX - Purchased Services	-	-	-	
239,939	-	-		04XX - Supplies and Materials	-	-	-	
6,250	-	-		0540 - Depreciable Equipment	-	-	-	
936,682	-	-		Total Function 2191	-	-	-	
				2210 - Improvement of Instructional Services				
-	7,101	2,783		01XX - Other Salaries	-	-	-	
-	1,528	770		02XX - Fixed Costs	-	-	-	
-	8,629	3,552		Total Function 2210	-	-	-	

2012/13 Actuals	2013/14 Actuals	2014/15 Revised		Function - Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE		\$	\$	\$	FTE
				2211 - Teaching & Learning				
44,108	51,280	52,306	1.00	0112 - Classified Salaries	54,953	54,953	54,953	1.00
376,295	362,922	421,911	3.75	0113 - Administrators	416,800	416,800	416,800	3.50
33,951	31,002	29,591		01XX - Other Salaries	165,410	165,410	165,410	
232,919	256,814	277,438		02XX - Fixed Costs	259,279	259,279	259,279	
23,414	20,190	22,700		03XX - Purchased Services	17,690	17,690	17,690	
1,326,021	183,347	226,825		04XX - Supplies and Materials	341,442	341,442	341,442	
6,095	12,448	5,125		0640 - Dues & Fees	5,975	5,975	5,975	
2,042,803	918,004	1,035,895	4.75	Total Function 2211	1,261,549	1,261,549	1,261,549	4.50
				2220 - Educational Media Services				
329,247	341,784	329,904	5.00	0111 - Licensed Salaries	356,881	356,881	356,881	5.00
246,238	244,311	240,178	9.25	0112 - Classified Salaries	241,765	241,765	241,765	9.25
27,560	26,953	9,481		01XX - Other Salaries	29,167	29,167	29,167	
307,718	336,287	305,068		02XX - Fixed Costs	345,975	345,975	345,975	
60	132	500		03XX - Purchased Services	-	-	-	
148,033	102,369	104,000		04XX - Supplies and Materials	106,000	106,000	106,000	
1,058,854	1,051,837	989,131	14.25	Total Function 2220	1,079,788	1,079,788	1,079,788	14.25
				2230 - Assessment & Testing				
56,866	31,611	167,144	2.00	0111 - Licensed Salaries	136,100	136,100	136,100	2.00
28,459	30,874	36,147	1.00	0112 - Classified Salaries	28,517	28,517	28,517	1.00
-	93,982	95,898	1.00	0113 - Administrators	100,018	100,018	100,018	1.00
-	47,655	72,013	1.00	0114 - Supervisors or Exempt	75,657	75,657	75,657	1.00
6,410	990	1,839		01XX - Other Salaries	14,090	14,090	14,090	
45,460	106,575	180,402		02XX - Fixed Costs	146,871	146,871	146,871	
-	-	1,000		03XX - Purchased Services	-	-	-	
-	-	55,000		04XX - Supplies and Materials	-	-	-	
137,195	311,686	609,443	5.00	Total Function 2230	501,253	501,253	501,253	5.00
				2240 - Instructional Staff Development				
1,672	35,731	21,836		01XX - Other Salaries	459,926	459,926	459,926	
490	6,381	5,243		02XX - Fixed Costs	103,023	103,023	103,023	
338	27,112	52,387		03XX - Purchased Services	103,149	103,149	103,149	
-	25,419	4,882		04XX - Supplies and Materials	54,500	54,500	54,500	
-	-	2,000		0640 - Dues & Fees	10,000	10,000	10,000	
2,500	94,642	86,348		Total Function 2240	730,598	730,598	730,598	
				2310 - Board Of Education				
-	37,461	38,210	0.50	0114 - Supervisors or Exempt	39,357	39,357	39,357	0.50
-	3,017	-		01XX - Other Salaries	1,000	1,000	1,000	
-	21,163	20,096		02XX - Fixed Costs	15,028	15,028	15,028	
133,415	126,835	175,692		03XX - Purchased Services	228,500	228,500	228,500	
12,393	15,025	24,000		04XX - Supplies and Materials	23,500	23,500	23,500	
23,223	17,449	25,000		0640 - Dues & Fees	25,000	25,000	25,000	
42,940	-	-		0651 - Liability Insurance	-	-	-	
-	-	5,000		0652 - Fidelity Bond Premiums	5,000	5,000	5,000	
211,971	220,950	287,999	0.50	Total Function 2310	337,385	337,385	337,385	0.50
				2321 - Office Of The Superintendent				
150,103	157,018	175,000	1.00	0113 - Administrators	180,100	180,100	180,100	1.00
72,313	37,461	38,211	0.50	0114 - Supervisors or Exempt	39,357	39,357	39,357	0.50
7,196	8,757	6,919		01XX - Other Salaries	16,932	16,932	16,932	
120,213	107,652	106,961		02XX - Fixed Costs	97,132	97,132	97,132	
40,599	46,035	65,600		03XX - Purchased Services	68,600	68,600	68,600	
15,481	30,278	19,000		04XX - Supplies and Materials	14,000	14,000	14,000	
5,576	16,441	15,200		0640 - Dues & Fees	15,000	15,000	15,000	
411,481	403,643	426,891	1.50	Total Function 2321	431,121	431,121	431,121	1.50
				2410 - Building Administration				
10,029	-	-		0111 - Licensed Salaries	-	-	-	
1,712,319	1,750,170	1,846,678	66.42	0112 - Classified Salaries	1,971,635	1,971,635	1,971,635	67.48
2,895,332	2,553,004	3,020,832	31.00	0113 - Administrators	3,204,361	3,204,361	3,204,361	31.00
12,237	-	-		0114 - Supervisors or Exempt	-	-	-	
234,677	278,166	128,984		01XX - Other Salaries	452,847	452,847	452,847	
2,367,399	2,531,959	2,551,398		02XX - Fixed Costs	2,762,672	2,762,672	2,762,672	
39,006	14,664	25,077		03XX - Purchased Services	40,779	40,779	40,779	
78,263	60,356	78,928		04XX - Supplies and Materials	78,338	78,338	78,338	
641	3,323	5,126		0640 - Dues & Fees	10,989	10,989	10,989	
7,349,903	7,191,642	7,657,023	97.42	Total Function 2410	8,521,621	8,521,621	8,521,621	98.48
				2520 - Fiscal Services				
407,979	388,547	424,404	10.00	0112 - Classified Salaries	497,951	497,951	497,951	9.70
154,011	131,795	133,684	1.20	0113 - Administrators	139,736	139,736	139,736	1.20
26,018	-	-		0114 - Supervisors or Exempt	-	-	-	
20,894	29,657	34,221		01XX - Other Salaries	51,427	51,427	51,427	
322,206	311,182	301,513		02XX - Fixed Costs	325,105	325,105	325,105	
91,547	119,506	277,400		03XX - Purchased Services	129,400	129,400	129,400	
40,486	42,515	55,000		04XX - Supplies and Materials	49,000	49,000	49,000	
32,117	30,979	35,000		0640 - Dues & Fees	35,000	35,000	35,000	
-	2,142	5,142		0651 - Liability Insurance	5,142	5,142	5,142	
743	888	1,000		0670 - Taxes & Licenses	1,000	1,000	1,000	
1,096,003	1,057,212	1,267,365	11.20	Total Function 2520	1,233,761	1,233,761	1,233,761	10.90

2012/13 Actuals	2013/14 Actuals	2014/15 Revised		Function - Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE		\$	\$	\$	FTE
				2540 - Maintenance & Operations				
400,619	-	-		0112 - Classified Salaries	-	-	-	
257,687	-	-		0114 - Supervisors or Exempt	-	-	-	
22,426	-	-		01XX - Other Salaries	-	-	-	
345,834	-	-		02XX - Fixed Costs	-	-	-	
672,970	-	-		03XX - Purchased Services	-	-	-	
239,786	-	-		04XX - Supplies and Materials	-	-	-	
5,661	-	-		0540 - Depreciable Equipment	-	-	-	
10,048	-	-		0640 - Dues & Fees	-	-	-	
214,962	-	-		0651 - Liability Insurance	-	-	-	
2,169,993	-	-		Total Function 2540	-	-	-	
				2541 - Facilities Direction				
-	330,763	61,509	1.50	0112 - Classified Salaries	63,121	63,121	63,121	1.50
-	28,565	124,856	1.45	0113 - Administrators	158,928	158,928	158,928	1.45
-	70,600	15,545	1.00	0114 - Supervisors or Exempt	80,355	80,355	80,355	1.00
153	39,030	26,462		01XX - Other Salaries	48,078	48,078	48,078	
47	278,916	113,565		02XX - Fixed Costs	140,000	140,000	140,000	
10,623	759,677	41,050		03XX - Purchased Services	146,550	146,550	146,550	
66	197,723	28,000		04XX - Supplies and Materials	29,000	29,000	29,000	
-	5,984	-		0540 - Depreciable Equipment	-	-	-	
-	5,906	14,000		0640 - Dues & Fees	5,000	5,000	5,000	
-	317,552	318,500		0651 - Liability Insurance	-	-	-	
10,889	2,034,717	743,488	3.95	Total Function 2541	671,032	671,032	671,032	3.95
				2542 - Facilities Upkeep				
-	1,644,193	1,993,064	53.00	0112 - Classified Salaries	2,107,956	2,107,956	2,107,956	53.00
233	177,456	120,172		01XX - Other Salaries	89,917	89,917	89,917	
57	1,088,775	1,202,663		02XX - Fixed Costs	1,274,590	1,274,590	1,274,590	
-	-	1,229,659		03XX - Purchased Services	605,000	605,000	605,000	
-	680	563,900		04XX - Supplies and Materials	495,000	495,000	495,000	
-	-	13,750		0520 - Building Acquisition	-	-	-	
-	-	23,442		0530 - Improvements, Not Buildings	50,000	50,000	50,000	
-	-	30,547		0540 - Depreciable Equipment	50,000	50,000	50,000	
-	-	92,000		0590 - Building Improvements	-	-	-	
290	2,911,104	5,269,196	53.00	Total Function 2542	4,672,463	4,672,463	4,672,463	53.00
				2543 - Grounds Maintenance				
176,880	182,493	192,760	5.00	0112 - Classified Salaries	195,228	195,228	195,228	5.00
18,594	4,957	-		01XX - Other Salaries	14,716	14,716	14,716	
109,256	118,625	119,125		02XX - Fixed Costs	120,299	120,299	120,299	
54,449	56,895	81,000		03XX - Purchased Services	150,000	150,000	150,000	
42,367	59,555	224,000		04XX - Supplies and Materials	230,000	230,000	230,000	
86,870	-	58,444		0540 - Depreciable Equipment	60,000	60,000	60,000	
1,100	380	3,000		0640 - Dues & Fees	3,500	3,500	3,500	
489,516	422,904	678,329	5.00	Total Function 2543	773,743	773,743	773,743	5.00
				2544 - Maintenance Services				
-	606	-		01XX - Other Salaries	800	800	800	
-	177	-		02XX - Fixed Costs	178	178	178	
343,394	515,874	324,000		03XX - Purchased Services	310,000	310,000	310,000	
-	-	297,705		04XX - Supplies and Materials	150,000	150,000	150,000	
-	-	5,923		0520 - Building Acquisition	-	-	-	
-	-	293,573		0530 - Improvements, Not Buildings	365,000	365,000	365,000	
21,165	-	-		0540 - Depreciable Equipment	-	-	-	
-	939,450	1,371,376		0590 - Building Improvements	600,000	600,000	600,000	
364,559	1,456,108	2,292,577		Total Function 2544	1,425,978	1,425,978	1,425,978	
				2545 - Building Fixed Costs				
1,749,119	-	-		0112 - Classified Salaries	-	-	-	
195,394	-	-		01XX - Other Salaries	-	-	-	
1,120,474	-	-		02XX - Fixed Costs	-	-	-	
2,130,453	2,372,179	2,703,795		03XX - Purchased Services	2,704,445	2,704,445	2,704,445	
446,217	333,855	-		04XX - Supplies and Materials	157,500	157,500	157,500	
-	-	-		0540 - Depreciable Equipment	75,000	75,000	75,000	
5,641,657	2,706,035	2,703,795		Total Function 2545	2,936,945	2,936,945	2,936,945	
				2546 - Safety Program				
-	-	18,000	1.00	0114 - Supervisors or Exempt	85,273	85,273	85,273	1.00
-	-	300		01XX - Other Salaries	-	-	-	
-	-	7,425		02XX - Fixed Costs	34,943	34,943	34,943	
48,333	61,067	24,245		03XX - Purchased Services	10,000	10,000	10,000	
9,444	2,534	86,375		04XX - Supplies and Materials	15,375	15,375	15,375	
36,375	-	-		0540 - Depreciable Equipment	-	-	-	
94,152	63,602	136,345	1.00	Total Function 2546	145,591	145,591	145,591	1.00

2012/13 Actuals	2013/14 Actuals	2014/15 Revised		Function - Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE		\$	\$	\$	FTE
				2550 - Transportation				
2,114,036	2,159,725	2,200,038	70.92	0112 - Classified Salaries	2,574,796	2,574,796	2,574,796	71.85
61,716	119,066	123,037	1.45	0113 - Administrators	157,159	157,159	157,159	1.45
221,293	132,462	84,065	1.00	0114 - Supervisors or Exempt	68,218	68,218	68,218	1.00
321,414	297,413	258,817		01XX - Other Salaries	290,200	290,200	290,200	
1,796,394	1,885,950	1,672,173		02XX - Fixed Costs	1,839,554	1,839,554	1,839,554	
(242,793)	35,115	438,796		03XX - Purchased Services	809,735	809,735	809,735	
626,737	576,409	829,630		04XX - Supplies and Materials	713,414	713,414	713,414	
-	-	-		0520 - Building Acquisition	60,000	60,000	60,000	
-	-	101		0530 - Improvements, Not Buildings	43,000	43,000	43,000	
608,010	606,402	1,265,879		0564 - Bus & Capital Bus Improvements	770,000	770,000	770,000	
-	-	135,946		0590 - Building Improvements	16,791	16,791	16,791	
120,099	312,605	-		0610 - Redemption Of Principal	-	-	-	
5,525	11,128	-		0620 - Interest	-	-	-	
2,004	565	690		0640 - Dues & Fees	695	695	695	
218,000	253,082	268,600		0651 - Liability Insurance	281,925	281,925	281,925	
13,500	-	-		0653 - Property Insurance Premiums	-	-	-	
1,439	5,417	2,700		0670 - Taxes & Licenses	2,900	2,900	2,900	
5,867,374	6,395,339	7,280,472	73.37	Total Function 2550	7,628,387	7,628,387	7,628,387	74.30
				2558 - Transportation - Special Ed				
11,156	7,314	341,259	12.28	0112 - Classified Salaries	326,825	326,825	326,825	12.35
3,314	3,465	843		01XX - Other Salaries	832	832	832	
10,854	8,058	193,898		02XX - Fixed Costs	232,505	232,505	232,505	
704,689	62,376	254,966		03XX - Purchased Services	100,000	100,000	100,000	
730,013	81,214	790,966	12.28	Total Function 2558	660,162	660,162	660,162	12.35
				2559 - Other Stdnt Transport				
1,050	-	-		01XX - Other Salaries	-	-	-	
316	-	-		02XX - Fixed Costs	-	-	-	
109,138	60,034	135,000		03XX - Purchased Services	-	-	-	
110,504	60,034	135,000		Total Function 2559	-	-	-	
				2573 - Distribution Services				
44,108	44,117	45,595	1.00	0112 - Classified Salaries	45,869	45,869	45,869	1.00
-	-	-		01XX - Other Salaries	50	50	50	
25,804	29,350	29,608		02XX - Fixed Costs	26,893	26,893	26,893	
69,912	73,466	75,203	1.00	Total Function 2573	72,812	72,812	72,812	1.00
				2574 - Print Services				
45,668	52,786	53,205	1.50	0112 - Classified Salaries	63,913	63,913	63,913	1.50
4,335	7,327	9,142		01XX - Other Salaries	6,560	6,560	6,560	
26,958	33,737	33,202		02XX - Fixed Costs	30,333	30,333	30,333	
147	-	12,180		03XX - Purchased Services	5,680	5,680	5,680	
110,113	6,124	(24,204)		04XX - Supplies and Materials	42,000	42,000	42,000	
187,220	99,973	83,525	1.50	Total Function 2574	148,486	148,486	148,486	1.50
				2620 - Grant/Development				
-	74,838	95,898	1.00	0113 - Administrators	100,018	100,018	100,018	1.00
-	27	25		01XX - Other Salaries	5,500	5,500	5,500	
-	49,844	60,828		02XX - Fixed Costs	57,828	57,828	57,828	
-	-	500		03XX - Purchased Services	500	500	500	
-	499	100		04XX - Supplies and Materials	-	-	-	
-	-	500		0640 - Dues & Fees	500	500	500	
-	125,208	157,851	1.00	Total Function 2620	164,346	164,346	164,346	1.00
				2630 - Communications				
-	7,381	13,280	0.50	0112 - Classified Salaries	15,466	15,466	15,466	0.50
100,490	100,514	105,756	1.00	0113 - Administrators	110,984	110,984	110,984	1.00
29,200	35,450	33,580		01XX - Other Salaries	20,817	20,817	20,817	
48,488	52,535	52,112		02XX - Fixed Costs	54,448	54,448	54,448	
92,120	63,322	159,574		03XX - Purchased Services	52,195	52,195	52,195	
134,614	18,313	38,138		04XX - Supplies and Materials	25,250	25,250	25,250	
9,633	6,308	13,550		0640 - Dues & Fees	17,550	17,550	17,550	
414,545	283,823	415,990	1.50	Total Function 2630	296,710	296,710	296,710	1.50
				2640 - Staff Services				
153,007	231,319	222,290	5.90	0112 - Classified Salaries	282,152	282,152	282,152	5.50
118,721	109,345	193,078	2.00	0113 - Administrators	128,072	128,072	128,072	1.00
39,926	42,794	56,361		01XX - Other Salaries	73,822	73,822	73,822	
596,620	609,324	657,394		02XX - Fixed Costs	660,911	660,911	660,911	
142,602	66,572	165,559		03XX - Purchased Services	129,500	129,500	129,500	
18,702	14,922	19,953		04XX - Supplies and Materials	51,000	51,000	51,000	
29,067	27,139	34,800		0640 - Dues & Fees	47,500	47,500	47,500	
1,098,644	1,101,414	1,349,435	7.90	Total Function 2640	1,372,957	1,372,957	1,372,957	6.50
				2642 - Recruitment Services				
-	-	-		0112 - Classified Salaries	26,409	26,409	26,409	0.50
-	-	-		0113 - Administrators	95,353	95,353	95,353	1.00
-	-	-		01XX - Other Salaries	1,643	1,643	1,643	
-	-	-		02XX - Fixed Costs	64,137	64,137	64,137	
-	-	-		03XX - Purchased Services	80,000	80,000	80,000	
-	-	-		04XX - Supplies and Materials	17,000	17,000	17,000	
-	-	-		Total Function 2642	284,542	284,542	284,542	1.50

2012/13 Actuals	2013/14 Actuals	2014/15 Revised		2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	\$	\$	\$	FTE
2660 - Technology Services							
167,549	287,085	345,589	8.00	380,976	380,976	380,976	8.00
29,204	121,337	136,777	1.45	157,159	157,159	157,159	1.45
220,956	-	-		-	-	-	
6,632	28,604	25,325		64,364	64,364	64,364	
197,877	190,015	206,943		246,554	246,554	246,554	
57,130	248,546	35,276		29,276	29,276	29,276	
2,112,036	547,255	1,080,829		981,229	981,229	981,229	
22,212	-	-		-	-	-	
41,870	-	-		-	-	-	
87,996	403,995	-		12,434	12,434	12,434	
300	-	821		6,421	6,421	6,421	
2,943,762	1,826,837	1,831,560	9.45	1,878,413	1,878,413	1,878,413	9.45
2690 - Other Support Services - Central							
-	-	-		26,310	26,310	26,310	0.25
-	-	6,198		51,752	51,752	51,752	
-	-	1,483		17,516	17,516	17,516	
-	-	20,000		47,000	47,000	47,000	
-	-	-		25,000	25,000	25,000	
-	-	27,681		167,578	167,578	167,578	0.25
39,871,399	38,701,420	43,922,966	396.30	45,741,958	45,741,958	45,741,958	397.88
3000 - Enterprise and Community Service: Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.							
3300 - Community Services							
4,700	-	-		-	-	-	
3,738	-	-		-	-	-	
687	-	-		-	-	-	
9,124	-	-		-	-	-	
3320 - Community Recreation Services							
3,307	-	-		-	-	-	
959	-	-		-	-	-	
4,266	-	-		-	-	-	
3363 - Community Partnership							
13,548	14,265	-		-	-	-	
3,710	4,026	-		-	-	-	
9,719	323,519	-		-	-	-	
26,977	341,809	-		-	-	-	
3500 - Child Care							
72,565	65,828	74,577	2.50	72,232	72,232	72,232	2.50
4,642	2,858	7,627		5,792	5,792	5,792	
43,201	35,374	47,410		46,942	46,942	46,942	
3,933	3,716	6,000		6,000	6,000	6,000	
124,341	107,777	135,613	2.50	130,966	130,966	130,966	2.50
164,708	449,586	135,613	2.50	130,966	130,966	130,966	2.50
5000 - Other Uses (Fund Xfer/Debt Service): Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.							
5110 - Long-Term Debt Service							
737,310	122,310	122,310		122,310	122,310	122,310	
549	-	-		-	-	-	
737,859	122,310	122,310		122,310	122,310	122,310	
5200 - Transfer Of Funds							
1,221,612	1,512,000	2,104,038		1,785,538	1,785,538	1,785,538	
1,959,471	1,634,310	2,226,348		1,907,848	1,907,848	1,907,848	
6000 - Contingency: Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.							
6110 - Operating Contingencies							
-	-	2,920,207		2,356,758	2,356,758	2,356,758	
-	-	2,920,207		2,356,758	2,356,758	2,356,758	
7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.							
7000 - Unappropriated Ending Fund Bal							
11,550,046	12,238,786	6,107,792		6,418,590	6,418,590	6,418,590	
11,550,046	12,238,786	6,107,792		6,418,590	6,418,590	6,418,590	
111,906,511	115,639,243	124,750,838	1,032.13	128,371,792	128,371,792	128,371,792	1,038.38



Nutrition Services (297)

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

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

Nutrition Services Details - Resources

Reynolds School District #7

Total: \$7,084,477

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
			<u>1000 - Local Sources</u>			
9,634	10,551	7,000	1510 - Interest On Investments	7,000	7,000	7,000
447,554	401,035	450,000	1610 - Food Service Meal Sales	450,000	450,000	450,000
33,775	44,253	50,000	1690 - Food Services - Other Sales	50,000	50,000	50,000
8,860	9,117	15,000	1990 - Miscellaneous Revenue	15,000	15,000	15,000
499,823	464,956	522,000	<i>Total Object 1000</i>	522,000	522,000	522,000
			<u>2000 - Intermediate Sources</u>			
-	14,110	15,000	2199 - Other Intermediate Sources	15,000	15,000	15,000
			<u>3000 - State Sources</u>			
11,539	-	-	3299 - Other Restricted Grants	-	-	-
			<u>4000 - Federal Sources</u>			
252,060	306,683	320,000	4100 - USDA Commodities	320,000	320,000	320,000
144,788	193,349	155,000	4500 - Restricted Revenue Thru State	155,000	155,000	155,000
84,915	79,627	114,204	4502 - Summer Seamless Waiver	50,042	50,042	50,042
1,021,022	-	1,200,000	4503 - National Breakfast Program	1,200,000	1,200,000	1,200,000
3,104,220	4,413,414	3,500,000	4505 - National School Nutrition Prog	3,500,000	3,500,000	3,500,000
190,520	183,974	193,048	4580 - Restr Fed Rev Thru State	218,757	218,757	218,757
4,797,526	5,177,047	5,482,251	<i>Total Object 4000</i>	5,443,799	5,443,799	5,443,799
			<u>5000 - Begin Bal & Transfers</u>			
55,000	55,000	55,000	5200 - Interfund Transfers	55,000	55,000	55,000
1,110,438	1,225,142	1,158,678	5400 - Beginning Fund Balance	1,048,678	1,048,678	1,048,678
1,165,438	1,280,142	1,213,678	<i>Total Object 5000</i>	1,103,678	1,103,678	1,103,678
6,474,326	6,936,256	7,232,929	Total Object	7,084,477	7,084,477	7,084,477

Nutrition Services Details - Requirements

Reynolds School District #7

Total: \$7,084,477

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	2015/16 Proposed	2015/16 Approved	2015/16 Adopted	FTE
\$	\$	\$	\$	\$	\$	FTE
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.						
2544 - Maintenance Services						
-	1,100	-	-	-	-	
-	1,100	-	Total Function 2000			-
3000 - Enterprise and Community Service: Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.						
3100 - Food Services						
1,141,552	1,173,987	1,266,064	51.25	0112 - Classified Salaries	1,303,904	52.31
-	26,039	25,932	0.45	0113 - Administrators	55,267	0.45
180,228	212,127	191,698		01XX - Other Salaries	174,459	
867,590	931,802	1,015,569		02XX - Fixed Costs	1,061,881	
2,176,695	2,259,247	2,510,290		03XX - Purchased Services	2,510,290	
292,778	373,543	407,328		04XX - Supplies and Materials	409,196	
339,644	121,650	474,863		0540 - Depreciable Equipment	750,000	
-	-	274,341		0590 - Building Improvements	-	
16,235	19,861	20,796		0640 - Dues & Fees	20,796	
1,947	5,000	3,000		0651 - Liability Insurance	3,000	
13,940	8,240	9,600		0670 - Taxes & Licenses	9,600	
5,030,610	5,131,497	6,199,481	51.70	Total Function 3100		52.76
3101 - Summer Seamless Waiver						
245	-	-		0112 - Classified Salaries	-	
18,906	19,625	25,173		01XX - Other Salaries	20,040	
7,938	5,870	7,132		02XX - Fixed Costs	4,489	
8	34,676	77,195		03XX - Purchased Services	20,911	
956	16,144	143		04XX - Supplies and Materials	-	
-	-	-		0670 - Taxes & Licenses	2,100	
-	3,312	4,561		0690 - Indirect Charges	2,502	
28,053	79,627	114,204		Total Function 3101		50,042
3102 - Nutrition Services Grant						
11,289	11,329	13,062		01XX - Other Salaries	19,000	
3,186	3,499	3,361		02XX - Fixed Costs	4,257	
175,341	169,146	176,276		04XX - Supplies and Materials	195,500	
704	-	-		0690 - Indirect Charges	-	
190,520	183,974	192,699		Total Function 3102		218,757
5,249,183	5,395,097	6,506,383	51.70	Total Function 3000		52.76
6000 - Contingency: Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.						
6110 - Operating Contingencies						
-	-	726,546		08XX - Contin and Unapp End Fund Balance	517,285	
-	-	726,546		Total Function 6000		517,285
7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.						
7000 - Unappropriated Ending Fund Bal						
1,225,142	1,540,058	-		08XX - Contin and Unapp End Fund Balance	-	
1,225,142	1,540,058	-		Total Function 7000		-
6,474,326	6,936,256	7,232,929	51.70	Total Function - Object		52.76



Federal Programs

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

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

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

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

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

Title IV-B – 21st Century Schools Fund (211 - 213): Accounts for revenues and expenditures to provide after school academic enrichment and additional services to students. (Funding no longer received from this award but remains for history purposes.)

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. (Funding no longer received from this award but remains for history purposes.)

IDEA Enhancement Fund (217): Accounts for revenues and expenditures to support enhancement of Response to Intervention (RTI), Positive Behavior



Support (PBIS), System Performance & Review (SPR&I), determination and other activities related to the support of students with disabilities.

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

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

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

School Based Mental Health Program Fund (222): Accounts for revenues and expenditures to support school's emergency response to violent activity at school. Partnering also with Multnomah County, this program provides mental health support to students and staff.

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

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

EBISS – Effective Behavioral and Instructional Support Systems Fund (246): Accounts for revenues and expenditures to support district implementation of EBISS and offer students improved outcomes through instructional differentiation planned by school and district level teams who analyze academic and behavioral data to monitor and adjust classroom instruction.

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

Federal Programs Details - Resources

Reynolds School District #7

Total: \$12,207,868

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
4,442,049	4,917,433	6,653,651	<u>201+202 - Title I</u> 4580 - Restr Fed Rev Thru State	7,968,763	7,968,763	7,968,763
-	27,161	32,839	<u>203 - Comprehensive Achievement Plan (CAP)</u> 4580 - Restr Fed Rev Thru State	32,822	32,822	32,822
192,184	247,620	309,523	<u>204+205 - School Improvement Fund</u> 4580 - Restr Fed Rev Thru State	329,631	329,631	329,631
314,295	324,244	338,450	<u>206+207 - Title IIA</u> 4580 - Restr Fed Rev Thru State	345,883	345,883	345,883
348,899	383,424	473,822	<u>208+209 - Title III</u> 4580 - Restr Fed Rev Thru State	569,229	569,229	569,229
329,160	254,194	-	<u>212+213 - Title IV B 21st Century</u> 4580 - Restr Fed Rev Thru State	-	-	-
8,634	3,089	7,519	<u>214 - Title VII</u> 4580 - Restr Fed Rev Thru State	12,009	12,009	12,009
170,642	121,492	60,647	<u>215+216 - Perkins</u> 4580 - Restr Fed Rev Thru State	-	-	-
-	12,731	12,731	<u>217 - IDEA Enhancement</u> 4580 - Restr Fed Rev Thru State	12,731	12,731	12,731
1,316,144	2,370,809	2,317,984	<u>218+219 - IDEA B</u> 4580 - Restr Fed Rev Thru State	2,807,064	2,807,064	2,807,064
18,109	5,963	12,563	<u>220 - IDEA Pre-School</u> 4580 - Restr Fed Rev Thru State	15,346	15,346	15,346
3,600	3,600	3,600	<u>221 - IDEA Extended Assessment</u> 4580 - Restr Fed Rev Thru State	3,600	3,600	3,600
-	-	92,217	<u>222 - School Based Mental Health Program</u> 4580 - Restr Fed Rev Thru State	97,000	97,000	97,000
6,328	6,088	6,196	<u>230 - SPR&I</u> 4580 - Restr Fed Rev Thru State	6,196	6,196	6,196
20,266	-	-	<u>245 - MYC Federal</u> 4580 - Restr Fed Rev Thru State	-	-	-
6,000	7,000	13,600	<u>246 - EBISS</u> 4580 - Restr Fed Rev Thru State	7,594	7,594	7,594
7,176,309	8,684,847	10,335,342	Total Object	12,207,868	12,207,868	12,207,868

Federal Programs Details - Requirements

Reynolds School District #7

Total: \$12,207,868

201+202 - Title I

Total Fund: \$7,968,763

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Function - Function - Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted	FTE
\$	\$	\$			\$	\$	\$	
1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.								
				1272 - Title I/AD				
1,719,041	1,609,842	2,085,443	29.75	0111 - Licensed Salaries	2,994,924	2,994,924	2,994,924	31.08
2,519	36,190	64,463	2.34	0112 - Classified Salaries	78,171	78,171	78,171	3.38
165,998	201,970	184,269		01XX - Other Salaries	196,910	196,910	196,910	
770,424	827,006	1,139,914		02XX - Fixed Costs	1,240,925	1,240,925	1,240,925	
133,972	175,772	319,149		03XX - Purchased Services	342,856	342,856	342,856	
408,657	637,405	353,563		04XX - Supplies and Materials	308,586	308,586	308,586	
-	1,149	50		0640 - Dues & Fees	-	-	-	
3,200,611	3,489,334	4,146,852	32.09	Total Function 1272	5,162,372	5,162,372	5,162,372	34.46
3,200,611	3,489,334	4,146,852	32.09	Total Function 1000	5,162,372	5,162,372	5,162,372	34.46
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.								
				2110 - Attendance / Social Work				
33,786	33,953	35,925	0.50	0111 - Licensed Salaries	35,652	35,652	35,652	0.50
-	-	300		01XX - Other Salaries	300	300	300	
15,084	17,037	21,001		02XX - Fixed Costs	16,566	16,566	16,566	
48,870	50,990	57,226	0.50	Total Function 2110	52,518	52,518	52,518	0.50
				2210 - Improvement of Instructional Services				
440,199	374,607	691,816	10.00	0111 - Licensed Salaries	667,573	667,573	667,573	10.00
-	12,775	63,087		01XX - Other Salaries	246,902	246,902	246,902	
194,182	202,559	356,648		02XX - Fixed Costs	352,735	352,735	352,735	
803	-	2,973		03XX - Purchased Services	2,973	2,973	2,973	
-	270	3,515		04XX - Supplies and Materials	19,407	19,407	19,407	
635,184	590,211	1,118,039	10.00	Total Function 2210	1,289,590	1,289,590	1,289,590	10.00
				2240 - Instructional Staff Development				
71,142	176,926	442,726		01XX - Other Salaries	617,626	617,626	617,626	
17,279	37,075	123,264		02XX - Fixed Costs	138,340	138,340	138,340	
67,000	141,973	181,492		03XX - Purchased Services	194,643	194,643	194,643	
13,039	21,568	14,726		04XX - Supplies and Materials	7,000	7,000	7,000	
34,665	12,924	-		0640 - Dues & Fees	-	-	-	
203,126	390,467	762,208		Total Function 2240	957,609	957,609	957,609	
				2490 - Oth Sch Admn Supp Svcs				
34,947	34,954	47,930	1.00	0112 - Classified Salaries	47,969	47,969	47,969	1.00
54,089	50,344	68,449	0.50	0113 - Administrators	56,313	56,313	56,313	0.50
2,768	2,146	4,720		01XX - Other Salaries	3,450	3,450	3,450	
41,731	40,696	60,362		02XX - Fixed Costs	41,831	41,831	41,831	
14	-	-		03XX - Purchased Services	-	-	-	
169,242	191,601	308,790		0690 - Indirect Charges	271,631	271,631	271,631	
302,791	319,741	490,250	1.50	Total Function 2490	421,194	421,194	421,194	1.50
1,189,972	1,351,410	2,427,723	12.00	Total Function 2000	2,720,911	2,720,911	2,720,911	12.00
3000 - Enterprise and Community Service: Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.								
				3390 - Oth Community Services				
7,317	9,515	11,863		01XX - Other Salaries	-	-	-	
2,014	2,515	3,276		02XX - Fixed Costs	-	-	-	
21,292	7,941	3,487		03XX - Purchased Services	344	344	344	
20,842	56,719	60,450		04XX - Supplies and Materials	85,136	85,136	85,136	
51,465	76,689	79,076		Total Function 3390	85,480	85,480	85,480	
51,465	76,689	79,076		Total Function 3000	85,480	85,480	85,480	
4,442,049	4,917,433	6,653,651	44.09	Total Fund 201+202	7,968,763	7,968,763	7,968,763	46.46
4,442,049	4,917,433	6,653,651	44.09	Total Function - Function - Object	7,968,763	7,968,763	7,968,763	46.46

203 - Comprehensive Achievement Plan (CAP)

Total Fund: \$32,822

Accounts for revenues and expenditures dedicated toward planning for program improvement that all Focus and Priority Schools are required to develop and implement.

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Function - Function - Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted	FTE
\$	\$	\$	FTE	Function - Function - Object	\$	\$	\$	FTE
1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.								
-	-	16,494		1272 - Title IA/D				
				04XX - Supplies and Materials	16,494	16,494	16,494	
		16,494		Total Function 1000	16,494	16,494	16,494	
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.								
				2240 - Instructional Staff Development				
-	8,626	1,544		01XX - Other Salaries	1,592	1,592	1,592	
-	1,944	424		02XX - Fixed Costs	358	358	358	
-	15,506	-		03XX - Purchased Services	-	-	-	
-	-	13,066		04XX - Supplies and Materials	13,066	13,066	13,066	
-	1,085	1,312		0690 - Indirect Charges	1,312	1,312	1,312	
-	27,161	16,345		Total Function 2240	16,328	16,328	16,328	
-	27,161	16,345		Total Function 2000	16,328	16,328	16,328	
-	27,161	32,839		Total Function 203	32,822	32,822	32,822	
-	27,161	32,839		Total Function - Function - Object	32,822	32,822	32,822	

204+205 - School Improvement Fund

Total Fund: \$329,631

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Function - Function - Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted	FTE
\$	\$	\$	FTE	Function - Function - Object	\$	\$	\$	FTE
1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.								
26,631	18,676	30,101		1272 - Title IA/D				
6,997	4,037	8,957		01XX - Other Salaries	51,234	51,234	51,234	
23,930	66,536	56,524		02XX - Fixed Costs	11,476	11,476	11,476	
58,239	47,505	53,517		03XX - Purchased Services	205,352	205,352	205,352	
115,796	136,755	149,099		04XX - Supplies and Materials	5,000	5,000	5,000	
115,796	136,755	149,099		Total Function 1272	273,062	273,062	273,062	
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.								
38,382	24,523	44,579		2210 - Improvement of Instructional Services				
8,008	6,177	12,678		01XX - Other Salaries	14,009	14,009	14,009	
6,088	4,818	8,530		02XX - Fixed Costs	3,139	3,139	3,139	
292	-	14,981		03XX - Purchased Services	-	-	-	
52,770	35,518	80,768		04XX - Supplies and Materials	-	-	-	
				Total Function 2210	17,148	17,148	17,148	
13,900	28,644	22,958		2240 - Instructional Staff Development				
3,196	7,180	8,609		01XX - Other Salaries	13,745	13,745	13,745	
3,546	39,483	30,071		02XX - Fixed Costs	3,079	3,079	3,079	
-	-	8,499		03XX - Purchased Services	18,597	18,597	18,597	
2,975	-	-		04XX - Supplies and Materials	-	-	-	
23,617	75,307	70,137		0640 - Dues & Fees	-	-	-	
76,387	110,825	150,905		Total Function 2240	35,421	35,421	35,421	
				Total Function 2000	52,569	52,569	52,569	
3000 - Enterprise and Community Service: Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and private programs.								
-	-	6,247		3390 - Oth Community Services				
-	-	1,756		01XX - Other Salaries	3,268	3,268	3,268	
-	40	1,516		02XX - Fixed Costs	732	732	732	
-	40	9,519		04XX - Supplies and Materials	-	-	-	
-	40	9,519		Total Function 3390	4,000	4,000	4,000	
192,184	247,620	309,523		Total Function 3000	4,000	4,000	4,000	
192,184	247,620	309,523		Total Fund 204+205	329,631	329,631	329,631	
				Total Function - Function - Object	329,631	329,631	329,631	

206+207 - Title IIA
Total Fund: \$345,883

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Function - Function - Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted	FTE
\$	\$	\$			\$	\$	\$	
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.								
64,607	34,541	29,125	0.50	2210 - Improvement of Instructional Services	55,418	55,418	55,418	1.00
28,272	17,223	17,092		0111 - Licensed Salaries				
-	-	-		02XX - Fixed Costs	28,755	28,755	28,755	
11,975	12,395	5,557		04XX - Supplies and Materials	2,981	2,981	2,981	
104,854	64,159	51,774	0.50	0690 - Indirect Charges	14,411	14,411	14,411	
				Total Function 2210	101,565	101,565	101,565	1.00
				2240 - Instructional Staff Development				
26,896	26,800	62,708		01XX - Other Salaries	134,503	134,503	134,503	
5,454	7,804	15,407		02XX - Fixed Costs	30,132	30,132	30,132	
171,415	224,915	108,000		03XX - Purchased Services	74,683	74,683	74,683	
2,321	566	296		04XX - Supplies and Materials	-	-	-	
3,355	-	-		0640 - Dues & Fees	-	-	-	
209,441	260,085	186,411		Total Function 2240	239,318	239,318	239,318	
				2490 - Oth Sch Admn Supp Svcs				
-	-	15,599		03XX - Purchased Services	-	-	-	
-	-	13,691		0690 - Indirect Charges	-	-	-	
-	-	29,290		Total Function 2490	-	-	-	
				2640 - Staff Services				
-	-	48,844		01XX - Other Salaries	-	-	-	
-	-	18,156		02XX - Fixed Costs	-	-	-	
-	-	67,000		Total Function 2640	-	-	-	
314,295	324,244	334,474	0.50	Total Function 2000	340,883	340,883	340,883	1.00
3000 - Enterprise and Community Service: Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.								
-	-	3,976		3390 - Oth Community Services	5,000	5,000	5,000	
-	-	3,976		03XX - Purchased Services				
314,295	324,244	338,450	0.50	Total Function 3000	5,000	5,000	5,000	
314,295	324,244	338,450	0.50	Total Fund 206+207	345,883	345,883	345,883	1.00
Total Function - Function - Object								

208+209 - Title III
Total Fund: \$569,229

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Function - Function - Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted	FTE
\$	\$	\$			\$	\$	\$	
1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.								
19,227	-	-		1272 - Title I A/D				
6,456	-	-		01XX - Other Salaries	-	-	-	
829	-	-		02XX - Fixed Costs	-	-	-	
65,069	-	-		03XX - Purchased Services	-	-	-	
91,580	-	-		04XX - Supplies and Materials	-	-	-	
				Total Function 1272	-	-	-	
				1291 - English Language Learners Instruction				
-	-	-		0112 - Classified Salaries	36,423	36,423	36,423	1.50
-	14,623	-		01XX - Other Salaries	144,330	144,330	144,330	
-	3,963	-		02XX - Fixed Costs	63,096	63,096	63,096	
-	8,427	-		03XX - Purchased Services	-	-	-	
-	49,816	64,748		04XX - Supplies and Materials	2,000	2,000	2,000	
-	76,829	64,748		Total Function 1291	245,849	245,849	245,849	1.50
91,580	76,829	64,748		Total Function 1000	245,849	245,849	245,849	1.50
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.								
91,575	117,454	145,859	2.00	2210 - Improvement of Instructional Services				
7,136	33,389	19,026		0111 - Licensed Salaries	144,986	144,986	144,986	2.00
40,373	64,735	69,394		01XX - Other Salaries	5,515	5,515	5,515	
2,282	59,008	4,960		02XX - Fixed Costs	63,267	63,267	63,267	
40,812	11,438	63,195		03XX - Purchased Services	-	-	-	
672	1,689	1,700		04XX - Supplies and Materials	1,912	1,912	1,912	
6,978	7,518	1,582		0640 - Dues & Fees	-	-	-	
189,829	295,232	305,716	2.00	0690 - Indirect Charges	7,863	7,863	7,863	
				Total Function 2210	223,543	223,543	223,543	2.00
				2240 - Instructional Staff Development				
15,811	8,471	15,700		01XX - Other Salaries	18,977	18,977	18,977	
3,651	1,702	4,535		02XX - Fixed Costs	4,251	4,251	4,251	
31,523	54	18,429		03XX - Purchased Services	23,149	23,149	23,149	
2,112	441	-		04XX - Supplies and Materials	-	-	-	
1,460	500	-		0640 - Dues & Fees	-	-	-	
54,557	11,168	38,664		Total Function 2240	46,377	46,377	46,377	
				2490 - Oth Sch Admn Supp Svcs				
-	-	18,165		03XX - Purchased Services	-	-	-	
-	-	7,863		0690 - Indirect Charges	7,863	7,863	7,863	
-	-	26,028		Total Function 2490	7,863	7,863	7,863	
				2550 - Transportation				
-	-	-		03XX - Purchased Services	2,000	2,000	2,000	
244,386	306,400	370,409	2.00	Total Function 2000	279,783	279,783	279,783	2.00
3000 - Enterprise and Community Service: Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.								
343	-	4,865		3390 - Oth Community Services				
98	-	1,800		01XX - Other Salaries	21,730	21,730	21,730	
-	-	15,000		02XX - Fixed Costs	4,867	4,867	4,867	
12,491	195	17,000		03XX - Purchased Services	-	-	-	
12,932	195	38,665		04XX - Supplies and Materials	17,000	17,000	17,000	
12,932	195	38,665		Total Function 3390	43,597	43,597	43,597	
348,899	383,424	473,822	2.00	Total Function 3000	43,597	43,597	43,597	
				Total Fund 208+209	569,229	569,229	569,229	3.50
348,899	383,424	473,822	2.00	Total Function - Function - Object	569,229	569,229	569,229	3.50

212+213 - Title IV B 21st Century

2012/13 Actuals	2013/14 Actuals	2014/15 Revised		2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	\$	\$	\$	FTE
1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.							
-	27,335	-	0.50	1271 - Remediation	-	-	
104,565	49,726	-		0111 - Licensed Salaries	-	-	
24,901	19,090	-		01XX - Other Salaries	-	-	
178,776	140,040	-		02XX - Fixed Costs	-	-	
8,378	8,594	-		03XX - Purchased Services	-	-	
12,541	9,409	-		04XX - Supplies and Materials	-	-	
				0690 - Indirect Charges	-	-	
329,160	254,194	-	0.50	Total Function 1271	-	-	
329,160	254,194	-	0.50	Total Function 1000	-	-	
329,160	254,194	-	0.50	Total Fund 212+213	-	-	
329,160	254,194	-	0.50	Total Function - Function - Object	-	-	

**214 - Title VII
Total Fund: \$12,009**

2012/13 Actuals	2013/14 Actuals	2014/15 Revised		2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	\$	\$	\$	FTE
1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.							
6,652	2,306	4,424		1271 - Remediation	2,152	2,152	2,152
1,653	660	1,155		01XX - Other Salaries	482	482	482
-	-	600		02XX - Fixed Costs	4,500	4,500	4,500
-	-	1,000		03XX - Purchased Services	-	-	-
329	123	341		04XX - Supplies and Materials	375	375	375
8,634	3,089	7,519		0690 - Indirect Charges	7,509	7,509	7,509
8,634	3,089	7,519		Total Function 1271	7,509	7,509	7,509
				Total Function 1000	7,509	7,509	7,509
3000 - Enterprise and Community Service: Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.							
-	-	-		3390 - Oth Community Services	4,500	4,500	4,500
-	-	-		03XX - Purchased Services	4,500	4,500	4,500
8,634	3,089	7,519		Total Function 3000	4,500	4,500	4,500
8,634	3,089	7,519		Total Fund 214	12,009	12,009	12,009
8,634	3,089	7,519		Total Function - Function - Object	12,009	12,009	12,009

215+216 - Perkins

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Function - Function - Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted	FTE
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.								
-	20,000	-		2100 - Support Services - Instruction				
				03XX - Purchased Services	-	-	-	
(4,272)	-	-		2120 - Guidance Services				
4,037	-	-		0111 - Licensed Salaries	-	-	-	
1,766	-	-		01XX - Other Salaries	-	-	-	
1,531	-	-		02XX - Fixed Costs	-	-	-	
				Total Function 2120	-	-	-	
8,019	-	-		2190 - Service Direction				
2,052	-	-		01XX - Other Salaries	-	-	-	
485	-	-		02XX - Fixed Costs	-	-	-	
10,556	-	-		0690 - Indirect Charges	-	-	-	
				Total Function 2190	-	-	-	
2,097	16,544	6,767		2210 - Improvement of Instructional Services				
633	4,682	1,413		01XX - Other Salaries	-	-	-	
13,425	12,664	-		02XX - Fixed Costs	-	-	-	
65,284	50,888	50,045		03XX - Purchased Services	-	-	-	
54,655	-	-		04XX - Supplies and Materials	-	-	-	
6,012	4,691	2,422		0540 - Depreciable Equipment	-	-	-	
142,105	89,469	60,647		0690 - Indirect Charges	-	-	-	
				Total Function 2210	-	-	-	
2,289	24	-		2230 - Assessment & Testing				
				03XX - Purchased Services	-	-	-	
7,576	8,051	-		2240 - Instructional Staff Development				
1,541	1,140	-		01XX - Other Salaries	-	-	-	
5,043	2,560	-		02XX - Fixed Costs	-	-	-	
-	248	-		03XX - Purchased Services	-	-	-	
14,160	11,999	-		0640 - Dues & Fees	-	-	-	
170,642	121,492	60,647		Total Function 2240	-	-	-	
170,642	121,492	60,647		Total Function 2000	-	-	-	
170,642	121,492	60,647		Total Fund 215+216	-	-	-	
170,642	121,492	60,647		Total Function - Function - Object	-	-	-	

217 - IDEA Enhancement
Total Fund: \$12,731

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Function - Function - Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted	FTE
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.								
-	10,385	8,880		2190 - Service Direction				
-	1,838	1,586		01XX - Other Salaries	9,907	9,907	9,907	
-	-	1,688		02XX - Fixed Costs	2,220	2,220	2,220	
-	508	577		03XX - Purchased Services	-	-	-	
-	12,731	12,731		0690 - Indirect Charges	604	604	604	
-	12,731	12,731		Total Function 2190	12,731	12,731	12,731	
-	12,731	12,731		Total Function 2000	12,731	12,731	12,731	
-	12,731	12,731		Total Fund 217	12,731	12,731	12,731	
-	12,731	12,731		Total Function - Function - Object	12,731	12,731	12,731	

218+219 - IDEA B
Total Fund: \$2,807,064

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Function - Function - Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted	FTE
\$	\$	\$			\$	\$	\$	
1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.								
263,146	226,210	334,082	4.80	1220 - Restrictive Programs				
				0111 - Licensed Salaries	327,590	327,590	327,590	4.80
349,686	393,367	619,597	23.22	0112 - Classified Salaries	636,747	636,747	636,747	23.22
71,230	546,374	419,046		01XX - Other Salaries	391,251	391,251	391,251	
381,234	484,709	677,764		02XX - Fixed Costs	623,714	623,714	623,714	
82,733	54,175	154,053		03XX - Purchased Services	690,556	690,556	690,556	
76,322	6,379	-		04XX - Supplies and Materials	-	-	-	
2,868	1,000	8,169		0640 - Dues & Fees	8,169	8,169	8,169	
50,145	-	-		0690 - Indirect Charges	-	-	-	
1,277,364	1,712,213	2,212,711	28.02	Total Function 1220	2,678,027	2,678,027	2,678,027	28.02
				1250 - Less Restrictive Programs				
3,080	-	-		01XX - Other Salaries	-	-	-	
834	-	-		02XX - Fixed Costs	-	-	-	
106	-	-		04XX - Supplies and Materials	-	-	-	
4,020	-	-	-	Total Function 1250	-	-	-	-
1,281,383	1,712,213	2,212,711	28.02	Total Function 1000	2,678,027	2,678,027	2,678,027	28.02
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.								
				2191 - Service Direction				
(3)	-	-		02XX - Fixed Costs	-	-	-	
-	93,048	105,272		0690 - Indirect Charges	129,037	129,037	129,037	
(3)	93,048	105,272		Total Function 2191	129,037	129,037	129,037	
				2210 - Improvement of Instructional Services				
-	483	-		01XX - Other Salaries	-	-	-	
-	139	-		02XX - Fixed Costs	-	-	-	
-	622	-		Total Function 2210	-	-	-	
				2240 - Instructional Staff Development				
8,713	-	-		01XX - Other Salaries	-	-	-	
2,787	-	-		02XX - Fixed Costs	-	-	-	
3,176	-	-		03XX - Purchased Services	-	-	-	
20,089	-	-		0640 - Dues & Fees	-	-	-	
34,764	-	-		Total Function 2240	-	-	-	
				2558 - Transportation - Special Ed				
-	564,925	-		03XX - Purchased Services	-	-	-	
34,761	658,595	105,272		Total Function 2000	129,037	129,037	129,037	
1,316,144	2,370,809	2,317,984	28.02	Total Fund 218+219	2,807,064	2,807,064	2,807,064	28.02
1,316,144	2,370,809	2,317,984	28.02	Total Function - Function - Object	2,807,064	2,807,064	2,807,064	28.02

220 - IDEA Pre-School
Total Fund: \$15,346

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Function - Function - Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted	FTE
\$	\$	\$			\$	\$	\$	
1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.								
				1220 - Restrictive Programs				
9,341	4,622	9,540		01XX - Other Salaries	12,343	12,343	12,343	
2,178	1,103	2,501		02XX - Fixed Costs	2,765	2,765	2,765	
5,900	-	-		03XX - Purchased Services	-	-	-	
690	238	522		0690 - Indirect Charges	238	238	238	
18,109	5,963	12,563		Total Function 1220	15,346	15,346	15,346	
18,109	5,963	12,563		Total Function 1000	15,346	15,346	15,346	
18,109	5,963	12,563		Total Function 220	15,346	15,346	15,346	
18,109	5,963	12,563		Total Function - Function - Object	15,346	15,346	15,346	

221 - IDEA Extended Assessment

Total Fund: \$3,600

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Function - Function - Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted	FTE
\$	\$	\$			\$	\$	\$	
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.								
3,024	2,875	2,692		2230 - Assessment & Testing				
439	581	758		01XX - Other Salaries	2,802	2,802	2,802	
137	144	150		02XX - Fixed Costs	627	627	627	
3,600	3,600	3,600		0690 - Indirect Charges	171	171	171	
3,600	3,600	3,600		Total Function 2230	3,600	3,600	3,600	
3,600	3,600	3,600		Total Function 2000	3,600	3,600	3,600	
3,600	3,600	3,600		Total Fund 221	3,600	3,600	3,600	
3,600	3,600	3,600		Total Function - Function - Object	3,600	3,600	3,600	

222 - School Based Mental Health Program

Total Fund: \$97,000

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Function - Function - Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted	FTE
\$	\$	\$			\$	\$	\$	
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.								
-	-	-		2122 - Positive Behavior Supports				
-	-	-		01XX - Other Salaries	67,895	67,895	67,895	
-	-	-		02XX - Fixed Costs	15,209	15,209	15,209	
-	-	-		03XX - Purchased Services	7,000	7,000	7,000	
-	-	-		04XX - Supplies and Materials	2,046	2,046	2,046	
-	-	-		Total Function 2122	92,150	92,150	92,150	
-	-	88,035		2140 - Psychological Services				
-	-	4,182		03XX - Purchased Services	-	-	-	
-	-	92,217		0690 - Indirect Charges	4,850	4,850	4,850	
-	-	92,217		Total Function 2140	4,850	4,850	4,850	
-	-	92,217		Total Function 2000	97,000	97,000	97,000	
-	-	92,217		Total Fund 222	97,000	97,000	97,000	
-	-	92,217		Total Function - Function - Object	97,000	97,000	97,000	

230 - SPR&I

Total Fund: \$6,196

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Function - Function - Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted	FTE
\$	\$	\$			\$	\$	\$	
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.								
4,479	4,516	4,596		2210 - Improvement of Instructional Services				
1,164	1,306	1,293		01XX - Other Salaries	4,822	4,822	4,822	
-	24	50		02XX - Fixed Costs	1,080	1,080	1,080	
444	-	-		03XX - Purchased Services	-	-	-	
241	243	257		04XX - Supplies and Materials	-	-	-	
6,328	6,088	6,196		0690 - Indirect Charges	294	294	294	
6,328	6,088	6,196		Total Function 2210	6,196	6,196	6,196	
6,328	6,088	6,196		Total Function 2000	6,196	6,196	6,196	
6,328	6,088	6,196		Total Fund 230	6,196	6,196	6,196	
6,328	6,088	6,196		Total Function - Function - Object	6,196	6,196	6,196	

245 - MYC Federal

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Function - Function - Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted	FTE
\$	\$	\$			\$	\$	\$	
1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.								
15,231	-	-		1283 - Alternative Ed - HS				
2,453	-	-		01XX - Other Salaries	-	-	-	
1,774	-	-		02XX - Fixed Costs	-	-	-	
809	-	-		03XX - Purchased Services	-	-	-	
20,266	-	-		04XX - Supplies and Materials	-	-	-	
20,266	-	-		Total Function 1283	-	-	-	
20,266	-	-		Total Function 1000	-	-	-	
20,266	-	-		Total Fund 245	-	-	-	
20,266	-	-		Total Function - Function - Object	-	-	-	

246 - EBISS
Total Fund: \$7,594

2012/13 Actuals	2013/14 Actuals	2014/15 Revised		2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	\$	\$	\$	FTE
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.							
				2240 - Instructional Staff Development			
4,569	5,385	10,296		5,832	5,832	5,832	
1,203	983	2,687		1,306	1,306	1,306	
-	352	-		-	-	-	
229	280	617		456	456	456	
6,000	7,000	13,600		7,594	7,594	7,594	
6,000	7,000	13,600		7,594	7,594	7,594	
6,000	7,000	13,600		7,594	7,594	7,594	
6,000	7,000	13,600		7,594	7,594	7,594	
				Total Function - Function - Object			
7,176,309	8,684,847	10,335,342	75.11	12,207,868	12,207,868	12,207,868	78.97
Total Federal Programs Details - Requirements							



State and Other Local Programs

Driver's Education Fund (251): Accounts for revenues and expenditures to support the driver's education class at the high school. The principal source of revenue is received from ODOT and class fees.

E-Rate Fund (252): Accounts for revenues and expenditures from the Schools and Libraries Program related to telecommunications and internet access.

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

C3 Program (254): Accounts for grant received from the City of Portland for after school activities. (Funding no longer received from this program but remains for history purposes.)

Mini Grants Fund (256): Accounts for various grants received throughout the district ranging in value from \$5,000 to \$25,000.

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

Student Activities Fund (260): Accounts for revenues and expenditures of all schools' student body funds. The revenue sources are participation fees, donations and fund-raising activities. Individual accounts are kept at each school; this fund summarizes all activity at year-end.

Non-ASB Funds (261): Accounts for revenues and expenditures generated by fees at the school level, including donations, early childhood department, graphics department, etc.

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



Four Corners Tuition Fund (264): Accounts for revenue and expenditures received from other school districts as tuition payment for students attending Treatment Program. This program is closed as of 2014-15. No new contract is anticipated.

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. Beginning 2014-15 this program is part of the General Fund.

Seismic Rehab Grant Fund (266): Accounts for revenues and expenditures for reinforcing the structure within RMS to better withstand seismic activity. Work to be completed summer 2016.

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.

Targeted Title I Summer Program Fund (269): Accounts for the revenues and expenditures for Title I summer school programs.

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. (Funding no longer received from this program but remains for history purposes.)

Student Monitoring and Mentorship Grant Fund (273): Accounts for the revenues and expenditures for serving at-risk students rising from 8th to 9th grade. Interventions are instrumental to maintain a smooth path toward students achieving credits to stay on track to graduate.



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

Army Junior ROTC (276): Accounts for the revenues and expenditures related to the JROTC program at the high school. The primary source of revenue is the U.S. Army.

Oregon First Robotics Fund (278): 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.)

Educator Effectiveness (279): Accounts for the revenues and expenditures related to improving student achievement through effective teachers and leaders, through collaboration with educational partners and stakeholders to create a supportive state policy infrastructure focused on educator effectiveness leading to improved student learning.

Expanded Reading Opportunities Grant (280): Accounts for the revenues and expenditures related to extending and expanding reading opportunities in schools and improve the reading proficiency of students by the time the students complete the third grade.

District PLT (281): Accounts for the revenues and expenditures related to the collaborative teams of teachers and building/district administrators who support district-wide implementation of the Oregon Framework (SB290/ESEA waiver) and the Common Core State Standards in a manner specific to the district's needs.

Summative Assessment Fund (282): Accounts for the revenues and expenditures to successfully transition from the current state test (OAKS) to the Smarter Balanced summative assessment system for students in grades K-9.

Miller Family Grant Fund (283): Accounts for revenues and expenditures to expand teacher training, tutor wages, and technical assistance in order to enhance AVID programming at middle school levels.

CRAIG Award Fund (285): Accounts for revenues and expenditures to purchase incentives and enrichment for RLA students.



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.

State and Local Details - Resources

Reynolds School District #7

Total: \$5,659,983

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
			<u>251 - Drivers Education</u>			
43,705	45,590	42,458	1990 - Miscellaneous Revenue	42,500	42,500	42,500
31,920	32,760	32,000	3204 - Drivers Education	40,000	40,000	40,000
15,866	30,621	29,670	5400 - Beginning Fund Balance	25,000	25,000	25,000
91,491	108,971	104,128	Total Fund 251	107,500	107,500	107,500
			<u>252 - E-Rate</u>			
74,069	-	150,000	1990 - Miscellaneous Revenue	-	-	-
269,436	341,728	319,464	5400 - Beginning Fund Balance	319,464	319,464	319,464
343,504	341,728	469,464	Total Fund 252	319,464	319,464	319,464
			<u>253 - Energy Efficient Schools - SB 1149</u>			
225,878	212,674	683,688	1993 - SB1149	683,688	683,688	683,688
445,507	671,384	831,058	5400 - Beginning Fund Balance	831,058	831,058	831,058
671,384	884,058	1,514,746	Total Fund 253	1,514,746	1,514,746	1,514,746
			<u>254 - C3 Program</u>			
25,425	(3,204)	-	2199 - Other Intermediate Sources	-	-	-
-	3,204	-	5400 - Beginning Fund Balance	-	-	-
25,425	-	-	Total Fund 254	-	-	-
			<u>256 - Other Contracts & Grants</u>			
79,114	58,300	100,000	1415 - Transportation - Foster Care	100,000	100,000	100,000
46,519	70,720	60,190	1990 - Miscellaneous Revenue	55,440	55,440	55,440
-	-	4,180	2199 - Other Intermediate Sources	6,226	6,226	6,226
1,500	-	-	2200 - Restricted Revenue	25,000	25,000	25,000
11,058	5,415	63,949	5400 - Beginning Fund Balance	63,964	63,964	63,964
138,191	134,435	228,319	Total Fund 256	250,630	250,630	250,630
			<u>257 - Contract Fuel Sales</u>			
6,661	469,364	361,746	1412 - Fuel Fees	251,094	251,094	251,094
25,786	32,447	41,153	5400 - Beginning Fund Balance	48,906	48,906	48,906
32,447	501,811	402,899	Total Fund 257	300,000	300,000	300,000
			<u>258 - Clearing Account</u>			
25,075	-	-	1990 - Miscellaneous Revenue	-	-	-
-	(65)	-	5400 - Beginning Fund Balance	-	-	-
25,075	(65)	-	Total Fund 258	-	-	-
			<u>260 - Student Body Account</u>			
970,967	733,242	542,118	1990 - Miscellaneous Revenue	542,118	542,118	542,118
478,171	529,763	608,049	5400 - Beginning Fund Balance	608,049	608,049	608,049
1,449,138	1,263,004	1,150,167	Total Fund 260	1,150,167	1,150,167	1,150,167
			<u>261 - Non ASB Funds</u>			
-	58,479	19,237	1914 - Donations	19,240	19,240	19,240
34,937	64,677	41,377	1990 - Miscellaneous Revenue	41,389	41,389	41,389
-	33,505	104,232	5400 - Beginning Fund Balance	107,113	107,113	107,113
34,937	156,662	164,847	Total Fund 261	167,742	167,742	167,742
			<u>262 - Reynolds Education Foundation</u>			
538	9,719	-	1990 - Miscellaneous Revenue	-	-	-
-	538	2,207	5400 - Beginning Fund Balance	-	-	-
538	10,257	2,207	Total Fund 262	-	-	-
			<u>263 - Project Lead the Way (PLTW)</u>			
4,430	-	-	1990 - Miscellaneous Revenue	-	-	-
-	10,000	-	2199 - Other Intermediate Sources	-	-	-
11,843	-	-	2200 - Restricted Revenue	-	-	-
-	3,942	10,400	5400 - Beginning Fund Balance	10,400	10,400	10,400
16,273	13,942	10,400	Total Fund 263	10,400	10,400	10,400
			<u>264 - Four CornersTuition</u>			
-	230,474	191,860	1312 - Tuition From Other Districts	-	-	-
-	-	38,604	5400 - Beginning Fund Balance	-	-	-
-	230,474	230,464	Total Fund 264	-	-	-
			<u>265 - Early Childhood Program</u>			
262,249	-	-	1990 - Miscellaneous Revenue	-	-	-
309,612	-	-	5200 - Interfund Transfers	-	-	-
-	20,394	-	5400 - Beginning Fund Balance	-	-	-
571,861	20,394	-	Total Fund 265	-	-	-

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
-	-	-	266 - Seismic Rehab Grant			
			2200 - Restricted Revenue	378,019	378,019	378,019
			268 - PPS / Columbia Regional Autism			
163,200	151,800	201,600	1990 - Miscellaneous Revenue	174,227	174,227	174,227
-	30,080	34,834	5400 - Beginning Fund Balance	34,834	34,834	34,834
163,200	181,880	236,434		209,061	209,061	209,061
			269 - Targeted Title 1 Summer Program			
-	618	135,486	2200 - Restricted Revenue	134,445	134,445	134,445
-	863	-	3299 - Other Restricted Grants	-	-	-
-	1,481	135,486		134,445	134,445	134,445
			270 - MYC Fee For Service			
8,000	20,000	36,837	1990 - Miscellaneous Revenue	37,753	37,753	37,753
14,800	-	-	2200 - Restricted Revenue	-	-	-
65,314	64,768	45,077	5400 - Beginning Fund Balance	33,225	33,225	33,225
88,114	84,768	81,913		70,978	70,978	70,978
			271 - OYCC			
19,840	16,991	-	2200 - Restricted Revenue	20,191	20,191	20,191
			273 - Student Monitoring and Mentorship			
-	11,478	170,021	3299 - Other Restricted Grants	150,000	150,000	150,000
			274 - ELC - Kindergarten Readiness Grant			
-	327	-	2199 - Other Intermediate Sources	-	-	-
			275 - PEEK-8 Physical Education Expansion K-8			
-	100,000	100,000	3299 - Other Restricted Grants	220,100	220,100	220,100
			276 - Army Junior ROTC			
99,699	-	-	2199 - Other Intermediate Sources	-	-	-
			277 - Closing the Achievement Gap - NQTL - OF			
-	-	23,367	3299 - Other Restricted Grants	-	-	-
			278 - OR First Robotics - Lee			
-	1,000	500	2199 - Other Intermediate Sources	500	500	500
			279 - Educator Effectiveness - NQTL OF			
-	1,064	132,337	3299 - Other Restricted Grants	132,337	132,337	132,337
			280 - Expanded Reading Opportunities Grant			
-	244,720	54,124	3299 - Other Restricted Grants	271,421	271,421	271,421
-	-	200,000	4580 - Restrct Fed Rev Thru State	-	-	-
-	244,720	254,124		271,421	271,421	271,421
			281 - District PLT			
-	3,336	8,641	3299 - Other Restricted Grants	2,121	2,121	2,121
			282 - Summative Assessment			
-	-	42,658	2200 - Restricted Revenue	42,658	42,658	42,658
			283 - Miller Family Grant			
-	-	-	1990 - Miscellaneous Revenue	71,000	71,000	71,000
			285 - CRAIG Award			
-	-	-	1990 - Miscellaneous Revenue	10,000	10,000	10,000
			286 - Youth Transition Program			
70,836	68,173	89,711	2200 - Restricted Revenue	126,503	126,503	126,503
-	0	-	5400 - Beginning Fund Balance	-	-	-
70,836	68,173	89,711		126,503	126,503	126,503
3,841,952	4,380,890	5,552,833	Total Object	5,659,983	5,659,983	5,659,983

State and Local Details - Requirements

Reynolds School District #7

Total: \$5,659,983

251 - Drivers Education

Total Fund: \$107,500

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Function - Function - Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$			\$	\$	\$
1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.							
1131 - High School Programs							
51,504	59,869	77,225		01XX - Other Salaries	42,000	42,000	42,000
8,176	10,129	20,287		02XX - Fixed Costs	9,408	9,408	9,408
-	434	-		03XX - Purchased Services	2,200	2,200	2,200
1,191	7,505	3,315		04XX - Supplies and Materials	9,400	9,400	9,400
-	-	-		0540 - Depreciable Equipment	25,000	25,000	25,000
-	1,363	3,302		0690 - Indirect Charges	4,400	4,400	4,400
60,870	79,301	104,128		Total Function 1131	92,408	92,408	92,408
60,870	79,301	104,128		Total Function 1000	92,408	92,408	92,408
6000 - Contingency: Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.							
6110 - Operating Contingencies							
-	-	-		08XX - Contin and Unapp End Fund Balance	15,092	15,092	15,092
-	-	-		Total Function 6000	15,092	15,092	15,092
7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.							
7000 - Unappropriated Ending Fund Bal							
30,621	29,670	-		08XX - Contin and Unapp End Fund Balance	-	-	-
30,621	29,670	-		Total Function 7000	-	-	-
91,491	108,971	104,128		Total Fund 251	107,500	107,500	107,500
91,491	108,971	104,128		Total Function - Function - Object	107,500	107,500	107,500

252 - E-Rate

Total Fund: \$319,464

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Function - Function - Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$			\$	\$	\$
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.							
2544 - Maintenance Services							
-	-	218,177		0590 - Building Improvements	-	-	-
2660 - Technology Services							
1,776	22,265	51,286		03XX - Purchased Services	119,464	119,464	119,464
1,776	22,265	269,464		Total Function 2000	119,464	119,464	119,464
7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.							
7000 - Unappropriated Ending Fund Bal							
341,728	319,464	200,000		08XX - Contin and Unapp End Fund Balance	200,000	200,000	200,000
341,728	319,464	200,000		Total Function 7000	200,000	200,000	200,000
343,504	341,728	469,464		Total Fund 252	319,464	319,464	319,464
343,504	341,728	469,464		Total Function - Function - Object	319,464	319,464	319,464

253 - Energy Efficient Schools - SB 1149

Total Fund: \$1,514,746

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Function - Function - Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	FTE	Function - Function - Object	\$	\$	\$
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.							
-	-	117,000		2540 - Maintenance & Operations	117,000	117,000	117,000
-	-	416,337		03XX - Purchased Services	577,746	577,746	577,746
-	-	533,337		0550 - Depreciable Technology	694,746	694,746	694,746
				Total Function 2540			
-	50,000	161,409		2544 - Maintenance Services	-	-	-
-	50,000	694,746		0590 - Building Improvements	694,746	694,746	694,746
				Total Function 2000			
7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.							
671,384	834,058	820,000		7000 - Unappropriated Ending Fund Bal	820,000	820,000	820,000
671,384	834,058	820,000		08XX - Contin and Unapp End Fund Balance	820,000	820,000	820,000
671,384	884,058	1,514,746		Total Function 7000	1,514,746	1,514,746	1,514,746
				Total Fund 253			
671,384	884,058	1,514,746		Total Function - Function - Object	1,514,746	1,514,746	1,514,746

254 - C3 Program

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Function - Function - Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	FTE	Function - Function - Object	\$	\$	\$
1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.							
9,491	-	-		1271 - Remediation	-	-	-
3,511	-	-		01XX - Other Salaries	-	-	-
6,531	-	-		02XX - Fixed Costs	-	-	-
2,688	-	-		03XX - Purchased Services	-	-	-
22,221	-	-		04XX - Supplies and Materials	-	-	-
22,221	-	-		Total Function 1271	-	-	-
				Total Function 1000	-	-	-
7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.							
3,204	-	-		7000 - Unappropriated Ending Fund Bal	-	-	-
3,204	-	-		08XX - Contin and Unapp End Fund Balance	-	-	-
25,425	-	-		Total Function 7000	-	-	-
				Total Fund 254	-	-	-
25,425	-	-		Total Function - Function - Object	-	-	-

256 - Other Contracts & Grants

Total Fund: \$250,630

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	\$	\$	\$
			FTE	Function - Function - Object	
1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.					
25,000	2,500	53,086		1111 - Primary Programs K-5	
					04XX - Supplies and Materials
20,000	915	43,085		1121 - Middle School Programs	
2,306	145	450			03XX - Purchased Services
					04XX - Supplies and Materials
22,306	1,060	43,535		43,535	43,535
				Total Function 1121	
				1122 - Middle School Extra-Curricular	
-	960	5,040			04XX - Supplies and Materials
					40
					40
2,378	-	-		1131 - High School Programs	
759	-	-			01XX - Other Salaries
-	-	329			02XX - Fixed Costs
1,700	-	6,000			03XX - Purchased Services
					04XX - Supplies and Materials
4,837	-	6,329		6,329	6,329
				Total Function 1131	
				1132 - High School Athletics	
-	-	1,000			04XX - Supplies and Materials
					1,000
					1,000
-	2,708	-		1280 - Alternative Ed	
-	748	-			01XX - Other Salaries
-	-	6,400			02XX - Fixed Costs
-	7,537	5,107			03XX - Purchased Services
-	10,993	11,507			04XX - Supplies and Materials
52,143	15,514	120,496		11,502	11,502
				Total Function 1280	
				Total Function 1000	
				115,492	115,492
				115,492	115,492
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.					
519	-	-		2410 - Building Administration	
45	-	-			01XX - Other Salaries
955	-	-			02XX - Fixed Costs
					04XX - Supplies and Materials
1,519	-	-		-	-
				Total Function 2410	
				2559 - Other Stndt Transport	
-	58,300	-			03XX - Purchased Services
1,519	58,300	-		-	-
				Total Function 2000	
				3000 - Enterprise and Community Service	
				3210 - Fuel / DHS Reimb Expense	
79,114	-	-			03XX - Purchased Services
					-
					-
-	-	103,453			03XX - Purchased Services
-	-	3,851			01XX - Other Salaries
-	-	329			02XX - Fixed Costs
-	125	190			04XX - Supplies and Materials
-	125	4,370		6,685	6,685
				Total Function 3300	
				3500 - Child Care	
-	-	-			01XX - Other Salaries
-	-	-			02XX - Fixed Costs
-	-	-			04XX - Supplies and Materials
79,114	125	107,823		25,000	25,000
				Total Function 3500	
				Total Function 3000	
				135,138	135,138
				135,138	135,138
7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.					
5,415	60,496	-		7000 - Unappropriated Ending Fund Bal	
5,415	60,496	-			08XX - Contin and Unapp End Fund Balance
138,191	134,435	228,319		-	-
				Total Function 7000	
				Total Fund 256	
138,191	134,435	228,319		250,630	250,630
				Total Function - Function - Object	
				250,630	250,630
				250,630	250,630

257 - Contract Fuel Sales

Total Fund: \$300,000

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	\$	\$	\$
3000 - Enterprise and Community Service: Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.					
-	460,658	402,899	300,000	300,000	300,000
-	460,658	402,899	Total Function 3000	300,000	300,000
7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.					
32,447	41,153	-	-	-	-
32,447	41,153	-	-	-	-
32,447	501,811	402,899	Total Function 7000	300,000	300,000
32,447	501,811	402,899	Total Fund 257	300,000	300,000
Total Function - Function - Object					
			300,000	300,000	300,000

258 - Clearing Account

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	\$	\$	\$
1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.					
4,950	-	-	-	-	-
58	-	-	-	-	-
19,758	500	-	-	-	-
65	149	-	-	-	-
19,823	649	-	-	-	-
24,831	649	-	Total Function 1132	300,000	300,000
Total Function 1000					
			-	-	-
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.					
310	-	-	-	-	-
310	-	-	Total Function 2000	300,000	300,000
Total Function 2000					
			-	-	-
7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.					
(65)	(714)	-	-	-	-
(65)	(714)	-	-	-	-
25,075	(65)	-	Total Function 7000	300,000	300,000
25,075	(65)	-	Total Fund 258	300,000	300,000
Total Function - Function - Object					
			-	-	-

260 - Student Body Account
Total Fund: \$1,150,167

2012/13 Actuals	2013/14 Actuals	2014/15 Revised		2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	FTE	\$	\$	\$
1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.						
1113 - Elem Extra-Curricular						
15,562	6,758	3,000		3,000	3,000	3,000
129,254	122,118	148,198		148,198	148,198	148,198
70	200	-		-	-	-
144,886	129,076	151,198		151,198	151,198	151,198
1122 - Middle School Extra-Curricular						
12,315	6,232	-		-	-	-
108,379	111,219	108,108		108,108	108,108	108,108
1,259	3,418	-		-	-	-
121,953	120,870	108,108		108,108	108,108	108,108
1133 - High School Activities						
55,944	72,141	-		-	-	-
552,785	565,252	851,443		851,443	851,443	851,443
43,807	40,505	-		-	-	-
652,537	677,897	851,443		851,443	851,443	851,443
919,375	927,843	1,110,749		1,110,749	1,110,749	1,110,749
6000 - Contingency: Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.						
6110 - Operating Contingencies						
-	-	39,418		39,418	39,418	39,418
-	-	39,418		39,418	39,418	39,418
7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.						
7000 - Unappropriated Ending Fund Bal						
529,763	335,162	-		-	-	-
529,763	335,162	-		-	-	-
1,449,138	1,263,004	1,150,167		1,150,167	1,150,167	1,150,167
1,449,138	1,263,004	1,150,167		1,150,167	1,150,167	1,150,167

261 - Non ASB Funds

Total Fund: \$167,742

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	\$	\$	\$
1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.					
-	54	-			
-	6,949	47,010			
-	7,003	47,010			
<u>1111 - Primary Programs K-5</u>					
03XX - Purchased Services					
04XX - Supplies and Materials					
Total Function 1111					
<u>1121 - Middle School Programs</u>					
04XX - Supplies and Materials					
<u>1131 - High School Programs</u>					
03XX - Purchased Services					
04XX - Supplies and Materials					
Total Function 1131					
<u>1280 - Alternative Ed</u>					
04XX - Supplies and Materials					
Total Function 1000					
59	31,944	104,644	116,597	116,597	116,597
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.					
<u>2320 - Executive Administration</u>					
03XX - Purchased Services					
Total Function 2000					
-	-	-	2,885	2,885	2,885
3000 - Enterprise and Community Service: Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.					
<u>3500 - Child Care</u>					
286	1,618	1,570	1,591	1,591	1,591
593	217	227	-	-	-
483	502	1,879	1,557	1,557	1,557
-	19	22	-	-	-
10	18,129	56,504	45,112	45,112	45,112
1,373	20,485	60,202	48,260	48,260	48,260
1,373	20,485	60,202	48,260	48,260	48,260
Total Function 3000					
7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.					
<u>7000 - Unappropriated Ending Fund Bal</u>					
08XX - Contin and Unapp End Fund Balance					
Total Function 7000					
33,505	104,233	-	-	-	-
33,505	104,233	-	-	-	-
34,937	156,662	164,847	167,742	167,742	167,742
34,937	156,662	164,847	167,742	167,742	167,742
Total Fund 261					
Total Function - Function - Object					
34,937	156,662	164,847	167,742	167,742	167,742
Total Fund 261					
Total Function - Function - Object					
34,937	156,662	164,847	167,742	167,742	167,742
Total Fund 261					
Total Function - Function - Object					

262 - Reynolds Education Foundation

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	\$	\$	\$
FTE	Function - Function - Object			FTE	FTE
<p>1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.</p>					
-	3,025	1,532			
			<p>1111 - Primary Programs K-5 04XX - Supplies and Materials</p>		
-	1,717	35			
			<p>1121 - Middle School Programs 04XX - Supplies and Materials</p>		
-	993	257			
			<p>1131 - High School Programs 04XX - Supplies and Materials</p>		
-	1,328	384			
			<p>1223 - Transition Program 04XX - Supplies and Materials</p>		
-	750	-			
			<p>1280 - Alternative Ed 04XX - Supplies and Materials</p>		
-	7,813	2,207			
			Total Function 1000		
<p>2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.</p>					
-	237	-			
			<p>2160 - Oth Stdnt Treatment 04XX - Supplies and Materials</p>		
-	237	-			
			Total Function 2000		
<p>7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.</p>					
538	2,207	-			
			<p>7000 - Unappropriated Ending Fund Bal 08XX - Contin and Unapp End Fund Balance</p>		
538	2,207	-			
			Total Function 7000		
538	10,257	2,207			
			Total Fund 262		
538	10,257	2,207			
			Total Function - Function - Object		

263 - Project Lead the Way (PLTW) Total Fund: \$10,400

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	\$	\$	\$
FTE	Function - Function - Object			FTE	FTE
<p>1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.</p>					
-	795	5,734			
			<p>1131 - High School Programs 03XX - Purchased Services</p>		
4,901	2,747	1,914	1,400	1,400	1,400
			<p>04XX - Supplies and Materials</p>		
3,000	-	2,753	6,036	6,036	6,036
			<p>0640 - Dues & Fees</p>		
-	-	-	2,400	2,400	2,400
			<p>0690 - Indirect Charges</p>		
-	-	-	564	564	564
7,901	3,541	10,400			
			Total Function 1131		
7,901	3,541	10,400	10,400	10,400	10,400
			Total Function 1000		
<p>2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.</p>					
3,621	-	-			
			<p>2240 - Instructional Staff Development 01XX - Other Salaries</p>		
809	-	-			
			<p>02XX - Fixed Costs</p>		
4,430	-	-			
			Total Function 2240		
4,430	-	-			
			Total Function 2000		
<p>7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.</p>					
3,942	10,400	-			
			<p>7000 - Unappropriated Ending Fund Bal 08XX - Contin and Unapp End Fund Balance</p>		
3,942	10,400	-			
			Total Function 7000		
16,273	13,942	10,400	10,400	10,400	10,400
			Total Fund 263		
16,273	13,942	10,400	10,400	10,400	10,400
			Total Function - Function - Object		

264 - Four Corners Tuition

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	\$	\$	\$
Function - Function - Object			FTE	FTE	FTE
<p>1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.</p>					
1220 - Restrictive Programs					
-	8,518	-	-	-	-
-	1,489	-	-	-	-
-	169,965	225,038	-	-	-
-	11,888	5,426	-	-	-
-	191,860	230,464	-	-	-
-	191,860	230,464	-	-	-
			Total Function 1220		
			Total Function 1000		
<p>7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.</p>					
7000 - Unappropriated Ending Fund Bal					
-	38,615	-	-	-	-
-	38,615	-	-	-	-
-	230,474	230,464	-	-	-
			Total Function 7000		
			Total Fund 264		
			Total Function - Function - Object		

265 - Early Childhood Program

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	\$	\$	\$
Function - Function - Object			FTE	FTE	FTE
<p>1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.</p>					
1140 - Pre-kindergarten Programs					
-	7,167	-	-	-	-
-	6,318	-	-	-	-
-	8	-	-	-	-
-	6,645	-	-	-	-
-	255	-	-	-	-
-	20,394	-	-	-	-
			Total Function 1140		
1250 - Less Restrictive Programs					
214,244	-	-	-	-	-
66,621	-	-	-	-	-
1,979	-	-	-	-	-
122,541	-	-	-	-	-
405,386	-	-	-	-	-
405,386	20,394	-	-	-	-
			Total Function 1250		
			Total Function 1000		
<p>2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.</p>					
2191 - Service Direction					
143,009	-	-	-	-	-
3,073	-	-	-	-	-
146,081	-	-	-	-	-
146,081	-	-	-	-	-
			Total Function 2191		
			Total Function 2000		
<p>7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.</p>					
7000 - Unappropriated Ending Fund Bal					
20,394	-	-	-	-	-
20,394	-	-	-	-	-
571,861	20,394	-	-	-	-
571,861	20,394	-	-	-	-
			Total Function 7000		
			Total Fund 265		
			Total Function - Function - Object		

266 - Seismic Rehab Grant

Total Fund: \$378,019

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	\$	\$	\$
			FTE	Function - Function - Object	
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.					
2544 - Maintenance Services					
-	-	-		100,000	100,000
-	-	-		270,000	270,000
-	-	-		8,019	8,019
-	-	-		378,019	378,019
-	-	-		378,019	378,019
-	-	-		378,019	378,019
-	-	-		378,019	378,019
			FTE	Function - Function - Object	
				378,019	378,019

268 - PPS / Columbia Regional Autism

Total Fund: \$209,061

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	\$	\$	\$
			FTE	Function - Function - Object	
1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.					
1299 - Other Programs					
89,804	94,652	137,096	2.00	137,873	137,873
-	-	503		4,843	4,843
41,826	46,850	65,163		64,808	64,808
-	-	10,080		-	-
1,490	5,544	23,592		1,537	1,537
133,120	147,047	236,434	2.00	209,061	209,061
133,120	147,047	236,434	2.00	209,061	209,061
7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.					
7000 - Unappropriated Ending Fund Bal					
30,080	34,834	-		-	-
30,080	34,834	-		-	-
163,200	181,880	236,434	2.00	209,061	209,061
163,200	181,880	236,434	2.00	209,061	209,061
			FTE	Function - Function - Object	
				209,061	209,061

269 - Targeted Title 1 Summer Program

Total Fund: \$134,445

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	\$	\$	\$
			FTE	Function - Function - Object	
1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.					
1271 - Remediation					
-	881	56,622		62,299	62,299
-	233	12,887		13,955	13,955
-	-	26,968		21,130	21,130
-	-	1,340		583	583
-	46	4,069		4,070	4,070
-	1,160	101,886		102,037	102,037
1280 - Alternative Ed					
-	245	25,492		24,986	24,986
-	63	6,767		5,596	5,596
-	-	-		206	206
-	13	1,342		1,620	1,620
-	321	33,600		32,408	32,408
-	1,481	135,486		134,445	134,445
-	1,481	135,486		134,445	134,445
			FTE	Function - Function - Object	
				134,445	134,445

270 - MYC Fee For Service

Total Fund: \$70,978

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	\$	\$	\$
<p>1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.</p>					
-	-	10,932			
1,177	23,691	8,399			
368	4,844	8,334			
-	8,330	790			
-	2,826	15,040			
1,545	39,692	43,495			
<p>1280 - Alternative Ed</p>					
			-	-	-
			19,224	19,224	19,224
			4,307	4,307	4,307
			4,500	4,500	4,500
			4,529	4,529	4,529
			32,560	32,560	32,560
<p>1283 - Alternative Ed - HS</p>					
11,940	-	-	-	-	-
3,890	-	-	-	-	-
5,971	-	-	-	-	-
21,801	-	-	-	-	-
23,346	39,692	43,495	32,560	32,560	32,560
<p>6000 - Contingency: Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.</p>					
<p>6110 - Operating Contingencies</p>					
-	-	-	18,000	18,000	18,000
-	-	-	18,000	18,000	18,000
<p>7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.</p>					
<p>7000 - Unappropriated Ending Fund Bal</p>					
64,768	45,077	38,418	20,418	20,418	20,418
64,768	45,077	38,418	20,418	20,418	20,418
88,114	84,768	81,913	70,978	70,978	70,978
88,114	84,768	81,913	70,978	70,978	70,978

271 - OYCC

Total Fund: \$20,191

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	\$	\$	\$
<p>1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.</p>					
-	7,041	-	11,317	11,317	11,317
-	512	-	-	-	-
-	4,447	-	7,259	7,259	7,259
-	4,991	-	1,615	1,615	1,615
-	16,991	-	20,191	20,191	20,191
<p>1280 - Alternative Ed</p>					
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			20,191	20,191	20,191
<p>1283 - Alternative Ed - HS</p>					
8,176	-	-	-	-	-
515	-	-	-	-	-
5,309	-	-	-	-	-
1,611	-	-	-	-	-
4,229	-	-	-	-	-
19,840	-	-	-	-	-
19,840	16,991	-	20,191	20,191	20,191
19,840	16,991	-	20,191	20,191	20,191
19,840	16,991	-	20,191	20,191	20,191
19,840	16,991	-	20,191	20,191	20,191

273 - Student Monitoring and Mentorship

Total Fund: \$150,000

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	\$	\$	\$
<p>1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.</p>					
1299 - Other Programs					
-	8,961	38,223		38,827	38,827
-	2,000	10,197		8,697	8,697
-	-	97,384		80,894	80,894
-	59	11,437		9,500	9,500
-	-	7,193		7,193	7,193
-	11,020	164,435		145,111	145,111
-	11,020	164,435		145,111	145,111
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.					
2110 - Attendance / Social Work					
-	-	4,420		3,994	3,994
-	-	1,166		895	895
-	458	-		-	-
-	458	5,586		4,889	4,889
-	458	5,586		4,889	4,889
-	11,478	170,021		150,000	150,000
-	11,478	170,021		150,000	150,000

274 - ELC - Kindergarten Readiness Grant

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	\$	\$	\$
<p>2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.</p>					
2240 - Instructional Staff Development					
-	244	-		-	-
-	70	-		-	-
-	12	-		-	-
-	327	-		-	-
-	327	-		-	-
-	327	-		-	-
-	327	-		-	-

275 - PEEK-8 Physical Education Expansion K-8

Total Fund: \$220,100

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	\$	\$	\$
<p>1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.</p>					
1111 - Primary Programs K-5					
-	67,025	66,385	2.00	148,869	148,869
-	28,982	29,621		67,237	67,237
-	3,994	3,994		3,994	3,994
-	100,000	100,000	2.00	220,100	220,100
-	100,000	100,000	2.00	220,100	220,100
-	100,000	100,000	2.00	220,100	220,100
-	100,000	100,000	2.00	220,100	220,100

276 - Army Junior ROTC

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Function - Function - Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	FTE	Function - Function - Object	\$	\$	\$
1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.							
76,808	-	-		1131 - High School Programs	-	-	-
22,891	-	-		01XX - Other Salaries	-	-	-
99,699	-	-		02XX - Fixed Costs	-	-	-
99,699	-	-		<i>Total Function 1131</i>	-	-	-
99,699	-	-		<i>Total Function 1000</i>	-	-	-
99,699	-	-		<i>Total Fund 276</i>	-	-	-
99,699	-	-		<i>Total Function - Function - Object</i>	-	-	-

277 - Closing the Achievement Gap - NQTL - OF

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Function - Function - Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	FTE	Function - Function - Object	\$	\$	\$
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.							
-	-	4,000		2240 - Instructional Staff Development	-	-	-
-	-	718		01XX - Other Salaries	-	-	-
-	-	5,000		02XX - Fixed Costs	-	-	-
-	-	12,590		03XX - Purchased Services	-	-	-
-	-	1,060		04XX - Supplies and Materials	-	-	-
-	-	23,367		0690 - Indirect Charges	-	-	-
-	-	23,367		<i>Total Function 2240</i>	-	-	-
-	-	23,367		<i>Total Function 2000</i>	-	-	-
-	-	23,367		<i>Total Fund 277</i>	-	-	-
-	-	23,367		<i>Total Function - Function - Object</i>	-	-	-

278 - OR First Robotics - Lee Total Fund: \$500

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Function - Function - Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	FTE	Function - Function - Object	\$	\$	\$
1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.							
-	960	275		1121 - Middle School Programs	250	250	250
-	-	202		04XX - Supplies and Materials	225	225	225
-	40	23		0640 - Dues & Fees	25	25	25
-	1,000	500		0690 - Indirect Charges	500	500	500
-	1,000	500		<i>Total Function 1121</i>	500	500	500
-	1,000	500		<i>Total Function 1000</i>	500	500	500
-	1,000	500		<i>Total Fund 278</i>	500	500	500
-	1,000	500		<i>Total Function - Function - Object</i>	500	500	500

279 - Educator Effectiveness - NQTL OF

Total Fund: \$132,337

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Function - Function - Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	FTE	Function - Function - Object	\$	\$	\$
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.							
-	171	20,044		2240 - Instructional Staff Development	-	-	-
-	47	4,455		01XX - Other Salaries	-	-	-
-	-	800		02XX - Fixed Costs	-	-	-
-	803	101,038		03XX - Purchased Services	-	-	-
-	42	6,001		04XX - Supplies and Materials	125,720	125,720	125,720
-	1,064	132,337		0690 - Indirect Charges	6,617	6,617	6,617
-	1,064	132,337		Total Function 2240	132,337	132,337	132,337
7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.							
-	(0)	-		7000 - Unappropriated Ending Fund Bal	-	-	-
-	(0)	-		08XX - Contin and Unapp End Fund Balance	-	-	-
-	1,064	132,337		Total Function 7000	-	-	-
-	1,064	132,337		Total Fund 279	132,337	132,337	132,337
Total Function - Function - Object					132,337	132,337	132,337

280 - Expanded Reading Opportunities Grant

Total Fund: \$271,421

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	2015/16 Proposed	2015/16 Approved	2015/16 Adopted		
\$	\$	\$	\$	\$	\$	\$	FTE
1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.							
-	-	823		823	823	823	
-	-	231		184	184	184	
-	-	1,055		1,007	1,007	1,007	
-	29,684	36,525	1.00	58,716	58,716	58,716	1.00
-	49,799	4,941		368	368	368	
-	25,887	18,384		26,941	26,941	26,941	
-	58,684	97,593		39,528	39,528	39,528	
-	70,846	84,010		9,400	9,400	9,400	
-	9,820	8,747		-	-	-	
-	244,720	250,200	1.00	134,953	134,953	134,953	1.00
-	-	-		15,701	15,701	15,701	
-	-	-		3,709	3,709	3,709	
-	-	-		57,076	57,076	57,076	
-	-	-		52,612	52,612	52,612	
-	-	-		129,098	129,098	129,098	
-	244,720	251,254	1.00	265,058	265,058	265,058	1.00
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.							
-	-	-		3,600	3,600	3,600	
-	-	618		618	618	618	
-	-	174		139	139	139	
-	-	791		757	757	757	
-	-	791		4,357	4,357	4,357	
3000 - Enterprise and Community Service: Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.							
-	-	1,287		1,287	1,287	1,287	
-	-	362		289	289	289	
-	-	142		142	142	142	
-	-	288		288	288	288	
-	-	2,078		2,006	2,006	2,006	
-	-	2,078		2,006	2,006	2,006	
-	244,720	254,124	1.00	271,421	271,421	271,421	1.00
-	244,720	254,124	1.00	271,421	271,421	271,421	1.00

281 - District PLT

Total Fund: \$2,121

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	2015/16 Proposed	2015/16 Approved	2015/16 Adopted		
\$	\$	\$	\$	\$	\$	\$	FTE
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.							
-	-	6,602		1,658	1,658	1,658	
-	-	1,633		371	371	371	
-	3,336	-		-	-	-	
-	-	406		92	92	92	
-	3,336	8,641		2,121	2,121	2,121	
-	3,336	8,641		2,121	2,121	2,121	
-	3,336	8,641		2,121	2,121	2,121	
-	3,336	8,641		2,121	2,121	2,121	

282 - Summative Assessment

Total Fund: \$42,658

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Function - Function - Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	FTE	Function - Function - Object	\$	\$	\$
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.							
-	-	40,723		2230 - Assessment & Testing	40,525	40,525	40,525
-	-	1,934		04XX - Supplies and Materials	2,133	2,133	2,133
-	-	42,658		0690 - Indirect Charges			
-	-	42,658		Total Function 2230	42,658	42,658	42,658
-	-	42,658		Total Function 2000	42,658	42,658	42,658
-	-	42,658		Total Fund 282	42,658	42,658	42,658
-	-	42,658		Total Function - Function - Object	42,658	42,658	42,658

283 - Miller Family Grant

Total Fund: \$71,000

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Function - Function - Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	FTE	Function - Function - Object	\$	\$	\$
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.							
-	-	-		2240 - Instructional Staff Development	71,000	71,000	71,000
-	-	-		03XX - Purchased Services	71,000	71,000	71,000
-	-	-		Total Function 2000	71,000	71,000	71,000
-	-	-		Total Fund 283	71,000	71,000	71,000
-	-	-		Total Function - Function - Object	71,000	71,000	71,000

285 - CRAIG Award

Total Fund: \$10,000

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	FTE	Function - Function - Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	FTE	Function - Function - Object	\$	\$	\$
1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.							
-	-	-		1280 - Alternative Ed	10,000	10,000	10,000
-	-	-		04XX - Supplies and Materials	10,000	10,000	10,000
-	-	-		Total Function 1000	10,000	10,000	10,000
-	-	-		Total Fund 285	10,000	10,000	10,000
-	-	-		Total Function - Function - Object	10,000	10,000	10,000

286 - Youth Transition Program

Total Fund: \$126,503

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	2015/16 Proposed	2015/16 Approved	2015/16 Adopted		
\$	\$	\$	\$	\$	\$	\$	FTE
Function - Function - Object							
<p>1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.</p>							
<p>1223 - Transition Program</p>							
44,074	49,420	48,740	1.00	0112 - Classified Salaries	73,728	73,728	73,728 1.50
1,040	-	775		01XX - Other Salaries	900	900	900
14,888	15,826	26,224		02XX - Fixed Costs	38,075	38,075	38,075
1,888	2,605	3,373		03XX - Purchased Services	3,500	3,500	3,500
8,421	323	10,299		04XX - Supplies and Materials	10,000	10,000	10,000
525	-	-		0640 - Dues & Fees	-	-	-
-	-	300		0690 - Indirect Charges	300	300	300
70,836	68,173	89,711	1.00	Total Function 1223	126,503	126,503	126,503 1.50
70,836	68,173	89,711	1.00	Total Function 1000	126,503	126,503	126,503 1.50
<p>7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.</p>							
<p>7000 - Unappropriated Ending Fund Bal</p>							
0	-	-		08XX - Contin and Unapp End Fund Balance	-	-	-
0	-	-		Total Function 7000	-	-	-
70,836	68,173	89,711	1.00	Total Fund 286	126,503	126,503	126,503 1.50
70,836	68,173	89,711	1.00	Total Function - Function - Object	126,503	126,503	126,503 1.50
3,841,952	4,380,890	5,552,833	6.46	Total State and Local Details - Requirements	5,659,983	5,659,983	5,659,983 6.96



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. The \$18,175,000 2001 Refunding of 1995 GO Bonds is ended and paid off as of June 15, 2015.

Debt Service / General Obligation Bond (Fund 315): Provides for the payment of principal and interest on long-term general obligation debt of governmental funds. Principal revenue source are property taxes. This fund is budgeted starting in 2015-16 in anticipation of the successful passage of a GO Bond Levy of \$125 million to be voted on May 19, 2015.

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

Capital Project Fund – 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.

Capital Project Fund – (415): This fund is budgeted in 2015-16 in anticipation of the successful passage of a General Obligation Bond Levy May 19, 2015 bond election. If Measure 26-164 passes, three elementary schools, Fairview, Wilkes and Troutdale, all built in 1926 and 1913, will be built next to the old ones, as well



as Reynolds High School will have 18 new classrooms. The bond would also upgrade security at several school vestibules. This fund will manage the capital expenditures for specifically authorized projects funded by 2015 General Obligation bonds.

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.

Other Funds Details - Resources

Reynolds School District #7

Total: \$151,023,697

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	Object	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
			<u>298 - Early Retirement</u>			
800,000	400,000	450,000	5200 - Interfund Transfers	630,000	630,000	630,000
894,447	962,023	839,246	5400 - Beginning Fund Balance	274,000	274,000	274,000
1,694,447	1,362,023	1,289,246	Total Fund 298	904,000	904,000	904,000
			<u>299 - Insurance Reserve</u>			
336,330	31,542	50,000	1990 - Miscellaneous Revenue	486,318	486,318	486,318
57,000	57,000	57,000	5200 - Interfund Transfers	-	-	-
388,914	765,671	829,318	5400 - Beginning Fund Balance	850,000	850,000	850,000
782,244	854,213	936,318	Total Fund 299	1,336,318	1,336,318	1,336,318
			<u>300 - Debt Service</u>			
7,111,177	7,435,972	6,852,171	1111 - Current Year Taxes	4,393,691	4,393,691	4,393,691
167,005	171,523	258,157	1112 - Prior Year Taxes	135,887	135,887	135,887
1,496	1,263	1,422	1190 - Tax Penalties & Interest	1,422	1,422	1,422
17,006	23,125	10,000	1510 - Interest On Investments	10,000	10,000	10,000
19,060	872,243	110,000	5400 - Beginning Fund Balance	110,000	110,000	110,000
7,315,743	8,504,125	7,231,750	Total Fund 300	4,651,000	4,651,000	4,651,000
			<u>315 - 2015 Debt Service</u>			
-	-	-	1111 - Current Year Taxes	3,646,764	3,646,764	3,646,764
-	-	-	1112 - Prior Year Taxes	112,786	112,786	112,786
-	-	-	Total Fund 315	3,759,550	3,759,550	3,759,550
			<u>350 - Pers Bonds</u>			
17,398	17,379	18,000	1510 - Interest On Investments	15,000	15,000	15,000
6,000,174	6,308,092	6,632,490	1970 - Services Provided Other Funds	6,975,490	6,975,490	6,975,490
94,593	96,676	-	5400 - Beginning Fund Balance	-	-	-
6,112,165	6,422,146	6,650,490	Total Fund 350	6,990,490	6,990,490	6,990,490
			<u>400 - Capital Projects Funds</u>			
6,037	1,932	2,000	1510 - Interest On Investments	2,000	2,000	2,000
342,000	-	-	2102 - ESD Apportionment	-	-	-
46,895	97,841	50,000	2199 - Other Intermediate Sources	72,000	72,000	72,000
-	1,000,000	1,542,038	5200 - Interfund Transfers	1,100,538	1,100,538	1,100,538
1,708,440	1,076,289	49,000	5400 - Beginning Fund Balance	470,000	470,000	470,000
2,103,373	2,176,061	1,643,038	Total Fund 400	1,644,538	1,644,538	1,644,538
			<u>415 - 2015 Capital Projects Fund</u>			
-	-	-	5110 - Bond Proceeds	131,707,623	131,707,623	131,707,623
			<u>718 - Maria Reed Memorial</u>			
-	-	650	1920 - Private Source Donations	-	-	-
			<u>719 - Homeless</u>			
2,019	-	-	1990 - Miscellaneous Revenue	-	-	-
0	19	-	5400 - Beginning Fund Balance	-	-	-
2,019	19	-	Total Fund 719	-	-	-
			<u>722 - M Whitehead Scholarship</u>			
3,807	3,807	3,807	5400 - Beginning Fund Balance	3,807	3,807	3,807
			<u>723 - Reynolds Metals Scholarship</u>			
6,465	6,465	6,465	5400 - Beginning Fund Balance	6,465	6,465	6,465
			<u>726 - S Squires Scholarship</u>			
766	766	-	5400 - Beginning Fund Balance	766	766	766
			<u>727 - Dix Memorial Scholarship</u>			
-	-	13,555	5400 - Beginning Fund Balance	19,140	19,140	19,140
			<u>728 - Viskov Memorial Fund</u>			
-	1,945	-	1920 - Private Source Donations	-	-	-
			<u>729 - Emilio Hoffman Memorial Fund</u>			
-	1,000	-	1920 - Private Source Donations	-	-	-
18,021,028	19,332,570	17,775,319	Total Object	151,023,697	151,023,697	151,023,697

Other Funds Details - Requirements

Reynolds School District #7

Total: \$151,023,697

298 - Early Retirement

Total Fund: \$904,000

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	\$	\$	\$
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.					
2700 - Early Retirement					
294,499	272,436	313,593	325,000	325,000	325,000
437,925	423,927	536,407	550,000	550,000	550,000
732,424	696,363	850,000	875,000	875,000	875,000
732,424	696,363	850,000	875,000	875,000	875,000
Total Function 2700					
Total Function 2000					
6000 - Contingency: Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.					
6110 - Operating Contingencies					
-	-	439,246	29,000	29,000	29,000
-	-	439,246	29,000	29,000	29,000
Total Function 6000					
7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.					
7000 - Unappropriated Ending Fund Bal					
962,023	665,660	-	-	-	-
962,023	665,660	-	-	-	-
1,694,447	1,362,023	1,289,246	904,000	904,000	904,000
1,694,447	1,362,023	1,289,246	904,000	904,000	904,000
Total Function - Function - Object					

299 - Insurance Reserve

Total Fund: \$1,336,318

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	\$	\$	\$
1000 - Instruction: Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.					
1131 - High School Programs					
11,964	-	-	-	-	-
11,964	-	-	-	-	-
Total Function 1000					
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.					
2210 - Improvement of Instructional Services					
-	4,701	286,381	240,500	240,500	240,500
-	35,310	24,301	31,500	31,500	31,500
-	-	100,000	100,000	100,000	100,000
-	9,858	429,429	751,000	751,000	751,000
4,609	2,791	52,000	102,000	102,000	102,000
-	4,109	44,207	111,318	111,318	111,318
4,609	56,770	936,318	1,336,318	1,336,318	1,336,318
4,609	56,770	936,318	1,336,318	1,336,318	1,336,318
Total Function 2210					
Total Function 2000					
7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.					
7000 - Unappropriated Ending Fund Bal					
765,671	797,443	-	-	-	-
765,671	797,443	-	-	-	-
782,244	854,213	936,318	1,336,318	1,336,318	1,336,318
782,244	854,213	936,318	1,336,318	1,336,318	1,336,318
Total Function - Function - Object					

300 - Debt Service
Total Fund: \$4,651,000

2012/13 Actuals	2013/14 Actuals	2014/15 Revised			2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	Function - Function - Object	\$	\$	\$	FTE
5000 - Other Uses (Fund Xfer/Debt Service): Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.								
				5110 - Long-Term Debt Service				
4,615,000	4,980,000	5,365,000		0610 - Redemption Of Principal	3,585,000	3,585,000	3,585,000	
1,828,500	1,594,075	1,333,750		0620 - Interest	1,066,000	1,066,000	1,066,000	
6,443,500	6,574,075	6,698,750		Total Function 5110	4,651,000	4,651,000	4,651,000	
6,443,500	6,574,075	6,698,750		Total Function 5000	4,651,000	4,651,000	4,651,000	
7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.								
				7000 - Unappropriated Ending Fund Bal				
872,243	1,930,050	533,000		08XX - Contin and Unapp End Fund Balance	-	-	-	
872,243	1,930,050	533,000		Total Function 7000	-	-	-	
7,315,743	8,504,125	7,231,750		Total Fund 300	4,651,000	4,651,000	4,651,000	
7,315,743	8,504,125	7,231,750		Total Function - Function - Object	4,651,000	4,651,000	4,651,000	

315 - 2015 Debt Service
Total Fund: \$3,759,550

2012/13 Actuals	2013/14 Actuals	2014/15 Revised			2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	Function - Function - Object	\$	\$	\$	FTE
5000 - Other Uses (Fund Xfer/Debt Service): Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.								
				5110 - Long-Term Debt Service				
-	-	-		0610 - Redemption Of Principal	1,750,000	1,750,000	1,750,000	
-	-	-		0620 - Interest	2,009,550	2,009,550	2,009,550	
-	-	-		Total Function 5110	3,759,550	3,759,550	3,759,550	
-	-	-		Total Function 5000	3,759,550	3,759,550	3,759,550	
-	-	-		Total Fund 315	3,759,550	3,759,550	3,759,550	
-	-	-		Total Function - Function - Object	3,759,550	3,759,550	3,759,550	

350 - Pers Bonds
Total Fund: \$6,990,490

2012/13 Actuals	2013/14 Actuals	2014/15 Revised			2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	Function - Function - Object	\$	\$	\$	FTE
5000 - Other Uses (Fund Xfer/Debt Service): Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.								
				5110 - Long-Term Debt Service				
2,147,030	2,172,982	2,177,791		0610 - Redemption Of Principal	2,179,301	2,179,301	2,179,301	
3,868,460	4,152,508	4,472,699		0620 - Interest	4,811,189	4,811,189	4,811,189	
6,015,490	6,325,490	6,650,490		Total Function 5110	6,990,490	6,990,490	6,990,490	
6,015,490	6,325,490	6,650,490		Total Function 5000	6,990,490	6,990,490	6,990,490	
7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.								
				7000 - Unappropriated Ending Fund Bal				
96,676	96,657	-		08XX - Contin and Unapp End Fund Balance	-	-	-	
96,676	96,657	-		Total Function 7000	-	-	-	
6,112,165	6,422,146	6,650,490		Total Fund 350	6,990,490	6,990,490	6,990,490	
6,112,165	6,422,146	6,650,490		Total Function - Function - Object	6,990,490	6,990,490	6,990,490	

400 - Capital Projects Funds

Total Fund: \$1,644,538

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	\$	\$	\$
4000 - Facilities Acqst and Cnstrctn: Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here. Maintenance and upkeep of buildings are charged to 2540.					
-	778	1,000			
-	778	1,000			
			4150 - Building Acquisition/Develop		
			0640 - Dues & Fees		
			2,000	2,000	2,000
			Total Function 4000		
			2,000	2,000	2,000
5000 - Other Uses (Fund Xfer/Debt Service): Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.					
-	630,000	650,000			
1,026,313	1,010,938	992,038			
772	-	-			
1,027,084	1,640,938	1,642,038			
1,027,084	1,640,938	1,642,038			
			5110 - Long-Term Debt Service		
			0610 - Redemption Of Principal		
			670,000	670,000	670,000
			0620 - Interest		
			972,538	972,538	972,538
			0640 - Dues & Fees		
			-	-	-
			Total Function 5110		
			1,642,538	1,642,538	1,642,538
			Total Function 5000		
			1,642,538	1,642,538	1,642,538
7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.					
1,076,289	534,346	-			
1,076,289	534,346	-			
2,103,373	2,176,061	1,643,038			
2,103,373	2,176,061	1,643,038			
			7000 - Unappropriated Ending Fund Bal		
			08XX - Contin and Unapp End Fund Balance		
			-	-	-
			Total Function 7000		
			-	-	-
			Total Fund 400		
			1,644,538	1,644,538	1,644,538
			Total Function - Function - Object		
			1,644,538	1,644,538	1,644,538

415 - 2015 Capital Projects Fund

Total Fund: \$131,707,623

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	\$	\$	\$
4000 - Facilities Acqst and Cnstrctn: Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here. Maintenance and upkeep of buildings are charged to 2540.					
-	-	-			
-	-	-			
-	-	-			
-	-	-			
-	-	-			
-	-	-			
			4150 - Building Acquisition/Develop		
			03XX - Purchased Services		
			612,287	612,287	612,287
			04XX - Supplies and Materials		
			200,000	200,000	200,000
			0520 - Building Acquisition		
			38,500,000	38,500,000	38,500,000
			0670 - Taxes & Licenses		
			200,000	200,000	200,000
			Total Function 4150		
			39,512,287	39,512,287	39,512,287
			Total Function 4000		
			39,512,287	39,512,287	39,512,287
6000 - Contingency: Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.					
-	-	-			
-	-	-			
-	-	-			
			6110 - Operating Contingencies		
			08XX - Contin and Unapp End Fund Balance		
			92,195,336	92,195,336	92,195,336
			Total Function 6000		
			92,195,336	92,195,336	92,195,336
			Total Fund 415		
			131,707,623	131,707,623	131,707,623
			Total Function - Function - Object		
			131,707,623	131,707,623	131,707,623

718 - Maria Reed Memorial

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	\$	\$	\$
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.					
-	-	650			
-	-	650			
-	-	650			
			2320 - Executive Administration		
			04XX - Supplies and Materials		
			-	-	-
			Total Function 2000		
			-	-	-
			Total Fund 718		
			-	-	-
			Total Function - Function - Object		
			-	-	-

719 - Homeless

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	\$	\$	\$
3000 - Enterprise and Community Service: Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.					
2,000	-	-	-	-	-
2,000	-	-	-	-	-
3300 - Community Services					
04XX - Supplies and Materials					
Total Function 3000					
7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.					
19	19	-	-	-	-
19	19	-	-	-	-
2,019	19	-	-	-	-
2,019	19	-	-	-	-
Total Function - Function - Object					

722 - M Whitehead Scholarship Total Fund: \$3,807

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	\$	\$	\$
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.					
-	-	3,807	3,807	3,807	3,807
-	-	3,807	3,807	3,807	3,807
2320 - Executive Administration					
03XX - Purchased Services					
Total Function 2000					
7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.					
3,807	3,807	-	-	-	-
3,807	3,807	-	-	-	-
3,807	3,807	3,807	3,807	3,807	3,807
3,807	3,807	3,807	3,807	3,807	3,807
Total Function - Function - Object					

723 - Reynolds Metals Scholarship Total Fund: \$6,465

2012/13 Actuals	2013/14 Actuals	2014/15 Revised	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$	\$	\$	\$
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.					
-	-	6,465	6,465	6,465	6,465
-	-	6,465	6,465	6,465	6,465
2320 - Executive Administration					
03XX - Purchased Services					
Total Function 2000					
7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.					
6,465	6,465	-	-	-	-
6,465	6,465	-	-	-	-
6,465	6,465	6,465	6,465	6,465	6,465
6,465	6,465	6,465	6,465	6,465	6,465
Total Function - Function - Object					

726 - S Squires Scholarship
Total Fund: \$766

2012/13 Actuals	2013/14 Actuals	2014/15 Revised		2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	\$	\$	\$	FTE
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.							
				2320 - Executive Administration			
-	-	-		03XX - Purchased Services			
				766	766	766	
-	-	-		766	766	766	
7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.							
				7000 - Unappropriated Ending Fund Bal			
766	766	-		08XX - Contin and Unapp End Fund Balance			
766	766	-		-	-	-	
766	766	-		-	-	-	
766	766	-		766	766	766	
766	766	-		766	766	766	

727 - Dix Memorial Scholarship
Total Fund: \$19,140

2012/13 Actuals	2013/14 Actuals	2014/15 Revised		2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	\$	\$	\$	FTE
7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.							
				7000 - Unappropriated Ending Fund Bal			
-	-	13,555		08XX - Contin and Unapp End Fund Balance			
-	-	13,555		19,140	19,140	19,140	
-	-	13,555		19,140	19,140	19,140	
-	-	13,555		19,140	19,140	19,140	
-	-	13,555		19,140	19,140	19,140	

728 - Viskov Memorial Fund

2012/13 Actuals	2013/14 Actuals	2014/15 Revised		2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	\$	\$	\$	FTE
2000 - Support Services: Support Services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.							
				2320 - Executive Administration			
-	60	-		04XX - Supplies and Materials			
-	60	-		-	-	-	
				-	-	-	
7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.							
				7000 - Unappropriated Ending Fund Bal			
-	1,885	-		08XX - Contin and Unapp End Fund Balance			
-	1,885	-		-	-	-	
-	1,945	-		-	-	-	
-	1,945	-		-	-	-	

729 - Emilio Hoffman Memorial Fund

2012/13 Actuals	2013/14 Actuals	2014/15 Revised		2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE	\$	\$	\$	FTE
7000 - Unappropriated Ending Fund Bal: An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.							
				7000 - Unappropriated Ending Fund Bal			
-	1,000	-		08XX - Contin and Unapp End Fund Balance			
-	1,000	-		-	-	-	
-	1,000	-		-	-	-	
-	1,000	-		-	-	-	
-	1,000	-		-	-	-	
18,021,028	19,332,570	17,775,319		151,023,697	151,023,697	151,023,697	

Information Section



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Reynolds School District No.7
Aggregate Debt Service
Full Faith and Credit Refunding Obligations, Series 2010
Final Pricing Numbers

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

Reynolds School District No.7
2005 Refunding of G.O Bonds
\$32,500,000 Refunds, \$11,125,000 Unrefunded
Report as of April 15, 2010

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

Fund 300: For improvement of school facilities.

Reynolds School District No.7
General Obligation Bonds, Series 2015, 20 Year Issue
\$124,995,039
Report as of May 5, 2015

Payment Date	Principal	Interest	Total Payment	Annual Payment
12/15/2015		1,004,775.00	1,004,775.00	
6/15/2016	1,750,000.00	1,004,775.00	2,754,775.00	3,759,550.00
12/15/2016		987,275	987,275	
6/15/2017	1,835,000	987,275	2,822,275	3,809,550
12/15/2017		959,750	959,750	
6/15/2018	1,935,000	959,750	2,894,750	3,854,500
12/15/2018		930,725	930,725	
6/15/2019	2,035,000	930,725	2,965,725	3,896,450
12/15/2019		900,200	900,200	
6/15/2020	1,998,943	1,096,257	3,095,200	3,995,400
12/15/2020		900,200	900,200	
6/15/2021	7,865,087	940,114	8,805,200	9,705,400
12/15/2021		748,700	748,700	
6/15/2022	8,450,000	748,700	9,198,700	9,947,400
12/15/2022		579,700	579,700	
6/15/2023	9,035,000	579,700	9,614,700	10,194,400
12/15/2023		399,000	399,000	
6/15/2024	9,650,000	399,000	10,049,000	10,448,000
12/15/2024		206,000	206,000	
6/15/2025	10,300,000	206,000	10,506,000	10,712,000
12/15/2025				
6/15/2026	7,810,843	3,169,157	10,980,000	10,980,000
12/15/2026				
6/15/2027	7,608,155	3,646,845	11,255,000	11,255,000
12/15/2027				
6/15/2028	7,384,822	4,150,178	11,535,000	11,535,000
12/15/2028				
6/15/2029	7,195,394	4,629,606	11,825,000	11,825,000
12/15/2029				
6/15/2030	7,044,750	5,075,250	12,120,000	12,120,000
12/15/2030				
6/15/2031	6,897,323	5,522,677	12,420,000	12,420,000
12/15/2031				
6/15/2032	6,746,518	5,983,482	12,730,000	12,730,000
12/15/2032				
6/15/2033	6,615,567	6,434,433	13,050,000	13,050,000
12/15/2033				
6/15/2034	6,480,723	6,894,278	13,375,000	13,375,000
12/15/2034				
6/15/2035	6,356,916	7,353,084	13,710,000	13,710,000
Totals	124,995,039.00	68,327,611.00	193,322,650.00	193,322,650.00

Fund 315: Refunding Series 2015

Reynolds School District No.7

Series 2002 Notes Payable

Report as of April 15, 2010

Series 2002 QZAB

\$2,100,000

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

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

Report as of April 15, 2010

Payment Date	Principal	Interest Rate	Interest	Total	Payment	Annual Payment
6/30/2013	2,147,029.85	5.15%	2,663,214.90	4,810,244.75	4,810,244.75	6,015,489.50
12/30/2013			1,205,244.75	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	5,120,244.75	6,325,489.50
12/30/2014			1,205,244.75	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	5,445,244.75	6,650,489.50
12/30/2015			1,205,244.75	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	5,785,244.75	6,990,489.50
12/30/2016			1,205,244.75	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	6,135,244.75	7,340,489.50
12/30/2017			1,205,244.75	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	6,505,244.75	7,710,489.50
12/30/2018			1,205,244.75	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	6,890,244.75	8,095,489.50
12/30/2019			1,205,244.75	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	7,290,244.75	8,495,489.50
12/30/2020			1,205,244.75	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	7,705,244.75	8,910,489.50
12/30/2021			1,205,244.75	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	8,140,244.75	9,345,489.50
12/30/2022			1,205,244.75	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	8,595,244.75	9,800,489.50
12/30/2023			1,205,244.75	1,205,244.75	1,205,244.75	
6/30/2024	7,865,000.00	**	1,205,244.75	9,070,244.75	9,070,244.75	10,275,489.50
12/30/2024			984,628.00	984,628.00	984,628.00	
6/30/2025	8,795,000.00	5.68%	984,628.00	9,779,628.00	9,779,628.00	10,764,256.00
12/30/2025			734,850.00	734,850.00	734,850.00	
6/30/2026	9,810,000.00	5.68%	734,850.00	10,544,850.00	10,544,850.00	11,279,700.00
12/30/2026			456,246.00	456,246.00	456,246.00	
6/30/2027	10,905,000.00	5.68%	456,246.00	11,361,246.00	11,361,246.00	11,817,492.00
12/30/2027			146,544.00	146,544.00	146,544.00	
6/30/2028	5,160,000.00	5.68%	146,544.00	5,306,544.00	5,306,544.00	5,453,088.00
Totals	80,978,771.60		95,488,014.39	176,466,785.99	176,466,785.99	

Fund 350: For Unfunded Actuarial Liability to benefit lower in Districts' PERS employer rates.

Reynolds School District No.7
Debt Service Summary - Scenerio A
2015-2016

Loan Year	Maturity Date	Purpose of Debt	Fund	Original Principal	2015-2016		
					Annual Payment	Balance at 7/1/15	Balance at 6/30/16
2002	2018	Technology Improvement	100	2,100,000.00	122,310.00	489,240.00	366,930.00
2005	2020	Improvement of School Facilities	300	32,500,000.00	4,651,000.00	21,320,000.00	17,735.00
2010	2035	Land and Improvements	400	23,850,000.00	1,642,537.50	20,760,000.00	20,090,000.00
2015	2035	School Building Improvements	315	124,995,039.00	3,759,550.00	124,995,039.00	123,245,041.00
Totals				183,445,039.00	10,175,397.50	167,564,279.00	143,719,706.00

Reynolds School District No.7
Debt Service Summary - Scenerio B (without \$125 million bond)
2015-2016

Loan Year	Maturity Date	Purpose of Debt	Fund	Original Principal	2015-2016		
					Annual Payment	Balance at 7/1/15	Balance at 6/30/16
2002	2018	Technology Improvement	100	2,100,000.00	122,310.00	489,240.00	366,930.00
2005	2020	Improvement of School Facilities	300	32,500,000.00	4,651,000.00	21,320,000.00	17,735.00
2010	2035	Land and Improvements	400	23,850,000.00	1,642,537.50	20,760,000.00	20,090,000.00
Totals				58,450,000.00	6,415,847.50	42,569,240.00	20,474,665.00

Reynolds School District No.7
Pension Bond Summary
2015-2016

Loan Year	Maturity Date	Purpose of Debt	Fund	Original Principal	2015-2016		
					Annual Payment	Balance at 7/1/15	Balance at 6/30/16
2010	2028	PERS Unfunded Actuarial Liability	350	80,978,772.00	6,990,490.00	59,755,776.00	57,576,475.00
Totals				80,978,772.00	6,990,490.00	59,755,776.00	57,576,475.00

**Reynolds School District
Master Plan
Capital Projects**

LOCATION	DESCRIPTION	SITE BUDGET TOTAL
FAIRVIEW	REPLACEMENT	30,862,840
TROUTDALE	REPLACEMENT	25,619,494
WILKES	REPLACEMENT	27,296,567
GLENFAIR	REPLACEMENT	38,374,777
REYNOLDS HIGH	ENTRANCE, ADMIN, SOUTH CLASSROOM RENOVATIONS; FCA	55,322,645
REYNOLDS HIGH	NORTH CLASSROOM WING ADDITION; SCIENCE CLASSROOM, COMMONS, & LIBRARY RENOVATIONS; FCA	58,428,532
REYNOLDS HIGH	STADIUM & TRACK	15,711,282
HB LEE MIDDLE	CLASSROOM ADDITION; MPR, KITCHEN, GYM RENOVATIONS; SITE IMPROVEMENTS, FCA	32,207,096
MARGARET SCOTT	WING ADDITION, SITE IMPROVEMENTS, FCA	14,086,473
REYNOLDS MIDDLE	CAFETERIA/ADMINISTRATION EXPANSION, SITE IMPROVEMENTS, REPURPOSE OF 'E' ADMIN/CAFETERIA, FCA	34,698,770
WALT MOREY MIDDLE	CLASSROOM, CAFETERIA, & MEDIA CENTER ADDITIONS	15,050,843
TRANSPORTATION & OPS	RENOVATION & ADDITION	5,496,815
SALISH PONDS/ADMIN	RENOVATION, SITE IMPROVEMENTS	5,309,468
ADMINISTRATION	REPLACEMENT	7,020,520
WAREHOUSES	NEW WAREHOUSE, SITE IMPROVEMENTS	7,168,669
TOTAL COST		372,654,791

SUMMER PROJECTS		CONSTRUCTION COSTS
TRACK REPLACEMENT	REYNOLDS MIDDLE, HB LEE MIDDLE, WALT MOREY MIDDLE	7,142,896
SECURE VESTIBULES	ALDER, DAVIS, GLENFAIR, HARTLEY, MARGARET SCOTT, SWEETBRIAR, WOODLAND, HB LEE MIDDLE, WALT MOREY MIDDLE	1,688,721
REYNOLDS MIDDLE POOL	UPGRADES, LINER REPLACEMENT, FCA	1,084,513
HARTLEY	FCA, ADDITION, SITE IMPROVEMENTS	4,787,888
WOODLAND	FCA, CAFETERIA EXPANSION, LIBRARY RENOVATION, SITE IMPROVEMENTS	1,636,237
SWEETBRIAR	RENOVATION PHASE 1, GYM FLOOR REPLACEMENT, FCA, ADDITIONS	3,114,900
	RENOVATION PHASE 2, INTERIOR RENOVATIONS & ADDITIONS, FCA	7,366,756
ALDER	FCA, ADDITION, SITE IMPROVEMENTS	4,777,404
DAVIS	FCA, WINDOW REPLACEMENT, LIBRARY RENOVATION, COMMUNITY ADDITION, ADMIN RENOVATION, SITE IMPROVEMENTS	4,581,093
FOUR CORNERS	FCA	238,388
OUTWARD BOUND	FCA	723,714
RLA EAST	FCA, SITE IMPROVEMENTS & INTERIOR RENOVATIONS	1,245,593
RLA WEST	FCA, INTERIOR RENOVATIONS	812,630
ROOFING CYCLE 1	MARGARET SCOTT, SALISH PONDS, WOODLAND, HB LEE MIDDLE, REYNOLDS HIGH ARTS	4,601,070
ROOFING CYCLE 2	ALDER, GLENFAIR, SWEETBRIAR, REYNOLDS HIGH, SWEETBRIAR	5,334,412
ROOFING CYCLE 3	HARTLEY, OUTWARD BOUND, DAVIS, TRANSPORTATION, WALT MOREY MIDDLE, FOUR CORNERS, RLA WEST, RLA EAST	1,926,228
SUBTOTAL		51,062,443
INFLATION		8,168,991
FFE + SOFT COSTS		2,450,997
CONTINGENCY		12,765,611
SUMMER PROJECTS TOTAL		74,448,042

PROJECT TYPE LEGEND
ELEMENTARY
SECONDARY
ALTERNATIVE
OTHER
MULTIPLE

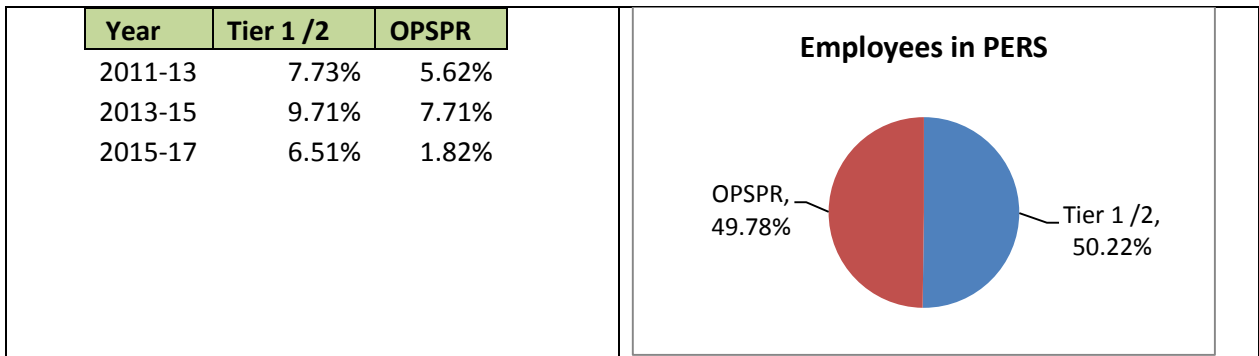


Post-Employment Benefits

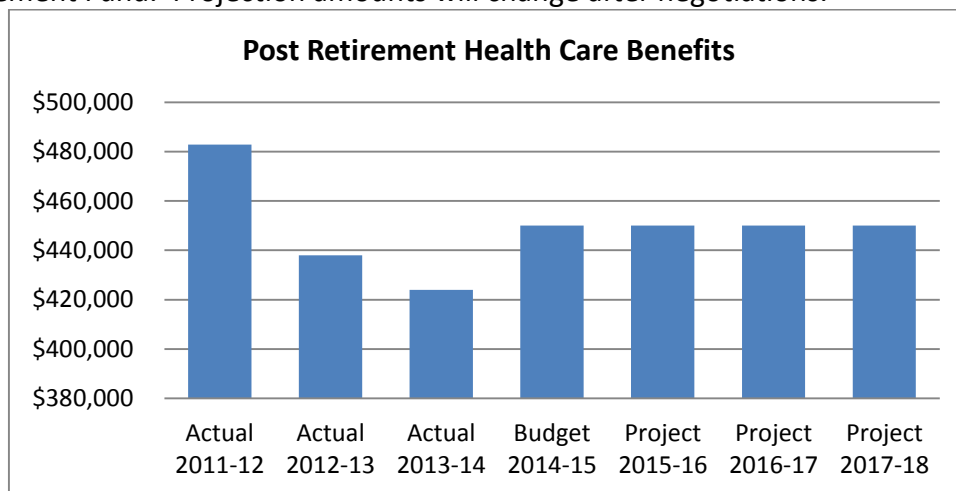
July 1, 2015 to June 30, 2016

Reynolds School District is a **Public Employee Retirement System (PERS)** employer and all employees who work in PERS qualifying positions at Reynolds School District become PERS members. Employees hired after August 29, 2013 are technically not members of PERS. The Legislature created a new plan for those new hires to reduce cost: The Oregon Public Service Retirement Plan or OPSRP. More information about PERS can be found at <http://www.oregon.gov/pers>.

In 2003, the District participated in the Oregon School Boards Association limited tax pension obligation bond issue to finance a portion of the estimated unfunded PERS actuarial liability (the "UAL"). A \$80,978,772 was borrowed to offset which is adjusted every two years.



As a result of collective bargaining agreements, **post-retirement health care benefits** are offered to certain employees who retire with 15 years of service and have attained the age of 58, but are not yet eligible for Medicare. These benefits are available until age 62 to 65 and are fully paid by the District. Contributions are financed by the General Fund and recorded in the Retirement Fund. Projection amounts will change after negotiations.





State School Funding Formula

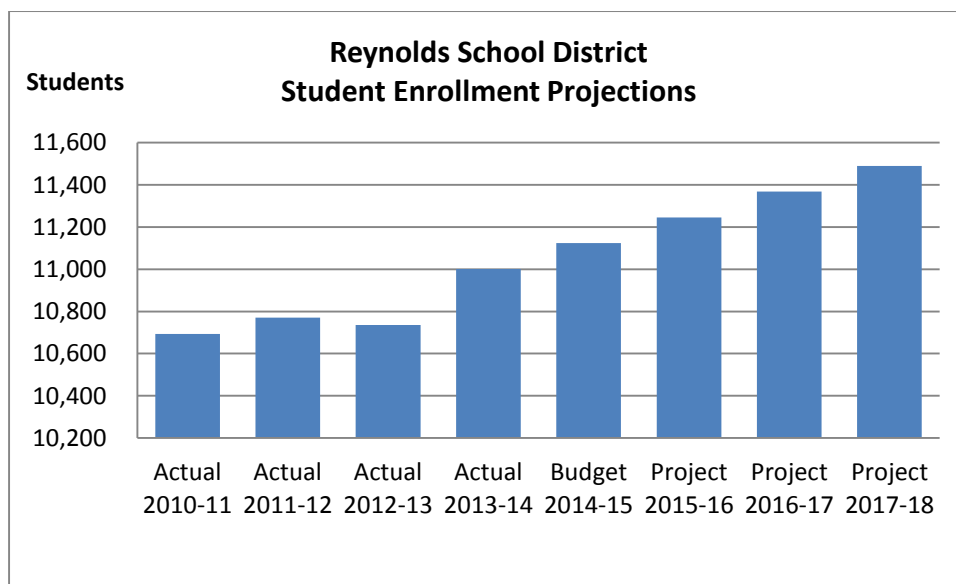
State School Fund Grants and Property Tax Revenues

(Funding Per Student)

State School Fund and Property taxes are primary sources of Reynolds School District’s Operating Fund, General Fund. The Legislature determines how much money is available from both State sources such as income taxes, and local sources, primarily property taxes.

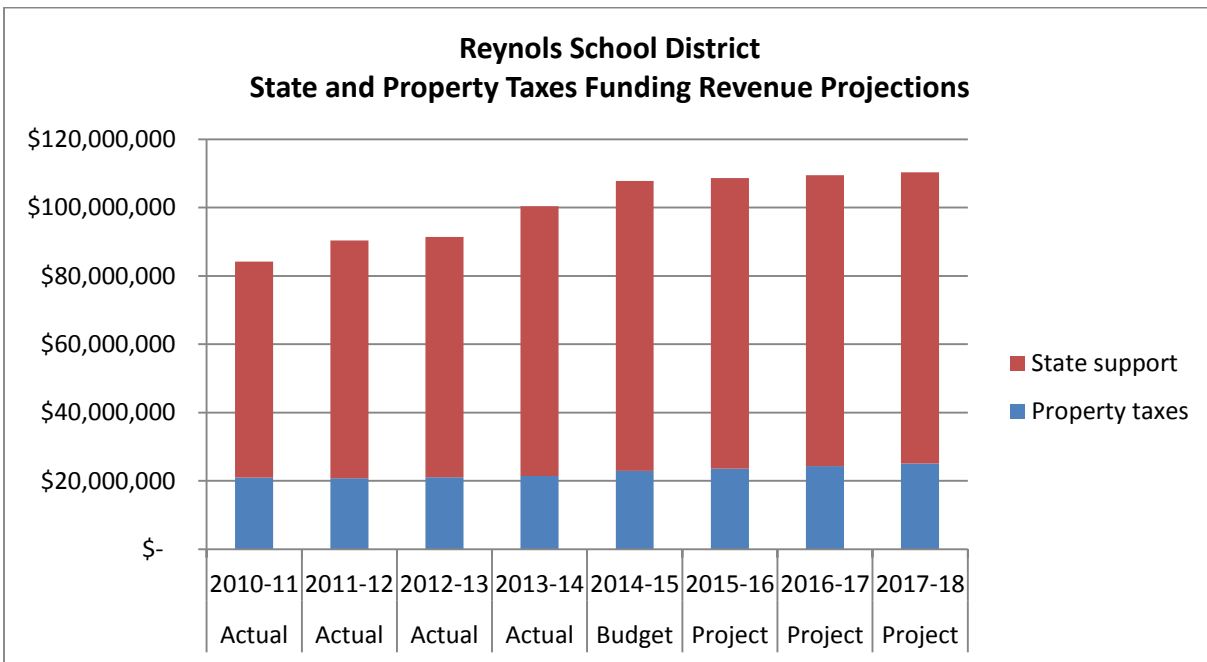
State School Fund (SSF)

State School Fund is calculated based on enrollment. A per-student amount consists of two different enrollment numbers: average daily membership, resident (ADMr) and average daily membership, weighted (ADMw). The ADMr number represents the average number of students enrolled in at Reynolds School District on a daily basis. The ADMw is an adjusted number to compensate for the high costs of educating certain groups of students, such as English as Second Language, special education, pregnant or parenting, income at or below poverty and students in foster care.



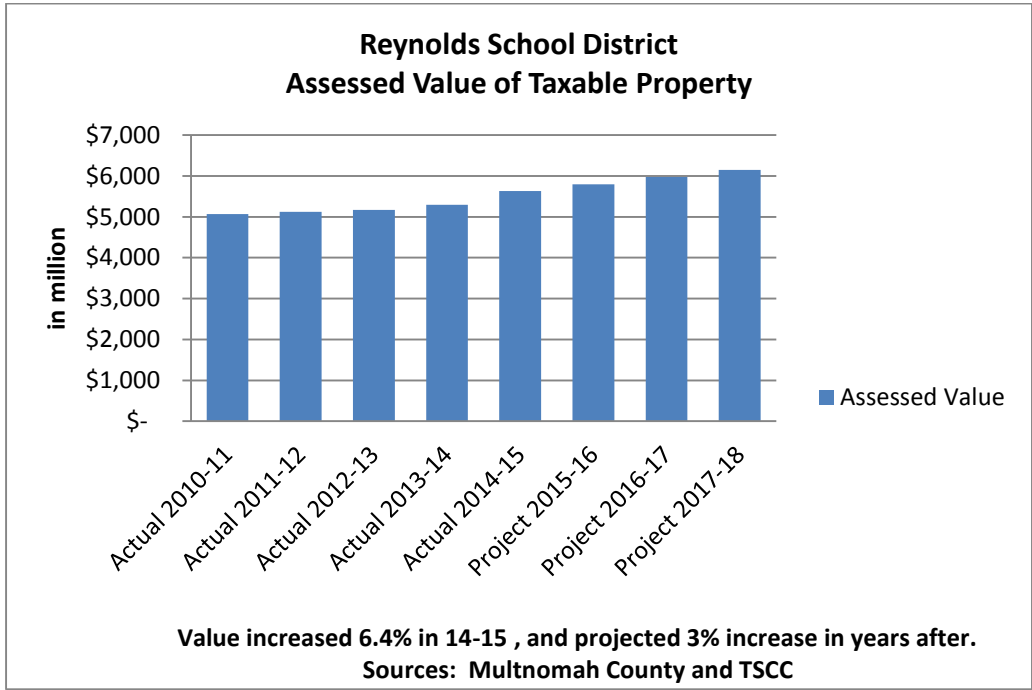
Property Taxes

Property taxes from each school district’s permanent rate are deducted from the General Purpose Grant to determine the amount the school district will receive from the State School Fund Grant.

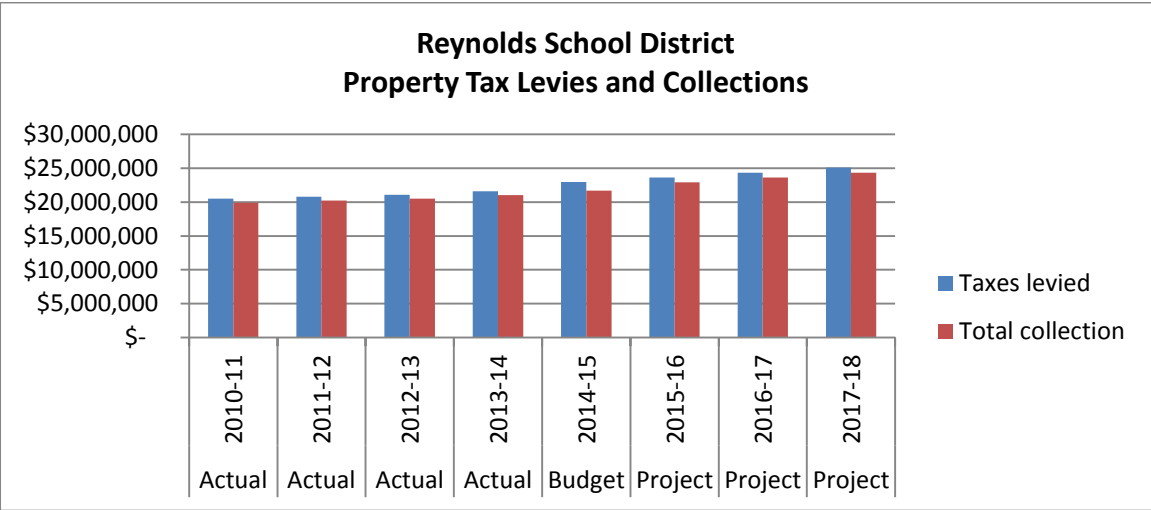


Property owners are taxed on the combined rates of education and debt service to repay bonds exempt from Measure 5. The Permanent Property Tax Rate for Reynolds School District is \$4.4626 per \$1,000 per assessed value.

In 1990, when Measure 5 passed, which limits the amount of property taxes education districts could collect to \$5 per \$1,000 of real market value. At the same time, Measure 5 requires the State to replace property tax revenue lost due the measure’s limitations. In 1997, Measure 50 separated assessed value from real market value. Assessed values are limited to 3% increases a year unless there is new construction. Even if the market value is reduced, the assessed value can still go up by 3%. Once the assessed value “catches up” to market value, it can only go up if the market value goes up.



The permanent tax rate are determined by the State of Oregon Constitution and State Statutes. Existing districts cannot increase their permanent rate authority. Rates for debt services are set based on each year's requirements.



**Reynolds School District
FTE Comparison - All Funds
July 1, 2015 to June 30, 2016**

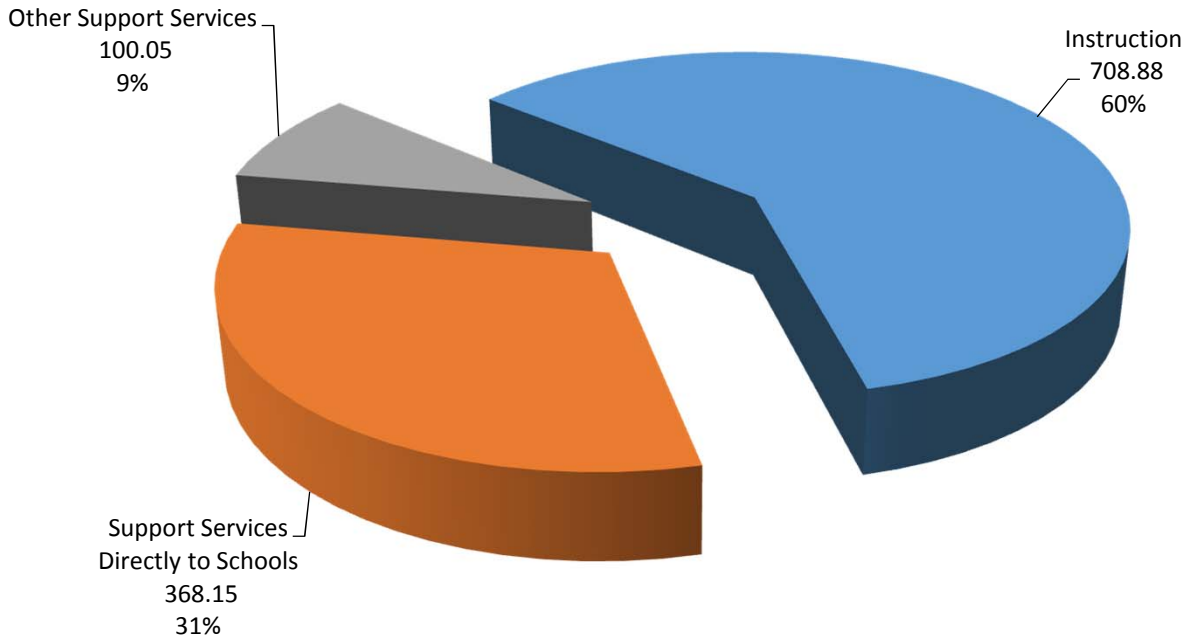
	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
Licensed	687.79	671.70	583.00	563.90	564.18	587.83	623.95
Classified	547.01	555.04	539.00	479.06	441.69	413.17	441.46
Administrators/Supervisors	57.15	52.82	43.90	48.20	50.00	52.00	52.00
TOTAL	1,291.95	1,279.56	1,165.90	1,091.16	1,055.87	1,053.00	1,117.41

Student Population	10,506	10,511	10,800	10,591	10,770	10,735	11,002
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	2014-2015 Revised	2015-2016 Proposed	2015-2016 Approved	2015-2016 Adopted	2016-17 Enrollment	2017-18 Enrollment	2018-19 Enrollment
Licensed	659.50	665.67	665.67	665.67	A recent study by Portland State University showed an estimated growth in enrollment at a rate of 2% per year for the next 3 years for the Portland Metro East region.		
Classified	450.83	455.41	455.41	455.41			
Administrators/Supervisors	56.00	56.00	56.00	56.00			
TOTAL	1,166.33	1,177.08	1,177.08	1,177.08			

Student Population	11,124	11,709	11,709	11,709	11,943	12,182	12,426
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**Reynolds School District
 Combined FTE by Categories - All Funds
 July 1, 2015 to June 30, 2016
 Total 1,177.08 FTE**



Description	Proposed 15-16	Approved 15-16	Adopted 15-16
Instruction	708.88	708.88	708.88
Support Services Directly to Schools	368.15	368.15	368.15
Other Support Services	100.05	100.05	100.05
Grand Totals	1,177.08	1,177.08	1,177.08

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, 2410, 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 by Fund Group
July 1, 2015 to June 30, 2016**

General Fund

Major Function	Licensed	Classified	Admin	Supervisor	JROTC	Total
Instruction	546.89	86.36	1.75	-	3.00	638.00
Support Services	64.40	280.18	48.30	5.00	-	397.88
Community Services	-	2.50	-	-	-	2.50
TOTAL	611.29	369.04	50.05	5.00	3.00	1,038.38

Federal Funds

Major Function	Licensed	Classified	Admin	Supervisor	JROTC	Total
Instruction	35.88	28.10	-	-	-	63.98
Support Services	13.50	1.00	0.50	-	-	15.00
Community Services	-	-	-	-	-	-
TOTAL	49.38	29.10	0.50	-	-	78.98

State & Other Programs

Major Function	Licensed	Classified	Admin	Supervisor	JROTC	Total
Instruction	5.00	1.90	-	-	-	6.90
Support Services	-	-	-	-	-	-
Community Services	-	0.06	-	-	-	0.06
TOTAL	5.00	1.96	-	-	-	6.96

Nutrition Services

Major Function	Licensed	Classified	Admin	Supervisor	JROTC	Total
Instruction	-	-	-	-	-	-
Support Services	-	-	-	-	-	-
Community Services	-	52.31	0.45	-	-	52.76
TOTAL	-	52.31	0.45	-	-	52.76

	Licensed	Classified	Admin	Supervisor	JROTC	Total
GRAND TOTAL	665.67	452.41	51.00	5.00	3.00	1,177.08

FROM THE DISTRICT SUPERINTENDENT

Dear Parents and Community Members,

We are proud of our students' academic achievements. Our district is progressing in four target areas: student achievement, fiscal responsibility, communications and equity. In May 2015, voters approved a facilities improvement bond package that will increase security, add capacity, replace our oldest elementary schools, and extensively remodel the Reynolds High School.

We are continuing to support and increase the use of technology in the classroom, currently having one (1) technology device for every two (2) students. Technology use in the classroom will enable our students to progress in reading, writing, math and technology skills.

We have a strong literacy framework that enables your child's teacher to go deeply into the learning standards using an integrated and applied approach that will engage our students in learning high-level academic skills. We have made strides in our instruction to increase mastery of the English language.

A math instruction framework is being implemented this year. The purpose of the math framework is to support students learning higher math skills starting in kindergarten. All of our instruction improvements are designed to ready students for post-secondary education and training upon graduation. We need your involvement in our schools in order to achieve our vision and mission. Our vision is: Each and every child prepared for a world yet to be imagined. Our mission is: Each graduate embraces lifelong learning and applies skills in technology, global literacy, creativity, and critical-thinking to enhance family, career, and community.

We have opportunities to volunteer. In addition to volunteering in classrooms, we'd like to invite you to participate as an adult volunteer at Challenge Day or providing support to your child's school. Contact us at 503.661.7200 or volunteer@rsd7.net to volunteer.

Thank you,

Superintendent | Linda Florence

DISTRICT PROFILE

ENROLLMENT AND DEMOGRAPHICS	Grades K - 3	Grades 4 - 5	Grades 6 - 8	Grades 9 - 12
Total Enrollment	4,147	1,829	2,560	2,923
Regular Attenders	79.9%	83.8%	83.3%	73.2%
Economically Disadvantaged	79%	84%	86%	61%
Students with Disabilities	14%	16%	17%	16%
English Learners	45%	48%	50%	42%
Different Languages Spoken	47	38	41	41

Note: a ** is displayed when the data must be suppressed to protect student confidentiality.

WITHIN-YEAR MOBILITY	Grades K - 3	Grades 4 - 5	Grades 6 - 8	Grades 9 - 12
Students in this District	19.9%	17.0%	17.8%	24.3%

STUDENT WELLNESS POLICY

Reynolds School District offers USDA Meal programs including: breakfast; lunch; supper; snacks; fresh fruit and vegetable; summer feeding; and community eligibility program (CEP), which provides free breakfast and lunch to all students at Alder, Davis, Fairview, Glenfair, Hartley, Salish Ponds, Margaret Scott and Wilkes Elementary Schools, H. B. Lee and Reynolds Middle Schools, Four Corners and Reynolds Learning Academy, schools which meet federal guidelines for serving high needs students. All students who qualify for reduced meal programs being paid for by the State of Oregon receive breakfast and lunch at no charge. Menus are available on smart phones with the nutrislice application or online at: <http://reynolds.nutrislice.com/>
See <http://policy.osba.org/reynolds/E/EFA%20D1.PDF> for the district's wellness policy.

SEISMIC SAFETY RATING

For a detailed report for each school, please visit:

<http://www.oregongeology.org/sub/projects/rvs/activity-updates/status.1...> 227

TEACHER PROFICIENCY	2014-15
% of classes taught by highly qualified teachers	99.00%

RACIAL EQUITY IN HIRING

Reynolds School District is committed to eliminating the disparities in academic achievement, exclusionary discipline and hiring. In addition to making plans to recruit and hire a work-force that reflects the diversity of our students, we are training existing staff to be culturally responsive and to offer sheltered instruction to all students. Sheltering is a proven practice to support learning for all students. We are also partnering with Portland State University, our associations and the Reynolds Education Foundation to launch Senior Inquiry, a program to help high school students explore careers in education and earn college credits while enrolled at Reynolds High School.

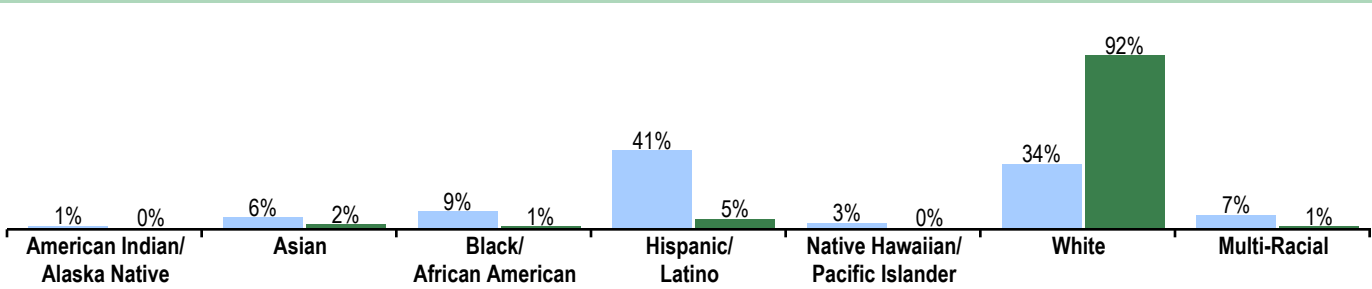
MEDIAN CLASS SIZE	Elementary		Middle		High		Combined	
	Dist.	OR	Dist.	OR	Dist.	OR	Dist.	OR
Self-Contained	25.0	25.0	20.0	19.5	--	--	--	--
Eng./Lang. Arts	26.0	22.0	22.5	25.0	22.0	24.0	--	--
Mathematics	--	--	27.0	26.0	14.0	24.0	--	--
Science	--	--	29.0	28.0	25.0	25.0	--	--
Social Studies	--	--	29.0	28.0	27.5	27.0	--	--

Combined schools have grade configurations not falling within the elementary, middle, and high categories (e.g., K-12 schools).

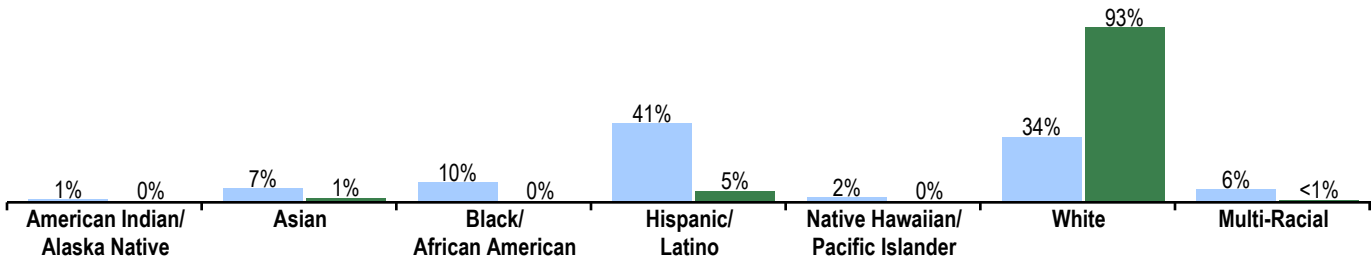
RACE/ETHNICITY OF STUDENTS AND STAFF 2014-15

Students Staff

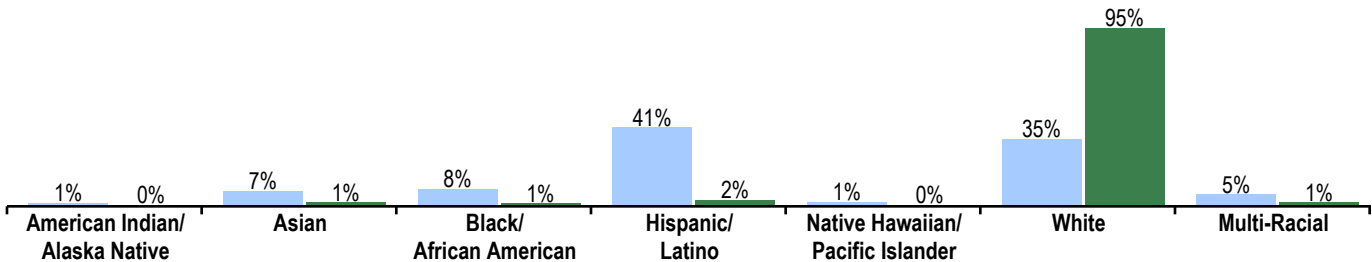
Grades K-3



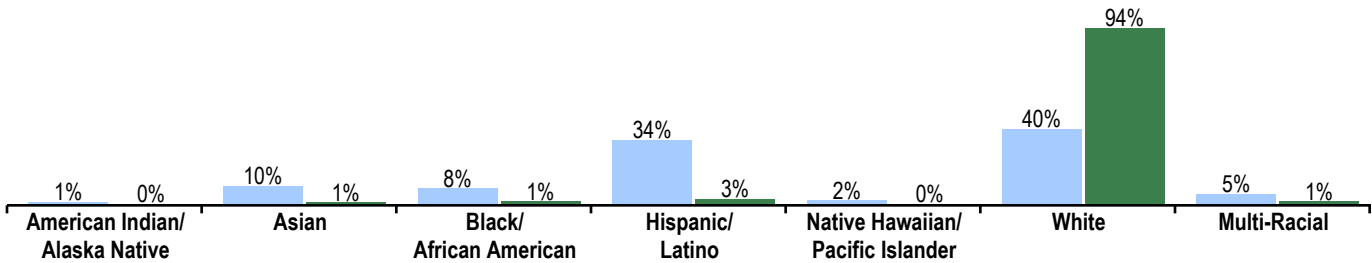
Grades 4-5



Grades 6-8



Grades 9-12



PER PUPIL SPENDING	2012-13	2013-14	2014-15
District	\$9,989	\$10,174	\$11,667
State	\$9,327	\$9,769	\$10,883

Oregon's quality education model (QEM) suggests adequate per pupil funding should be \$12,035 in 2014-15 (Statewide average). 2014-15 data reflect budgeted, not actual.

FUNDING SOURCES	% of Total
Local taxes and fees	22%
State funds	66%
Federal funds	12%

EXPULSIONS & SUSPENSIONS	Expulsions	Suspensions
Total Students	15	1,089
American Indian/Alaska Native	*	17
Asian	*	21
Black/African American	*	194
Hispanic/Latino	7	433
Multi-Racial	*	75
Native Hawaiian/Pacific Islander	*	32
White	*	317

Please visit www.ode.state.or.us/go/DisciplineData to view additional discipline data.

Not displayed when the data must be suppressed to protect student confidentiality.

PROGRESS ARE STUDENTS MAKING ADEQUATE GAINS OVER TIME?

Performance of students enrolled in the district for a full academic year

Did at least 95% of students in this district take required assessments? Yes No, Interpret Results with Caution

Participation rate criteria are in place to ensure districts test all eligible students.

DISTRICT PERFORMANCE

The Smarter Balanced and alternate assessments have four performance levels where levels 3 and 4 are meeting the standard for school and district accountability.

See report cards from previous years to view historical OAKS performance data.

Subject	Grade	District Performance (%)			District Performance (%)	Oregon Performance (%)	Like-District Average (%)																			
		2011-12	2012-13	2013-14	2014-15	2014-15	2014-15																			
English Language Arts																										
					Level 1	Level 2	Levels 3 & 4																			
English Language Arts	Students in grades 3 - 5	<i>2014-15 is the first operational year of English language arts assessments that measure college/career readiness.</i>			32.3	51.1	45.0																			
					23.5	22.6	23.7																			
					44.2	26.3	31.3																			
	Students in grades 6 - 8				36.7	56.4	52.6																			
					25.6	24.3	26.0																			
					37.7	19.3	21.4																			
	Students in grade 11				47.3	68.5	63.2																			
					24.9	18.2	19.1																			
					27.8	13.3	17.7																			
Mathematics																										
				Level 1	Level 2	Levels 3 & 4																				
Mathematics	Students in grades 3 - 5	<i>2014-15 is the first operational year of mathematics assessments that measure college/career readiness.</i>			25.4	44.8	37.7																			
					28.1	29.4	30.7																			
					46.5	25.8	31.6																			
	Students in grades 6 - 8				26.6	42.5	39.4																			
					25.6	28.1	28.3																			
					47.9	29.5	32.4																			
	Students in grade 11				15.2	31.6	26.6																			
					22.9	26.5	26.7																			
					61.8	41.9	46.7																			
Science																										
				Did not meet	Met	Exceeded																				
Science	Students in grade 5	47.0	8.2	38.8	53.0	44.6	6.5	38.1	55.4	47.0	5.8	41.2	53.0	41.2	4.4	36.8	58.8	66.8	13.4	53.4	33.2	58.1	10.5	47.6	41.9	
		Students in grade 8	49.9	6.4	43.5	50.1	52.7	9.0	43.7	47.3	49.1	6.9	42.2	50.9	47.0	2.4	44.7	53.0	65.0	9.5	55.5	35.0	61.3	9.0	52.3	38.7
			Students in grade 11	54.3	19.7	34.6	45.7	55.8	10.0	45.7	44.2	61.2	9.3	51.9	38.8	60.3	6.4	54.0	39.7	62.6	7.8	54.7	37.4	57.1	5.6	51.5

Visit www.ode.state.or.us/go/data for additional assessment results.

Note: a "*" is displayed when data are unavailable or to protect student confidentiality.

OUTCOMES WHAT ARE STUDENTS ACHIEVING IN HIGH SCHOOL?

	District Performance (%)			District Performance (%)	Oregon Performance (%)	Like-District Average (%)
	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15
COLLEGE AND CAREER READINESS	Students preparing for college and careers.					
Freshmen on track to graduate within 4 years	NA	NA	46.7	60.4	79.9	77.4
Students taking SAT	14.9	20.0	23.1	18.1	31.7	30.3
	District Performance (%)			District Performance (%)	Oregon Performance (%)	Like-District Average (%)
	2010-11	2011-12	2012-13	2013-14	2013-14	2013-14
<i>Note: Graduation methodology changed in 2013-14.</i>						
GRADUATION RATE	Students earning a standard diploma within four years of entering high school.					
Overall graduation rate	47.9	57.8	54.7	58.3	72.0	73.3
COMPLETION RATE	Students earning a regular, modified, extended, or adult high school diploma or completing a GED within five years of entering high school.					
Overall completion rate	73.3	64.3	71.6	69.6	82.1	83.2
DROPOUT RATE	Students who dropped out during the school year and did not re-enroll.					
Overall dropout rate	6.3	5.9	5.4	6.0	4.0	3.7
	District Performance (%)			District Performance (%)	Oregon Performance (%)	Like-District Average (%)
	2009-10	2010-11	2011-12	2012-13	2012-13	2012-13
<i>Note: Dropout methodology changed in 2012-13.</i>						
CONTINUING EDUCATION	Students continuing their education after high school.					
Students who enrolled in a community college or four-year school within 16 months of graduation	57.1	53.5	54.6	59.8	60.5	60.1

*Note: a ** is displayed when the data must be suppressed to protect student confidentiality.*

STUDENT GROUP OUTCOMES

	District Performance (%)	Oregon Performance (%)	Like-District Average (%)	District Performance (%)	Oregon Performance (%)	Like-District Average (%)	District Performance (%)	Oregon Performance (%)	Like-District Average (%)				
Economically Disadvantaged			American Indian/Alaska Native			Native Hawaiian/Pacific Islander							
On Track	55.7	70.8	72.1	On Track	33.3	63.5	49.6	On Track	33.3	73.8	70.8		
Graduation	54.8	64.2	68.8	Graduation	20.0	53.5	50.0	Graduation	50.0	68.8	67.7		
Completion	68.4	77.1	79.9	Completion	87.5	70.3	71.8	Completion	62.5	77.0	74.7		
Dropout	4.5	3.8	3.4	Dropout	14.8	6.8	5.9	Dropout	2.4	5.8	6.6		
English Learners			Asian			White							
On Track	60.7	74.4	72.4	On Track	83.5	94.1	93.8	On Track	63.4	82.0	81.6		
Graduation	55.1	64.2	65.7	Graduation	80.8	85.9	84.0	Graduation	64.2	74.2	76.6		
Completion	56.6	72.3	75.0	Completion	90.0	90.3	88.0	Completion	73.1	84.5	86.8		
Dropout	4.9	4.9	4.2	Dropout	1.5	1.2	1.4	Dropout	5.9	3.5	3.0		
Students with Disabilities			Black/African American			Female							
On Track	49.1	64.3	57.8	On Track	48.5	70.2	71.2	On Track	64.4	83.5	81.8		
Graduation	38.6	51.1	49.4	Graduation	41.3	60.2	66.0	Graduation	67.6	76.2	76.9		
Completion	59.3	63.4	60.9	Completion	68.1	72.5	78.3	Completion	74.2	85.0	86.7		
Dropout	11.8	6.1	5.7	Dropout	8.7	6.0	4.8	Dropout	5.2	3.3	3.3		
Migrant			Hispanic/Latino			Male							
On Track	61.5	71.4	67.5	On Track	53.2	72.6	71.9	On Track	56.9	76.4	73.1		
Graduation	75.0	63.5	64.4	Graduation	50.8	64.9	68.6	Graduation	48.9	68.0	69.8		
Completion	33.3	71.1	70.9	Completion	59.2	75.0	77.9	Completion	65.1	79.5	79.9		
Dropout	2.6	5.4	4.6	Dropout	6.7	5.3	4.7	Dropout	6.7	4.5	4.1		
Talented and Gifted			Multi-Racial			<div style="border: 1px solid black; padding: 5px;"> <i>On-Track data are based on the 2014-15 school year; all other data are based on the 2013-14 school year.</i> </div>							
On Track	82.1	>95	94.2	On Track	76.1							81.7	77.6
Graduation	86.4	92.4	93.4	Graduation	58.1							69.8	75.9
Completion	94.2	97.1	98.2	Completion	70.0							80.5	85.4
Dropout	0.6	0.5	0.4	Dropout	4.4							4.3	3.7

*Note: a ** is displayed when the data must be suppressed to protect student confidentiality.*

CURRICULUM & LEARNING ENVIRONMENT

SCHOOL READINESS	Elementary Schools	Middle Schools	High Schools
	<ul style="list-style-type: none"> Pre-Kindergarten programs provided through partnerships <ul style="list-style-type: none"> · Montessori Northwest at Alder Elementary · Mt. Hood Head Start at Davis Elementary · Juntos Aprendemos at Glenfair Elementary 	<ul style="list-style-type: none"> · WEB leaders for transition from elementary to middle 	<ul style="list-style-type: none"> · Link Crew · Ninth Grade Counts · Peer Court · Teen Parenting Program at RLA West · PBIS Positive Behavior Intervention Program
ACADEMIC SUPPORT	Elementary Schools	Middle Schools	High Schools
	<ul style="list-style-type: none"> · Moving towards content-integrated English Language Development Program · Project GLAD training for First-Sixth Grade teachers · Summer School programs · Instructional Coaches · All Day Kindergarten 	<ul style="list-style-type: none"> · AVID Program · Homework Club · Instructional Coaches · Honors Courses · Tech Smart program to support math instruction 	<ul style="list-style-type: none"> · AVID Program · College Possible Program · Online School Option via Reynolds Online Academy · Ninth Grade Counts Program · Freshman Access Program · Cascade Academy Foundation offering internship programs for students · Credit Recovery offered, before and after school and during summer (online and in-person) · JROTC · Project Lead the Way
ACADEMIC ENRICHMENT	Elementary Schools	Middle Schools	High Schools
	<ul style="list-style-type: none"> · Talented & Gifted (TAG) Program for students who are intellectually gifted. · TAG students have opportunities to work with other gifted students and have personalized learning plans. · Partnerships at schools include: "I Have A Dream" Oregon at Alder Elementary School; Experience Corps at Davis, Boys and Girls Club at Hartley and Margaret Scott · SUN Community School Programs at: Alder, Davis, Fairview, Glenfair, Hartley, Margaret Scott, Salish Ponds, Wilkes, and Woodland Elementary Schools · Technology ratio of one device per two students · Battle of the Books Program · Physical Education · Music Education K-5 	<ul style="list-style-type: none"> · Advancement via Individualized Determination Program · SUN Community Schools at: H. B. Lee, Reynolds, and Walt Morey Middle Schools. · Spanish offered as an elective World Language at H. B. Lee and Reynolds Middle Schools. · Technology offered as an elective at Walt Morey Middle School. · Challenge Day · Academic Clubs and Opportunities · Volleyball, Wrestling, Basketball and Track · iPads for Sixth Grade Classrooms · Technology Devices ratio is one device per two students. · Partnerships with "I Have A Dream" Oregon at H. B. Lee and Reynolds Middle Schools.²³¹ 	<ul style="list-style-type: none"> · World Language Courses: Spanish, French and Japanese · Nine Advanced Placement courses offered in 17 sections: Biology, Environmental Science, Statistics, Calculus AB, European History, Government and Politics, US History, Language and Composition, and Literature and Composition. · 10% of students enroll in at least one honors course · 15% of students enrolled in at least one AP course · Twenty courses are offered for dual-enrollment (college Credit) · 615 dual-enrollment courses were taken · Percentage of students who earned college credit through AP/IB exams or dual-enrollment course · Academic Clubs · Project Lead the Way (Science, Technology, Engineering Math) · After School Program · Credit Recovery · Challenge Day · SUN Community School at Reynolds High School · Culturally-specific student case management by: Self Enhancement, Inc.; El Programa Hispano; Immigrant and Refugee Community Organization, Impact Northwest, and Native American Youth and Family Center. · Partnerships with "I Have A Dream" Oregon Reynolds High School.

CURRICULUM & LEARNING ENVIRONMENT CONTINUED . . .

CAREER & TECHNICAL EDUCATION		Middle Schools	High Schools
		<ul style="list-style-type: none"> · Elective courses, such as: Technology/Computer Science 	<ul style="list-style-type: none"> · Robust Career Technical Education Program · Early Childhood Education · Graphics/Integrated Media · Metals Fabrication · Automotive Technology · Computer Science/Computer Information Systems · Hospitality/Culinary Arts
EXTRACURRICULAR ACTIVITIES		Middle Schools	High Schools
<p>Elementary Schools</p> <p>Afterschool programs via SUN at: Alder, Davis, Fairview, Glenfair, Hartley, Margaret Scott, Slaish Ponds, Wilkes and Woodland Elementary Schools.</p> <p>Community based youth sports, such as: Reynolds Youth Football, YMCA, Reynolds Youth Soccer Club, Reynolds Little League, Mt. Hood Aquatics Swim Club</p>		<ul style="list-style-type: none"> · Leadership · AVID · Volleyball, Wrestling, Basketball and Track 	<ul style="list-style-type: none"> · OSAA Athletics and Activities · Drama Program · Band, Orchestra, Jazz Band and Choir · Clubs · Leadership · Associated Student Body

Data and information in the Curriculum and Learning Environment section were provided by local schools and districts, and were not verified by the Oregon Department of Education.

FEDERAL TITLE I DESIGNATION

Priority and Focus school designations were based on 2011-12 data. Model school designations were based on 2013-14 data.

	Priority	Focus	Model	
Number of Elementary Schools	1	4	0	<p>Priority Schools are high poverty schools that were ranked in the bottom 5% of Title I-A schools in the state based on Oregon's rating formula. These schools generally have overall very low achievement and limited growth over time. Additional supports and interventions to make improvements are needed.</p> <p>Focus Schools are high poverty schools that were ranked in the bottom 5% -15% of Title I-A schools in the state with a significant achievement gap based on Oregon's rating formula. These schools need additional support in closing the achievement gap among historically underserved student populations.</p> <p>Model Schools are high poverty schools that were ranked in the top 5% of Title I-A schools in the state based on Oregon's rating formula. These schools serve as models of successful student outcomes.</p>
Number of Middle Schools	0	0	0	
Number of High Schools	0	0	0	



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.

Accounts Payable: A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

Accounts Receivable: An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

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

Accumulated Depreciation: A contra-asset account used to report the accumulation of periodic credits to reflect the expiration of the estimated service life of fixed assets.

Activity: A specific and distinguishable 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.

Actuarial Basis: A basis used in computing the amount of contributions to be made periodically to a fund or account so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund or account. The factors considered in arriving at the amount of these contributions include the length of time over which each contribution is to be held and the rate of return compounded on such contribution over its life. A pension trust fund for PERS is an example of a fund concerned with actuarial basis data.

Ad Valorem Tax: A tax based on value (e.g., a property tax).

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.

Arbitrage: Classically, the simultaneous purchase and sale of the same or an equivalent security in order to profit from interest rate differences. In government finance, the most common occurrence of arbitrage involves the investment of the proceeds from the sale of tax-exempt securities in a taxable money market instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.

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

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes.

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

Balance Sheet: The financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with GAAP.

Basic Financial Statements: Those financial statements, including notes thereto, necessary for the fair presentation of the financial position and results of operations of an entity in conformity with GAAP. The basic financial statements include a balance sheet, an “all-inclusive” operating statement, a budget comparison statement (for all governmental funds for which annual appropriated budgets are adopted), and a statement of changes in financial position (for proprietary funds, pension trust funds and nonexpendable trust funds).

Basis of Accounting: A term used to refer to when revenues, expenditures, expenses and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

Bond: Most often, a written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. Sometimes, however, all or a substantial portion of the interest is included in the face value of the security. The difference between a note and a bond is that the latter is issued for a longer period and requires greater legal formality.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term “budget” is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating

governing body for adoption, and sometimes it designates the plan finally approved by that body.

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.

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. The budget message should contain an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

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 revenues.

Budgetary Expenditures: Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited to 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 Budget: A plan of proposed capital outlays and the means of financing them.

Capital Expenditures: Expenditures resulting in the acquisition of or addition to the government's general fixed assets.

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

Capital Program: A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

Cash: Cash includes currency on hand and demand deposits with banks or other financial institutions. Cash also includes deposits in other kinds of accounts that have the general characteristics of demand deposit accounts.

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.

Comprehensive Annual Financial Report (CAFR): Financial report that contains, at a minimum, three sections: (1) introductory, (2) financial, and (3) statistical, and whose financial section provides information on each individual fund and component unit.

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 a specific purpose by enabling legislation, eternal party or constitutional provisions.
- **Committed** – constraint 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.

Cost: The amount of money or other consideration exchanged for goods or services.



Reynolds High School families came together to celebrate the second annual Reynolds Thanksgiving Celebration. Culinary Arts students, kitchen staff, Leadership students and Early Childhood Development students took part in the event.

Cost Accounting: The method of accounting that provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

Current: As applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods. It usually suggests items likely to be used up or converted into cash within one year.

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.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

Deficit: The excess of the liabilities of a fund over its assets. The excess of expenditures over revenues during an accounting period. In the case of proprietary funds, the excess of expenses over revenues during an accounting period. Oregon school districts may not carry deficits in any fund.

Depreciation: (1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

Double Entry: A system of bookkeeping requiring that for every entry made to the debit side of an account or accounts, an entry or entries be made for an equal amount to the credit side of another account or accounts.

Encumbrances: Commitments related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if underperformed contracts in process are completed.

Entity: (1) The basic unit upon which accounting and/or financial reporting activities focus. The basic government legal and accounting entity is the individual fund and account group. (2) The combination of funds and account groups that constitutes the reporting entity for financial reporting purposes and alone may issue CAFRs and GPFS.

Equity Accounts: Those accounts presenting the difference between assets and liabilities of the 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.

Financial Audit: An audit made to determine whether the financial statements of a government are presented fairly in conformity with GAAP.

Fiscal Year: A 12-month period from July 1 through June 30 in 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): Costs, taxes, and benefits paid by the employer associated directly with payroll costs, and includes PERS contributions, Social Security, Unemployment and Workers Compensation.

Fixtures: Attachments to buildings that are not intended to be removed and cannot be removed without damage to the buildings. Those fixtures with a useful life presumed to be as long as that of the building itself are considered a part of the building; all others are classified as equipment.

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

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

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

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, internal service, and trust and agency.

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

General Obligation Bonds: Bonds backed by the full faith and credit of government.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

Generally Accepted Auditing Standards (GAAS): Standards established by the AICPA for the conduct and reporting of financial audits. There are 10 basic GAAS, classed into three broad categories: general standards, standards of field work and standards of reporting. The Auditing Standards Board of the AICPA publishes SAS to comment and expands upon these basic standards. These SAS, together with the 10 basic standards, constitutes GAAS. These GAAS set forth the objectives of the audit and establish measures that can be applied to judge the quality of its performance.

Governmental Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body for government entities.

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

Gross Bonded Debt: The total amount of direct debt of a government represented by outstanding bonds before deduction of any assets available and earmarked for their retirement.

Internal Auditing: An independent appraisal of the diverse operations and controls within a government entity to determine whether acceptable policies and procedures are followed, established standards are met, resources are used efficiently and economically, and the organization's objectives are being achieved. The term covers all forms of appraisal of activities undertaken by auditors working for and within an organization.

Internal Control Structure: Policies and procedures established to provide reasonable assurance that specific government objectives will be achieved.

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.

Inventory: (1) A detailed list showing qualities, descriptions and values of property and, frequently, units of measure and unit prices. (2) An asset account reflecting the cost of goods held for resale or for use in operations.

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.

Measurement Focus: The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

Modified Accrual Basis: All government 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.

Net Income: Proprietary fund excess of operating revenues, non-operating revenues and operating transfers in over operating expenses, non-operating expenses and operating transfers out.

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

Object: As used in expenditure classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personal services, contractual services, materials and supplies).

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.

Operating Expenses: Proprietary fund expenses related directly to the fund's primary activities.

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

Overhead: Those elements of cost necessary in the production of a good or service which are not directly traceable to the product or service. Usually these costs relate to objects of expenditure that do not become an integral part of the finished product or service, such as rent, heat, light, supplies, management and supervision.

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 Tax 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.

Program Budget: A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class, on the one hand, and performance, on the other.

Projected Total-Life Cost: The total anticipated costs related to a fixed asset during its estimated useful life. Projected total-life cost normally includes a detailed schedule of maintenance requirements for each year of the asset's life, including preventive maintenance, normal repair and replacement, and replacement of major parts or components needed to achieve the normal (intended) life of the asset. The total-life cost is calculated at the time an asset is acquired or constructed, often as an integral part of capital acquisition or budgeting procedures.

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.

Purchase Order: A document authorizing the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Replacement Cost: The amount of cash or other consideration that would be required today to obtain the same asset or its equivalent.

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

Requisition: A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

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.

Standard Cost: The predetermined cost of performing an operation or producing a product when labor, materials and equipment are used efficiently under reasonable and normal conditions. Normal conditions exist when there is an absence of special or extraordinary factors affecting the quality or quantity of the work performed or the time or method to perform it.

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.

Subfunction: A grouping of related activities within a particular government function.

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.



The 12th annual Woodland Elementary Harvest Festival was held in October. Students dressed in costume, played games and had dinner

Unencumbered Appropriation: That portion of an appropriation not yet expended or encumbered.

Work Order: A written order authorizing and directing the performance of a certain task and issued to the person who is to direct the work. Among the items of information included on the order are the nature and location of the job, specifications of the work to be performed and a job number, which is referred to in reporting the amount of labor, materials and equipment used.

STATE SCHOOL FUND GRANT

2015-2016

Based on \$7.235 Billion Co-Chair's Budget with 50/50 split as of 3/23/2015

Multnomah County, Reynolds SD 7

District ID: 2182

2015-2016 Local Revenue

Property Taxes and in-lieu of property taxes from local sources =	\$23,523,000.00
Federal Forest Fees =	\$0.00
Common School Fund =	\$1,101,735.56
County School Fund =	\$1,800.00
State Managed Timber =	\$0.00
ESD Equalization =	\$0.00
In-Lieu of Property Taxes(non-local sources) =	\$0.00
Revenue Adjustments =	\$0.00
Local Revenue =	\$24,626,535.56

2015-2016 Experience Adjustment

District Average Teacher Experience =	12.43
State Average Teacher Experience =	12.90
Experience Adjustment (Difference in District and State Teacher Experience) =	-0.47

2015-2016 Transportation Grant

Salaries =	N/A
Payroll =	N/A
Purchased Services =	N/A
Supplies =	N/A
Other =	N/A
Garage Depreciation =	N/A
Bus Depreciation =	N/A
Fees Collected =	N/A
Non-Reimbursable =	N/A
Net Eligible Trans. Expend. =	\$8,206,000.00
Trans per ADMr Rank. 63%	Transportation Reimburs. Rate 70.00%
Grant (Rate* Net Eligible Expend) =	\$5,744,200.00

2015-2016 Extended ADMw

	2015-2016 ADMw	2014-2015 ADMw	Extended ADMw
Reynolds SD 7 (non-charter)	14,610.68	13,815.85	14,610.68
Multisensory Learning Academy	342.60	314.62	342.60
Reynolds Arthur Academy	230.18	193.26	230.18
ACE Academy	12.90	0.11	12.90
KNOVA Reynolds Public Charter School	501.87	404.27	501.87
District Extended ADMw			15,698.23

2015-2016 General Purpose Grant

(Extended ADMw x [\$4500 + (\$25 x Experience Adjustment)]) x Funding Ratio
 (15,698.23 x [\$4500 + (\$25 x -0.47)]) X 1.545757397828 = \$108,910,299

2015-2016 Total Formula Revenue

General Purpose Grant + Transportation Grant
 = \$108,910,299 + \$5,744,200 = \$114,654,499

2015-2016 State School Fund Grant

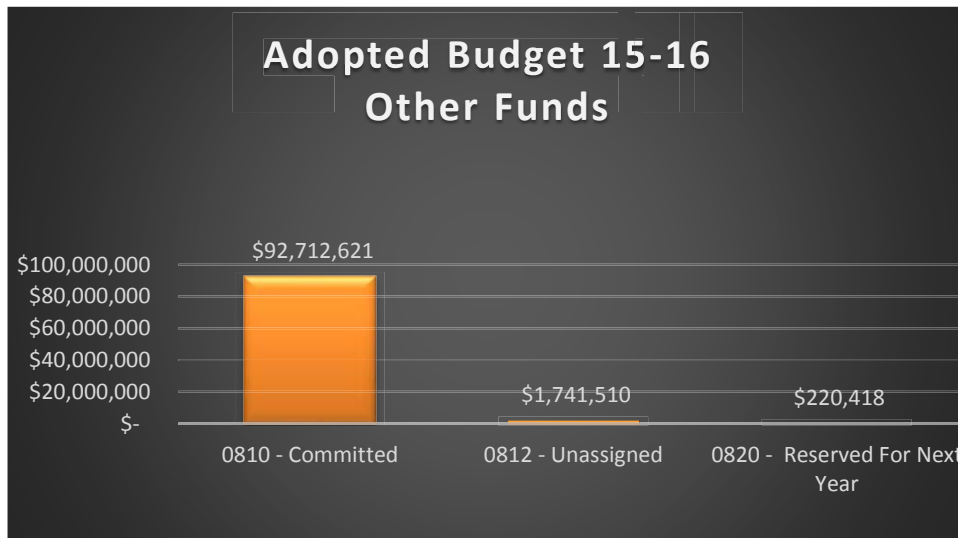
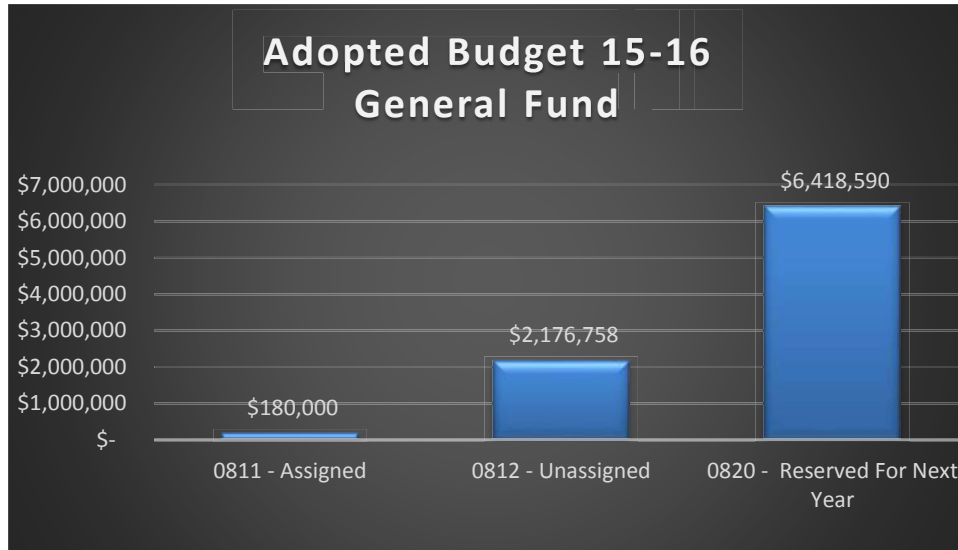
Total Formula Revenue - Local Revenue
 = \$114,654,499 - \$24,626,536 = **\$90,027,963**

General Purpose Grant per Extended ADMw=	\$6,938
Total Formula Revenue per Extended ADMw=	\$7,304
Charter Schools Rate(ORS 338.155)=	\$6,938

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



GASB #54



GASB #54 - Fund Balance Reporting was implemented in July 1, 2011 to improve the usefulness, understandability and comparability of governmental fund balance information. Reynolds School District has four classifications:

1. **Committed:** Amount set aside to be used for kitchen equipment replacement pending on the funding level from the state and capital construction pending May 19 tax levy election.
2. **Assigned:** Amounts intended to be used for additional FTE pending on actual enrollment.
3. **Unassigned:** Amounts available for any unplanned and foreseen purposes.
4. **Reserved for Next Year:** Amounts set aside for next year and NOT available in current year.

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 7/1/13 - 6/30/15			Net Employer Contribution Rate 7/1/15 - 6/30/17				
		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll
School Districts									
School									
3965	La Grande Public Schools		12.39%	10.39%	13.12%		9.52%	4.83%	8.94%
4268	Lake Oswego School District		10.64%	8.64%	11.37%		7.84%	3.15%	7.26%
4276	Lane County Education Service District		18.15%	16.15%	18.88%		13.93%	9.24%	13.35%
3579	Lincoln County School District		0.59%	0.49%	0.49%		0.53%	0.45%	0.45%
3447	Madras School District		15.50%	13.50%	16.23%		13.99%	9.30%	13.41%
4142	McMinnville Schools		15.00%	13.00%	15.73%		13.28%	8.59%	12.70%
4288	Medford School District #549C		17.66%	15.66%	18.39%		17.01%	12.32%	16.43%
4335	Milton-Freewater Unified School District #7		8.46%	6.46%	9.19%		2.78%	0.45%	2.20%
4331	Molalla River School District		0.68%	0.49%	1.41%		0.53%	0.45%	0.45%
4340	Monroe School District #1J		15.97%	13.97%	16.70%		13.74%	9.05%	13.16%
3809	Morrow County Schools		15.44%	13.44%	16.17%		13.34%	8.65%	12.76%
4238	Multnomah Education Service District		13.85%	11.85%	14.58%		5.55%	0.86%	4.97%
4336	Nestucca Valley School District #101		15.67%	13.67%	16.40%		14.84%	10.15%	14.26%
4135	Newberg School District #29Jt		8.61%	6.61%	9.34%		5.64%	0.95%	5.06%
3245	North Bend Public Schools		12.95%	10.95%	13.68%		11.84%	7.15%	11.26%
4321	North Clackamas School District #12		8.68%	6.68%	9.41%		5.32%	0.63%	4.74%
3730	North Marion School District #15		10.23%	8.23%	10.96%		7.61%	2.92%	7.03%
4342	North Santiam School District #29J		8.15%	6.15%	8.88%		4.78%	0.45%	4.20%
4381	North Wasco County School District #21		12.91%	10.91%	13.64%		9.60%	4.91%	9.02%
3684	Ontario School District #8C		15.16%	13.16%	15.89%		13.09%	8.40%	12.51%
3122	Oregon City School District #62		12.92%	10.92%	13.65%		11.33%	6.64%	10.75%
3931	Pendleton School District #16R		4.07%	2.07%	4.80%		1.01%	0.45%	0.45%
3043	Philomath School District #17J		13.39%	11.39%	14.12%		10.78%	6.09%	10.20%
3958	Pilot Rock School District #2R		11.67%	9.67%	12.40%		8.93%	4.24%	8.35%
3818	Portland Public Schools		3.30%	1.30%	4.03%		0.53%	0.45%	0.45%
4320	Rainier School District #13		10.94%	8.94%	11.67%		7.76%	3.07%	7.18%
4311	Redmond School District #2J		14.56%	12.56%	15.29%		12.75%	8.06%	12.17%
4312	Reedsport School District		11.81%	9.81%	12.54%		6.08%	1.39%	5.50%
3824	Reynolds School District		9.71%	7.71%	10.44%		6.51%	1.82%	5.93%
3847	Riverdale School		11.76%	9.76%	12.49%		8.86%	4.17%	8.28%
3310	Roseburg Public Schools		10.74%	8.74%	11.47%		7.58%	2.89%	7.00%
3735	Salem-Keizer Public Schools		14.28%	12.28%	15.01%		12.36%	7.67%	11.78%
3665	Santiam Canyon School District		9.83%	7.83%	10.56%		0.76%	0.45%	0.45%
3000	School Districts		22.29%	20.29%	23.02%		22.33%	17.64%	21.75%
3187	Seaside Schools		14.23%	12.23%	14.96%		11.76%	7.07%	11.18%
4317	Sherwood School District #88J		18.16%	16.16%	18.89%		17.21%	12.52%	16.63%
4270	Silver Falls School District		13.22%	11.22%	13.95%		11.47%	6.78%	10.89%
3296	Sisters School District		9.19%	7.19%	9.92%		4.19%	0.45%	3.61%
3537	Siuslaw School District #97J		10.79%	8.79%	11.52%		8.29%	3.60%	7.71%

RESOURCES FOR RESOLUTION SERVICES		
Balance Forward from Prior Year District Service Plan		\$ 265,773
Apportionment of Current Year SSF Revenue		\$ 4,386,918
Apportionment of Prior Year SSF Revenue Adjustment (May 2015 Warrant)		\$ -
TOTAL RESOURCES FOR RESOLUTION SERVICES		\$ 4,652,691

LSP Page	Description	Unit	2015-16 Unit Cost	Resolution Services		Contracted Services		Grand Total	
				Units	Total Cost	Units	Total Cost	Units	Total Cost
DEPARTMENT OF EDUCATION SERVICES									
Instructional Services									
9,11	Alpha School (High School Program)								
	1.0x slot	1 Student	\$ 7,039	0	\$ -	0	\$ -	0	\$ -
	1.5x slot	1 Student	\$ 10,558	0	\$ -	0	\$ -	0	\$ -
	2.0x slot	1 Student	\$ 14,078	0	\$ -	0	\$ -	0	\$ -
9,11	Alpha School (Middle School Program)								
	1.0x slot	1 Student	\$ 7,039	0	\$ -	0	\$ -	0	\$ -
	1.5x slot	1 Student	\$ 10,558	0	\$ -	0	\$ -	0	\$ -
	2.0x slot	1 Student	\$ 14,078	0	\$ -	0	\$ -	0	\$ -
Curriculum Services									
15	Classroom Law Project (CLP)	All or None	\$ 26,072	None	\$ -	None	\$ -	None	\$ -
17	School Improvement								
	With Math, Science, and School Improvement Specialists	All or None	\$ 465,452	All	\$ 61,876			All	\$ 61,876
	Add Assessment Facilitator	All or None	\$ 277,475	All	\$ 73,059			All	\$ 73,059
new	Dual Credit Coordinator	All or None	\$ 75,145	All	\$ 9,990			All	\$ 9,990
19	Helensview School								
	1.0x slot	1 Student	\$ 7,962	0	\$ -	0	\$ -	0	\$ -
	1.5x slot	1 Student	\$ 11,944	0	\$ -	0	\$ -	0	\$ -
	2.0x slot	1 Student	\$ 15,924	0	\$ -	0	\$ -	0	\$ -
21	Helensview Phoenix: Pregnant and Parenting Students (2.0x slot)	1 Student	\$ 15,924	0	\$ -	0	\$ -	0	\$ -
23	Home School Notification								
	Service	ALL	\$ 33,854	All	\$ 4,500			All	\$ 4,500
25	Educational Programs in Adult Correction Facilities (Incarcerated Youth Program)								
	Service	All or None	\$ 272,293	None	\$ -			None	\$ -
Outdoor Schools									
33	6th Grade Offering Level 1: Outdoor School 6days/5nights - Full Week	1 Student	\$ 379	725	\$ 274,775	0	\$ -	725	\$ 274,775
	Alternative 1		\$ 374						
	Alternative 2		\$ 372						
39	6th Grade Offering Level 4: Field Science Experience	1 Student	\$ 223	0	\$ -	0	\$ -	0	\$ -
	Alternative 1		\$ 220						
	Alternative 2		\$ 219						
	Outdoor School/Field Science Experience credit (METRO)	1 Student	\$ (63)	701	\$ (44,163)	0	\$ -	701	\$ (44,163)
	East County Soil & Water Conservation Credit	1 Student	\$ (33)	701	\$ (23,133)	0	\$ -	701	\$ (23,133)
45	4th Grade Offering: Oregon Trail Overnight	1 Student	\$ 119	0	\$ -	0	\$ -	0	\$ -
Special Education Services									
53	Arata Creek - Social Emotional Skills Program (SESP)	1 Student	\$ 42,849	9	\$ 385,641	0	\$ -	9	\$ 385,641
65	Early Intervention/Early Childhood Special Education (EI/ECSE) Evaluation Svs	All or None	\$ -	None	\$ -			None	\$ -
Functional Living Skills (FLS)									
69	FLS: K-12 and Transition	1 Student	\$ 75,253	6	\$ 451,518	0	\$ -	6	\$ 451,518

RESOURCES FOR RESOLUTION SERVICES		
Balance Forward from Prior Year District Service Plan		\$ 265,773
Apportionment of Current Year SSF Revenue		\$ 4,386,918
Apportionment of Prior Year SSF Revenue Adjustment (May 2015 Warrant)		\$ -
TOTAL RESOURCES FOR RESOLUTION SERVICES		\$ 4,652,691

LSP Page	Description	Unit	2015-16 Unit Cost	Resolution Services		Contracted Services		Grand Total	
				Units	Total Cost	Units	Total Cost	Units	Total Cost
71	FLS: Arata Creek Behavioral Health (ACBH)	1 Student	\$ 35,922	2	\$ 71,844	0	\$ -	2	\$ 71,844
73	FLS: Alternative Behavior Program	1 Student	\$ 93,219	7	\$ 652,533	0	\$ -	7	\$ 652,533
Related Services									
77	Individually Purchased Option: Speech Pathologist	1 FTE	\$ 87,999	0	\$ -	0	\$ -	0	\$ -
77	Individually Purchased Option: Occupational Therapist	1 FTE	\$ 86,219	0	\$ -	0	\$ -	0	\$ -
78	Individually Purchased Option: Physical Therapist	1 FTE	\$ 84,635	0	\$ -	0	\$ -	0	\$ -
78	Individually Purchased Option: Psychological Services	1 FTE	\$ 113,853	0	\$ -	0	\$ -	0	\$ -
83	Educational Assistants	1 FTE	\$ 64,755	0	\$ -	0	\$ -	0	\$ -
85	Assistive Technology (AT)	1 FTE	\$ 89,644	0	\$ -	0	\$ -	0	\$ -

DEPARTMENT OF SCHOOL HEALTH SERVICES									
99	Hearing Screening	All or None	\$ 150,642	All	\$ 20,026	All		All	\$ 20,026
101	Immunization	All or None	\$ 150,620	All	\$ 20,023			All	\$ 20,023
103	School Nurse Services: Registered Nurses	1 FTE (190 day)	\$ 103,634	4	\$ 414,536	0	\$ -	4	\$ 414,536
105	School Nurse Services: School Health Assistants	Hour	\$ -	0	\$ -	0	\$ -	0	\$ -
107	School Nurse Services: Special Needs Nursing	All or None	\$ 424,126	All	\$ 56,669	None	\$ -	All	\$ 56,669
109	School Nurse Services: 1:1 Nurses	1 FTE (190 day)	\$ 103,634	0	\$ -	0	\$ -	0	\$ -

DEPARTMENT OF TECHNOLOGY SERVICES (via the Cascade Technology Alliance "CTA")**

** CTA offers many services not listed on the MESD District Service Plan menu. Only the services chosen by MESD component districts are

119	Application and Development Services								
	Business Systems ("IFAS") - Corbett SD only	All or None	\$ 21,254	None	\$ -			None	\$ -
	Data Warehouse Services - Level 1 (Database)	All or None (ADMw)	\$ 2.49	All	\$ 36,962			All	\$ 36,962
	Data Warehouse Services - Level 2 (Database + Dashboard)	All or None (ADMw)	\$ 1.81	All	\$ 26,868			All	\$ 26,868
	Student Information Systems - Level 1 (SIS Admin)	All or None (ADMw)	\$ 6.29	None	\$ -			None	\$ -
	Student Information Systems - Level 2 (SIS Admin + User Support)	All or None (ADMw)	\$ 12.24	All	\$ 181,693			All	\$ 181,693
121	District Office Services								
	Substitute Services (SmartFindExpress "eSchool Solutions")	All or None	\$ 59,621	All	\$ 15,698			All	\$ 15,698
147	SubTracker IFAS Module - Corbett SD only	All or None	\$ -	None	\$ -			None	\$ -
123	Infrastructure Services								
	Network/Internet Services								
	Internet Connectivity - Portland SD only	All or None	\$ 99,000	None	\$ -			None	\$ -
	Last Mile Connection Connectivity	All or None	\$ 1,142,119	All	\$ 151,830			All	\$ 151,830

ADMINISTRATIVE SUPPORT SERVICES									
135	Employment Legal and Human Resource Services	Hour	\$ -	0	\$ -	0	\$ -	0	\$ -
137	Inter-District Delivery System (PONY)	All or None	\$ 33,702	All	\$ 4,646			All	\$ 4,646
143	School Announce Closure Network (FlashAlertNewswire.net)	ALL	\$ 2,480	All	\$ 310			All	\$ 310
145	Teacher TSPC Registration	1 Registration	\$ 25			0	\$ -	0	\$ -
149	Training and Management Coaching	1 Registration	\$ -			0	\$ -	0	\$ -
SUBTOTAL MESD SERVICES					\$ 2,847,701		\$ -		\$ 2,847,701

RESOURCES FOR RESOLUTION SERVICES	
Balance Forward from Prior Year District Service Plan	\$ 265,773
Apportionment of Current Year SSF Revenue	\$ 4,386,918
Apportionment of Prior Year SSF Revenue Adjustment (May 2015 Warrant)	\$ -
TOTAL RESOURCES FOR RESOLUTION SERVICES	\$ 4,652,691

LSP Page	Description	Unit	2015-16 Unit Cost	Resolution Services		Contracted Services		Grand Total	
				Units	Total Cost	Units	Total Cost	Units	Total Cost

DIRECT SUPPORT AND TRANSIT REQUESTED									
	Transit Requested by District	\$ 2,193,459	(maximum)		\$ 1,500,000				
29	Non-English Speaking Students -Portland SD only				\$ -				
61	Donald E Long - Treatment Program/Incarcerated Youth Program - Portland				\$ -				
81	Resource Center Assistants - Portland SD Only				\$ -				
	Direct Support				\$ -				
SUBTOTAL DIRECT SUPPORT AND TRANSITS					\$ 1,500,000				
SUBTOTAL ALL SERVICES AND TRANSITS					\$ 4,347,701		\$ -		\$ 2,847,701
ENDING BALANCE					\$ 304,991				

MAINTENANCE OF EFFORT SUMMARY									
DEPARTMENT OF EDUCATION SERVICES									
Instructional Services									
	Alpha School (High School Program)				0	\$ -			
	2.0x slot								
	Alpha School (Middle School Program)				0	\$ -			
	2.0x slot								
	Helensview School				0	\$ -			
	2.0x slot								
Special Education Services									
	Arata Creek - Social Emotional Skills Program (SESP)				9	\$ 385,641			
	Early Intervention/Early Childhood Special Education (EI/ECSE) Evaluation Sys				None	\$ -			
	Functional Living Skills (FLS)								
	FLS: K-12 and Transition				6	\$ 451,518			
	FLS: Arata Creek Behavioral Health (ACBH)				2	\$ 71,844			
	FLS: Alternative Behavior Program				7	\$ 652,533			
Related Services									
	Individually Purchased Option: Speech Pathologist				0	\$ -			
	Individually Purchased Option: Occupational Therapist				0	\$ -			
	Individually Purchased Option: Physical Therapist				0	\$ -			
	Individually Purchased Option: Psychological Services				0	\$ -			
	Educational Assistants				0	\$ -			
	Assistive Technology (AT)				0	\$ -			
TOTAL MAINTENANCE OF EFFORT					\$ 1,561,536				

Reynolds School District

Special Education Continuum of Services

2015-2016

K-12 Resource Room: General Fund 100 Function 1250

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

- Pull-out support in small group special education settings
- Instruction in general education class settings with support and/or consultation
- Collaborative teaching with general education teachers

K-12 Life Skills: General Fund 100 Function 1224

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

- Functional or modified core academic support and curriculum
- Visual systems for classroom support, work completion and communication
- Functional daily routines
- Reduced instructional pace
- Social skills development
- Motor skill development
- Pre-vocational skill development
- Positive Behavior Supports

Functional Life Skills: General Fund 100 Function 1229

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

- Functional academic support
- Visual systems for classroom support and communication
- Functional daily routines
- Functional communication support
- Reduced instructional pace
- Social skills development
- Motor skill development, for stretching, mobility, and exercise
- Health and safety support for feeding, toileting, and mobility

K-5 Social Communication Classroom: General Fund 100 Function 1220

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

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

K-8 Supported Behavior Classroom: General Fund 100 Function 1220

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

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

Four Corners K-8 Therapeutic Program: General Fund 100 Function 1220

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

The following instruction, strategies and support are incorporated in a small, structured setting with significant adult support from both Special Education and Mental Health services.

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

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

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

- Functional or modified academic/career support and curriculum
- Visual systems for classroom support, work completion and communication
- Functional daily routines
- Reduced instructional pace
- Vocational Skill development, practice and support
- Community routines
- Life and leisure skills development and support

Proposed Budget 2015-16
Special Education Revenues and Expenditures

	General Fund Fund 100	IDEA Grants				Other Federal		MESD Fund 268 Columbia Regional Flow Thru for Autism Services	YTP Fund 286 Youth Transition Program	TOTAL
		Fund 217 Enhance- ment	Fund 218 Part B	Fund 220 Early Intervening	Fund 221 Extended Assessment	Fund 230 SPR & I	Fund 246 EBISS			
REVENUES										
1,742 IEP Students- 11% of ADMr:	1,287.94 x 1.00	\$	1,287.94							
Student on IEP Above 11% of ADMr:	229.60 x 1.00	\$	229.60							
		\$	1,517.54							
General Purpose Grant per Extended ADMw - Includes Property Tax Revenues		\$	6,938.00							
Total Formula Revenue for Special Ed by Fund	\$ 10,528,693	12,731	2,807,064	15,346	3,600	6,196	7,594	209,061	126,503	
Grand Total Revenues - All Funds										13,716,788
EXPENDITURES										
Function	1140 Pre-kindergarten Programs	-	-	-	-	-	-	-	-	-
	1220 Restricted Program	3,214,084	-	2,678,027	15,346	-	-	-	-	-
	1223 Transitions	426,938	-	-	-	-	-	-	-	126,503
	1224 Life Skills K-8	1,943,088	-	-	-	-	-	-	-	-
	1225 Out of Dist Contracts	896,856	-	-	-	-	-	-	-	-
	1227 Extended School Year	7,726	-	-	-	-	-	-	-	-
	1229 Functional Life Skills	526,606	-	-	-	-	-	-	-	-
	1250 Less Restrictive Programs	4,395,157	-	-	-	-	-	-	-	-
	1251 Charter Services	351,980	-	-	-	-	-	-	-	-
	1270 Educationally Disadvantaged	137,995	-	-	-	-	-	-	-	-
	1299 Other Programs	-	-	-	-	-	-	209,061	-	-
	2140 School Psychologists	838,735	-	-	-	-	-	-	-	-
	2150 Speech/Language Path	1,651,455	-	-	-	-	-	-	-	-
	2160 OT/PT	511,365	-	-	-	-	-	-	-	-
	2190 Service Direction	582,786	12,731	129,037	-	-	-	-	-	-
	2191 Administration	-	-	-	-	-	-	-	-	-
	2210 Improvement of Instruction	-	-	-	-	6,196	-	-	-	-
	2230 Assessment and Testing	-	-	-	3,600	-	-	-	-	-
	2240 Professional Development	-	-	-	-	-	7,594	-	-	-
	2410 Office of the Principal	346,510	-	-	-	-	-	-	-	-
	2550 Transportation	-	-	-	-	-	-	-	-	-
	2558 SPED Transportation	660,162	-	-	-	-	-	-	-	-
Total Expenditures by Fund	16,491,443	12,731	2,807,064	15,346	3,600	6,196	7,594	209,061	126,503	
Grand Total Expenditures - All Funds										19,679,538
Difference		(5,962,750)	0	0	0	0	0	0	0	0

Reynolds School District
Proposed Budget 2015-16
ESL Revenues and Expenditures

General Fund Fund 100	Title III Grant Fund 208 & 209	TOTAL
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REVENUES

3,128 ESL Students : 3,128 x 0.50	\$	1,564.00		
General Purpose Grant per Extended ADMw - <i>SSF ONLY- Excludes Property Taxes & Transportation Grant</i>	\$	5,369.25		
Total SSF Revenue for ELL by Fund - <i>Excludes Property Taxes & Transportation Grant</i>	\$	8,397,513	569,229	8,966,742
<u>Grand Total Revenues - All Funds</u>				<u>8,966,742</u>

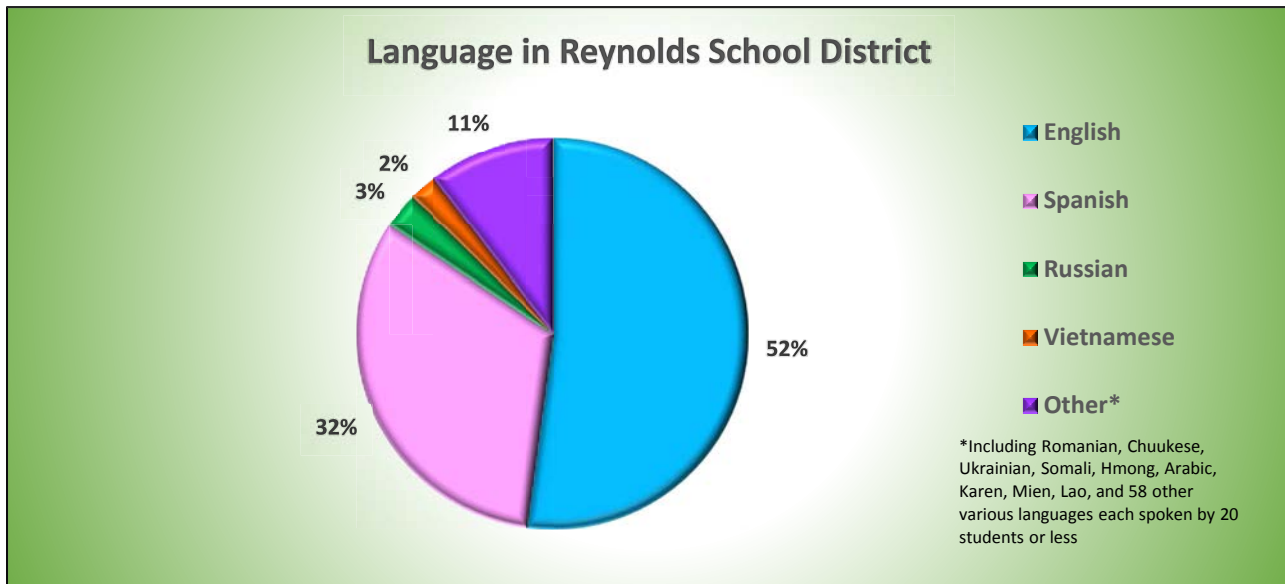
EXPENDITURES

Function	1291 English Language Learners Instruction	7,672,895	245,849	
	2210 Improvement of Instructional Services		223,543	
	2240 Instructional Staff Development		46,377	
	2490 Other School Supports		7,863	
	2550 Transportation		2,000	
	3390 Other Community Services		43,597	
Total Expenditures by Fund		<u>7,672,895</u>	<u>569,229</u>	
<u>Grand Total Expenditures - All Funds</u>				<u>8,242,124</u>
Difference		724,618	0	91.92%
FTEs:				
Total FTEs by Fund		80.18	2.50	
<u>Grand Total FTEs - All Funds</u>				<u>83</u>

Languages by School

School	English	Spanish	Russian	Vietnamese	Romanian	Chuukese	Ukrainian	Somali	Hmong	Arabic	Karen	Mien	Lao	Other*	STUDENT TOTAL
ELEMENTARY (K-5):															
Alder	165	248	20	7	7	17	7	13	-	1	6	5	-	25	521
Davis	172	220	17	2	4	10	4	16	5	15	11	1	-	18	495
Fairview	228	129	11	8	3	2	4	-	2	-	-	1	-	2	390
Glenfair	257	169	8	10	7	9	2	5	6	5	6	-	2	18	504
Hartley	199	258	32	-	3	13	6	3	2	1	2	-	-	22	541
Margaret Scott	242	130	3	34	10	7	1	2	4	3	6	8	6	37	493
Salish Ponds	222	189	10	4	6	8	2	1	1	1	-	3	2	14	463
Sweetbriar	311	52	11	2	2	1	8	-	5	2	-	1	-	5	400
Troutdale	300	48	30	4	5	-	4	-	3	4	-	-	2	5	405
Wilkes	163	155	7	23	12	10	6	4	6	14	2	1	3	21	427
Woodland	219	246	25	3	11	-	10	1	5	5	-	-	-	17	542
MIDDLE (6-8):															
LMS	361	271	25	46	13	9	7	11	9	8	8	2	4	44	818
RMS	373	451	35	14	4	14	8	8	7	7	4	5	3	32	965
WMMS	406	166	22	8	12	1	4	-	5	11	-	-	1	8	644
HIGH (9-12):															
Reynolds High	1,347	730	76	93	33	18	30	33	34	14	27	16	18	106	2,575
ALTERNATIVE:															
Four Corners (K-8)	43	7	-	-	-	-	-	-	-	-	-	-	-	2	52
ROP (K-12)	85	22	1	4	-	-	-	3	-	-	-	-	-	7	122
(9-12)	139	86	-	1	1	-	-	1	-	-	-	-	-	3	231
(9-12)	38	3	-	-	-	-	-	-	-	-	-	-	-	-	41
ROA (9-12)	17	7	-	-	-	-	1	-	-	-	-	-	-	-	25
CHARTER:															
MLA (K-6)	281	19	1	3	2	-	-	-	-	-	-	1	1	6	314
RAA (K-6)	170	13	5	2	-	-	2	-	-	-	-	-	-	1	193
KNOVA (K-8)	258	140	8	3	-	-	2	-	-	-	-	-	-	4	415
ACE (9-12)	81	14	1	-	1	-	2	-	1	-	-	-	-	1	101
LANGUAGE TOTAL	6,077	3,773	348	271	136	119	110	101	95	91	72	44	42	398	11,677

* There are 58 other various languages each spoken by 20 students or less.





**Reynolds School District
2015 - 2016 REA Salary Schedule**

2% increase over previous year

Step	BA	BA+20	BA+40	BA+60	BA+90	BA+120
				MA	MA+24	MA+45
0	39,645	40,787	41,700	44,321	45,914	47,023
1	41,320	42,545	43,460	46,293	47,908	49,079
2	43,013	44,320	45,248	48,290	49,924	51,156
3	44,784	46,180	47,110	50,382	52,031	53,327
4	46,523	47,998	48,943	52,428	54,096	55,460
5	48,286	49,853	50,797	54,512	56,196	57,628
6	50,053	51,707	52,657	56,594	58,301	59,802
7	51,848	53,597	54,550	58,717	60,439	62,003
8	53,684	55,504	56,466	60,862	62,599	64,237
9	55,418	57,429	58,406	63,030	64,797	66,494
10		58,767	61,378	65,227	67,007	68,783
11			62,808	67,421	69,226	71,064
12				69,681	71,520	73,427
13				71,304	73,900	75,799
14						77,565

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



**Reynolds School District
2015 - 2016 Classified Salary Schedule**

Step	Level I			Level II			Level III			Mechanic		
	A	B	C	A	B	C	A	B	C	MECH I	MECH II	MECH III
25	17.12	18.45	19.78	20.24	21.00	22.61	23.05	24.06	26.40	23.32	25.20	27.53
20	16.87	18.20	19.53	19.99	20.75	22.36	22.80	23.81	26.15	23.07	24.95	27.28
15	16.37	17.70	19.03	19.49	20.25	21.86	22.30	23.31	25.65	22.57	24.45	26.78
10	16.12	17.45	18.78	19.24	20.00	21.61	22.05	23.06	25.40	22.32	24.20	26.53
9	15.58	16.85	18.15	18.58	19.34	20.87	21.31	22.29	24.54	21.56	23.39	25.64
8	15.05	16.28	17.53	17.96	18.68	20.16	20.59	21.53	23.72	20.83	22.59	24.77
7	14.54	15.73	16.94	17.35	18.04	19.48	19.89	20.39	22.91	19.74	21.83	23.93
6	13.98	15.18	16.27	16.67	17.29	18.76	19.08	19.95	22.05	19.42	20.98	23.00
5	13.43	14.51	15.69	16.12	16.64	18.05	18.39	19.17	21.48	18.71	20.22	22.17
4	12.66	14.02	15.07	15.45	16.06	17.35	17.62	18.48	20.38	18.00	19.39	21.23
3	12.21	13.49	14.52	14.87	15.39	16.68	16.95	17.72	19.60	17.32	18.58	20.37
2	11.48	12.93	13.96	14.30	14.85	16.10	16.32	17.09	18.88	16.75	17.84	19.56
1	11.31	12.43	13.43	13.70	14.25	15.43	15.69	16.38	18.00	16.08	17.17	18.83

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 0415-14

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consecutive weeks in the following issues:

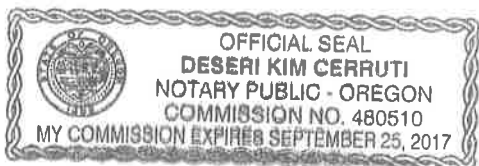
417-461/2015

Don Atwell
Don Atwell

Subscribed and sworn to before me this

23 Day of April, 2015

Deseri Kim Cerruti
Deseri Kim Cerruti - Notary Public for Oregon
Commission Expires September 25, 2017



REYNOLDS SCHOOL DISTRICT #7

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, 2015 to June 30, 2016 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 7th 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 7, 2015 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

OL0415-14
4/7, 4/21/2015

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OL 0514-48

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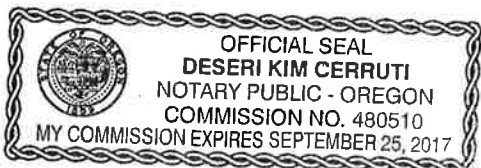
5/29/2015

Don Atwell
 Don Atwell

Subscribed and sworn to before me this

3 Day of June, 2015

Deseri Kim Cerruti
 Deseri Kim Cerruti - Notary Public for Oregon
 Commission Expires September 25, 2017



FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the **Reynolds School District #7** will be held on **June 10, 2015 at 7:00 pm at Fairview City Hall, 1300 NE Village St., Fairview Oregon 97024**. The purpose of this meeting is to discuss the budget for the fiscal year **beginning July 1, 2015** as approved by the **Reynolds School District #7 Budget Committee**. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at **District Administration Office, 1204 NE 201st Ave., Fairview OR 97024**, between the hours of **8:00 a.m. and 4:00 p.m.**, or online at <http://www.reynolds.k12.or.us>. This budget is an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Cynthia Le 503 661 7200 x3253 Email: hie@rsd7.net

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2013-14	Adopted Budget This Year 2014-15	Approved Budget Next Year 2015-16
Beginning Fund Balance	\$18,326,871	\$17,408,725	\$14,490,27
Current Year Property Taxes, other than Local Option Taxes	29,180,682	30,051,802	31,813,55
Current Year Local Option Property Taxes	0	0	
Other Revenue from Local Sources	10,086,140	11,863,746	12,000,67
Revenue from Intermediate Sources	1,899,261	2,184,323	2,849,27
Revenue from State Sources	80,199,738	85,190,733	91,934,22
Revenue from Federal Sources	13,969,114	18,544,982	17,766,65
Interfund Transfers	1,512,000	2,104,038	1,785,53
All Other Budget Resources (Bond Proceeds)		0	131,707,62
Total Resources	\$154,973,806	\$167,348,349	\$304,347,81

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$60,352,169	\$68,796,443	\$73,261,96
Other Associated Payroll Costs	30,869,385	34,747,916	34,273,82
Purchased Services	17,718,681	20,269,731	21,660,67
Supplies & Materials	6,570,173	9,585,351	9,014,18
Capital Outlay	2,138,439	2,784,114	43,084,36
Other Objects (except debt service & interfund transfers)	1,143,867	3,332,249	10,207,67
Debt Service*	14,986,545	13,882,240	8,410,55
Interfund Transfers*	1,512,000	2,104,038	1,785,53
Operating Contingency		4,127,917	95,170,88
Unappropriated Ending Fund Balance & Reserves	19,684,537	7,718,350	7,478,14
Total Requirements	\$154,973,806	\$167,348,349	\$304,347,81

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$70,198,186	\$80,724,347	\$82,823,50
FTE		700.34	708.1
2000 Support Services	42,516,933	50,361,431	53,083,42
FTE		410.8	413.3
3000 Enterprise & Community Service	6,398,580	7,197,878	7,326,13
FTE		54.26	55.3
4000 Facility Acquisition & Construction	778	1,000	39,514,28
FTE			
5000 Other Uses			8,755,33
5100 Debt Service*	14,662,813	15,113,588	8,410,55
5200 Interfund Transfers*	1,512,000	2,104,038	1,785,53
6000 Contingency		4,127,917	95,170,88
7000 Unappropriated Ending Fund Balance	19,684,537	7,718,350	7,478,14
Total Requirements	\$154,973,806	\$167,348,349	\$304,347,81
Total FTE	0	1165.4	1177.1

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

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

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$8,410,550	
Other Bonds	\$6,990,490	
Other Borrowings	\$1,764,848	
Total	\$17,165,888	

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

Outlook Newspaper
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 Gresham, Oregon 97030
 503-665-2181

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OL 0515-47

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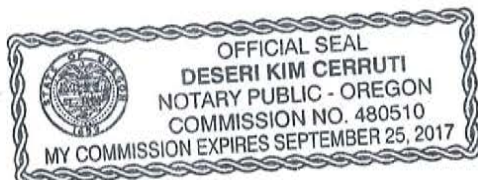
5/29/2015

Don Atwell
 Don Atwell

Subscribed and sworn to before me this

3 Day of June

Deseri Kim Cerruti
 Deseri Kim Cerruti - Notary Public for Oregon
 Commission Expires September 25, 2017



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

FORM ED-50
2015-2016

To assessor of **Multnomah** County

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and instruction booklet.

Check here if this is an amended form.

The **Reynolds School District #7** 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 Ave. **Fairview** **OR 97024** **06/30/2015**
 Mailing Address of District City State Zip Date Submitted
Cynthia Le **Director of Finance** **503 754 1971 x3253** **hle@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

		Subject to Education Limits	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	4.4626	
2. Local option operating tax	2		Excluded from Measure 5 Limits
3. Local option capital project tax	3		Amount of Levy
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		\$4,651,000
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		\$3,759,550
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$8,410,550

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	Tax amount -or- rate authorized per year by voters

150-504-075-6 (Rev. 12-13)

(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.

OL0516-47
 5/29/2015



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

May 7, 2015

Reynolds School District 2015-2016 Budget Committee Meeting was held on May 7, 2015 at Reynolds High School, 1698 SW Cherry Park Drive, Troutdale, Oregon.

Budget Committee Members in attendance: John Lindenthal, September Price, Joe Teeny, Meredith Cawood, Josh Moriarty, Kathleen Forrest, Catherine Nicewood, Dane Nickerson, Sara Garcia-Gonzalez (6:05pm) and Diego Hernandez (6:15pm). Superintendent Dr. Linda Florence, CFO/COO Rachel Hopper, CAO Chris Russo, Director of Finance Cynthia Le and Board Secretary Connie Philibert.

Absent: Zainab Ali, Tamara Schaffner, Diane Whitehead, and Bruce McCain.

Call to Order

Board Vice Chair Teeny called the Reynolds Budget Committee May 7, 2015 meeting to order at 6:01pm.

Pledge of Allegiance

Election of Officers

Board member Lindenthal nominates Meredith Cawood for the 2015-16 Budget Committee Chair. Budget Committee member Forrest seconds. Committee votes and unanimously approve with 9 ayes and 0 nays.

Board Vice Chair nominates Catherine Nicewood for the 2015-16 Budget Committee Vice Chair. Chair Meredith Cawood seconds. Committee votes and unanimously approve with 9 ayes and 0 nays.

Board Vice Chair appoints Connie Philibert, Board Secretary, for the 2015-16 Budget Committee Secretary. Josh Moriarty seconds. Committee votes and unanimously approve with 9 ayes and 0 nays.

Diego Hernandez arrives at 6:15pm.

Budget Message

Superintendent Dr. Linda Florence delivers the 2015-16 Budget Message.

- Budget message demonstrates the District's plan to serve the Reynolds School District students during the 2015-16 school year.
- Statewide revenue and funding equalization formula – statewide funding formula primarily based on student enrollment numbers and demographics, used to fill the

gap between district's local revenue (property tax) and its equalization target under the formula.

- Between the 2003-05 and 2011-13 biennia, K-12 allocation dropped 6.6%.
- 2013-15 the State adopted budget increased spending on education to \$6.65B. Decreased employer PERS contributions in an effort to decrease the labor costs to districts.
- In 2014-15, legislation changed the funding formula for calculating poverty funding. With a more accurate reporting, the district receives more accurate funding for supporting our students in poverty.
- In the State's 2015-17 budget, increasing spending on k-12 at State Level by 9% from prior biennium. However, it decreases the K-12 share of the overall budget from 39.7% to 39.1%.
- 2015-16 will be first year kindergarten students will receive a 1.0 ADM (student average daily membership) instead of a .50.
- Reynolds implemented full-day Kindergarten before the state funding. Due to flat funding of the per student rate, additional resources hoped for to implement additional programs would not be realized. Increase at 0.44% or \$30/student.
-

Budget Process & Document Review

- The proposed 2015-16 budget is available on the district website under school board/board book, May 7, 2015 Budget Committee Meeting.
- A pdf was emailed out the Budget Committee Members and downloaded onto the district laptops available to them for the budget meetings.
- Rachel outlines the proposed 2015-16 budget document.
- Next steps, allow them time to review the documents. Next meeting: Rachel will review the funds and changes proposed in the 2015-16 budget, based on the board budget goals.
- State funding for new biennium will be at 50%/50% level, instead of 49% first year and 51% second year, when costs increase.
- February State revenue general fund forecast is \$347.7M. Future reports could show growth in state revenues, creating a 2% kicker threshold, which could bring dollars to district second half of biennium.
- Board Adopted Budget Goals:
 - Student Achievement
 - Expect proficient readers by end of grade 3
 - Expand athletics and activities
 - Optimize technology – digital learners
 - Equity
 - Enhance equity work to support district initiatives
 - Align ELL resources with ELL services
 - Fiscal Responsibility
 - Maintain a 5% unappropriated ending fund balance

- Provide safe, smart and sustainable learning environments
 - Professional development opportunities
 - Communication
 - Expand district academic partnerships
- Student Achievement:
 - Offer full-day Kindergarten at all 11 elementary schools
 - K-12 literacy framework and assessment, leveled materials, professional development.
 - Committees at elementary and secondary levels to support literacy framework, build framework for math, continue implementing response to intervention.
 - Professional development in instructional techniques: GLAD, SIOP and Mathematical Practices
 - Professional development in Common Core State Standards and English Language Development
 - Language Coaches
 - Materials
 - Maintain Talented and Gifted funding
 - 2:1 student devices for k-6 classrooms
 - Technology instruction Teacher on Special Assignments (TOSA) for training
 - Wireless system expansion
 - Continue to expand middle school sports
 - Provide transportation to off campus practices
 - Continue challenge day at all middle schools and Reynolds High School
 - Restorative Justice staff at Hartley and Alder
 - Behavioral Intervention at Glenfair
 - Assistant Principals and Alder and Glenfair
 - Partnership with Multnomah County – Social worker/Counselor
 - Supervision on student buses
 - AVID college readiness program
 - Credit recovery and second opportunities to earn credit at high school level
 - 2 language coaches for GLAD & SIOP
 - Outdoor School for all sixth grade students – full week in 2015-16
 - Education Assistant for first 30 days for Kindergarten classrooms
 - Online High School Academy
 - Continue 9th Grade Counts program –formerly grant funded.
 - 9th Grade Academy implementation
 - Expulsion prevention in secondary schools
 - Student services: Positive Behavioral Interventions and Supports for K-8
 - Continue to redesign high school special education offerings
 - Implementation of restorative practices in student services
 - Continue with textbook state adoption cycle: literacy and math materials
 - Social skills curriculum for kindergarten

- Equity
 - Raising achievement of all students while narrowing gap between low and high performing students.
 - Eliminating racial predictability and disproportionality
 - Ensure all students graduate from RSD ready to succeed in a racially and culturally diverse, local, national and global community
 - Grow Your Own Initiative
 - Cultural Responsiveness training
 - Equity Teams – building initiatives
 - System development for assessment and accountability
 - Regional Equity Conference
 - Expand FTE to support student counts
 - Continue Equity Officer & conference budgets
 - Expand GLAD/SIOP trainer of trainer capacity
 - Continue GLAD implementation k-6 and sheltered instruction systems in secondary schools
 - Align 91.4% state school ELL funding to ELL direct supports and 8.6% for ELL indirect supports
 - Continue ELD TOSA for professional development of teachers and administrators
- Fiscal Responsibility
 - Enhance the 2012 ODE Chart of Accounts implementations in proposed budget for compliance and accurate reporting
 - 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, class size and allow contingency budget to be used for FTE required, following first 10 days of school.
 - Allocate music and physical education fte at elementary to a minimum .5 fte each.
 - Allocate Portland Art Tax to eligible elementary schools: Alder, Glenfair, Margaret Scott and Wilkes, and continue expanded music and art fte at those sites
 - Align classified staff fte to locations base on measurable criteria: enrollment and student mobility rates and square footage of space to be cleaned/mowed
 - Facility Maintenance: plan for improvements based on facility assessment and facility master plan
 - Create building allocation budgets on prioritized, expressed building needs for the year
 - Continue to fund furniture, fixtures and equipment budgets
 - Technology replacement on computers older than six years and add technology to core middle and high school core subjects

- Acquire Erate approvals that result in 85% reduction in telephone and internet costs
- Secure facility energy efficiency audits and qualify planned improvements for SB1149, funding for 2015-16
- Continuation District Safety Officer
- Security camera monitoring budget at Reynolds High School
- Addition of Student Resource Officer at Walt Morey Middle School
- Annual bus replacement cycle
- Replace kitchen equipment at various sites and expand serving lines at Reynolds High School
- Facility improvements: roof restoration, classroom readiness, security upgrades at Sweetbriar, upgrades to all schools panic button hardware, security cameras systems updated, concrete and asphalt maintenance
- Technology Training
- Mathematical Practices training
- Instructional Coaching at grades k-8
- Expanding Instructional Coaching at non-Title Schools – WMMS & RHS
- Professional Development: GLAD, Sheltered and IRLA implementation
- Adding English for Speakers of other Languages (ESOL) Certification cohort through a partnership with Marylhurst University
- Communication
 - Increase innovative delivery of information
 - Increase regular communication with patrons
 - Positive image campaign
 - Media relations
 - Increase capacity for community engagement
 - Continue SUN at Hartley, Salish, Wilkes, Woodland, Reynolds Middle and Reynolds High School. Expand to Fairview and Walt Morey
 - Continue Boys and Girls Club at Margaret Scott
 - Continue SEI at HB Lee Middle School and RHS
 - Continue College Possible
 - Expand Middle College with Mt Hood Community College
 - Expand Raider to Raider Tutoring with IRCO
 - Expand Project Lead the Way to middle school level
- Revenue Assumptions
 - ADMw projected for 2015-16 is 15,698.23, up from current 2014-15 ADMw of 14,691 (include 1.0 weight for Kindergarten, up from .5 weight now)
 - Projected increase of 128 students in 2015-16
 - State School Fund distribution based on biennial budget of \$7.255B
 - Property Tax revenue estimated \$23.5M, based on 3.5% growth and 94.6% collection rate.
 - Beginning fund: \$9.6M
 - MESD pass through/"transit" dollars – additional revenues identified to fund Early Childhood and Functional Living Skills services.

- Enrollment Projections outlined
- Nutritional Service Fund
 - Federal Programs
 - Bond Funds
- General Fund
 - Projected to exceed 2015-16 revenues by \$850K.
 - One time expenditures of \$4M
 - Committed Contingency
 - FTE for enrollment in excess of projections
 - Summer 2015 facility project contingencies
 - Carry-forward revenues for the second year biennium
 - Uncommitted amounts for unforeseen expenses
- Expenditures
 - Salary schedules for administrative and confidential employees 2% COLA and scheduled step
 - Salary schedule for classified negotiated contract represents 2% COLA and scheduled step and average \$1075 in monthly insurance caps
 - Salary schedule for licensed negotiated contract represents 2% COLA and scheduled step – ranges from 1.04% to 1.91%
 - PERS contribution rates
 - Tier 1 & 2 Employers PERS set at 6.51%
 - OSPRA Employers PERS set at 1.82%
 - PERS unfunded actuarial liability requires 10.5% rate applied to PERS eligible payroll and to cover annual bond payments
 - Employee labor costs
 - Full school year with no cut days or furlough days proposed
 - Erate savings estimated \$125K in telephone/internet savings.
- Federal Programs
 - Bond Funds – projected passage of May 19 elections
 - Functional Living Skills – 16 students directly using MESD transit dollars
 - Transit dollars estimated for 8 additional students \$541,822
- Spend Down district general fund reserves estimated \$850,000 for 2015-16
- Student-Teacher Ratio
 - 2015-16 budget reflects overall increase of 12.18 FTE compared to 2014-15 working budget.
 - No proposed increase in Administrative or Supervisory FTE
 - Reviewed proposed teacher FTE schedule
- Conclusion and Acknowledgement

Budget Committee Questions

- Joe would like one point clarified – on the 50/50 split, are we taking out 1%.
 - If there are any changes to next year, we would need to look at one-time expenditures closely.

- Chair Cawood outlined to budget committee members the ease of searching by page number in the pdf downloaded onto their desktops.
- Vice Chair Nicewood asked about the Alder Elementary SUN program, as she didn't see it outlined in the document.
 - Chris outlines that what is reflected in the document is items that are funded by the district. Some programs are funded by partnering programs. In this case, "I have a Dream" Foundation.
- Diego asked about communication to the community, will it continue?
 - Linda referenced the large postcards sent to the community. If the bond passes, we will continue to distribute information and receive community input.
- Diego asked about Curriculum & Instruction budget (pg 10), couldn't find in the message a bilingual or immersion program and wonder if it's hidden in the description.
 - Rachel noted that dual language immersion programs continuing in the district. Recent job fairs include recruiting for bilingual teachers for the immersion program. Will collect and gather more information for next week.
 - Diego asked about the equity fair and if it is for recruiting.
 - Institutionalized over the years or what purpose it would be?
 - Bring in specialist in the field of Equity and expand the dialogue. Continue dialogue in current practices or new ideas.
- Diego asked to clarify the net budget and the general fund budget, increase of 4% in overall budget and 3% in general fund, not including the bond. What is the additional amount for in the combined budget?
 - Nutrition, federal, capital projects, insurance, retirement reserves. It's the full pot of money over a year and not the biennium.
- Joe Teeny to clarify the all funds summary on page 124, the bond money would be wrapped up here and would like to know how much is bond money and how much is general fund. If we don't get the bond, what would it be?
 - John noted that if a \$125M bond, a percentage is out of the general fund.
 - Joe asked if we should have \$2M in contingency. Wants to know what it would look like if the bond did not happen.
 - Should have an A and B to see the difference.
 - 2000 support services would go away without the bond.
 - Each of the funds could have the function and objects in them. How much is it bond in the 4000, all of it?
 - John noted that if we have other revenues, where would those be.
 - In the general fund, capital fund and reserves fund.
 - It will always be a 2000 function, representing facilities.
- Vice Chair Nicewood noted that on page 12 expulsion program and asked what we are doing for the students?
 - Application of restorative justice programs.


- Training and resources to assist the students with alternative support to try and keep them in school.
- Diego asked about Curriculum and Instruction, the expulsion program doesn't reference Restorative Justice Programs, why it's not categorized in the same manner.
 - Chris can speak with Dr. Richards and provide an answer at the next meeting.
 - Primarily falls in the function of 2619. Allocated to schools or federal funds budget.
- Josh asked if there are specific metrics of what the results should be.
 - Continue to keep it in the board budget goals and superintendent goals
 - Ultimate would be 100% graduation rate.

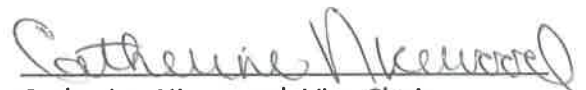
Public Comment

- Cindy Dominiak, OSEA – two positions to discuss:
 - Increase Educational Assistants by 30 minutes a day.
 - Allow prep and discussion with teachers
 - Increase time for Health Assistants in the Elementary Schools
 - Students don't limit their health needs to the allocated 3.5 hours a day.
 - No health assistants in the middle schools.
 - Please consider adding health assistants to the middle schools.

Chair Cawood recesses the budget committee meeting until the May 14, 2015 meeting.

Reviewed and Approved by:


 Meredith Cawood, Budget Committee Chair


 Catherine Nicewood, Vice Chair



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

May 14, 2015

Reynolds School District 2015-2016 Budget Committee Meeting was held on May 14, 2015 at Reynolds High School, 1698 SW Cherry Park Drive, Troutdale, Oregon.

Budget Committee Members in attendance: John Lindenthal, September Price, Joe Teeny, Chair Meredith Cawood, Josh Moriarty, Kathleen Forrest, Vice Chair Catherine Nicewood, Dane Nickerson, Sara Garcia-Gonzalez and Diego Hernandez (6:15pm). Superintendent Dr. Linda Florence, CFO/COO Rachel Hopper, CAO Chris Russo, Director of Finance Cynthia Le and Board Secretary Connie Philibert.

Absent: Zainab Ali, Tamara Schaffner, Diane Whitehead, and Bruce McCain.

Call to Order

Budget Committee Chair Cawood called the Reynolds Budget Committee May 14, 2015 meeting to order at 6:03pm.

Action Item – Prior Meeting Minutes

Joe notes that nomination for Chair came from John Lindenthal and not himself. Joe Teeny moves to approve the May 7, 2015 Budget Committee Meeting Minutes as modified. Dane Nickerson seconds. Committee votes and unanimously approves with 10 ayes and 0 nays.

Old Business

Budget Q&A Document Reviewed

- Resources for budget
- Page 124 – Expenditures by major functions
- Page 125 – by object
 - Salaries, fixed, contingencies, unappropriated ending fund balance.
- Page 127 – Requirements by major function
 - General fund summary

Diego Hernandez arrives at 6:15pm.

Public Comment

Joyce Rosenau – REA President

- Outlines the need for behavioral support for teachers. A couple schools with restorative justice staff, need more staff and support.
- Reorganization Chart – feels the district does not need to hire a recruiter. Outlines that if staff were treated better and district built relationships, they wouldn't need a recruiter.

- Teachers who attended job fair earlier in year have not heard from district and went to North Clackamas. Balance of Year teachers have applied and not been offered positions.

Gene Trowbridge – Teacher at Glenfair Elementary

- Asks the committee to increase the allocation for funds for fulltime fte of Education Assistants in Kindergarten classrooms, all year. Focus/Priority Schools should become priority. If we do not provide enough fte to support these students, they will struggle the year.
- Outlines the ratio: 1 administrator for 12 teachers. 1 teacher for 29 students. Would like to have similar ratios in Kindergarten. Feels it is the priority of the district to overstaff administrators and district should be providing support to our students.

Elida Martinez – Parent of four children in district and Latino Parent Team leader.

- Thanks the district for the steps the district is taking and they are finally seeing changes. Parents seeing ELL teachers and staff interacting with the students. Would like to see all students seen in the classroom and not pulled out of the classes.
- Important that the district have high quality program and keep them in class to graduate on time. Significant problem in the high school. One ELL class can create the student to fall behind in credits needed to graduate on time. Would like to see more ELL teachers in the classrooms. Want ELL students to have access and opportunities to graduate in four years.
- Parents are very excited and want to see at all schools in the district.

Silvia Suarez S.– Parent of three children in school district and Parent Leader.

- Daughters dream is to be a teacher, son a firefighter and youngest a dentist. Parent leader and here to provide information for the committee to consider when approving the 2015-16 budget.
- More diversity of teachers. Teachers that can relate to the students. Hiring more staff and staff of color will benefit with students attendance and studies. We must have a plan to encourage teachers to come to the district.
- District needs trained personnel to support our students. Each school with an assistant principal trained in restorative practices. Will make a difference for our students.

Budget Process & Document Review

Nutritional Services

- labor, contract services, commodities
- don't have instruction support
- broken out by object of salaries
- contract for management services
- supplies and materials with capital outlay.

Federal Programs

- federal resources
- changes in the grants and state grant fund.
- Support services

- Enterprise support services – contract services

General Fund

- Pg 140
- Resources – the majority of revenue from state school fund
- Local sources – property taxes
- Enrollment projections – state school funding
- 50/50 disbursements
- Questions:
 - John – athletic events, we seem generous on revenue for this
 - Change in practice that we collect and not run them through asb dollars. Better to budget expenditures for athletics.
 - Truer picture of revenues and expenditures in athletics.
 - John – fees charged to grants
 - Overhead charge
 - Sara – goal 1 dropoff prevention programs – what program is the district going to use? Support to the teachers? Will I see it reflected in the budget?
 - She will call it out during the review and the budget document outlined the strategies to meet the goals.
 - Most of those answers are in the budget message
 - Joe – what would account for \$330K
 - Reflection in 1990
 - Medicaid collecting. Tracking and providing data to collect claims through Medicaid.
- 1111 Function of changes:
 - k-5 licensed staff
 - 2 additional classrooms
 - middle school
- 1122 middle school extra-curricular
 - district expense and staff to accompany sports
- 1220-1270 special education services
 - aligned with ode requirements
 - restricted programs
 - movement within the functions
 - net increase in proposed service levels based on projection enrollments
 - Special education spending broken out in the budget document.
- 1271 remediation
 - programs for credit recovery
 - sun programs
 - Fairview and Walt Morey Middle School added SUN programs for 2015-16
- Kathleen would like a definition of credit recovery.
 - Licensed instructors for online credit or face to face instruction
- Josh would like to know if there is a cost for students/families for credit recovery.
 - There was a cost, now it is free to our families.

- 1288 Charter Schools
 - pass through dollars
 - student enrollment projections will change, as MLA is gaining two grades and KNOVA is decreasing two grades.
 - ELL services provided to KNOVA and the costs would be charged to the school. Same as special education services.
- Meredith asked if we are paying what is given or if we are paying more.
 - Charter contracts outline what the pass through dollars are. Administrative oversight in terms of meeting budget law and completing audit.
 - None over 100%
- Joe asked about special education, more students than state weighted, what percentage is our special education.
 - 15% students in special document. Pie chart in resources part of the budget.
- Joe asked about the difference in costs and fte.
 - Federal resources – movement between grant and general fund to balance to meet maintenance of effort
- Dane noted that we are at 15%, capped at 11% and wanted confirmation that we are subsidizing through general fund.
 - Confirmed that cap has always been at 11%
 - Not specific to our district
- Joe noted that if we are meeting our maintenance and hiring additional staff, how are we not meeting
 - It's a matter of meeting the maintenance of effort
 - Maintain the cap over the years
 - Reconciliations at MESD.
 - Everything spent out of General Fund and MESD is our maintenance of effort. If they don't tie out, penalized.
 - We have to match the funding and we had a reconciliation issue with MESD of \$350K.
- Diego asked if the charter schools count in the maintenance of effort
 - Confirmed that we have one charter school we pass through dollars for special education services.
- 1291 English Language Learners Instruction
 - increase fte of 2.5 – services of students enrolled and active in program and providing support for newcomers.
 - Align expenditures of resources
- 2110 – Attendance/Social Work
 - three in the district
 - RMS, RHS and RLA West
 - .5 is paid out of title dollars
 - services to our homeless students
- 2115 safety
 - existing SRO contracts

- addition SRO at WMMS
- Student Management Team – student attendance
 - Increase fte to allow designate to monitor surveillance cameras
- Josh asked if the city of Troutdale merge will affect this contract
 - It will , but with minor change to our district.
 - The first year, the staff will remain the same
 - Multnomah county has a team and can provide coverage if they are out for training.
- Meredith – can you please clarify for services purchased from \$79K to 440K
 - Additional staff would increase the costs.
 - This could be an error in the report
- Meredith – can you please clarify the additional costs in supplies
 - Security camera upgrades and replacements
- Diego would like to know if our social workers are a part of the restorative justice program
 - Social workers provided by Multnomah county
 - Propose budget includes match to expand those services at 50% costs.
 - Some of those dollars for restorative justice practices will be under federal programs/title.
- Diego – student safety, increase SRO at WMMS. Sun School, as well. Has there been an increase in behavioral issues that would justify the additional expenses.
 - These schools do not receive title funds
 - Students paid for after school programs
 - They are looking at ways to serve their students without charging students for additional support.
 - SRO from high school supporting/teaching students the GAIN program.
- Diego asked that if the future would qualify them as a title school.
 - It's not a question about impact by poverty, it's how many in the school.
- Catherine asked what the requirements are for title
 - Free and reduce at 70%
- Sara asked how we are going to support the students with staff. They need books. Low income students.
 - The way the weighting works in funding is that each student is given free public education. We are providing staffing, technology, education, books.
 - The only way poverty provides additional weight is with students in foster care.
 - 1291 represents additional layers of being able to provide services for active ELL students. Curriculum specific to a language.
- Sara would like to know the initiatives around ELL services
 - Chris notes that we are moving towards ELL services within the class.
 - Classroom teachers are beginning to collaborate and practice with our ELL teachers.
 - Tours to show what the classrooms look like.

- Above and beyond ELL weighted funding.
- John – fixed costs related to payroll, grant associated with difference of services (pg 298)
 - In this particular costs, it is related to payroll costs and not rent.
- 2120 guided services
 - district houses support services
 - fte and timecard hours for registration work
 - same contract as licensed staff
 - timecards can affect the net amount
- 2121 Behavioral support
 - elementary level
 - restorative practices
 - managed at district level
 - allocated to building level – elementary
- 2130 health services
 - health & safety assistants inside principals
 - support staff for students with needs that have not been identified for traditional special education support
 - examples: diabetics or students with behavioral needs that are not qualified for special ed services.
 - Timecard hours for EA support in classroom while awaiting the assessment process.
 - Increase of hours to provide the services. Relief for teachers and principals.
- 2140-2160 special ed type services
 - Psychologist
 - Speech Pathologist
 - Other
- 2211 Teaching & Learning
 - .5 fte moved to Equity for the Equity officer
 - did not have a budget for equity prior to 14-15
 - other equity fte is paid out of ELL services
- 2220 Media Services
 - Classified staff in each elementary, overseen by licensed
 - Licensed staff in each middle school
- 2230 Assessment
 - located in our secondary schools
- 2240 Instructional Staff Development
 - training in new curriculum and program
 - continue with Math practice programs and GLAd services
- 2310 board of education
 - .5 fte for board secretary
- 2410 Building Administration

- increase of .5 fte for classified at HB Lee MS based on the support needs at the school and to model the RMS fte
- 2542 Facilities Upkeep
 - custodians at the schools
- 2543 grounds
- 2544 maintenance
 - capital construction and bigger project
 - capital expenditure costs for roof replacement, and things identified in facilities master plan
- 2545 building fixed costs
 - utilities
- 2546 safety program
 - new in 2014-15
 - contract training and provide safety equipment for district
 - mitigate where possible
 - supporting staff and safety committees
- 2550 Transportation
 - reimbursed for eligible expenditures – grant from state
 - \$.70 on the dollar returned to district
 - changes in classified hours – add hours for bus monitors
 - EA's to ride busses and support bus drivers, to encourage positive behavior on the bus.
- John asked how many busses will the district purchase next year.
 - 7 busses next year with propane busses
 - seven a year, 17 years for full replacement of busses.
 - Propane filling station
- John asked what is our oldest bus.
 - 1996 is the oldest bus and is on the list for replacement
 - grant money from epa for additional bus.
- Transportation for special education
 - Maintenance of effort
 - Special buses
 - Adjust for student needs
 - Expenditure proposed to go down next year
- 2573 distribution services
 - no proposed changes
- Print services
 - Increase in availability retrofits for software and better utilize software
 - Propose other
- 2630 Communications
 - increase expenditures this year that we won't see for next year
 - no proposed changes in staffing.
- 2640 staff services – human resources

- split in two functions
 - net difference would be overall increase
 - tuition reimbursement dollars for all staff
- September's question on classified salaries, 33% increase without increase in fte
 - expanding staff at classified pay rate
 - net impact is .1fte increase in two functions
 - reduction in staff services 1.4 fte and increase in recruitment of 1.0 fte
 - will have to review and get back to the committee
- 2660 Technology services
- 2690 Equity budget
 - equity conference
- 3500 child care
 - program in high school CTE program
 - preschool program at high school
- Meredith asked what the revenue is on this program
 - Will run a report and get back to committee
- 5110 long term debt service
 - technology improvement payment schedule
 - debt replacement schedule
 - current practice is to buy what we can afford and not borrow
- Joe asked what the balance owed on that account is.
 - Pg 283 outlines repayment schedule through 2018
- Sara asked where the money came from
 - General fund dollars
- Joe asked if there is a benefit to pay off early
 - No interest, borrowed at premium
- 5200 transfer funds
 - nutrition services for match
 - retirement fund
 - debt services 2010 debt not covered by excise tax revenue
- Operating contingencies
 - Down from prior year
- Joe asked where the counselors are found and do we have enough to support our students.
 - 2120
 - chris noted that we don't
 - those with higher needs to be referred
- Joe asked if we are able to contract services to meet the needs of our students, can we discuss it now.
 - Meeting that goal of caring community plan included initiatives to support our kids.
 - The increase for our kids is so limited at \$30 student and we won't have the resources.

- Childcare revenue is \$22,000
- Joe would like to see a list of priorities that the administration is considering for support to our students.
 - Caring Communities Support and Chris is ready to provide a report
- Catherine asked if we have considered other DHS workers at other schools, currently at Glenfair.
 - We would like to find resources
- Diego noted that it would be holistic approach to providing services and would like to look at preventative areas, such as EAs in Kindergarten and support.
 - List of great initiatives should the dollars be there.
 - COSA sent another notice today that may include an additional \$2M to district. Hoping to add in plans discussed
 - We won't know until the state adopts the budget in June.
 - If additional resources do come in, we could reconvene the budget committee or put in a resolution of budget modification to the board.
 - The committee can put in a placeholder and take it out should the dollars not be available, and make a priority.
- Federal Programs
 - Upper level detail of programs
- September wanted to confirm that these are the same dollars in different reporting views.
 - Rachel confirmed.
- Pg 217 Nutrition services
 - Total \$7M – header is incorrect
 - Resources include Federal
 - Commodities
 - Separating breakfast from lunch funding
 - Purchased service is our nutrition management services and commodities (food)
 - Equipment replacement and improvements
- Federal Programs
 - Pg 219
 - Each grant is defined
 - Federal fiscal programs
 - Carry forward in new year and new grant in October
 - Multiple funds in grant
 - 201 is carry forward
 - 202 is new year grant
 - title grants listed
 - IDEA for student services
 - Project Serve grant
 - Multnomah County Social worker services
 - Pg 221 grouped funds

- Same amount of grant funds for next year and carry forward dollars.
- Title III and IIA are for professional development
- IDEA part B are for special education students – Trillium and EAs at Four Corners. Mental Health and Counseling to RLA.
- Mental Health pass through to county.
- ERate
 - Rebate for network service costs
 - Erate funding over past 3 years continuation
 - Replace equipment, rebate on phones
 - Tied to free and reduce rates in district = 86% discount
- Grants
 - Seismic grant
 - Autism grant
 - Miller foundation grant – AVID at Middle Schools
 - JROTC was tracked in this account
- Sara asked what the equity is between Sweetbriar and Alder in teacher fte.
 - Kinder expansion
 - Space in the building can
- Pg 275 Other funds
 - Transfer general fund to retirement funds for stipends
 - Insurance coverage
 - Debt services
 - Scholarships
 - Ran through the district, but handled at the building level
- John asked why the capital project is \$131M and not \$125M
 - Current rate allows for a \$6M increase
- Memorial fund
 - Submitted with prerequisite or committee to cover.
 - Must be appropriated for them to use
- Conclusion of financial section
- Informational section
 - Amortization schedule
- Chair asked if this was a good time for break
- Rachel noted that the financial section has been reviewed and the committee can deliberate.
- Chair asked the committee where they are at.
- Joe noted that there is a lot of discussion around EAs at the Kinder level, notes on Q&A
 - Administration sees the benefit of that student achievement goal
 - Do we allocate resources for classrooms with a particular number of students, all students?
 - Not happy with legislators, had opportunity to provide more funding for education and didn't.

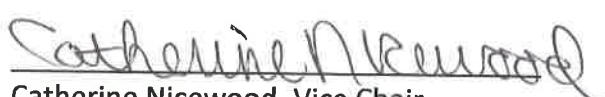
- Linda notes that as Rachel said earlier, the budget committee can make recommendations for the board to adopt the budget. The budget committee can make a plan to utilize the best plan based on the dollar amount that may come available.
- Dane confirmed that this committee would rearrange the list provided and that would be the proposal to the board?
 - confirmed
- Diego asked what the cost would be for EAs in Focus and priority schools
 - Half of \$1.9M
- September noted there was a large increase for staff development
 - Difference in how it's allocated, but didn't see it in the budget elsewhere.
 - Additional work was covered under Title dollars in 2014-15, but would come from general fund in 15-16.
 - Allocated at district level, lump sum, and not by school.
- Meredith would like an answer to fte
- Catherine has a question about ELL staff
 - Example listed were examples of two middle schools
 - Ratios are based on per student actively served
 - Moving fte or adding fte to provide services
 - Levels are based on students' needs
- Catherine asked about what services are provided to a newcomer
 - Active ELL students are active students, monitored,
 - Weighted adm are the only one qualified for services
 - When you look at students versus proposed ELL fte.
- Catherine notes that there are 3 staff for 172 students.
 - 170 students per fte.
 - Rewrote the plan to reduce that ratio
 - Both middle schools are within their ratio and he proposed additional fte to support the equity in those schools.
- Diego asked what the ratio is with the proposed fte
 - Catherine noted there are 172 active ELL
 - it will be about 60 to 1, which is less than current 70 to 1 teacher.
 - Centae is willing to accept more fte
- Rachel answers to fte in HR – staff services, why additional dollars with less fte.
 - Number will go down, because 1fte is in as a director
 - Will go down to current budget dollars
- Katherine asked what is the average kinder class size
 - 20 students up to 29 students
 - Katherine notes that the push to have full-day Kinder is failing if you don't have the support for the students. Seems as those priority should include an EA for the year and not just the first month, to be affective.
 - Linda noted that this committee can make the recommendation to the board.

- Joe notes that there is a lot of volunteers and asked if we could consider a volunteer coordinator to work and train our volunteers.
 - Without additional dollars, we had to make some cuts. Linda outlines the budget committee can propose a prioritized list.
- John references the enrollment report from the May 13 business meeting with kinder class sizes.
- Diego would like to find a way to bring EAs to the focus and priority schools.
- Meredith outlines that they mentioned a \$2M increase from the COSA notice today.
 - Linda noted that the amount is not confirmed as they still have cutouts.
 - It would be great if we could count on them not adding carve outs back into the budget.
- Josh general fund spend down, considering this is goal number 1, is there an opportunity to spend down reserves for this expenditure.
 - Dane notes that the board does not want to spend down reserves for ongoing expenses.
- Diego asked if there is a one-time expenditure that we could pay for EA's and eliminate
 - John noted this would be ongoing funds, not one time funds.
- Dane suggests that the information section is contractual and Dane would propose that this committee adjourn for the evening and talk about what kind of recommendation the committee wants to make for EAs and it might be a better use of our time.
- Catherine would like a list of things they were going to use the fund for if there was a \$7.5B state budget.
- Meredith asked for the list to be emailed to the committee.
 - Confirmed. Couple things in the list that are in the budget.
- Joe asked if there is anyone that wanted to seal the deal tonight.
- Dane is ready to vote but feels the committee will want to go home and absorb tonight's information and prepare questions for next week.

Chair Cawood recessed the budget committee meeting at 9:29pm until May 21, 2015 at 6pm.

Reviewed and Approved by:


 Meredith Cawood, Budget Committee Chair


 Catherine Nicewood, Vice Chair



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Administration Offices
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May 21, 2015

Reynolds School District 2015-2016 Budget Committee Meeting was held on May 21, 2015 at Reynolds High School, 1698 SW Cherry Park Drive, Troutdale, Oregon.

Budget Committee Members in attendance: Josh Moriarty, Kathleen Forrest, Diego Hernandez, September Price, John Lindenthal, Chair Meredith Cawood, Joe Teeny, Vice Chair Catherine Nicewood, Sara Garcia-Gonzalez, Diane Whitehead and Dane Nickerson (6:10pm). Superintendent Dr. Linda Florence, CFO/COO Rachel Hopper, CAO Chris Russo, Director of Finance Cynthia Le and Board Secretary Connie Philibert.

Absent: Zainab Ali, Tamara Schaffner, and Bruce McCain.

Call to Order

Budget Committee Chair Cawood called the Reynolds Budget Committee May 21, 2015 meeting to order at 6:04pm.

Sara asked how the district will handle the EA Teacher support that is needed. Meredith noted that there is time for questions after the meeting minutes are approved.

Action Item – Prior Meeting Minutes

Diane moves to approve the May 14, 2015 Budget Committee Meeting Minutes, as submitted. John Lindenthal seconds. Committee votes and unanimously approves with 10 ayes and 0 nays.

Dane Nickerson arrives at 6:10pm.

Public Comment

Emily Crum – Teacher, REA President Elect

- Professional development costs and pulling teachers out of the classroom and utilizing those dollars on EA support for teachers.
- Supports Professional Development. Concerns this year.
 - Sub crisis this year. Not enough support.
 - Title, ELD and Behavior issues in the classroom
 - Teacher out impacts students
 - Early release professional development time. Instructional coaches to push into buildings and not pull-out teachers for training.
 - Teachers' relationships with administration. Never asked how it's affecting the classroom to attend required training.
 - Students lack support and relationship with students. Students behave better when their teacher is consistently in their classrooms.

Old Business

Rachel reviews the Unfunded Initiatives Document:

- Initiatives: staff level proposed, but didn't have funding to include in budget.
- Handout includes those items of unfunded initiatives.
 - Activities
 - Avid
 - Library/media
 - Caring School Community Initiatives
- On the other side is priorities outlined by the Superintendent if we were to receiving additional dollars, up to \$1M.
- State School Fund estimates to come out hopefully before June 10. But no dollars are guaranteed.
- Joe – What do we need to fund everything in blue?
 - State \$7.5B budget with a 49:51 distribution.
- Diego – With the \$104M, do we know how much will go to districts?
 - We don't know. Anticipating an increase, and have not had a date for the State School Fund formula.
- Sara – Explain the difference from the blue and the green.
 - Blue side of sheet, with a \$7.5B budget, these would be additional initiatives proposed to the budget committee.
 - Green side are items that are a recommendation to the budget committee to fund, if the district was to receive an additional \$1M.
 - Request was to provide the list of initiatives that would have been proposed and a list of recommendation to the committee of how we would spend additional dollars.
- Sara – How is it going to impact the students, equity, how is the impact going to look.
 - We would have a greater impact on the students with additional funding.
 - Equity work is important.
 - If we were given the choice to spend additional dollars for EA support in Kinder classes at priority schools or Assistant Principal at all Priority schools, we would choose an EA in the kinder classrooms.
- Meredith – dollar impact is different for EA in kinder classes, please explain.
 - There would be a net impact, less if you have EAs in all kinder classrooms, 6.5 hours versus 8.0 hours.
- Sara asked about restorative justice in schools
 - Additional steps, if we had the money.
- Sara asked what happens with the students that exit the ell program.
 - We receive additional dollars for students in the program. Indirect services is the monitor we do, but the state does not pay for that.
- Sara would like to know when the students exit the program, is it in the Spring. Is there additional dollars on that student that we can use for behavior?

- Once the students exit the program, they become part of the general fund. They are treated like regular students and are subject to the same restorative justice practice as all students.
- Testing in January and closes in April. Results are coming out now.
- ELL specialist will get scores and those passing will exit.
- Confirming that the students receive funding for the end of that school year.
- Diego would like to touch base on the blue side of Equity TOSAs.
 - Plan out how they are going to deal with positive behaviors and positive self-esteem.
 - Write the program and train.
 - Professional development for faculty.
- Diego asked what the fte would be, 3 people.
 - Centae outlined that he envisioned an elementary, middle and high school TOSA.
 - Development, planning and execution of program.
- Diego asked about the curriculum used.
 - We will utilize existing and develop our own to meet the program's needs and allow Centae to evaluate the needs.
- Diego appreciates the report of initiatives, and suggests a report with the boards wishes. A volunteer coordinator at focus/priority schools. Increase of school counselors or social workers.
- Joe has been talking about volunteers and how they are the wealth of energy and feels we could do a better job at coordinating that. How to generate and place them effectively at each school. People want to help and they want to feel that what they are doing is making a difference.
- Diane noted that she understands that Andrea is super busy and feels that two-way communication is important.
- Diego notes that he would like the volunteer coordinator to reach out to the parents, too.
- Sara feels that the college field trips on the green, may not be as important because
- Catherine asked what the focus/priority schools are that require assistant principals.
 - Hartley, M. Scott, Davis
 - Glenfair and Alder already have assistant principal
- Joe asked what happens if the focus/priority schools exceed out of that level.
 - Rachel noted that there may be other schools that enter in the focus/priority schools
 - Four year cycle.
- Sara asked what the Assistant Principal do, restorative justice?
 - Support the principal and students
- Catherine would like to add to wish list and add Challenge Day for all grades at high school.
 - Confirming that all that is funded is one grade in high school and one in junior high.

- Joe would like dollar figure to include all grade levels at secondary schools.
- Rachel notes that cost of subs, meals, student hours/class time. 9 days at high school and do not have it at grade 8. Only at grade 7.
- Joe confirmed that we are not leaving grades out.
- Rachel confirmed that students entering grade 8 would experience this year.
- Joe would like to continue the program, to whatever degree we can get the kids into the program. I would definitely have it on the list of board wants.
- Sara asked how district is addressing the parent concern of hiring bicultural teachers.
 - The HR department is requesting a recruiter.
 - In the budget message, this was outlined.
- Sara asked that if we hire a teacher with years of experience we pay more.
 - Rachel confirmed, but we also get funded. We do not have discriminating hiring practices, based on qualifications.
 - Our teachers need to be highly qualified in this district or we get sanctioned.
- Sara noted that if we don't hire qualified teachers, we aren't going to support the kids graduating.
- Meredith asked what the role of the budget committee with the report given.
 - Diego noted that this would be a board decision and looking for community input from the budget committee members.
 - Joe notes that if these become an action item, the public can come forward and make a public comment.
 - John notes Volunteer coordinator and Challenge Day for all high school grades. What would be the priority for additional funds?
 - High priority hiring EAs for focus/priority schools
 - Volunteer coordinator
 - Challenge day.
 - Joe notes that it is unfair statement because we all don't know the impact of each of the programs. When administration comes forward with suggestions, they do it based on what is best for students.
 - Diego clarifies that he would like to see them added to the initiatives, should we have dollars.
- Sara asked how it would impact. Need to hire a restorative justice support and have a pilot school.
- Kathleen had a question regarding the EA kinder support. If we were able to have 20 EAs in Kinder classes, would it be shared among classes or shared.
 - At a minimum full year in Focus/Priority schools and relief EAs.
- September asked if the EA and Noon Assistants can rotate.
 - The job description of an EA is a highly qualified position.
 - Sometimes they can cover as a Noon assistant, but it would not eliminate Noon Assistants.
- Diane asked if a volunteer can be an EA.

- Rachel noted that a volunteer could possibly provide assistant as a Noon Assistant.
- Diane notes that if we have a volunteer coordinator, that could benefit.
- Rachel noted, perhaps in time.
- Media Assistant, hour proposed, explanation requested.
 - Rather than do something different, by adding an hour it would allow the licensed media to dedicate more time.
- Joe notes that we have a plan and over the past administration, we haven't. Appreciates the board goals and budget plan.
- Josh appreciates the list of needs, I would defer to the budget committee or hear public comment if money was available. Feels it is a missed opportunity not to leverage the volunteer coordinator and if there is an opportunity to invest it would pay back in our district.
- Catherine would like explanation around what the AVID program does.
 - Training beyond the individual
- Meredith asked if the committee was done with Old Business
 - Rachel noted that the budget was prepared with the projection of the bond and they do not have to make any adjustments to it.
- Catherine asked if the bond fell under the capital project fund.
 - Confirmed.
-

Action Items:

- A. Motion to approve proposed 2015-16 Budget
- B. Motion to approve 2015-16 Levying Taxes

Chair asked for a motion to approve the 2015-16 budget.

Diego Hernandez moves the budget committee to approve the Reynolds 2015-2016 proposed budget in the sum of \$304,347,817, now filed at the Reynolds District Administration Office and moves that the requirements for fiscal year beginning July 1, 2015 and for the purposes shown below are hereby approved to be appropriated, provided the sum of appropriation is limited to the available resources. Joe Teeny seconds. Budget committee votes and unanimously approves with 11 ayes and 0 nays.

Chair Cawood proclaims the Reynolds Budget Committee of the Reynolds School District #7 hereby approves the 2015-2016 proposed budget in the total sum of \$304,347,817 and moves to approve the permanent tax rate of 4.4626 per \$100,000 of the assessed value be levied upon all taxable property within the district and further moves that the tax of \$8,410,550 be levied upon all taxable property and categorized as education within the district to retire a portion of the districts long-term bonded debt obligation. Levy within tax base permanent rate 4.4626. Levy for bonded debt, exclusions from all limitations, \$8,410,550. John Lindenthal seconds. Budget committee votes and unanimously approves with 11 ayes and 0 nays.

Superintendent thanks the 2015-16 Budget Committee Members.

Chair Cawood adjourned the budget committee meeting at 7:15pm.

Reviewed and Approved by:

 6/10/15

Joe Teeny, Schol Board Vice Chair



Dr. Linda Florence, Superintendent

Welcome

The Reynolds School Board invites and encourages citizen attendance and involvement.
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 hearing is designed to keep presentations and deliberations efficient and effective. The Board 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.
- ✓ You will address the Board with your public testimony **limited to 3 minutes** for each individual. Due to time constraints, the maximum amount of public testimony is 7 individuals.
- ✓ Please complete the form fully with adequate detail so you will be able to speak. Forms not completed fully may result in the inability of the board to call you for public to be heard.
- ✓ 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 Catherine Newwood Date 6-10-15

Address 17401 NE Couch St. Portland, OR 97230

Relationship with District (teacher, parent, etc.) volunteer, Budget Committee

Agenda Item: Budget Hearing

Description Health Asst. middle school

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the **Reynolds School District #7** will be held on **June 10, 2015 at 7:00 pm at Fairview City Hall, 1300 NE Village St., Fairview Oregon 97024**. The purpose of this meeting is to discuss the budget for the fiscal year **beginning July 1, 2015** as approved by the **Reynolds School District #7 Budget Committee**. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at **District Administration Office, 1204 NE 201st Ave., Fairview OR 97024**, between the hours of **8:00 a.m. and 4:00 p.m.**, or online at <http://www.reynolds.k12.or.us>. This budget is an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Cynthia Le

503 661 7200 x3253

Email: hle@rsd7.net

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2013 -14	Adopted Budget This Year 2014-15	Approved Budget Next Year 2015-16
Beginning Fund Balance	\$18,326,871	\$17,408,725	\$14,490,217
Current Year Property Taxes, other than Local Option Taxes	29,180,682	30,051,802	31,813,550
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	10,086,140	11,863,746	12,000,674
Revenue from Intermediate Sources	1,699,261	2,184,323	2,849,279
Revenue from State Sources	80,199,738	85,190,733	91,934,269
Revenue from Federal Sources	13,969,114	18,544,982	17,766,667
Interfund Transfers	1,512,000	2,104,038	1,785,538
All Other Budget Resources (Bond Proceeds)		0	131,707,623
Total Resources	\$154,973,806	\$167,348,349	\$304,347,817

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$60,352,169	\$68,796,443	\$73,261,967
Other Associated Payroll Costs	30,869,385	34,747,916	34,273,823
Purchased Services	17,716,691	20,269,731	21,660,670
Supplies & Materials	6,570,173	9,585,351	9,014,187
Capital Outlay	2,138,439	2,784,114	43,084,368
Other Objects (except debt service & interfund transfers)	1,143,867	3,332,249	10,207,677
Debt Service*	14,986,545	13,882,240	8,410,550
Interfund Transfers*	1,512,000	2,104,038	1,785,538
Operating Contingency		4,127,917	95,170,889
Unappropriated Ending Fund Balance & Reserves	19,684,537	7,718,350	7,478,148
Total Requirements	\$154,973,806	\$167,348,349	\$304,347,817

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

1000 Instruction	\$70,198,186	\$80,724,347	\$82,823,506
FTE		700.34	708.88
2000 Support Services	42,516,933	50,361,431	53,083,422
FTE		410.8	413.38
3000 Enterprise & Community Service	6,398,560	7,197,678	7,326,139
FTE		54.26	55.33
4000 Facility Acquisition & Construction	778	1,000	39,514,287
FTE			
5000 Other Uses			8,755,338
5100 Debt Service*	14,662,813	15,113,588	8,410,550
5200 Interfund Transfers*	1,512,000	2,104,038	1,785,538
6000 Contingency		4,127,917	95,170,889
7000 Unappropriated Ending Fund Balance	19,684,537	7,718,350	7,478,148
Total Requirements	\$154,973,806	\$167,348,349	\$304,347,817
Total FTE	0	1165.4	1177.58

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

PROPERTY TAX LEVIES

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

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$8,410,550	
Other Bonds	\$6,990,490	
Other Borrowings	\$1,764,848	
Total	\$17,165,888	

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

copy



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

July 13, 2015

Tax Assessor
Assessment & Taxation
Multnomah County
501 SE Hawthorne Blvd., Room 175
Portland, OR 97214

RE: Request for Extension on Filing 2015-16 Form ED-50

Dear Multnomah County Tax Assessor:

Pursuant to ORS 310.060, the Reynolds School District #7 is hereby requests for an extension on certifying its tax levy for 2015-16 beyond July 15 deadline to September 15, 2015.

On May 19, 2015, Reynolds School District #7 voters passed a \$125 million bond that would allow the District to build three new schools, adds classrooms and improves schools. The District staff is working with Piper Jaffray to coordinate the sale of the General Obligation Bonds, Series 2015 and the sale date is currently scheduled for August 6, 2015.

The extension will allow us to have adequate time for selling the bonds and able to provide the actual debt service amount on the ED-50 form for the 2015-16 tax year.

Your consideration is greatly appreciated.

Sincerely,

A handwritten signature in blue ink that reads "Rachel Lopez-Hopper".

Rachel Lopez-Hopper

Chief Financial & Operations Officer

cc: Multnomah County Assessor via email
Cynthia Le, Finance Director

Reynolds School District No. 7

Motion to Approve Budget and Appropriation of Funds

May 21, 2015

BE IT MOVED, that the Budget Committee of Multnomah County School District (Reynolds School District) #7 hereby approves the 2015-16 “Proposed” budget in the total sum of \$ **304,347,817** now on file in the District Administration Office.

BE IT MOVED, that the requirements for the fiscal year beginning July 1, 2015, and for the purposes shown below are hereby approved to be appropriated, provided however, that the sum of the appropriations is limited to the available resources.

General Fund

			Proposed	Approved	Change
1000	Instruction	\$	71,815,672	71,815,672	
2000	Support Services	\$	45,741,958	45,741,958	
3000	Community Services	\$	130,966	130,966	
5000	Other Uses	\$	1,907,848	1,907,848	
6000	Contingencies	\$	2,356,758	2,356,758	
7000	End Fund Balance	\$	6,418,590	6,418,590	
	Total General Fund	\$	128,371,792	128,371,792	-

Federal Programs

			Proposed	Approved	Change
1000	Instruction	\$	8,398,659	8,398,659	-
2000	Support Services	\$	3,666,632	3,666,632	-
3000	Community Services	\$	142,577	142,577	-
	Total Federal Programs	\$	12,207,868	12,207,868	

State and Other Programs

			Proposed	Approved	Change
1000	Instruction	\$	2,609,175	2,609,175	-
2000	Support Services	\$	1,452,476	1,452,476	-
3000	Community Services	\$	485,404	485,404	-
6000	Contingency	\$	72,510	72,510	-
8000	End Fund Balance	\$	1,040,418	1,040,418	-
	Total State and Other Programs	\$	5,659,983	5,659,983	-

Nutrition Services

			Proposed	Approved	Change
3000	Community Services	\$	6,567,192	6,567,192	-
6000	Contingency	\$	517,285	517,285	-
	Total Nutrition Services	\$	7,084,477	7,084,477	-

Early Retirement

			Proposed	Approved	Change
2000	Support Services	\$	875,000	875,000	-
6000	Contingency	\$	29,000	29,000	-
	Total Early Retirement	\$	904,000	904,000	-

Insurance Reserve

			Proposed	Approved	Change
2000	Support Services	\$	1,336,318	1,336,318	-
	Total Insurance Reserve	\$	1,336,318	1,336,318	-

2005 Debt Service - G.O. Bonds

			Proposed	Approved	Change
5000	Other Uses	\$	4,651,000	4,651,000	-
7000	End Fund Balance	\$			-
	Total G.O. Bonds	\$	4,651,000	4,651,000	-

2015 Debt Service - G.O. Bonds

			Proposed	Approved	Change
5000	Other Uses	\$	3,759,550	3,759,550	-
7000	End Fund Balance	\$			-
	Total G.O. Bonds	\$	3,759,550	3,759,550	-

Debt Service - PERS Bonds

			Proposed	Approved	Change
5000	Other Uses	\$	6,990,490	6,990,490	-
	Total PERS Bonds	\$	6,990,490	6,990,490	-

Capital Projects Fund

			Proposed	Approved	Change
4000	Building Acquisition	\$	2,000	2,000	-
5000	Other Uses	\$	1,642,538	1,642,538	-
	Total Capital Projects Fund	\$	1,644,538	1,644,538	-

2015 Capital Projects Fund

			Proposed	Approved	Change
4000	Building Acquisition	\$	39,512,287	39,512,287	-
6000	Contingency	\$	92,195,336	92,195,336	-
	Total Capital Projects Fund	\$	131,707,623	131,707,623	-

Trust Fund

			Proposed	Approved	Change
2000	Support Services	\$	11,038	11,038	-
7000	End Fund Balance	\$	19,140	19,140	-
	Total Trust Fund	\$	30,178	30,178	-

	Total All Funds	\$	304,347,817	304,347,817	-
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Meredith Cawood, Budget Committee Chair

Reynolds School District No. 7


Motion Levying Taxes

May 21, 2015

BE IT MOVED, that the Budget Committee of Multnomah County School District (Reynolds School District) #7 hereby approves the 2015-16 "Proposed" budget in the total sum of **\$ 304,347,817** and that the permanent tax rate of \$4.4626 per \$1,000 of assessed value be levied upon all taxable property within the District.

BE IT FURTHER MOVED, that the tax of **\$8,410,550** 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)	\$8,410,550



Meredith Cawood, Budget Committee Chair

Attest:



Rachel L. Hopper, Deputy Clerk

Resolution #2014-2015-014

A RESOLUTION ADOPTING THE 2015-16 BUDGETS 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 2015-16 Budget, and

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of Reynolds School District #7 to adopt the **2015-16** Budget as approved in the total sum of **\$304,347,817**, 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, 2015 are hereby appropriated as follows:

Major Function	Item Description	Approved Budget 2015 - 16	This Amendment	Adopted Budget 2015-16
GENERAL FUND				
Expenses				
1000	Instruction	71,815,672		71,815,672
2000	Support Services	45,741,958		45,741,958
3000	Community Services	130,966		130,966
5000	Other Uses (Debt & Transfers)	1,907,848		1,907,848
6000	Contingencies	2,356,758		2,356,758
7000	Unappropriated End. Fund Balance	6,418,590		6,418,590
TOTAL		128,371,792	-	128,371,792

FEDERAL PROGRAMS				
Expenses				
1000	Instruction	8,398,659		8,398,659
2000	Support Services	3,666,632		3,666,632
3000	Community Services	142,577		142,577
TOTAL		12,207,868	-	12,207,868
STATE & OTHER PROGRAMS FUND				
Expenses				
1000	Instruction	2,609,175		2,609,175
2000	Support Services	1,452,476		1,452,476
3000	Community Services	485,404		485,404
6000	Contingencies	72,510		72,510
7000	Unappropriated End. Fund Balance	1,040,418		1,040,418
TOTAL		5,659,983	-	5,659,983
NUTRITION SERVICES				
Expenses				
3000	Community Services	6,567,192		6,567,192
6000	Contingencies	517,285		517,285
TOTAL		7,084,477	-	7,084,477
EARLY RETIREMENT FUND				
Expenses				
2000	Support Services	875,000		875,000
6000	Contingencies	29,000		29,000
TOTAL		904,000	-	904,000
INSURANCE RESERVE FUND				
Expenses				
2000	Support Services	1,336,318		1,336,318
TOTAL		1,336,318	-	1,336,318

2005 DEBT SERVICE G.O. BONDS				
Expenses				
5000	Other Uses - Debt Service	4,651,000		4,651,000
TOTAL		4,651,000	-	4,651,000
2015 DEBT SERVICE G.O. BONDS				
Expenses				
5000	Other Uses - Debt Service	3,759,550		3,759,550
TOTAL		3,759,550	-	3,759,550
DEBT SERVICE PERS BONDS				
Expenses				
5000	Other Uses - Debt Service	6,990,490		6,990,490
TOTAL		6,990,490	-	6,990,490
CAPITAL PROJECTS FUND				
Expenses				
4000	Facilities Acquisition & Construction	2,000		2,000
5000	Other Uses - Debt Service	1,642,538		1,642,538
TOTAL		1,644,538	-	1,644,538
2015 CAPITAL PROJECTS FUND				
Expenses				
4000	Facilities Acquisition & Construction	39,512,287		39,512,287
6000	Contingencies	92,195,336		92,195,336
TOTAL		131,707,623	-	131,707,623
TRUST FUND				
Expenses				
2000	Support Services	11,038		11,038
7000	Unappropriated End. Fund Balance	19,140		19,140
TOTAL		30,178	-	30,178

TOTAL ALL FUNDS				
Expenses				
1000	Instruction	82,823,506	-	82,823,506
2000	Support Services	53,083,422	-	53,083,422
3000	Community Services	7,326,139	-	7,326,139
4000	Facilities Acquisition & Construction	39,514,287	-	39,514,287
5000	Other Uses (Debt & Transfers)	18,951,426	-	18,951,426
6000	Contingencies	95,170,889	-	95,170,889
7000	Unappropriated End. Fund Balance	7,478,148	-	7,478,148
TOTAL		304,347,817	-	304,347,817

Effective Date: Upon Adoption

Passed and adopted by the Reynolds School Board this 10th Day of June 2015.



 Joe Teeny, Board Vice Chair



 Rachel L. Hopper, Deputy Clerk

Resolution #2014-2015-015

**A RESOLUTION DECLARING, IMPOSING AND CATEGORIZING TAXES
FISCAL YEAR 2015-16**

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

WHEREAS, the Board has adopted the 2015-16 Budget in the sum of **\$304,347,817**, including property tax revenues, and

WHEREAS, the Board desires to declare, impose and categorize taxes for Fiscal Year 2015-16 as allowed by law.

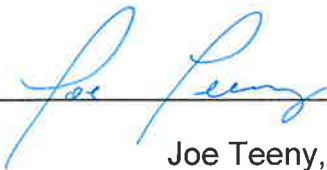
NOW THEREFORE, BE IT RESOLVED by the Board of Directors of Reynolds School District #7 to declare the permanent tax rate to be **\$4.4626 per \$1,000 of assessed valuation**, to be levied upon all taxable property within the District; and

BE IT FURTHER RESOLVED by the Board of Directors of the Reynolds School District #7 that the tax of **\$8,410,550** 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:

2015 - 16 Tax Rates	
Levy within Tax Base (Permanent Rate)	\$ 4.4626
Levy for Bonded Debt (excluded from all limitations)	\$ 8,410,550

Effective Date: July 1, 2015

Passed and adopted by the Reynolds School Board this 10th Day of June 2015.



Joe Teeny, Board Vice Chair



Rachel L. Hopper, Deputy Clerk

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1204 NE 201st Ave | Fairview OR 97024
503.661.7200 | www.reynolds.k12.or.us